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

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FY 2020  
Full Cost Allocation Plan

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

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

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FY 2020  
Full Cost Allocation Plan

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
 FULL COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
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All Monetary Values are US Dollars  
 MAXCAP 2021 MAXIMUS Consulting Services, Inc.  
 Prepared By MAXIMUS Consulting Services, Inc.



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## Section A: Cost Allocation Methodology and Process

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

**A. Cost Allocation Methodology and Process**

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

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

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

**Process**

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

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

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

**A.1.2 Second Step-Down**

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

**Process**

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

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

**Results**

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

**A.1.3 Supplemental Comments**

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

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

**A.2 Cost Allocation Process**

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

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

**A.2.1 Initiating the Process**

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

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

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

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

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

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

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

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

**A.2.4 Accommodating Exceptions and Adjustments**

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

**A.2.5 Developing the CAP**

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

- CAP: Summary and Detail Schedules
- Supplemental Materials

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

### **Summary Schedules**

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

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

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

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

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

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

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

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

### **Detail Schedules**

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

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

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

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

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

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

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

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

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

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

Schedule \_\_.4 includes:

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

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

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

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

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

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

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

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

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

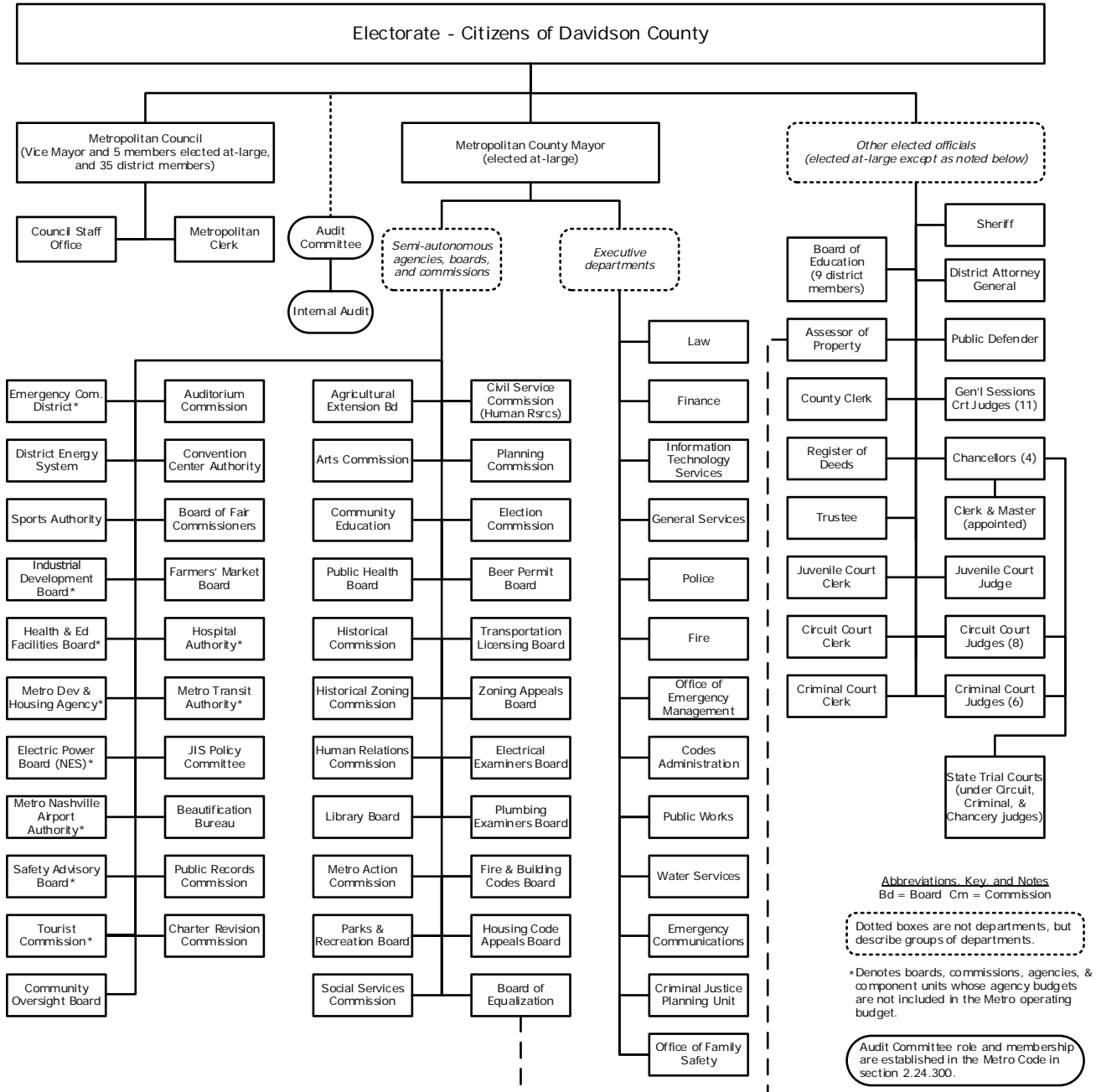
At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule .2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central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

## Section B: Organizational Chart

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# THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

## ORGANIZATION CHART



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

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

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

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



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

**ELECTED OFFICIALS**

**At June 30, 2020**

John Cooper, Mayor

**Finance Officials**

Vivian M. Wilhoite  
Parker Toler  
Brenda Wynn

Assessor of Property  
Trustee  
County Clerk

**The Metropolitan Council**

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

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

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

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

## Section C: Cost Allocation Plan

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

Central Service Departments	004 Mayor's Office	005 Election Commission	007 Planning Commission	009 Register of Deeds	010 General Services
Depreciation	0	19,847	211,819	0	14,857
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	139,886	202,235	306,832	248,341	0
001 Administrative - Facility Rental	0	36,397	0	0	7,549
001 Administrative - Insurance	0	13,765	15,079	0	0
001 Administrative - Post Audits	109	1,312	1,400	764	238
002 Metropolitan Council	0	11,224	17,881	10,389	0
003 Metropolitan Clerk	0	2,720	4,337	2,516	0
003 Metropolitan Clerk - Records Center	0	8,600	3,856	2,768	0
004 Mayor's Office - Administration	0	14,926	23,782	13,820	0
006 Law	8,063	10,942	79,581	212	0
008 Human Resources	0	17,924	28,581	16,591	0
010 General Services - Administration	0	0	0	0	243,476
010 General Services - Facilities	0	208,006	284,881	0	124,392
010 General Services - Fleet Management	0	125	18	6,012	143
010 General Services - Mail Services	134	80,804	6,515	7,194	0
014 Information Technology Service	0	55,628	33,094	21,640	10,049
015 Finance - Accountability	0	501	80,802	501	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	30	378	3,089	219	67
015 Finance - Office of Mgmt & Budget	530	4,744	5,177	228	650
015 Finance - Operations	334	4,108	4,377	2,382	739
015 Finance - Payroll	194	4,965	1,613	132	235
015 Finance - Property Administration	50	647	692	377	116
015 Finance - Purchasing	0	0	29,629	0	0
015 Finance - Treasury	1,323	1,072	416	93	191
030 Sheriff's Office - Security Services	0	13,950	39,743	640	2,562
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	125	1,569	1,672	913	283
<b>Allocated Costs for Fiscal 2020</b>	<b>150,778</b>	<b>716,389</b>	<b>1,184,866</b>	<b>335,732</b>	<b>405,547</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
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Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>011 Historical Commission</b>	<b>015 Finance</b>	<b>016 Assessor of Property</b>	<b>017 Trustee</b>	<b>018 County Clerk</b>
Depreciation	2,544	0	242,121	71,398	203,263
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	32,433	131,130	579,660	244,023	432,609
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	2,523	0	28,534	8,601	23,028
001 Administrative - Post Audits	324	7	1,979	595	1,288
002 Metropolitan Council	4,777	0	30,764	9,473	29,655
003 Metropolitan Clerk	1,152	0	7,464	2,294	7,197
003 Metropolitan Clerk - Records Center	0	529	10,337	334	778
004 Mayor's Office - Administration	6,350	0	40,903	12,593	39,425
006 Law	46,256	0	125,409	166,548	7,541
008 Human Resources	7,622	0	49,176	15,115	47,397
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	15,425	0	375,100	135,539	299,022
010 General Services - Fleet Management	0	0	45,019	27,548	1,344
010 General Services - Mail Services	21,163	0	11,310	15,778	215,801
014 Information Technology Service	8,362	0	90,731	61,520	36,270
015 Finance - Accountability	501	0	501	4,139	501
015 Finance - Administration	0	52,641	0	0	0
015 Finance - Business Assistance	0	0	2,809	0	0
015 Finance - Grants & Cost Planning	1,432	1	577	172	372
015 Finance - Office of Mgmt & Budget	1,033	44	7,045	2,060	4,361
015 Finance - Operations	1,011	20	6,197	1,855	4,035
015 Finance - Payroll	392	93	2,722	901	2,553
015 Finance - Property Administration	156	2	977	290	637
015 Finance - Purchasing	21,263	0	14,809	6,454	0
015 Finance - Treasury	85	12	662	184	551
030 Sheriff's Office - Security Services	477	0	52,422	15,458	44,008
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	384	8	2,368	710	1,542
<b>Allocated Costs for Fiscal 2020</b>	<b>175,665</b>	<b>184,487</b>	<b>1,729,596</b>	<b>803,582</b>	<b>1,403,178</b>

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

<b>Central Service Departments</b>	<b>019 District Attorney</b>	<b>021 Public Defender</b>	<b>022 Juvenile Court Clerk</b>	<b>023 Circuit Court Clerk</b>	<b>024 Criminal Court Clerk</b>
Depreciation	13,282	0	0	993,067	171,107
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	137,198	202,747	92,644	639,730	383,511
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	27,009	22,413	9,484	17,057	27,073
001 Administrative - Post Audits	2,524	2,371	547	3,459	1,796
002 Metropolitan Council	35,317	33,129	12,052	44,849	36,194
003 Metropolitan Clerk	8,567	8,039	2,922	10,886	8,780
003 Metropolitan Clerk - Records Center	0	13,541	24,618	22,824	14,141
004 Mayor's Office - Administration	46,958	44,049	16,033	59,640	48,120
006 Law	260	1,256	7,668	9,456	22,942
008 Human Resources	56,450	52,960	19,260	71,719	57,860
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	26,763	24,685	53,322	549,511	182,275
010 General Services - Fleet Management	2,732	397	17,268	364	113
010 General Services - Mail Services	12,796	3,457	16,413	38,288	35,955
014 Information Technology Service	66,199	24,137	13,750	43,736	25,842
015 Finance - Accountability	80,791	501	4,122	501	501
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	733	691	156	1,009	520
015 Finance - Office of Mgmt & Budget	8,062	7,993	1,708	3,018	5,806
015 Finance - Operations	7,902	7,414	1,704	10,833	5,621
015 Finance - Payroll	2,750	2,702	969	1,676	2,964
015 Finance - Property Administration	1,254	1,175	267	1,715	886
015 Finance - Purchasing	0	38,812	0	0	0
015 Finance - Treasury	815	630	188	561	623
030 Sheriff's Office - Security Services	17,103	11,777	17,804	270,711	122,397
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,025	2,841	652	4,144	2,147
<b>Allocated Costs for Fiscal 2020</b>	<b>558,490</b>	<b>507,717</b>	<b>313,551</b>	<b>2,798,754</b>	<b>1,157,174</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
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Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>025 Clerk and Master - Chancery</b>	<b>026 Juvenile Court</b>	<b>027 General Sessions Court</b>	<b>028 State Trial Courts</b>	<b>029 Justice Integration Services</b>
Depreciation	381,856	0	476,010	405,680	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	106,271	507,080	578,770	460,386	11,383
001 Administrative - Facility Rental	0	0	40,635	0	0
001 Administrative - Insurance	6,266	43,610	36,135	26,682	6,371
001 Administrative - Post Audits	399	4,092	3,362	3,514	763
002 Metropolitan Council	6,649	47,846	48,755	57,180	8,107
003 Metropolitan Clerk	1,609	11,614	11,835	13,867	1,956
003 Metropolitan Clerk - Records Center	16,667	0	928	105	89
004 Mayor's Office - Administration	8,840	63,624	64,832	76,028	10,779
006 Law	604	16,875	47,259	30,675	212
008 Human Resources	10,603	76,498	77,960	91,426	12,944
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	187,381	628,124	650,398	788,414	0
010 General Services - Fleet Management	0	2,366	364	3,372	0
010 General Services - Mail Services	13,806	15,065	130,577	13,965	203
014 Information Technology Service	6,127	45,053	48,053	62,543	53,113
015 Finance - Accountability	501	501	501	501	4,122
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	111	13,318	6,364	6,407	219
015 Finance - Office of Mgmt & Budget	1,431	13,266	11,044	10,986	2,393
015 Finance - Operations	1,246	12,826	10,529	11,009	2,380
015 Finance - Payroll	564	3,943	4,335	4,865	631
015 Finance - Property Administration	196	2,033	1,666	1,744	377
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	116	999	983	1,071	223
030 Sheriff's Office - Security Services	87,752	216,722	455,098	316,151	346
038 Health - Employee Health & Wellness	0	1,158	0	0	0
048 Internal Audit	474	4,909	4,028	4,213	912
<b>Allocated Costs for Fiscal 2020</b>	<b>839,469</b>	<b>1,731,522</b>	<b>2,710,421</b>	<b>2,390,784</b>	<b>117,523</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
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Central Service Departments	030 Sheriff's Office	031 Police	032 Fire	033 Codes Administration	034 Beer Board
Depreciation	132,628	1,079,477	47,270	262,834	15,423
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,763,850	13,889,332	10,422,731	919,008	16,216
001 Administrative - Facility Rental	7,230	95,009	45,630	0	0
001 Administrative - Insurance	133,602	626,688	440,493	33,152	1,415
001 Administrative - Post Audits	22,042	58,559	37,975	2,923	149
002 Metropolitan Council	348,018	796,856	512,675	45,758	2,274
003 Metropolitan Clerk	84,499	193,824	124,473	11,104	552
003 Metropolitan Clerk - Records Center	45	11,155	1,104	1,951	668
004 Mayor's Office - Administration	462,766	1,059,637	681,728	60,847	3,030
006 Law	190,516	591,633	120,562	281,287	7,798
008 Human Resources	556,775	1,276,885	820,267	73,163	3,623
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	5,402,107	1,698,849	401,583	20,194
010 General Services - Fleet Management	412,302	4,356,681	2,553,471	98,282	5,939
010 General Services - Mail Services	83,896	35,910	4,801	69,346	1,903
014 Information Technology Service	171,933	1,546,894	568,116	181,450	9,770
015 Finance - Accountability	501	501	501	501	4,122
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	2,809	5,628	0	0	0
015 Finance - Grants & Cost Planning	9,153	37,399	23,262	852	42
015 Finance - Office of Mgmt & Budget	68,730	186,319	116,963	10,191	462
015 Finance - Operations	69,092	183,582	119,047	9,160	459
015 Finance - Payroll	27,989	64,431	40,664	3,974	199
015 Finance - Property Administration	10,985	29,181	18,920	1,451	72
015 Finance - Purchasing	27,730	212,940	36,083	29,629	0
015 Finance - Treasury	7,670	16,330	10,211	1,013	35
030 Sheriff's Office - Security Services	1,740,439	84,296	20,712	49,315	2,894
038 Health - Employee Health & Wellness	68,003	374,443	136,538	0	0
048 Internal Audit	26,487	70,404	45,646	3,507	176
<b>Allocated Costs for Fiscal 2020</b>	<b>7,429,690</b>	<b>32,286,101</b>	<b>18,648,692</b>	<b>2,552,281</b>	<b>97,415</b>

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

Central Service Departments	035 Agricultural Extension	036 Soil and Water Conservation	037 Social Services	038 Health	039 Public Library
Depreciation	3,128	0	51,953	17,764	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	46	8,863	1,037,150	2,955,901	1,460,219
001 Administrative - Facility Rental	0	2,762	0	5,554	0
001 Administrative - Insurance	2,992	0	37,504	104,029	200,173
001 Administrative - Post Audits	93	0	2,091	13,569	8,872
002 Metropolitan Council	2,905	0	23,782	197,344	134,370
003 Metropolitan Clerk	702	0	5,766	47,908	32,626
003 Metropolitan Clerk - Records Center	0	0	1,591	33,193	11,413
004 Mayor's Office - Administration	3,865	0	31,614	262,422	178,685
006 Law	1,299	0	21,900	195,499	22,247
008 Human Resources	4,633	0	38,000	315,684	214,939
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	26,177	4,539	59,022	638,449	757,940
010 General Services - Fleet Management	0	0	79,927	152,583	122,008
010 General Services - Mail Services	285	0	1,867	1,193	23,351
014 Information Technology Service	4,241	0	31,497	274,615	326,663
015 Finance - Accountability	501	501	501	501	501
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,809	5,628
015 Finance - Grants & Cost Planning	25	0	15,422	59,476	10,670
015 Finance - Office of Mgmt & Budget	285	0	7,351	42,032	27,781
015 Finance - Operations	284	0	6,548	42,522	27,799
015 Finance - Payroll	212	5	2,777	17,658	11,723
015 Finance - Property Administration	44	0	1,031	6,753	4,416
015 Finance - Purchasing	0	0	21,263	147,111	49,020
015 Finance - Treasury	32	0	627	4,100	3,209
030 Sheriff's Office - Security Services	0	938	8,127	451,615	198,279
038 Health - Employee Health & Wellness	0	0	0	46,496	0
048 Internal Audit	107	0	2,505	16,294	10,653
<b>Allocated Costs for Fiscal 2020</b>	<b>51,856</b>	<b>17,608</b>	<b>1,489,816</b>	<b>6,053,074</b>	<b>3,843,185</b>



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

Central Service Departments	040 Parks	041 Arts Commission	042 Public Works	044 Human Relations Commission	047 Criminal Justice Planning
Depreciation	0	51,993	4,745	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,311,855	49,788	3,165,422	8,905	594
001 Administrative - Facility Rental	0	0	5,277	0	0
001 Administrative - Insurance	392,845	1,869	97,728	1,309	935
001 Administrative - Post Audits	10,917	304	20,339	144	150
002 Metropolitan Council	216,142	4,466	168,917	1,661	1,661
003 Metropolitan Clerk	52,472	1,076	41,008	399	399
003 Metropolitan Clerk - Records Center	600	0	2,611	9	0
004 Mayor's Office - Administration	287,408	5,936	224,607	2,207	2,207
006 Law	93,016	25,303	288,226	2,958	911
008 Human Resources	345,756	7,125	270,220	2,639	2,639
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	558,971	51,837	17,299	0	27,976
010 General Services - Fleet Management	2,729,013	0	4,469,757	0	0
010 General Services - Mail Services	9,063	278	9,643	134	0
014 Information Technology Service	221,963	8,638	180,913	4,755	2,715
015 Finance - Accountability	501	80,791	501	501	501
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	33,791	0	95,760	0	0
015 Finance - Grants & Cost Planning	22,050	16,248	14,040	40	42
015 Finance - Office of Mgmt & Budget	38,800	1,272	69,937	443	468
015 Finance - Operations	34,213	946	63,767	446	462
015 Finance - Payroll	19,754	357	15,280	125	125
015 Finance - Property Administration	5,431	146	10,129	69	72
015 Finance - Purchasing	88,904	0	254,631	88,904	0
015 Finance - Treasury	4,493	85	5,280	27	27
030 Sheriff's Office - Security Services	125,619	9,755	2,487	0	16,684
038 Health - Employee Health & Wellness	14,755	0	4,315	0	0
048 Internal Audit	13,108	362	24,438	169	177
<b>Allocated Costs for Fiscal 2020</b>	<b>7,631,440</b>	<b>318,575</b>	<b>9,527,277</b>	<b>115,844</b>	<b>58,745</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
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Central Service Departments	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board	060 Farmer's Market	061 Municipal Auditorium
Depreciation	49,033	351,053	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	10,350	0	0	74,538	143,860
001 Administrative - Facility Rental	60,958	0	0	0	0
001 Administrative - Insurance	2,810	0	0	0	18,615
001 Administrative - Post Audits	414	871	302	615	490
002 Metropolitan Council	4,357	13,720	4,151	1,242	2,684
003 Metropolitan Clerk	1,049	3,329	1,000	300	648
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	5,789	18,244	5,522	1,655	3,570
006 Law	8,063	6,577	260	3,084	11,424
008 Human Resources	6,942	21,917	6,623	1,973	4,283
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	183,575	113,899	0	0	0
010 General Services - Fleet Management	4,228	0	0	0	0
010 General Services - Mail Services	535	61	0	16	635
014 Information Technology Service	55,202	12,718	3,392	6,678	6,745
015 Finance - Accountability	0	0	0	501	29,104
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,809	2,809
015 Finance - Grants & Cost Planning	9,544	8,322	84	179	137
015 Finance - Office of Mgmt & Budget	2,045	2,892	1,306	1,643	1,620
015 Finance - Operations	1,295	2,724	940	1,919	1,528
015 Finance - Payroll	340	1,028	290	192	279
015 Finance - Property Administration	202	429	145	300	239
015 Finance - Purchasing	49,020	0	0	0	14,809
015 Finance - Treasury	346	237	64	210	298
030 Sheriff's Office - Security Services	20,681	200,861	156	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	495	1,042	360	734	585
Allocated Costs for Fiscal 2020	477,273	759,924	24,595	98,588	244,362

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
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Central Service Departments	062 State Fair Board	064 Sports Authority	065 Water and Sewer	067 General Hospital	068 District Energy System (DES)
Depreciation	0	7,140	148,096	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	141,315	3,708	5,630,079	4,224,492	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	1,018	0	0	0
001 Administrative - Post Audits	1,078	14,843	78,684	0	4,676
002 Metropolitan Council	8,469	1,661	323,249	0	0
003 Metropolitan Clerk	2,048	399	78,488	0	0
003 Metropolitan Clerk - Records Center	87	32	1,015	0	0
004 Mayor's Office - Administration	11,257	2,207	429,838	0	0
006 Law	116,152	49,400	(7,134)	84,987	24,782
008 Human Resources	13,521	2,639	517,137	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	13,529	195,880	0	0
010 General Services - Fleet Management	0	0	4,991,914	0	0
010 General Services - Mail Services	824	354	1,077	0	0
014 Information Technology Service	20,675	4,452	466,333	0	0
015 Finance - Accountability	501	501	501	0	501
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	14,074	11,259	101,486	0	0
015 Finance - Grants & Cost Planning	310	4,349	28,489	0	1,366
015 Finance - Office of Mgmt & Budget	2,601	1,463	126,405	0	12,768
015 Finance - Operations	3,370	46,521	246,678	0	14,652
015 Finance - Payroll	1,024	103	28,172	3,053	0
015 Finance - Property Administration	530	7,387	39,221	0	2,318
015 Finance - Purchasing	44,453	0	339,946	0	0
015 Finance - Treasury	346	2,496	31,152	577	834
030 Sheriff's Office - Security Services	0	1,354	27,685	693,900	0
038 Health - Employee Health & Wellness	0	0	15,366	0	0
048 Internal Audit	1,285	17,831	94,618	0	5,602
<b>Allocated Costs for Fiscal 2020</b>	<b>383,920</b>	<b>194,646</b>	<b>13,934,375</b>	<b>5,007,009</b>	<b>67,499</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
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Central Service Departments	070 Community Education Commission	071 Convention Center Authority	075 Metro Action Commission	076 Nashville Career Advancement	077 Metro Development & Housing Authorit
Depreciation	0	0	102,426	3,267	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	66,279	156,904	786,445	130,746	6,400
001 Administrative - Facility Rental	0	0	0	16,628	0
001 Administrative - Insurance	4,298	0	0	12,565	0
001 Administrative - Post Audits	141	48,405	7,752	939	1,343
002 Metropolitan Council	1,661	63,903	127,849	2,274	0
003 Metropolitan Clerk	399	15,508	31,041	552	0
003 Metropolitan Clerk - Records Center	0	0	11,780	2,371	0
004 Mayor's Office - Administration	2,207	84,982	170,011	3,030	0
006 Law	86	0	17,184	4,529	11,339
008 Human Resources	2,639	102,194	204,505	3,623	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	18,476	27,348	0
010 General Services - Fleet Management	0	0	157,986	0	0
010 General Services - Mail Services	2,893	1,407	2,829	635	20
014 Information Technology Service	7,362	55,828	110,386	1,628	2,316
015 Finance - Accountability	501	1,084	501	501	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	2,809	0	11,259	0
015 Finance - Grants & Cost Planning	1,380	14,205	18,433	4,305	388
015 Finance - Office of Mgmt & Budget	694	116,611	25,108	1,639	13,992
015 Finance - Operations	436	151,758	24,291	2,936	4,204
015 Finance - Payroll	158	4,858	10,367	413	0
015 Finance - Property Administration	68	24,120	3,854	461	663
015 Finance - Purchasing	0	0	74,896	44,453	0
015 Finance - Treasury	48	550,375	2,638	174	140
030 Sheriff's Office - Security Services	0	0	16,023	5,640	0
038 Health - Employee Health & Wellness	0	0	24,578	0	811
048 Internal Audit	166	58,197	9,302	1,121	1,606
Allocated Costs for Fiscal 2020	91,416	1,453,148	1,958,661	283,037	43,222

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

Central Service Departments	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public Schools (MNPS)	083 Industrial Development Board	090 Debt Service	091 Emergency Communication Center
Depreciation	0	37,549	0	0	57,989
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	11,425	27,433,647	0	0	343,469
001 Administrative - Facility Rental	0	289,212	0	0	0
001 Administrative - Insurance	0	0	0	0	55,360
001 Administrative - Post Audits	13,569	353,579	0	25,550	4,196
002 Metropolitan Council	412	0	0	0	76,147
003 Metropolitan Clerk	95	0	0	0	18,481
003 Metropolitan Clerk - Records Center	0	0	0	0	1,408
004 Mayor's Office - Administration	547	0	0	0	101,254
006 Law	3,916	483,691	2,435	0	72,287
008 Human Resources	649	0	0	0	121,772
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	295,765	0	0	182,867
010 General Services - Fleet Management	0	1,334	0	0	25,535
010 General Services - Mail Services	(105)	0	0	0	0
014 Information Technology Service	52,478	756,306	0	0	116,521
015 Finance - Accountability	1,116	501	0	501	501
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	3,979	104,311	0	7,496	1,225
015 Finance - Office of Mgmt & Budget	41,365	821,056	0	0	13,692
015 Finance - Operations	42,522	1,109,034	0	80,113	13,141
015 Finance - Payroll	34	379,886	0	0	5,248
015 Finance - Property Administration	6,754	176,700	0	12,729	2,083
015 Finance - Purchasing	0	0	0	0	6,454
015 Finance - Treasury	1,507	101,908	20	9,500	1,187
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	144	0	0	0
048 Internal Audit	16,295	425,986	0	30,707	5,030
Allocated Costs for Fiscal 2020	196,558	32,770,609	2,455	166,596	1,225,847

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

Central Service Departments	Airport Authority	Bordeaux Longterm Care	Flood	Hospital Authority	Knowles Home
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	75,024	2,563,471	0	0	300,150
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	970	149	11,961	588
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0	0
006 Law	260	260	0	7,931	11,513
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	0	0	0	23,089	0
015 Finance - Accountability	0	501	0	0	501
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	279	42	3,506	169
015 Finance - Office of Mgmt & Budget	0	2,972	0	36,665	1,693
015 Finance - Operations	0	3,032	459	37,490	1,833
015 Finance - Payroll	55	2,085	0	0	207
015 Finance - Property Administration	0	479	70	5,957	288
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	5	381	2,498	1,324	82
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	0	1,157	175	14,366	701
<b>Allocated Costs for Fiscal 2020</b>	<b>75,344</b>	<b>2,575,587</b>	<b>3,393</b>	<b>142,289</b>	<b>317,725</b>

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

Central Service Departments	Medical Examiner	Port Authority	Nashville Electric Service (NES)	IKON Printing	All Other
Depreciation	0	0	0	1,400	656,637
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0	0
001 Administrative - Facility Rental	0	0	0	0	71,608
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	1,487	0	0	0	43,900
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	221
004 Mayor's Office - Administration	0	0	0	0	0
006 Law	3,654	0	2,741	0	28,844
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	3,064,874
010 General Services - Fleet Management	0	0	0	0	1,190
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	0	0	131,798	0	49,671
015 Finance - Accountability	0	0	0	0	220,032
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	428	0	0	0	112,869
015 Finance - Office of Mgmt & Budget	4,560	0	0	0	21,030
015 Finance - Operations	4,650	0	0	0	137,618
015 Finance - Payroll	0	0	0	0	82,329
015 Finance - Property Administration	734	0	0	0	21,875
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	157	0	0	0	40,659
030 Sheriff's Office - Security Services	0	0	0	0	911,976
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,774	0	0	0	52,778
<b>Allocated Costs for Fiscal 2020</b>	<b>17,444</b>	<b>0</b>	<b>134,539</b>	<b>1,400</b>	<b>5,518,111</b>

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

<b>Central Service Departments</b>	<b>Total Allocated</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>
Depreciation	6,288,656	0	0	(8,477,430)	
001 Administrative - Corporate Dues	0	0	0	0	
001 Administrative - Employee Benefits	86,549,051	0	203,284	0	
001 Administrative - Facility Rental	684,449	0	0	0	
001 Administrative - Insurance	2,483,030	0	0	0	
001 Administrative - Post Audits	825,472	0	0	0	
002 Metropolitan Council	3,532,849	0	8,740	0	
003 Metropolitan Clerk	857,900	0	150,455	0	
003 Metropolitan Clerk - Records Center	201,369	0	0	0	
004 Mayor's Office - Administration	4,697,774	0	0	0	0
006 Law	3,373,179	524,400	30,692	11,477,842	
008 Human Resources	5,652,851	0	169,738	0	0
010 General Services - Administration	243,476	0	0	0	
010 General Services - Facilities	18,294,394	916,470	2,365,175	0	
010 General Services - Fleet Management	20,269,335	21,640,524	0	147,666	
010 General Services - Mail Services	892,075	13,685	0	0	
014 Information Technology Service	6,123,588	0	12,614,005	27,725,173	
015 Finance - Accountability	529,263	0	0	0	
015 Finance - Administration	52,641	0	393,959	0	
015 Finance - Business Assistance	295,739	0	0	0	
015 Finance - Grants & Cost Planning	570,381	0	0	0	
015 Finance - Office of Mgmt & Budget	1,916,433	0	0	0	
015 Finance - Operations	2,587,993	0	0	0	
015 Finance - Payroll	764,593	0	0	0	
015 Finance - Property Administration	411,563	0	0	0	
015 Finance - Purchasing	1,641,213	0	0	0	
015 Finance - Treasury	813,100	0	0	860,496	
030 Sheriff's Office - Security Services	6,274,557	0	0	10,341,651	
038 Health - Employee Health & Wellness	686,607	0	0	0	
048 Internal Audit	992,865	0	0	0	
<b>Allocated Costs for Fiscal 2020</b>	<b>178,506,396</b>	<b>23,095,079</b>	<b>15,936,048</b>	<b>42,075,398</b>	<b>0</b>



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

<b>Central Service Departments</b>	<b>Total Expenditures</b>
Depreciation	
001 Administrative - Corporate Dues	
001 Administrative - Employee Benefits	
001 Administrative - Facility Rental	
001 Administrative - Insurance	
001 Administrative - Post Audits	
002 Metropolitan Council	
003 Metropolitan Clerk	
003 Metropolitan Clerk - Records Center	
004 Mayor's Office - Administration	
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 2020	<hr/> 259,612,921

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		8,477,430		0	
001 Administrative - Corporate Dues	721,276		0		0	
001 Administrative - Employee Benefits	88,680,882		0	(203,284)	0	
001 Administrative - Facility Rental	966,126		0		0	
001 Administrative - Insurance	2,507,500		0		0	
001 Administrative - Post Audits	1,174,727		0		0	
002 Metropolitan Council	2,606,410		0	(8,740)	0	
003 Metropolitan Clerk	620,099		0	(150,455)	0	
003 Metropolitan Clerk - Records Center	193,492		0		0	
004 Mayor's Office - Administration	3,878,650	0	0		0	
006 Law	15,697,249		(11,477,842)	(30,692)	(524,400)	
008 Human Resources	5,380,620	0	0	(169,738)	0	
010 General Services - Administration	1,044,227		0		0	
010 General Services - Facilities	24,151,377		0	(2,365,175)	(916,470)	
010 General Services - Fleet Management	39,126,771		(147,666)		(21,640,524)	
010 General Services - Mail Services	928,508		0		(13,685)	
014 Information Technology Service	43,540,791		(27,725,173)	(12,614,005)	0	
015 Finance - Accountability	547,990		0		0	
015 Finance - Administration	1,673,424		0	(393,959)	0	
015 Finance - Business Assistance	884,969		0		0	
015 Finance - Grants & Cost Planning	332,282		0		0	
015 Finance - Office of Mgmt & Budget	1,461,310		0		0	
015 Finance - Operations	2,333,724		0		0	
015 Finance - Payroll	582,456		0		0	
015 Finance - Property Administration	365,897		0		0	
015 Finance - Purchasing	1,249,241		0		0	
015 Finance - Treasury	1,293,473		(860,496)		0	
030 Sheriff's Office - Security Services	15,762,741		(10,341,651)		0	
038 Health - Employee Health & Wellness	765,565		0		0	
048 Internal Audit	1,141,144		0		0	
004 Mayor's Office						150,778
005 Election Commission						716,389
007 Planning Commission						1,184,866
009 Register of Deeds						335,732
010 General Services						405,547
011 Historical Commission						175,665
015 Finance						184,487
016 Assessor of Property						1,729,596
017 Trustee						803,582
018 County Clerk						1,403,178
019 District Attorney						558,490
021 Public Defender						507,717
022 Juvenile Court Clerk						313,551
023 Circuit Court Clerk						2,798,754
024 Criminal Court Clerk						1,157,174
025 Clerk and Master - Chancery						839,469
026 Juvenile Court						1,731,522
027 General Sessions Court						2,710,421
028 State Trial Courts						2,390,784
029 Justice Integration Services						117,523
030 Sheriff's Office						7,429,690
031 Police						32,286,101

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
032 Fire						18,648,692
033 Codes Administration						2,552,281
034 Beer Board						97,415
035 Agricultural Extension						51,856
036 Soil and Water Conservation						17,608
037 Social Services						1,489,816
038 Health						6,053,074
039 Public Library						3,843,185
040 Parks						7,631,440
041 Arts Commission						318,575
042 Public Works						9,527,277
044 Human Relations Commission						115,844
047 Criminal Justice Planning						58,745
049 Office of Emergency Management						477,273
051 Office of Family Safety						759,924
052 Community Oversight Board						24,595
060 Farmer's Market						98,588
061 Municipal Auditorium						244,362
062 State Fair Board						383,920
064 Sports Authority						194,646
065 Water and Sewer						13,934,375
067 General Hospital						5,007,009
068 District Energy System (DES)						67,499
070 Community Education Commission						91,416
071 Convention Center Authority						1,453,148
075 Metro Action Commission						1,958,661
076 Nashville Career Advancement Center						283,037
077 Metro Development & Housing Authorit						43,222
078 Metropolitan Transit Authority (MTA)						196,558
080 Metro Nashville Public Schools (MNPS)						32,770,609
083 Industrial Development Board						2,455
090 Debt Service						166,596
091 Emergency Communication Center						1,225,847
Airport Authority						75,344
Bordeaux Longterm Care						2,575,587
Flood						3,393
Hospital Authority						142,289
Knowles Home						317,725
Medical Examiner						17,444
Port Authority						0
Nashville Electric Service (NES)						134,539
IKON Printing						1,400
All Other						5,518,111
<b>Totals</b>	<b>259,612,921</b>	<b>0</b>	<b>(42,075,398)</b>	<b>(15,936,048)</b>	<b>(23,095,079)</b>	<b>178,506,396</b>

Deviation: 0

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

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	(2,189)	0	0	0
001 Administrative - Employee Benefits	0	0	(1,322,521)	0	0
001 Administrative - Facility Rental	0	0	0	(2,247)	0
001 Administrative - Insurance	0	0	0	0	(236,161)
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	249,368	237,264	355,550	0	15,614
003 Metropolitan Clerk	78,343	0	77,471	0	3,035
003 Metropolitan Clerk - Records Center	24,858	0	0	0	0
004 Mayor's Office	0	0	139,886	0	0
004 Mayor's Office - Administration	251,386	486,201	46,521	0	11,217
005 Election Commission	19,847	0	202,235	36,397	13,765
006 Law	58,748	0	124,944	0	15,584
007 Planning Commission	211,819	0	306,832	0	15,079
008 Human Resources	1,355	0	387,702	6,896	17,179
009 Register of Deeds	0	0	248,341	0	0
010 General Services	14,857	0	0	7,549	0
010 General Services - Administration	53,899	0	1,061,297	0	0
010 General Services - Facilities	393,024	0	0	769	156,592
010 General Services - Fleet Management	42,406	0	0	215,879	0
010 General Services - Mail Services	6,628	0	0	0	0
011 Historical Commission	2,544	0	32,433	0	2,523
014 Information Technology Service	628,981	0	618,466	51,042	2,992
015 Finance	0	0	131,130	0	0
015 Finance - Accountability	9,170	0	0	0	0
015 Finance - Administration	57,669	0	551,500	0	34,306
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	7,395	0	0	0	0
015 Finance - Office of Mgmt & Budget	101,890	0	0	0	0
015 Finance - Operations	103,050	0	0	0	0
015 Finance - Payroll	19,591	0	0	0	0
015 Finance - Property Administration	4,155	0	0	0	0
015 Finance - Purchasing	75,496	0	0	0	0
015 Finance - Treasury	19,483	0	0	0	0
016 Assessor of Property	242,121	0	579,660	0	28,534
017 Trustee	71,398	0	244,023	0	8,601
018 County Clerk	203,263	0	432,609	0	23,028
019 District Attorney	13,282	0	137,198	0	27,009
021 Public Defender	0	0	202,747	0	22,413
022 Juvenile Court Clerk	0	0	92,644	0	9,484
023 Circuit Court Clerk	993,067	0	639,730	0	17,057
024 Criminal Court Clerk	171,107	0	383,511	0	27,073
025 Clerk and Master - Chancery	381,856	0	106,271	0	6,266
026 Juvenile Court	0	0	507,080	0	43,610
027 General Sessions Court	476,010	0	578,770	40,635	36,135
028 State Trial Courts	405,680	0	460,386	0	26,682
029 Justice Integration Services	0	0	11,383	0	6,371
030 Sheriff's Office	132,628	0	2,763,850	7,230	133,602
030 Sheriff's Office - Security Services	44	0	0	0	0
031 Police	1,079,477	0	13,889,332	95,009	626,688
032 Fire	47,270	0	10,422,731	45,630	440,493
033 Codes Administration	262,834	0	919,008	0	33,152
034 Beer Board	15,423	0	16,216	0	1,415

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

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
035 Agricultural Extension	3,128	0	46	0	2,992
036 Soil and Water Conservation	0	0	8,863	2,762	0
037 Social Services	51,953	0	1,037,150	0	37,504
038 Health	17,764	0	2,955,901	5,554	104,029
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,460,219	0	200,173
040 Parks	0	0	2,311,855	0	392,845
041 Arts Commission	51,993	0	49,788	0	1,869
042 Public Works	4,745	0	3,165,422	5,277	97,728
044 Human Relations Commission	0	0	8,905	0	1,309
047 Criminal Justice Planning	0	0	594	0	935
048 Internal Audit	1,835	0	27,617	9,338	4,112
049 Office of Emergency Management	49,033	0	10,350	60,958	2,810
051 Office of Family Safety	351,053	0	0	0	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	74,538	0	0
061 Municipal Auditorium	0	0	143,860	0	18,615
062 State Fair Board	0	0	141,315	0	0
064 Sports Authority	7,140	0	3,708	0	1,018
065 Water and Sewer	148,096	0	5,630,079	0	0
067 General Hospital	0	0	4,224,492	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	66,279	0	4,298
071 Convention Center Authority	0	0	156,904	0	0
075 Metro Action Commission	102,426	0	786,445	0	0
076 Nashville Career Advancement Center	3,267	0	130,746	16,628	12,565
077 Metro Development & Housing Authorit	0	0	6,400	0	0
078 Metropolitan Transit Authority (MTA)	0	0	11,425	0	0
080 Metro Nashville Public Schools (MNPS)	37,549	0	27,433,647	289,212	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	57,989	0	343,469	0	55,360
Airport Authority	0	0	75,024	0	0
Bordeaux Longterm Care	0	0	2,563,471	0	0
Flood	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	300,150	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	1,400	0	0	0	0
All Other	656,637	0	0	71,608	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	203,284	0	0
Cost Adjustments	(8,477,430)	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	0	721,276	88,680,882	966,126	2,507,500

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

Department	001 Administrativ 6.5	002 Metropolitan 7.5	003 Metropolitan 8.5	003 Metropolitan 9.5	004 Mayor's Offic 10.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	199	0	0	0	0
001 Administrative - Employee Benefits	173,695	2,714	525	0	3,685
001 Administrative - Facility Rental	267	0	0	0	0
001 Administrative - Insurance	694	0	0	0	0
001 Administrative - Post Audits	(3,108)	0	0	0	0
002 Metropolitan Council	721	(1,137,614)	3,930	29	27,499
003 Metropolitan Clerk	147	2,689	(440,507)	1,150	3,363
003 Metropolitan Clerk - Records Center	53	0	0	(27,282)	0
004 Mayor's Office	109	0	0	0	0
004 Mayor's Office - Administration	1,075	12,052	2,922	0	(1,099,640)
005 Election Commission	1,312	11,224	2,720	8,600	14,926
006 Law	3,808	19,127	4,642	0	25,441
007 Planning Commission	1,400	17,881	4,337	3,856	23,782
008 Human Resources	77,588	23,309	5,653	8,363	30,988
009 Register of Deeds	764	10,389	2,516	2,768	13,820
010 General Services	238	0	0	0	0
010 General Services - Administration	289	42,019	10,197	210	55,871
010 General Services - Facilities	6,044	0	0	3,529	0
010 General Services - Fleet Management	10,857	0	0	377	0
010 General Services - Mail Services	257	0	0	0	0
011 Historical Commission	324	4,777	1,152	0	6,350
014 Information Technology Service	8,637	56,163	13,622	124	74,678
015 Finance	7	0	0	529	0
015 Finance - Accountability	152	0	0	0	0
015 Finance - Administration	462	41,044	9,957	18	54,573
015 Finance - Business Assistance	245	0	0	0	0
015 Finance - Grants & Cost Planning	60,262	0	0	0	0
015 Finance - Office of Mgmt & Budget	404	0	0	0	0
015 Finance - Operations	646	0	0	3,363	0
015 Finance - Payroll	161	0	0	1,160	0
015 Finance - Property Administration	101	0	0	0	0
015 Finance - Purchasing	345	0	0	617	0
015 Finance - Treasury	358	0	0	351	0
016 Assessor of Property	1,979	30,764	7,464	10,337	40,903
017 Trustee	595	9,473	2,294	334	12,593
018 County Clerk	1,288	29,655	7,197	778	39,425
019 District Attorney	2,524	35,317	8,567	0	46,958
021 Public Defender	2,371	33,129	8,039	13,541	44,049
022 Juvenile Court Clerk	547	12,052	2,922	24,618	16,033
023 Circuit Court Clerk	3,459	44,849	10,886	22,824	59,640
024 Criminal Court Clerk	1,796	36,194	8,780	14,141	48,120
025 Clerk and Master - Chancery	399	6,649	1,609	16,667	8,840
026 Juvenile Court	4,092	47,846	11,614	0	63,624
027 General Sessions Court	3,362	48,755	11,835	928	64,832
028 State Trial Courts	3,514	57,180	13,867	105	76,028
029 Justice Integration Services	763	8,107	1,956	89	10,779
030 Sheriff's Office	22,042	348,018	84,499	45	462,766
030 Sheriff's Office - Security Services	4,368	0	0	0	0
031 Police	58,559	796,856	193,824	11,155	1,059,637
032 Fire	37,975	512,675	124,473	1,104	681,728
033 Codes Administration	2,923	45,758	11,104	1,951	60,847
034 Beer Board	149	2,274	552	668	3,030

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

Department	001 Administrativ 6.5	002 Metropolitan 7.5	003 Metropolitan 8.5	003 Metropolitan 9.5	004 Mayor's Offic 10.5
035 Agricultural Extension	93	2,905	702	0	3,865
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	2,091	23,782	5,766	1,591	31,614
038 Health	13,569	197,344	47,908	33,193	262,422
038 Health - Employee Health & Wellness	212	0	0	0	0
039 Public Library	8,872	134,370	32,626	11,413	178,685
040 Parks	10,917	216,142	52,472	600	287,408
041 Arts Commission	304	4,466	1,076	0	5,936
042 Public Works	20,339	168,917	41,008	2,611	224,607
044 Human Relations Commission	144	1,661	399	9	2,207
047 Criminal Justice Planning	150	1,661	399	0	2,207
048 Internal Audit	316	3,318	803	114	4,418
049 Office of Emergency Management	414	4,357	1,049	0	5,789
051 Office of Family Safety	871	13,720	3,329	0	18,244
052 Community Oversight Board	302	4,151	1,000	0	5,522
060 Farmer's Market	615	1,242	300	0	1,655
061 Municipal Auditorium	490	2,684	648	0	3,570
062 State Fair Board	1,078	8,469	2,048	87	11,257
064 Sports Authority	14,843	1,661	399	32	2,207
065 Water and Sewer	78,684	323,249	78,488	1,015	429,838
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	4,676	0	0	0	0
070 Community Education Commission	141	1,661	399	0	2,207
071 Convention Center Authority	48,405	63,903	15,508	0	84,982
075 Metro Action Commission	7,752	127,849	31,041	11,780	170,011
076 Nashville Career Advancement Center	939	2,274	552	2,371	3,030
077 Metro Development & Housing Authorit	1,343	0	0	0	0
078 Metropolitan Transit Authority (MTA)	13,569	412	95	0	547
080 Metro Nashville Public Schools (MNPS)	353,579	0	0	0	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	25,550	0	0	0	0
091 Emergency Communication Center	4,196	76,147	18,481	1,408	101,254
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	970	0	0	0	0
Flood	149	0	0	0	0
Hospital Authority	11,961	0	0	0	0
Knowles Home	588	0	0	0	0
Medical Examiner	1,487	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	43,900	0	0	221	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	8,740	150,455	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,174,727	2,606,410	620,099	193,492	3,878,650

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

Department	006 Law 11.5	008 Human Resourc 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	17,259	4,535	0	876	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	229,779	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	29,767	33,897	0	102,953	0
003 Metropolitan Clerk	2,528	4,141	0	234,949	0
003 Metropolitan Clerk - Records Center	460	0	0	0	58
004 Mayor's Office	8,063	0	0	0	0
004 Mayor's Office - Administration	40,718	18,548	0	117,181	0
005 Election Commission	10,942	17,924	0	208,006	125
006 Law	(415,603)	29,423	0	26,657	115
007 Planning Commission	79,581	28,581	0	284,881	18
008 Human Resources	15,918	(760,422)	0	11,045	58
009 Register of Deeds	212	16,591	0	0	6,012
010 General Services	0	0	243,476	124,392	143
010 General Services - Administration	56,823	67,186	(2,017,788)	57,482	10,755
010 General Services - Facilities	0	0	969,230	(1,849,270)	55,789
010 General Services - Fleet Management	781	0	1,742,942	783,175	(3,040,629)
010 General Services - Mail Services	0	0	106,367	9,683	1,240
011 Historical Commission	46,256	7,622	0	15,425	0
014 Information Technology Service	30,893	89,803	0	1,235,930	41,860
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	22,024	0
015 Finance - Administration	127,337	65,621	0	30,139	0
015 Finance - Business Assistance	0	0	0	25,810	0
015 Finance - Grants & Cost Planning	690	0	0	10,390	0
015 Finance - Office of Mgmt & Budget	0	0	0	96,810	0
015 Finance - Operations	0	0	0	149,057	0
015 Finance - Payroll	0	0	0	33,716	0
015 Finance - Property Administration	29,717	0	0	12,634	0
015 Finance - Purchasing	100,223	0	0	78,943	0
015 Finance - Treasury	16,570	0	0	40,917	0
016 Assessor of Property	125,409	49,176	0	375,100	45,019
017 Trustee	166,548	15,115	0	135,539	27,548
018 County Clerk	7,541	47,397	0	299,022	1,344
019 District Attorney	260	56,450	0	26,763	2,732
021 Public Defender	1,256	52,960	0	24,685	397
022 Juvenile Court Clerk	7,668	19,260	0	53,322	17,268
023 Circuit Court Clerk	9,456	71,719	0	549,511	364
024 Criminal Court Clerk	22,942	57,860	0	182,275	113
025 Clerk and Master - Chancery	604	10,603	0	187,381	0
026 Juvenile Court	16,875	76,498	0	628,124	2,366
027 General Sessions Court	47,259	77,960	0	650,398	364
028 State Trial Courts	30,675	91,426	0	788,414	3,372
029 Justice Integration Services	212	12,944	0	0	0
030 Sheriff's Office	190,516	556,775	0	0	412,302
030 Sheriff's Office - Security Services	0	0	0	1,328,881	0
031 Police	591,633	1,276,885	0	5,402,107	4,356,681
032 Fire	120,562	820,267	0	1,698,849	2,553,471
033 Codes Administration	281,287	73,163	0	401,583	98,282
034 Beer Board	7,798	3,623	0	20,194	5,939



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

Department	006 Law 11.5	008 Human Resourc 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
035 Agricultural Extension	1,299	4,633	0	26,177	0
036 Soil and Water Conservation	0	0	0	4,539	0
037 Social Services	21,900	38,000	0	59,022	79,927
038 Health	195,499	315,684	0	638,449	152,583
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	22,247	214,939	0	757,940	122,008
040 Parks	93,016	345,756	0	558,971	2,729,013
041 Arts Commission	25,303	7,125	0	51,837	0
042 Public Works	288,226	270,220	0	17,299	4,469,757
044 Human Relations Commission	2,958	2,639	0	0	0
047 Criminal Justice Planning	911	2,639	0	27,976	0
048 Internal Audit	7,276	5,299	0	15,356	0
049 Office of Emergency Management	8,063	6,942	0	183,575	4,228
051 Office of Family Safety	6,577	21,917	0	113,899	0
052 Community Oversight Board	260	6,623	0	0	0
060 Farmer's Market	3,084	1,973	0	0	0
061 Municipal Auditorium	11,424	4,283	0	0	0
062 State Fair Board	116,152	13,521	0	0	0
064 Sports Authority	49,400	2,639	0	13,529	0
065 Water and Sewer	(7,134)	517,137	0	195,880	4,991,914
067 General Hospital	84,987	0	0	0	0
068 District Energy System (DES)	24,782	0	0	0	0
070 Community Education Commission	86	2,639	0	0	0
071 Convention Center Authority	0	102,194	0	0	0
075 Metro Action Commission	17,184	204,505	0	18,476	157,986
076 Nashville Career Advancement Center	4,529	3,623	0	27,348	0
077 Metro Development & Housing Authorit	11,339	0	0	0	0
078 Metropolitan Transit Authority (MTA)	3,916	649	0	0	0
080 Metro Nashville Public Schools (MNPS)	483,691	0	0	295,765	1,334
083 Industrial Development Board	2,435	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	72,287	121,772	0	182,867	25,535
Airport Authority	260	0	0	0	0
Bordeaux Longterm Care	260	0	0	0	0
Flood	0	0	0	0	0
Hospital Authority	7,931	0	0	0	0
Knowles Home	11,513	0	0	0	0
Medical Examiner	3,654	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	2,741	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	28,844	0	0	3,064,874	1,190
Total Allocated					
Direct Bills	524,400	0	0	916,470	21,640,524
Unallocated	30,692	169,738	0	2,365,175	0
Cost Adjustments	11,477,842	0	0	0	147,666
Disallowed	0	0	0	0	0
Total Expenditures	15,697,249	5,380,620	1,044,227	24,151,377	39,126,771

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

Department	010 General Servi 16.5	014 Information T 17.5	015 Finance - Acc 18.5	015 Finance - Adm 19.5	015 Finance - Bus 20.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	399	0	0
001 Administrative - Employee Benefits	91,796	735	399	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	7,230	15,630	399	0	0
003 Metropolitan Clerk	228	8,770	399	0	0
003 Metropolitan Clerk - Records Center	0	1,345	0	0	0
004 Mayor's Office	134	0	0	0	0
004 Mayor's Office - Administration	2,322	23,148	399	0	13,743
005 Election Commission	80,804	55,628	501	0	0
006 Law	11,062	22,290	18,341	0	0
007 Planning Commission	6,515	33,094	80,802	0	0
008 Human Resources	9,774	48,428	399	0	13,743
009 Register of Deeds	7,194	21,640	501	0	0
010 General Services	0	10,049	0	0	0
010 General Services - Administration	1,345	9,391	399	0	134,747
010 General Services - Facilities	29	105,816	0	0	0
010 General Services - Fleet Management	274	94,256	0	0	0
010 General Services - Mail Services	(142,652)	1,287	0	0	0
011 Historical Commission	21,163	8,362	501	0	0
014 Information Technology Service	2,466	(3,522,760)	399	0	21,994
015 Finance	0	0	0	52,641	0
015 Finance - Accountability	11,426	1,508	(173,290)	125,659	0
015 Finance - Administration	589	5,957	23,382	(1,079,156)	2,748
015 Finance - Business Assistance	32	2,656	0	226,995	(258,251)
015 Finance - Grants & Cost Planning	0	1,274	134,424	89,926	0
015 Finance - Office of Mgmt & Budget	815	7,518	0	390,943	0
015 Finance - Operations	0	14,139	0	618,436	0
015 Finance - Payroll	4,119	3,790	0	135,077	0
015 Finance - Property Administration	846	1,865	0	97,790	0
015 Finance - Purchasing	1,254	5,718	12,678	328,598	649,252
015 Finance - Treasury	19,422	14,852	0	292,556	2,809
016 Assessor of Property	11,310	90,731	501	0	2,809
017 Trustee	15,778	61,520	4,139	0	0
018 County Clerk	215,801	36,270	501	0	0
019 District Attorney	12,796	66,199	80,791	0	0
021 Public Defender	3,457	24,137	501	0	0
022 Juvenile Court Clerk	16,413	13,750	4,122	0	0
023 Circuit Court Clerk	38,288	43,736	501	0	0
024 Criminal Court Clerk	35,955	25,842	501	0	0
025 Clerk and Master - Chancery	13,806	6,127	501	0	0
026 Juvenile Court	15,065	45,053	501	0	0
027 General Sessions Court	130,577	48,053	501	0	0
028 State Trial Courts	13,965	62,543	501	0	0
029 Justice Integration Services	203	53,113	4,122	0	0
030 Sheriff's Office	83,896	171,933	501	0	2,809
030 Sheriff's Office - Security Services	0	201,065	0	0	0
031 Police	35,910	1,546,894	501	0	5,628
032 Fire	4,801	568,116	501	0	0
033 Codes Administration	69,346	181,450	501	0	0
034 Beer Board	1,903	9,770	4,122	0	0

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

Department	010 General Servi 16.5	014 Information T 17.5	015 Finance - Acc 18.5	015 Finance - Adm 19.5	015 Finance - Bus 20.5
035 Agricultural Extension	285	4,241	501	0	0
036 Soil and Water Conservation	0	0	501	0	0
037 Social Services	1,867	31,497	501	0	0
038 Health	1,193	274,615	501	0	2,809
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	23,351	326,663	501	0	5,628
040 Parks	9,063	221,963	501	0	33,791
041 Arts Commission	278	8,638	80,791	0	0
042 Public Works	9,643	180,913	501	0	95,760
044 Human Relations Commission	134	4,755	501	0	0
047 Criminal Justice Planning	0	2,715	501	0	0
048 Internal Audit	371	9,347	0	0	8,445
049 Office of Emergency Management	535	55,202	0	0	0
051 Office of Family Safety	61	12,718	0	0	0
052 Community Oversight Board	0	3,392	0	0	0
060 Farmer's Market	16	6,678	501	0	2,809
061 Municipal Auditorium	635	6,745	29,104	0	2,809
062 State Fair Board	824	20,675	501	0	14,074
064 Sports Authority	354	4,452	501	0	11,259
065 Water and Sewer	1,077	466,333	501	0	101,486
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	501	0	0
070 Community Education Commission	2,893	7,362	501	0	0
071 Convention Center Authority	1,407	55,828	1,084	0	2,809
075 Metro Action Commission	2,829	110,386	501	0	0
076 Nashville Career Advancement Center	635	1,628	501	0	11,259
077 Metro Development & Housing Authorit	20	2,316	0	0	0
078 Metropolitan Transit Authority (MTA)	(105)	52,478	1,116	0	0
080 Metro Nashville Public Schools (MNPS)	0	756,306	501	0	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	501	0	0
091 Emergency Communication Center	0	116,521	501	0	0
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	501	0	0
Flood	0	0	0	0	0
Hospital Authority	0	23,089	0	0	0
Knowles Home	0	0	501	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	131,798	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	49,671	220,032	0	0
Total Allocated					
Direct Bills	13,685	0	0	0	0
Unallocated	0	12,614,005	0	393,959	0
Cost Adjustments	0	27,725,173	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	928,508	43,540,791	547,990	1,673,424	884,969

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

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	53	588	605	0	92
001 Administrative - Employee Benefits	47,948	57,861	532,144	81	82,990
001 Administrative - Facility Rental	70	631	814	0	125
001 Administrative - Insurance	190	2,157	2,119	0	328
001 Administrative - Post Audits	88	1,463	992	0	151
002 Metropolitan Council	197	2,221	2,196	2,192	341
003 Metropolitan Clerk	40	569	446	198	68
003 Metropolitan Clerk - Records Center	12	183	160	58	25
004 Mayor's Office	30	530	334	194	50
004 Mayor's Office - Administration	5,396	3,764	3,281	843	510
005 Election Commission	378	4,744	4,108	4,965	647
006 Law	1,047	5,454	11,627	1,489	1,813
007 Planning Commission	3,089	5,177	4,377	1,613	692
008 Human Resources	408	4,794	4,553	2,005	707
009 Register of Deeds	219	228	2,382	132	377
010 General Services	67	650	739	235	116
010 General Services - Administration	76	1,061	878	1,062	136
010 General Services - Facilities	1,660	19,684	18,449	836	2,874
010 General Services - Fleet Management	2,986	18,853	33,145	1,766	5,166
010 General Services - Mail Services	68	905	782	131	120
011 Historical Commission	1,432	1,033	1,011	392	156
014 Information Technology Service	2,376	24,427	26,373	4,566	4,111
015 Finance	1	44	20	93	2
015 Finance - Accountability	41	469	459	121	71
015 Finance - Administration	3,952	1,595	1,411	718	218
015 Finance - Business Assistance	65	918	745	318	115
015 Finance - Grants & Cost Planning	(306,767)	275	276	88	42
015 Finance - Office of Mgmt & Budget	112	(622,700)	1,234	442	191
015 Finance - Operations	187	2,067	(915,272)	780	304
015 Finance - Payroll	44	497	495	(203,195)	75
015 Finance - Property Administration	27	438	309	86	(149,002)
015 Finance - Purchasing	97	1,099	1,074	411	168
015 Finance - Treasury	101	1,230	1,113	317	173
016 Assessor of Property	577	7,045	6,197	2,722	977
017 Trustee	172	2,060	1,855	901	290
018 County Clerk	372	4,361	4,035	2,553	637
019 District Attorney	733	8,062	7,902	2,750	1,254
021 Public Defender	691	7,993	7,414	2,702	1,175
022 Juvenile Court Clerk	156	1,708	1,704	969	267
023 Circuit Court Clerk	1,009	3,018	10,833	1,676	1,715
024 Criminal Court Clerk	520	5,806	5,621	2,964	886
025 Clerk and Master - Chancery	111	1,431	1,246	564	196
026 Juvenile Court	13,318	13,266	12,826	3,943	2,033
027 General Sessions Court	6,364	11,044	10,529	4,335	1,666
028 State Trial Courts	6,407	10,986	11,009	4,865	1,744
029 Justice Integration Services	219	2,393	2,380	631	377
030 Sheriff's Office	9,153	68,730	69,092	27,989	10,985
030 Sheriff's Office - Security Services	1,277	12,361	13,685	2,077	2,168
031 Police	37,399	186,319	183,582	64,431	29,181
032 Fire	23,262	116,963	119,047	40,664	18,920
033 Codes Administration	852	10,191	9,160	3,974	1,451
034 Beer Board	42	462	459	199	72

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

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
035 Agricultural Extension	25	285	284	212	44
036 Soil and Water Conservation	0	0	0	5	0
037 Social Services	15,422	7,351	6,548	2,777	1,031
038 Health	59,476	42,032	42,522	17,658	6,753
038 Health - Employee Health & Wellness	60	645	655	217	101
039 Public Library	10,670	27,781	27,799	11,723	4,416
040 Parks	22,050	38,800	34,213	19,754	5,431
041 Arts Commission	16,248	1,272	946	357	146
042 Public Works	14,040	69,937	63,767	15,280	10,129
044 Human Relations Commission	40	443	446	125	69
047 Criminal Justice Planning	42	468	462	125	72
048 Internal Audit	90	1,368	983	256	153
049 Office of Emergency Management	9,544	2,045	1,295	340	202
051 Office of Family Safety	8,322	2,892	2,724	1,028	429
052 Community Oversight Board	84	1,306	940	290	145
060 Farmer's Market	179	1,643	1,919	192	300
061 Municipal Auditorium	137	1,620	1,528	279	239
062 State Fair Board	310	2,601	3,370	1,024	530
064 Sports Authority	4,349	1,463	46,521	103	7,387
065 Water and Sewer	28,489	126,405	246,678	28,172	39,221
067 General Hospital	0	0	0	3,053	0
068 District Energy System (DES)	1,366	12,768	14,652	0	2,318
070 Community Education Commission	1,380	694	436	158	68
071 Convention Center Authority	14,205	116,611	151,758	4,858	24,120
075 Metro Action Commission	18,433	25,108	24,291	10,367	3,854
076 Nashville Career Advancement Center	4,305	1,639	2,936	413	461
077 Metro Development & Housing Authorit	388	13,992	4,204	0	663
078 Metropolitan Transit Authority (MTA)	3,979	41,365	42,522	34	6,754
080 Metro Nashville Public Schools (MNPS)	104,311	821,056	1,109,034	379,886	176,700
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	7,496	0	80,113	0	12,729
091 Emergency Communication Center	1,225	13,692	13,141	5,248	2,083
Airport Authority	0	0	0	55	0
Bordeaux Longterm Care	279	2,972	3,032	2,085	479
Flood	42	0	459	0	70
Hospital Authority	3,506	36,665	37,490	0	5,957
Knowles Home	169	1,693	1,833	207	288
Medical Examiner	428	4,560	4,650	0	734
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	112,869	21,030	137,618	82,329	21,875
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	332,282	1,461,310	2,333,724	582,456	365,897

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

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	030 Sheriff's Off 28.5	038 Health - Empl 29.5	048 Internal Audi 30.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	16	0	0	237
001 Administrative - Employee Benefits	0	24,742	0	72,193	208,343
001 Administrative - Facility Rental	0	23	0	0	317
001 Administrative - Insurance	0	68	0	0	826
001 Administrative - Post Audits	0	29	0	0	385
002 Metropolitan Council	0	361	49,399	0	856
003 Metropolitan Clerk	6,164	48	15,588	0	173
003 Metropolitan Clerk - Records Center	0	9	0	0	61
004 Mayor's Office	0	1,323	0	0	125
004 Mayor's Office - Administration	0	217	56,918	0	1,278
005 Election Commission	0	1,072	13,950	0	1,569
006 Law	14,003	1,899	13,536	0	4,553
007 Planning Commission	29,629	416	39,743	0	1,672
008 Human Resources	84,052	404	3,326	0	1,775
009 Register of Deeds	0	93	640	0	913
010 General Services	0	191	2,562	0	283
010 General Services - Administration	434,419	161	8,791	8,950	344
010 General Services - Facilities	6,164	1,069	100,495	0	7,217
010 General Services - Fleet Management	0	1,588	73,215	0	12,963
010 General Services - Mail Services	12,336	36	2,507	0	305
011 Historical Commission	21,263	85	477	0	384
014 Information Technology Service	262,516	2,570	307,450	0	10,321
015 Finance	0	12	0	0	8
015 Finance - Accountability	0	26	1,985	0	179
015 Finance - Administration	52,698	167	12,545	0	550
015 Finance - Business Assistance	0	61	0	0	291
015 Finance - Grants & Cost Planning	0	18	1,601	0	106
015 Finance - Office of Mgmt & Budget	0	94	21,767	0	480
015 Finance - Operations	0	163	22,311	0	769
015 Finance - Payroll	0	37	4,242	0	191
015 Finance - Property Administration	0	17	900	0	117
015 Finance - Purchasing	(1,270,778)	82	14,314	0	409
015 Finance - Treasury	0	(414,893)	4,218	0	423
016 Assessor of Property	14,809	662	52,422	0	2,368
017 Trustee	6,454	184	15,458	0	710
018 County Clerk	0	551	44,008	0	1,542
019 District Attorney	0	815	17,103	0	3,025
021 Public Defender	38,812	630	11,777	0	2,841
022 Juvenile Court Clerk	0	188	17,804	0	652
023 Circuit Court Clerk	0	561	270,711	0	4,144
024 Criminal Court Clerk	0	623	122,397	0	2,147
025 Clerk and Master - Chancery	0	116	87,752	0	474
026 Juvenile Court	0	999	216,722	1,158	4,909
027 General Sessions Court	0	983	455,098	0	4,028
028 State Trial Courts	0	1,071	316,151	0	4,213
029 Justice Integration Services	0	223	346	0	912
030 Sheriff's Office	27,730	7,670	1,740,439	68,003	26,487
030 Sheriff's Office - Security Services	0	763	(1,571,900)	0	5,211
031 Police	212,940	16,330	84,296	374,443	70,404
032 Fire	36,083	10,211	20,712	136,538	45,646
033 Codes Administration	29,629	1,013	49,315	0	3,507
034 Beer Board	0	35	2,894	0	176

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

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	030 Sheriff's Off 28.5	038 Health - Empl 29.5	048 Internal Audi 30.5
035 Agricultural Extension	0	32	0	0	107
036 Soil and Water Conservation	0	0	938	0	0
037 Social Services	21,263	627	8,127	0	2,505
038 Health	147,111	4,100	451,615	46,496	16,294
038 Health - Employee Health & Wellness	0	43	0	(2,185)	252
039 Public Library	49,020	3,209	198,279	0	10,653
040 Parks	88,904	4,493	125,619	14,755	13,108
041 Arts Commission	0	85	9,755	0	362
042 Public Works	254,631	5,280	2,487	4,315	24,438
044 Human Relations Commission	88,904	27	0	0	169
047 Criminal Justice Planning	0	27	16,684	0	177
048 Internal Audit	6,454	59	3,325	0	(110,653)
049 Office of Emergency Management	49,020	346	20,681	0	495
051 Office of Family Safety	0	237	200,861	0	1,042
052 Community Oversight Board	0	64	156	0	360
060 Farmer's Market	0	210	0	0	734
061 Municipal Auditorium	14,809	298	0	0	585
062 State Fair Board	44,453	346	0	0	1,285
064 Sports Authority	0	2,496	1,354	0	17,831
065 Water and Sewer	339,946	31,152	27,685	15,366	94,618
067 General Hospital	0	577	693,900	0	0
068 District Energy System (DES)	0	834	0	0	5,602
070 Community Education Commission	0	48	0	0	166
071 Convention Center Authority	0	550,375	0	0	58,197
075 Metro Action Commission	74,896	2,638	16,023	24,578	9,302
076 Nashville Career Advancement Center	44,453	174	5,640	0	1,121
077 Metro Development & Housing Authority	0	140	0	811	1,606
078 Metropolitan Transit Authority (MTA)	0	1,507	0	0	16,295
080 Metro Nashville Public Schools (MNPS)	0	101,908	0	144	425,986
083 Industrial Development Board	0	20	0	0	0
090 Debt Service	0	9,500	0	0	30,707
091 Emergency Communication Center	6,454	1,187	0	0	5,030
Airport Authority	0	5	0	0	0
Bordeaux Longterm Care	0	381	0	0	1,157
Flood	0	2,498	0	0	175
Hospital Authority	0	1,324	0	0	14,366
Knowles Home	0	82	0	0	701
Medical Examiner	0	157	0	0	1,774
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	40,659	911,976	0	52,778
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	860,496	10,341,651	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,249,241	1,293,473	15,762,741	765,565	1,141,144

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

Department	Totals
Depreciation	0
001 Administrative - Corporate Dues	0
001 Administrative - Employee Benefits	0
001 Administrative - Facility Rental	0
001 Administrative - Insurance	0
001 Administrative - Post Audits	0
002 Metropolitan Council	0
003 Metropolitan Clerk	0
003 Metropolitan Clerk - Records Center	0
004 Mayor's Office	150,778
004 Mayor's Office - Administration	0
005 Election Commission	716,389
006 Law	0
007 Planning Commission	1,184,866
008 Human Resources	0
009 Register of Deeds	335,732
010 General Services	405,547
010 General Services - Administration	0
010 General Services - Facilities	0
010 General Services - Fleet Management	0
010 General Services - Mail Services	0
011 Historical Commission	175,665
014 Information Technology Service	0
015 Finance	184,487
015 Finance - Accountability	0
015 Finance - Administration	0
015 Finance - Business Assistance	0
015 Finance - Grants & Cost Planning	0
015 Finance - Office of Mgmt & Budget	0
015 Finance - Operations	0
015 Finance - Payroll	0
015 Finance - Property Administration	0
015 Finance - Purchasing	0
015 Finance - Treasury	0
016 Assessor of Property	1,729,596
017 Trustee	803,582
018 County Clerk	1,403,178
019 District Attorney	558,490
021 Public Defender	507,717
022 Juvenile Court Clerk	313,551
023 Circuit Court Clerk	2,798,754
024 Criminal Court Clerk	1,157,174
025 Clerk and Master - Chancery	839,469
026 Juvenile Court	1,731,522
027 General Sessions Court	2,710,421
028 State Trial Courts	2,390,784
029 Justice Integration Services	117,523
030 Sheriff's Office	7,429,690
030 Sheriff's Office - Security Services	0
031 Police	32,286,101
032 Fire	18,648,692
033 Codes Administration	2,552,281
034 Beer Board	97,415



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

Department	Totals
035 Agricultural Extension	51,856
036 Soil and Water Conservation	17,608
037 Social Services	1,489,816
038 Health	6,053,074
038 Health - Employee Health & Wellness	0
039 Public Library	3,843,185
040 Parks	7,631,440
041 Arts Commission	318,575
042 Public Works	9,527,277
044 Human Relations Commission	115,844
047 Criminal Justice Planning	58,745
048 Internal Audit	0
049 Office of Emergency Management	477,273
051 Office of Family Safety	759,924
052 Community Oversight Board	24,595
060 Farmer's Market	98,588
061 Municipal Auditorium	244,362
062 State Fair Board	383,920
064 Sports Authority	194,646
065 Water and Sewer	13,934,375
067 General Hospital	5,007,009
068 District Energy System (DES)	67,499
070 Community Education Commission	91,416
071 Convention Center Authority	1,453,148
075 Metro Action Commission	1,958,661
076 Nashville Career Advancement Center	283,037
077 Metro Development & Housing Authorit	43,222
078 Metropolitan Transit Authority (MTA)	196,558
080 Metro Nashville Public Schools (MNPS)	32,770,609
083 Industrial Development Board	2,455
090 Debt Service	166,596
091 Emergency Communication Center	1,225,847
Airport Authority	75,344
Bordeaux Longterm Care	2,575,587
Flood	3,393
Hospital Authority	142,289
Knowles Home	317,725
Medical Examiner	17,444
Port Authority	0
Nashville Electric Service (NES)	134,539
IKON Printing	1,400
All Other	5,518,111
Total Allocated	178,506,396
Direct Bills	23,095,079
Unallocated	15,936,048
Cost Adjustments	42,075,398
Disallowed	0
Total Expenditures	259,612,921

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

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

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

Department	Allocation Basis	Allocation Source
002 Metropolitan Council		
7.4.1 Metro Council	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2020 Human Resources Model - Human Resources
003 Metropolitan Clerk		
8.4.1 Metro Clerk	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2020 Human Resources Model - Human Resources
003 Metropolitan Clerk - Records Center		
9.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2020 Records Stored and Requests Report - Metro Clerk
9.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2020 Records Stored and Requests Report - Metro Clerk
004 Mayor's Office - Administration		
10.4.1 Mayors Office Admin	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2020 Human Resources Model - Human Resources
006 Law		
11.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2020 Total Time Report - Law
11.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
11.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
12.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
12.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
12.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
12.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2020 Human Resources Model - Human Resources
010 General Services - Administration		
13.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2020 Expenditure Report - Finance-Operations
010 General Services - Facilities		
14.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2020 General Services Rate Model - General Services
010 General Services - Fleet Management		
15.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2020 Fleet Management Billings Report - Finance-Operations
15.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2020 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
16.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2020 Postal Charges Report - General Services
014 Information Technology Service		
17.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2020 Information Systems Billings Report - Finance-Operations
17.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2020 Information Systems Billings Report - Finance-Operations
17.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2020 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		

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

Department	Allocation Basis	Allocation Source
18.4.1 Procurement Monitoring	Number of Delegated Compliance Reviews Completed by Department	FY 2020 Reviews Report - Finance-Accountability
18.4.2 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2020 Reviews Report - Finance-Accountability
18.4.3 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
18.4.4 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2020 Reviews Report - Finance-Accountability
18.4.5 Community Partnerships	Direct Allocation to All Other	Direct Assignment
18.4.6 Special Projects	Percentage by Benefiting Department	FY 2020 Reviews Report - Finance-Accountability
18.4.7 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
18.4.8 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
19.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2020 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
20.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
20.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2020 Business Assistance Report - Finance-Business Assistance
20.4.3 Department Auditing and Monitoring	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
015 Finance - Grants & Cost Planning		
21.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2020 Grant Assessment Report - Finance-Grants Coordination
21.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
21.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
22.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
015 Finance - Operations		
23.4.1 Accounting and Reporting	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
23.4.2 Accounts Payable	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
015 Finance - Payroll		
24.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2020 Employee and Pensioner Reports - Human Resources
015 Finance - Property Administration		
25.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
26.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2020 KPI Details Report - Finance-Purchasing
26.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2020 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
27.4.1 Treasury Collections	Direct Allocation to 071 Convention Center Authority	Direct Assignment
27.4.2 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2020 Average Weighted MIP Balances by Fund - Finance-Treasury
27.4.3 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2020 Employee and Pensioner Reports - Human Resources

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

Department	Allocation Basis	Allocation Source
27.4.4 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
28.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.4 HDII	Occupied Square Footage by Benefiting Department	FY 2020 BOSS Square Feet by Building Report - Gen Svcs-Facilities
28.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.6 Woodland Street	Number of Employees by Dept Parking at Woodland St	Woodland Parking Report
28.4.7 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.9 General Hospital	Direct Allocation to 067 General Hospital	Direct Assignment
28.4.10 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.11 Fulton	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.12 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.13 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2020 Security Per Square Foot Report - Sheriff
28.4.14 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
29.4.1 Employee Health & Wellness	Number of Examinations and Procedures by Benefiting Department	FY 2020 Activity Report - Health
29.4.2 Employee Benefit Board	Direct Allocation to 001 Administrative-Employee Benefits	Direct Assignment
048 Internal Audit		
30.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2020 Expenditure Report - Finance-Operations

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

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
004 Mayor's Office	312	0.00	10	0.00	138,420	0.16	4	0.00
005 Election Commission	35,209	0.42	2,376	0.33	216,157	0.24	36,933	3.82
007 Planning Commission	229,143	2.71	3,738	0.52	322,797	0.37	416	0.04
009 Register of Deeds	5,012	0.06	2,076	0.29	250,386	0.28	240	0.02
010 General Services	24,990	0.30	721	0.10	89,417	0.10	7,675	0.79
011 Historical Commission	6,504	0.08	1,010	0.14	37,589	0.04	99	0.01
015 Finance	1,475	0.02	158	0.02	140,210	0.16	4	0.00
016 Assessor of Property	270,457	3.20	6,379	0.89	602,440	0.68	1,385	0.14
017 Trustee	86,588	1.02	2,151	0.30	258,775	0.29	651	0.07
018 County Clerk	221,261	2.62	5,992	0.83	451,468	0.51	615	0.06
019 District Attorney	30,230	0.36	7,087	0.99	156,900	0.18	873	0.09
021 Public Defender	12,845	0.15	6,549	0.91	213,764	0.24	363	0.04
022 Juvenile Court Clerk	8,067	0.10	2,397	0.33	97,947	0.11	183	0.02
023 Circuit Court Clerk	1,020,071	12.06	8,945	1.24	657,587	0.74	653	0.07
024 Criminal Court Clerk	186,738	2.21	7,173	1.00	395,304	0.45	378	0.04
025 Clerk and Master - Chancery	389,390	4.61	1,336	0.19	110,659	0.13	94	0.01
026 Juvenile Court	26,218	0.31	9,532	1.32	528,701	0.60	757	0.08
027 General Sessions Court	505,320	5.98	9,784	1.36	605,276	0.68	41,234	4.27
028 State Trial Courts	439,322	5.20	11,430	1.59	490,460	0.55	1,101	0.11
029 Justice Integration Services	8,382	0.10	1,698	0.24	20,130	0.02	534	0.06
030 Sheriff's Office	261,877	3.10	69,092	9.60	2,898,279	3.28	18,637	1.93
031 Police	1,504,773	17.80	160,941	22.37	14,314,606	16.20	170,522	17.66
032 Fire	242,504	2.87	102,324	14.22	10,602,952	12.00	92,756	9.60
033 Codes Administration	309,342	3.66	9,706	1.35	963,948	1.09	3,730	0.39
034 Beer Board	17,602	0.21	472	0.07	18,515	0.02	120	0.01
035 Agricultural Extension	4,671	0.06	579	0.08	1,753	0.00	48	0.00
036 Soil and Water Conservation	94	0.00	0	0.00	8,838	0.01	2,757	0.29
037 Social Services	63,732	0.75	4,769	0.66	1,036,286	1.17	557	0.06
038 Health	114,354	1.35	39,550	5.50	3,024,743	3.42	9,865	1.02
039 Public Library	84,854	1.00	27,127	3.77	1,532,229	1.73	4,313	0.45
040 Parks	89,487	1.06	43,225	6.01	2,414,505	2.73	15,083	1.56
041 Arts Commission	57,092	0.68	973	0.14	56,699	0.06	101	0.01
042 Public Works	103,279	1.22	35,240	4.90	3,372,199	3.82	61,690	6.39
044 Human Relations Commission	4,181	0.05	389	0.05	13,468	0.02	53	0.01
047 Criminal Justice Planning	1,197	0.01	332	0.05	1,834	0.00	32	0.00
049 Office of Emergency Management	59,008	0.70	976	0.14	21,224	0.02	61,476	6.37
051 Office of Family Safety	357,552	4.23	2,730	0.38	7,346	0.01	168	0.02
052 Community Oversight Board	1,221	0.01	818	0.11	1,517	0.00	44	0.00
060 Farmer's Market	1,329	0.02	261	0.04	75,056	0.08	74	0.01
061 Municipal Auditorium	2,788	0.03	575	0.08	145,942	0.17	77	0.01
062 State Fair Board	7,881	0.09	1,837	0.26	150,202	0.17	238	0.02
064 Sports Authority	11,358	0.13	433	0.06	10,060	0.01	187	0.02
065 Water and Sewer	315,859	3.74	65,664	9.13	5,815,160	6.58	33,125	3.43
067 General Hospital	2,905	0.03	130	0.02	4,167,259	4.72	82	0.01
068 District Energy System (DES)	1,795	0.02	43	0.01	2,297	0.00	43	0.00
070 Community Education Commission	1,344	0.02	340	0.05	66,897	0.08	75	0.01
071 Convention Center Authority	39,234	0.46	13,071	1.82	208,845	0.24	1,171	0.12
075 Metro Action Commission	153,280	1.81	25,375	3.53	838,312	0.95	3,413	0.35

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

<b>Grantee Departments</b>	<b>Depreciation</b>	<b>%</b>	<b>001 Administrative - Corporate Dues</b>	<b>%</b>	<b>001 Administrative - Employee Benefits</b>	<b>%</b>	<b>001 Administrative - Facility Rental</b>	<b>%</b>
076 Nashville Career Advancement Center	6,729	0.08	493	0.07	132,926	0.15	16,622	1.72
077 Metro Development & Housing Authority	1,431	0.02	26	0.00	7,786	0.01	36	0.00
078 Metropolitan Transit Authority (MTA)	11,115	0.13	263	0.04	22,542	0.03	637	0.07
080 Metro Nashville Public Schools (MNPS)	245,174	2.90	4,357	0.61	27,265,720	30.85	298,032	30.86
083 Industrial Development Board	36	0.00	2	0.00	78	0.00	0	0.00
090 Debt Service	4,197	0.05	97	0.01	6,316	0.01	239	0.02
091 Emergency Communication Center	88,614	1.05	15,154	2.11	374,734	0.42	1,118	0.12
Airport Authority	27	0.00	0	0.00	73,992	0.08	1	0.00
Bordeaux Longterm Care	1,279	0.02	37	0.01	2,527,519	2.86	56	0.01
Flood	200	0.00	5	0.00	412	0.00	2	0.00
Hospital Authority	6,820	0.08	110	0.02	7,046	0.01	333	0.03
Knowles Home	466	0.01	13	0.00	296,485	0.34	11	0.00
Medical Examiner	517	0.01	10	0.00	595	0.00	13	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	16,842	0.20	283	0.04	16,477	0.02	1,280	0.13
IKON Printing	1,400	0.02	0	0.00	0	0.00	0	0.00
All Other	748,104	8.85	1,051	0.15	92,932	0.11	72,805	7.54
<b>Total Allocated</b>	<b>8,455,078</b>	<b>100.00</b>	<b>719,415</b>	<b>100.00</b>	<b>88,380,918</b>	<b>100.00</b>	<b>965,814</b>	<b>100.00</b>
Unallocated & Direct Billing	22,352		1,861		299,964		312	
Adjustments & Disallowed	(8,477,430)		0		0		0	
<b>Total Expenditures</b>	<b>0</b>		<b>721,276</b>		<b>88,680,882</b>		<b>966,126</b>	

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

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	002 Metropolitan Council	%	003 Metropolitan Clerk	%
004 Mayor's Office	43	0.00	400	0.03	42	0.00	8	0.00
005 Election Commission	14,220	0.57	2,241	0.19	8,593	0.33	1,753	0.33
007 Planning Commission	16,408	0.66	2,984	0.25	13,500	0.52	2,758	0.52
009 Register of Deeds	189	0.01	1,545	0.13	7,503	0.29	1,533	0.29
010 General Services	989	0.04	595	0.05	2,610	0.10	534	0.10
011 Historical Commission	2,699	0.11	714	0.06	3,656	0.14	743	0.14
015 Finance	635	0.03	325	0.03	576	0.02	117	0.02
016 Assessor of Property	29,501	1.18	4,339	0.37	23,052	0.89	4,708	0.89
017 Trustee	9,551	0.38	1,662	0.14	7,781	0.30	1,593	0.30
018 County Clerk	23,449	0.94	3,116	0.27	21,613	0.83	4,429	0.83
019 District Attorney	25,697	1.03	3,815	0.33	25,598	0.99	5,232	0.98
021 Public Defender	21,259	0.85	3,637	0.31	23,654	0.91	4,838	0.91
022 Juvenile Court Clerk	9,225	0.37	1,069	0.09	8,679	0.33	1,769	0.33
023 Circuit Court Clerk	19,710	0.79	6,093	0.52	32,290	1.24	6,598	1.24
024 Criminal Court Clerk	26,500	1.06	3,546	0.30	25,907	1.00	5,295	1.00
025 Clerk and Master - Chancery	6,974	0.28	843	0.07	4,842	0.19	987	0.19
026 Juvenile Court	44,573	1.78	7,704	0.66	34,433	1.33	7,041	1.33
027 General Sessions Court	38,002	1.52	6,586	0.56	35,342	1.36	7,225	1.36
028 State Trial Courts	30,273	1.21	6,707	0.57	41,280	1.59	8,442	1.59
029 Justice Integration Services	6,069	0.24	1,097	0.09	6,137	0.24	1,255	0.24
030 Sheriff's Office	136,820	5.47	42,116	3.60	249,343	9.61	51,014	9.60
031 Police	624,541	24.96	116,077	9.91	580,118	22.35	118,870	22.38
032 Fire	423,154	16.91	76,135	6.50	369,237	14.23	75,548	14.22
033 Codes Administration	34,927	1.40	6,806	0.58	35,059	1.35	7,163	1.35
034 Beer Board	1,500	0.06	268	0.02	1,716	0.07	348	0.07
035 Agricultural Extension	2,945	0.12	176	0.02	2,096	0.08	428	0.08
036 Soil and Water Conservation	28	0.00	19	0.00	3	0.00	0	0.00
037 Social Services	35,256	1.41	6,253	0.53	17,247	0.66	3,526	0.66
038 Health	103,679	4.14	30,477	2.60	142,744	5.50	29,199	5.50
039 Public Library	190,522	7.61	16,799	1.43	97,925	3.77	20,028	3.77
040 Parks	367,032	14.67	23,949	2.05	155,999	6.01	31,911	6.01
041 Arts Commission	2,422	0.10	2,112	0.18	3,516	0.14	719	0.14
042 Public Works	96,300	3.85	35,955	3.07	127,160	4.90	26,009	4.90
044 Human Relations Commission	1,469	0.06	261	0.02	1,412	0.05	286	0.05
047 Criminal Justice Planning	1,058	0.04	204	0.02	1,210	0.05	245	0.05
049 Office of Emergency Management	3,995	0.16	1,619	0.14	3,545	0.14	721	0.14
051 Office of Family Safety	950	0.04	2,019	0.17	9,859	0.38	2,014	0.38
052 Community Oversight Board	63	0.00	403	0.03	2,957	0.11	604	0.11
060 Farmer's Market	59	0.00	823	0.07	957	0.04	194	0.04
061 Municipal Auditorium	17,240	0.69	892	0.08	2,103	0.08	426	0.08
062 State Fair Board	718	0.03	1,763	0.15	6,633	0.26	1,352	0.25
064 Sports Authority	1,470	0.06	15,346	1.31	1,570	0.06	318	0.06
065 Water and Sewer	11,034	0.44	102,857	8.78	236,843	9.12	48,485	9.13
067 General Hospital	441	0.02	8,485	0.72	480	0.02	96	0.02
068 District Energy System (DES)	184	0.01	4,830	0.41	159	0.01	31	0.01
070 Community Education Commission	3,977	0.16	454	0.04	1,239	0.05	251	0.05
071 Convention Center Authority	3,004	0.12	51,771	4.42	47,143	1.82	9,649	1.82
075 Metro Action Commission	4,775	0.19	14,364	1.23	91,608	3.53	18,738	3.53



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

<b>Grantee Departments</b>	<b>001 Administrative - Insurance</b>		<b>001 Administrative - Post Audits</b>		<b>002 Metropolitan Council</b>		<b>003 Metropolitan Clerk</b>	
		<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
076 Nashville Career Advancement Center	11,872	0.47	1,699	0.15	1,793	0.07	363	0.07
077 Metro Development & Housing Authorit	95	0.00	1,413	0.12	96	0.00	20	0.00
078 Metropolitan Transit Authority (MTA)	450	0.02	14,101	1.20	959	0.04	192	0.04
080 Metro Nashville Public Schools (MNPS)	15,446	0.62	420,457	35.91	15,193	0.59	3,218	0.61
083 Industrial Development Board	8	0.00	2	0.00	8	0.00	2	0.00
090 Debt Service	441	0.02	26,246	2.24	349	0.01	69	0.01
091 Emergency Communication Center	53,241	2.13	6,986	0.60	54,705	2.11	11,191	2.11
Airport Authority	2	0.00	150	0.01	3	0.00	0	0.00
Bordeaux Longterm Care	117	0.00	6,092	0.52	147	0.01	28	0.01
Flood	24	0.00	157	0.01	21	0.00	4	0.00
Hospital Authority	345	0.01	12,352	1.05	415	0.02	80	0.02
Knowles Home	59	0.00	1,210	0.10	57	0.00	12	0.00
Medical Examiner	43	0.00	1,530	0.13	35	0.00	7	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	309	0.01	298	0.03	1,030	0.04	208	0.04
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	24,057	0.96	56,022	4.78	3,804	0.15	773	0.15
<b>Total Allocated</b>	<b>2,502,038</b>	<b>100.00</b>	<b>1,170,966</b>	<b>100.00</b>	<b>2,595,584</b>	<b>100.00</b>	<b>531,198</b>	<b>100.00</b>
Unallocated & Direct Billing	5,462		3,761		10,826		88,901	
Adjustments & Disallowed	0		0		0		0	
<b>Total Expenditures</b>	<b>2,507,500</b>		<b>1,174,727</b>		<b>2,606,410</b>		<b>620,099</b>	

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

Grantee Departments	003 Metropolitan Clerk - Records Center		004 Mayor's Office - Administration		006 Law		008 Human Resources	
	Center	%		%		%		%
004 Mayor's Office	2	0.00	64	0.00	7,451	0.20	88	0.00
005 Election Commission	7,612	3.94	12,813	0.33	12,626	0.35	17,319	0.33
007 Planning Commission	3,478	1.80	20,140	0.52	76,722	2.10	27,220	0.52
009 Register of Deeds	2,456	1.27	11,201	0.29	777	0.02	15,133	0.29
010 General Services	48	0.02	3,901	0.10	5,583	0.15	5,259	0.10
011 Historical Commission	18	0.01	5,455	0.14	43,512	1.19	7,380	0.14
015 Finance	469	0.24	862	0.02	2,433	0.07	1,165	0.02
016 Assessor of Property	9,204	4.77	34,400	0.89	119,284	3.27	46,501	0.89
017 Trustee	341	0.18	11,612	0.30	152,871	4.19	15,705	0.30
018 County Clerk	811	0.42	32,234	0.83	11,162	0.31	43,536	0.83
019 District Attorney	94	0.05	38,191	0.99	4,747	0.13	51,590	0.99
021 Public Defender	11,973	6.20	35,295	0.91	6,373	0.17	47,687	0.91
022 Juvenile Court Clerk	21,619	11.20	12,950	0.33	8,431	0.23	17,499	0.33
023 Circuit Court Clerk	20,127	10.43	48,178	1.24	12,926	0.35	65,089	1.24
024 Criminal Court Clerk	12,515	6.48	38,652	1.00	24,879	0.68	52,233	1.00
025 Clerk and Master - Chancery	14,654	7.59	7,223	0.19	1,725	0.05	9,765	0.19
026 Juvenile Court	209	0.11	51,373	1.33	22,176	0.61	69,410	1.33
027 General Sessions Court	1,034	0.54	52,722	1.36	49,344	1.35	71,247	1.36
028 State Trial Courts	347	0.18	61,585	1.59	33,776	0.93	83,206	1.59
029 Justice Integration Services	104	0.05	9,154	0.24	1,456	0.04	12,366	0.24
030 Sheriff's Office	1,172	0.61	371,935	9.61	203,329	5.57	502,494	9.61
031 Police	13,125	6.80	865,105	22.35	657,945	18.04	1,168,646	22.34
032 Fire	2,733	1.42	550,751	14.23	181,168	4.97	744,030	14.22
033 Codes Administration	1,917	0.99	52,296	1.35	263,202	7.22	70,683	1.35
034 Beer Board	597	0.31	2,565	0.07	7,387	0.20	3,469	0.07
035 Agricultural Extension	8	0.00	3,131	0.08	1,588	0.04	4,228	0.08
036 Soil and Water Conservation	1	0.00	5	0.00	11	0.00	6	0.00
037 Social Services	1,479	0.77	25,731	0.66	25,727	0.71	34,777	0.66
038 Health	29,663	15.36	212,919	5.50	204,461	5.61	287,663	5.50
039 Public Library	10,504	5.44	146,085	3.77	48,374	1.33	197,380	3.77
040 Parks	1,229	0.64	232,696	6.01	134,740	3.69	314,400	6.01
041 Arts Commission	19	0.01	5,246	0.14	23,935	0.66	7,091	0.14
042 Public Works	3,020	1.56	189,689	4.90	294,560	8.08	256,323	4.90
044 Human Relations Commission	30	0.02	2,104	0.05	7,622	0.21	2,859	0.05
047 Criminal Justice Planning	7	0.00	1,801	0.05	1,024	0.03	2,439	0.05
049 Office of Emergency Management	49	0.03	5,295	0.14	10,894	0.30	7,164	0.14
051 Office of Family Safety	48	0.02	14,710	0.38	6,746	0.18	19,874	0.38
052 Community Oversight Board	10	0.01	4,413	0.11	398	0.01	5,963	0.11
060 Farmer's Market	5	0.00	1,431	0.04	3,014	0.08	1,936	0.04
061 Municipal Auditorium	10	0.01	3,139	0.08	13,138	0.36	4,240	0.08
062 State Fair Board	111	0.06	9,901	0.26	108,182	2.97	13,401	0.26
064 Sports Authority	78	0.04	2,343	0.06	46,317	1.27	3,177	0.06
065 Water and Sewer	2,183	1.13	353,272	9.12	16,775	0.46	477,279	9.12
067 General Hospital	30	0.02	718	0.02	78,158	2.14	969	0.02
068 District Energy System (DES)	13	0.01	240	0.01	22,959	0.63	327	0.01
070 Community Education Commission	3	0.00	1,845	0.05	596	0.02	2,495	0.05
071 Convention Center Authority	386	0.20	70,295	1.82	14,898	0.41	95,020	1.82
075 Metro Action Commission	10,734	5.56	136,662	3.53	25,782	0.71	184,644	3.53

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

<b>Grantee Departments</b>	<b>003 Metropolitan Clerk - Records Center</b>		<b>004 Mayor's Office - Administration</b>		<b>006 Law</b>		<b>008 Human Resources</b>	
		<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
076 Nashville Career Advancement Center	2,105	1.09	2,676	0.07	7,933	0.22	3,623	0.07
077 Metro Development & Housing Authority	4	0.00	143	0.00	10,522	0.29	196	0.00
078 Metropolitan Transit Authority (MTA)	45	0.02	1,431	0.04	5,459	0.15	1,934	0.04
080 Metro Nashville Public Schools (MNPS)	2,028	1.05	22,580	0.58	474,956	13.02	30,416	0.58
083 Industrial Development Board	0	0.00	11	0.00	2,213	0.06	15	0.00
090 Debt Service	82	0.04	527	0.01	2,573	0.07	718	0.01
091 Emergency Communication Center	1,456	0.75	81,607	2.11	73,874	2.03	110,272	2.11
Airport Authority	0	0.00	5	0.00	256	0.01	6	0.00
Bordeaux Longterm Care	21	0.01	218	0.01	1,096	0.03	294	0.01
Flood	2	0.00	31	0.00	188	0.01	44	0.00
Hospital Authority	39	0.02	624	0.02	8,679	0.24	847	0.02
Knowles Home	3	0.00	90	0.00	10,578	0.29	124	0.00
Medical Examiner	4	0.00	55	0.00	3,477	0.10	75	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	13	0.01	1,535	0.04	3,525	0.10	2,075	0.04
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	975	0.51	5,675	0.15	40,968	1.12	7,642	0.15
<b>Total Allocated</b>	<b>193,056</b>	<b>100.00</b>	<b>3,871,536</b>	<b>100.00</b>	<b>3,647,481</b>	<b>100.00</b>	<b>5,230,656</b>	<b>100.00</b>
Unallocated & Direct Billing	436		7,114		571,926		149,964	
Adjustments & Disallowed	0		0		11,477,842		0	
<b>Total Expenditures</b>	<b>193,492</b>		<b>3,878,650</b>		<b>15,697,249</b>		<b>5,380,620</b>	

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

Grantee Departments	010 General Services - Administration		010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services	
		%		%		%		%
004 Mayor's Office	18	0.00	317	0.00	0	0.00	324	0.04
005 Election Commission	5,941	0.57	207,615	1.00	955	0.01	70,054	7.66
007 Planning Commission	4,505	0.43	277,611	1.33	998	0.01	7,404	0.81
009 Register of Deeds	353	0.03	6,321	0.03	6,173	0.04	6,521	0.71
010 General Services	84,967	8.14	123,792	0.59	1,210	0.01	245	0.03
011 Historical Commission	996	0.10	18,292	0.09	112	0.00	18,459	2.02
015 Finance	17	0.00	812	0.00	3	0.00	161	0.02
016 Assessor of Property	7,153	0.69	374,189	1.80	41,427	0.24	10,907	1.19
017 Trustee	2,742	0.26	142,048	0.68	28,319	0.16	14,410	1.58
018 County Clerk	12,099	1.16	291,610	1.40	806	0.00	186,344	20.39
019 District Attorney	1,639	0.16	47,169	0.23	1,142	0.01	12,545	1.37
021 Public Defender	756	0.07	34,753	0.17	178	0.00	3,447	0.38
022 Juvenile Court Clerk	1,418	0.14	54,427	0.26	17,375	0.10	14,396	1.58
023 Circuit Court Clerk	9,394	0.90	524,243	2.52	1,669	0.01	33,959	3.72
024 Criminal Court Clerk	4,006	0.38	179,931	0.86	653	0.00	31,673	3.47
025 Clerk and Master - Chancery	3,140	0.30	175,620	0.84	523	0.00	12,069	1.32
026 Juvenile Court	10,183	0.98	596,720	2.86	1,362	0.01	13,914	1.52
027 General Sessions Court	13,986	1.34	620,257	2.98	1,956	0.01	113,617	12.43
028 State Trial Courts	12,731	1.22	751,146	3.61	1,734	0.01	13,006	1.42
029 Justice Integration Services	209	0.02	12,977	0.06	418	0.00	334	0.04
030 Sheriff's Office	45,953	4.40	1,363,115	6.54	304,649	1.76	78,043	8.54
031 Police	261,602	25.07	5,560,949	26.69	3,486,814	20.11	52,596	5.75
032 Fire	146,230	14.01	1,871,828	8.99	1,963,463	11.32	18,280	2.00
033 Codes Administration	13,839	1.33	428,378	2.06	75,895	0.44	61,819	6.76
034 Beer Board	473	0.05	21,185	0.10	5,629	0.03	1,752	0.19
035 Agricultural Extension	397	0.04	25,520	0.12	100	0.00	279	0.03
036 Soil and Water Conservation	63	0.01	4,215	0.02	12	0.00	15	0.00
037 Social Services	1,586	0.15	67,513	0.32	78,063	0.45	2,893	0.32
038 Health	13,829	1.33	689,581	3.31	140,715	0.81	6,082	0.67
039 Public Library	15,015	1.44	796,426	3.82	116,411	0.67	22,775	2.49
040 Parks	44,297	4.24	644,984	3.10	2,558,771	14.76	12,038	1.32
041 Arts Commission	869	0.08	53,551	0.26	211	0.00	1,542	0.17
042 Public Works	154,598	14.81	289,292	1.39	3,707,702	21.38	14,280	1.56
044 Human Relations Commission	77	0.01	4,704	0.02	54	0.00	229	0.03
047 Criminal Justice Planning	405	0.04	26,706	0.13	92	0.00	22	0.00
049 Office of Emergency Management	3,763	0.36	179,650	0.86	(250)	0.00	631	0.07
051 Office of Family Safety	1,678	0.16	110,211	0.53	391	0.00	188	0.02
052 Community Oversight Board	19	0.00	1,366	0.01	27	0.00	25	0.00
060 Farmer's Market	30	0.00	1,957	0.01	52	0.00	119	0.01
061 Municipal Auditorium	96	0.01	3,664	0.02	60	0.00	1,140	0.12
062 State Fair Board	181	0.02	8,982	0.04	175	0.00	1,254	0.14
064 Sports Authority	284	0.03	17,412	0.08	83	0.00	594	0.06
065 Water and Sewer	82,135	7.87	462,330	2.22	4,615,970	26.62	11,005	1.20
067 General Hospital	232	0.02	2,597	0.01	3	0.00	4,213	0.46
068 District Energy System (DES)	28	0.00	1,748	0.01	5	0.00	118	0.01
070 Community Education Commission	129	0.01	1,980	0.01	58	0.00	2,589	0.28
071 Convention Center Authority	980	0.09	47,285	0.23	582	0.00	6,738	0.74
075 Metro Action Commission	12,240	1.17	42,528	0.20	132,528	0.76	2,403	0.26

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

Grantee Departments	010 General Services - Administration		010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services	
		%		%		%		%
076 Nashville Career Advancement Center	456	0.04	28,342	0.14	90	0.00	769	0.08
077 Metro Development & Housing Authority	27	0.00	1,514	0.01	21	0.00	55	0.01
078 Metropolitan Transit Authority (MTA)	278	0.03	16,200	0.08	433	0.00	59	0.01
080 Metro Nashville Public Schools (MNPS)	10,355	0.99	539,384	2.59	5,412	0.03	35,237	3.86
083 Industrial Development Board	0	0.00	20	0.00	0	0.00	7	0.00
090 Debt Service	101	0.01	5,696	0.03	26	0.00	461	0.05
091 Emergency Communication Center	3,098	0.30	200,905	0.96	26,753	0.15	1,041	0.11
Airport Authority	3	0.00	32	0.00	0	0.00	71	0.01
Bordeaux Longterm Care	132	0.01	1,492	0.01	(1)	0.00	2,444	0.27
Flood	7	0.00	299	0.00	2	0.00	103	0.01
Hospital Authority	142	0.01	9,163	0.04	199	0.00	135	0.01
Knowles Home	16	0.00	429	0.00	1	0.00	320	0.04
Medical Examiner	6	0.00	529	0.00	1	0.00	20	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	458	0.04	28,998	0.14	1,047	0.01	93	0.01
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	51,260	4.91	2,829,075	13.58	9,280	0.05	5,724	0.63
<b>Total Allocated</b>	<b>1,043,620</b>	<b>100.00</b>	<b>20,831,585</b>	<b>100.00</b>	<b>17,338,542</b>	<b>100.00</b>	<b>913,990</b>	<b>100.00</b>
Unallocated & Direct Billing	607		3,319,792		21,640,563		14,518	
Adjustments & Disallowed	0		0		147,666		0	
<b>Total Expenditures</b>	<b>1,044,227</b>		<b>24,151,377</b>		<b>39,126,771</b>		<b>928,508</b>	

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

Grantee Departments	014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance	
		%		%		%		%
004 Mayor's Office	36	0.00	60	0.01	852	0.06	25	0.00
005 Election Commission	19,132	0.60	583	0.11	3,530	0.25	2,399	0.27
007 Planning Commission	12,073	0.38	62,506	11.46	15,253	1.08	7,501	0.85
009 Register of Deeds	7,299	0.23	456	0.08	1,019	0.07	525	0.06
010 General Services	4,007	0.13	278	0.05	5,867	0.41	16,098	1.83
011 Historical Commission	3,002	0.09	918	0.17	3,163	0.22	4,676	0.53
015 Finance	56	0.00	377	0.07	31,956	2.26	284	0.03
016 Assessor of Property	31,601	0.99	1,239	0.23	6,550	0.46	8,276	0.94
017 Trustee	21,155	0.66	3,944	0.72	3,120	0.22	2,983	0.34
018 County Clerk	13,184	0.41	639	0.12	3,881	0.27	3,952	0.45
019 District Attorney	24,079	0.75	61,664	11.30	12,694	0.90	1,706	0.19
021 Public Defender	8,511	0.27	780	0.14	7,487	0.53	8,598	0.97
022 Juvenile Court Clerk	4,895	0.15	3,224	0.59	1,507	0.11	669	0.08
023 Circuit Court Clerk	16,238	0.51	763	0.14	4,507	0.32	3,123	0.35
024 Criminal Court Clerk	9,450	0.30	667	0.12	3,317	0.23	1,702	0.19
025 Clerk and Master - Chancery	2,551	0.08	427	0.08	995	0.07	822	0.09
026 Juvenile Court	23,330	0.73	2,779	0.51	7,545	0.53	3,147	0.36
027 General Sessions Court	19,948	0.62	1,810	0.33	6,939	0.49	4,431	0.50
028 State Trial Courts	25,287	0.79	1,745	0.32	6,846	0.48	4,084	0.46
029 Justice Integration Services	17,702	0.55	3,208	0.59	1,758	0.12	911	0.10
030 Sheriff's Office	230,883	7.21	4,198	0.77	42,149	2.98	24,287	2.75
031 Police	965,835	30.18	14,582	2.67	135,651	9.58	119,599	13.56
032 Fire	392,169	12.26	7,539	1.38	71,951	5.08	45,235	5.13
033 Codes Administration	62,556	1.95	2,125	0.39	10,889	0.77	12,094	1.37
034 Beer Board	4,142	0.13	3,178	0.58	766	0.05	255	0.03
035 Agricultural Extension	1,495	0.05	385	0.07	255	0.02	172	0.02
036 Soil and Water Conservation	9	0.00	374	0.07	77	0.01	12	0.00
037 Social Services	10,989	0.34	3,230	0.59	7,967	0.56	5,296	0.60
038 Health	104,546	3.27	12,316	2.26	44,679	3.16	40,217	4.56
039 Public Library	112,931	3.53	3,056	0.56	22,979	1.62	23,338	2.65
040 Parks	87,409	2.73	5,693	1.04	38,105	2.69	57,544	6.52
041 Arts Commission	3,176	0.10	64,166	11.76	11,371	0.80	384	0.04
042 Public Works	109,130	3.41	7,030	1.29	78,846	5.57	157,214	17.83
044 Human Relations Commission	1,723	0.05	868	0.16	9,965	0.70	17,618	2.00
047 Criminal Justice Planning	984	0.03	387	0.07	273	0.02	139	0.02
049 Office of Emergency Management	37,896	1.18	1,861	0.34	7,579	0.54	10,874	1.23
051 Office of Family Safety	4,622	0.14	1,395	0.26	2,130	0.15	678	0.08
052 Community Oversight Board	1,176	0.04	20	0.00	388	0.03	98	0.01
060 Farmer's Market	2,247	0.07	434	0.08	1,119	0.08	2,294	0.26
061 Municipal Auditorium	2,352	0.07	21,385	3.92	6,634	0.47	5,255	0.60
062 State Fair Board	7,265	0.23	1,190	0.22	8,146	0.58	20,106	2.28
064 Sports Authority	1,809	0.06	1,373	0.25	9,483	0.67	9,053	1.03
065 Water and Sewer	175,411	5.48	10,075	1.85	133,878	9.46	172,068	19.51
067 General Hospital	305	0.01	792	0.15	5,105	0.36	137	0.02
068 District Energy System (DES)	123	0.00	735	0.13	4,009	0.28	105	0.01
070 Community Education Commission	2,465	0.08	607	0.11	544	0.04	162	0.02
071 Convention Center Authority	21,294	0.67	4,094	0.75	87,220	6.16	5,752	0.65
075 Metro Action Commission	39,397	1.23	4,196	0.77	21,992	1.55	20,337	2.31

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

<b>Grantee Departments</b>	<b>014 Information Technology Service</b>		<b>015 Finance - Accountability</b>		<b>015 Finance - Administration</b>		<b>015 Finance - Business Assistance</b>	
		<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
076 Nashville Career Advancement Center	733	0.02	1,359	0.25	7,637	0.54	17,580	1.99
077 Metro Development & Housing Authority	815	0.03	134	0.02	2,291	0.16	82	0.01
078 Metropolitan Transit Authority (MTA)	17,347	0.54	1,533	0.28	12,069	0.85	1,064	0.12
080 Metro Nashville Public Schools (MNPS)	400,958	12.53	26,896	4.93	370,440	26.16	17,661	2.00
083 Industrial Development Board	5	0.00	10	0.00	13	0.00	2	0.00
090 Debt Service	360	0.01	1,745	0.32	15,653	1.11	447	0.05
091 Emergency Communication Center	55,813	1.74	1,108	0.20	7,137	0.50	4,151	0.47
Airport Authority	2	0.00	7	0.00	86	0.01	1	0.00
Bordeaux Longterm Care	92	0.00	697	0.13	3,916	0.28	62	0.01
Flood	33	0.00	19	0.00	1,132	0.08	29	0.00
Hospital Authority	7,729	0.24	717	0.13	10,338	0.73	583	0.07
Knowles Home	38	0.00	480	0.09	911	0.06	21	0.00
Medical Examiner	26	0.00	98	0.02	1,261	0.09	28	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	42,960	1.34	79	0.01	1,151	0.08	2,025	0.23
IKON Printing	0	0.00	0	0.00	0	0.00	0	0.00
All Other	25,262	0.79	185,254	33.96	88,875	6.28	11,999	1.36
<b>Total Allocated</b>	<b>3,200,048</b>	<b>100.00</b>	<b>545,487</b>	<b>100.00</b>	<b>1,415,846</b>	<b>100.00</b>	<b>881,970</b>	<b>100.00</b>
Unallocated & Direct Billing	12,615,570		2,503		257,578		2,999	
Adjustments & Disallowed	27,725,173		0		0		0	
<b>Total Expenditures</b>	<b>43,540,791</b>		<b>547,990</b>		<b>1,673,424</b>		<b>884,969</b>	

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

Grantee Departments	015 Finance - Grants & Cost Planning	%	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%	015 Finance - Payroll	%
004 Mayor's Office	60	0.02	450	0.03	873	0.04	150	0.03
005 Election Commission	303	0.09	3,904	0.27	4,396	0.19	3,765	0.65
007 Planning Commission	1,764	0.53	4,282	0.29	5,143	0.22	1,302	0.22
009 Register of Deeds	202	0.06	390	0.03	2,930	0.13	129	0.02
010 General Services	78	0.02	706	0.05	1,119	0.05	264	0.05
011 Historical Commission	777	0.23	867	0.06	1,072	0.05	326	0.06
015 Finance	88	0.03	125	0.01	664	0.03	85	0.01
016 Assessor of Property	571	0.17	6,063	0.42	8,100	0.35	2,182	0.37
017 Trustee	222	0.07	2,082	0.14	3,186	0.14	782	0.13
018 County Clerk	397	0.12	3,859	0.26	5,475	0.23	2,009	0.35
019 District Attorney	484	0.15	6,149	0.42	6,787	0.29	2,141	0.37
021 Public Defender	470	0.14	5,951	0.41	6,512	0.28	2,079	0.36
022 Juvenile Court Clerk	130	0.04	1,404	0.10	1,816	0.08	756	0.13
023 Circuit Court Clerk	802	0.24	3,118	0.21	11,338	0.49	1,369	0.24
024 Criminal Court Clerk	439	0.13	4,629	0.32	6,161	0.26	2,283	0.39
025 Clerk and Master - Chancery	107	0.03	1,240	0.08	1,560	0.07	444	0.08
026 Juvenile Court	7,160	2.16	10,272	0.70	12,254	0.53	3,044	0.52
027 General Sessions Court	3,587	1.08	8,918	0.61	11,137	0.48	3,364	0.58
028 State Trial Courts	3,586	1.08	8,871	0.61	11,019	0.47	3,767	0.65
029 Justice Integration Services	142	0.04	1,914	0.13	2,047	0.09	519	0.09
030 Sheriff's Office	6,832	2.06	61,740	4.23	76,121	3.26	23,090	3.97
031 Police	25,717	7.75	152,268	10.42	213,065	9.14	50,581	8.69
032 Fire	16,250	4.90	93,914	6.43	140,955	6.04	31,503	5.41
033 Codes Administration	904	0.27	9,127	0.62	12,766	0.55	3,260	0.56
034 Beer Board	33	0.01	395	0.03	488	0.02	161	0.03
035 Agricultural Extension	18	0.01	245	0.02	259	0.01	166	0.03
036 Soil and Water Conservation	2	0.00	8	0.00	44	0.00	4	0.00
037 Social Services	8,359	2.52	5,936	0.41	9,586	0.41	2,134	0.37
038 Health	32,020	9.65	33,319	2.28	46,500	1.99	13,684	2.35
039 Public Library	6,283	1.89	22,496	1.54	29,076	1.25	9,157	1.57
040 Parks	12,624	3.80	31,316	2.14	38,846	1.67	15,254	2.62
041 Arts Commission	8,470	2.55	1,066	0.07	1,097	0.05	300	0.05
042 Public Works	9,088	2.74	56,025	3.84	69,017	2.96	12,345	2.12
044 Human Relations Commission	54	0.02	418	0.03	498	0.02	127	0.02
047 Criminal Justice Planning	26	0.01	365	0.02	378	0.02	99	0.02
049 Office of Emergency Management	5,004	1.51	1,782	0.12	1,399	0.06	305	0.05
051 Office of Family Safety	4,351	1.31	2,197	0.15	2,159	0.09	795	0.14
052 Community Oversight Board	49	0.01	938	0.06	709	0.03	224	0.04
060 Farmer's Market	119	0.04	1,227	0.08	1,749	0.07	153	0.03
061 Municipal Auditorium	129	0.04	1,292	0.09	1,835	0.08	228	0.04
062 State Fair Board	254	0.08	2,153	0.15	3,474	0.15	835	0.14
064 Sports Authority	2,272	0.68	1,195	0.08	33,488	1.44	121	0.02
065 Water and Sewer	17,346	5.23	96,826	6.63	209,149	8.97	22,183	3.81
067 General Hospital	1,247	0.38	2,057	0.14	18,514	0.79	2,293	0.39
068 District Energy System (DES)	714	0.22	8,991	0.62	10,562	0.45	15	0.00
070 Community Education Commission	744	0.22	554	0.04	647	0.03	125	0.02
071 Convention Center Authority	7,599	2.29	82,665	5.66	110,295	4.73	3,896	0.67
075 Metro Action Commission	10,030	3.02	19,227	1.32	22,445	0.96	7,993	1.37



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

<b>Grantee Departments</b>	<b>015 Finance - Grants &amp; Cost Planning</b>		<b>015 Finance - Office of Mgmt &amp; Budget</b>		<b>015 Finance - Operations</b>		<b>015 Finance - Payroll</b>	
		<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
076 Nashville Career Advancement Center	2,303	0.69	1,315	0.09	2,805	0.12	332	0.06
077 Metro Development & Housing Authorit	212	0.06	9,829	0.67	3,093	0.13	9	0.00
078 Metropolitan Transit Authority (MTA)	2,092	0.63	29,246	2.00	30,795	1.32	94	0.02
080 Metro Nashville Public Schools (MNPS)	62,471	18.82	592,731	40.58	918,044	39.37	282,691	48.55
083 Industrial Development Board	0	0.00	2	0.00	5	0.00	1	0.00
090 Debt Service	3,888	1.17	149	0.01	57,381	2.46	39	0.01
091 Emergency Communication Center	865	0.26	10,532	0.72	11,913	0.51	4,080	0.70
Airport Authority	23	0.01	34	0.00	327	0.01	44	0.01
Bordeaux Longterm Care Flood	897	0.27	3,287	0.23	13,308	0.57	1,554	0.27
Hospital Authority	25	0.01	6	0.00	343	0.01	2	0.00
Knowles Home	1,834	0.55	25,828	1.77	27,005	1.16	42	0.01
Medical Examiner	179	0.05	1,344	0.09	2,647	0.11	161	0.03
Port Authority	226	0.07	3,206	0.22	3,347	0.14	3	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	42	0.01	508	0.03	626	0.03	97	0.02
All Other	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total Allocated</b>	<b>58,934</b>	<b>17.76</b>	<b>17,835</b>	<b>1.22</b>	<b>101,696</b>	<b>4.36</b>	<b>61,358</b>	<b>10.54</b>
Total Allocated	331,898	100.00	1,460,788	100.00	2,332,045	100.00	582,298	100.00
Unallocated & Direct Billing	384		522		1,679		158	
Adjustments & Disallowed	0		0		0		0	
<b>Total Expenditures</b>	<b>332,282</b>		<b>1,461,310</b>		<b>2,333,724</b>		<b>582,456</b>	

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

Grantee Departments	015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury		030 Sheriff's Office - Security Services	
		%		%		%		%
004 Mayor's Office	136	0.04	32	0.00	0	0.00	64	0.00
005 Election Commission	686	0.19	3,655	0.29	0	0.00	19,246	0.36
007 Planning Commission	803	0.22	16,857	1.36	0	0.00	44,742	0.83
009 Register of Deeds	458	0.13	853	0.07	0	0.00	2,415	0.04
010 General Services	175	0.05	18,473	1.49	0	0.00	4,609	0.09
011 Historical Commission	165	0.05	11,181	0.90	0	0.00	1,719	0.03
015 Finance	103	0.03	577	0.05	0	0.00	311	0.01
016 Assessor of Property	1,267	0.35	12,045	0.97	0	0.00	61,862	1.14
017 Trustee	498	0.14	6,007	0.48	0	0.00	21,021	0.39
018 County Clerk	861	0.24	5,693	0.46	0	0.00	49,521	0.91
019 District Attorney	1,058	0.29	2,691	0.22	0	0.00	23,036	0.43
021 Public Defender	1,016	0.28	20,423	1.64	0	0.00	15,158	0.28
022 Juvenile Court Clerk	282	0.08	983	0.08	0	0.00	19,458	0.36
023 Circuit Court Clerk	1,777	0.49	4,209	0.34	0	0.00	277,824	5.13
024 Criminal Court Clerk	958	0.26	2,385	0.19	0	0.00	126,433	2.33
025 Clerk and Master - Chancery	242	0.07	1,071	0.09	0	0.00	89,288	1.65
026 Juvenile Court	1,919	0.52	4,099	0.33	0	0.00	224,011	4.14
027 General Sessions Court	1,743	0.48	6,108	0.49	0	0.00	463,447	8.56
028 State Trial Courts	1,725	0.47	5,433	0.44	0	0.00	325,987	6.02
029 Justice Integration Services	317	0.09	1,610	0.13	0	0.00	4,064	0.08
030 Sheriff's Office	11,926	3.26	35,625	2.86	0	0.00	207,218	3.83
031 Police	33,498	9.16	198,681	15.98	0	0.00	228,041	4.21
032 Fire	22,088	6.04	64,474	5.18	0	0.00	84,648	1.56
033 Codes Administration	1,999	0.55	24,094	1.94	0	0.00	66,608	1.23
034 Beer Board	75	0.02	397	0.03	0	0.00	3,671	0.07
035 Agricultural Extension	38	0.01	247	0.02	0	0.00	499	0.01
036 Soil and Water Conservation	6	0.00	15	0.00	0	0.00	961	0.02
037 Social Services	1,497	0.41	12,051	0.97	0	0.00	11,837	0.22
038 Health	7,290	1.99	85,469	6.87	0	0.00	481,826	8.90
039 Public Library	4,554	1.25	38,348	3.08	0	0.00	228,609	4.22
040 Parks	6,085	1.66	62,044	4.99	0	0.00	156,129	2.88
041 Arts Commission	170	0.05	579	0.05	0	0.00	11,115	0.21
042 Public Works	10,810	2.96	164,788	13.25	0	0.00	43,574	0.80
044 Human Relations Commission	77	0.02	43,636	3.51	0	0.00	1,402	0.03
047 Criminal Justice Planning	58	0.02	189	0.02	0	0.00	17,052	0.31
049 Office of Emergency Management	216	0.06	25,723	2.07	0	0.00	24,140	0.45
051 Office of Family Safety	332	0.09	935	0.08	0	0.00	202,777	3.74
052 Community Oversight Board	108	0.03	153	0.01	0	0.00	541	0.01
060 Farmer's Market	273	0.07	232	0.02	0	0.00	530	0.01
061 Municipal Auditorium	286	0.08	7,533	0.61	0	0.00	888	0.02
062 State Fair Board	542	0.15	22,708	1.83	0	0.00	2,613	0.05
064 Sports Authority	5,246	1.43	570	0.05	0	0.00	2,621	0.05
065 Water and Sewer	32,784	8.97	202,660	16.30	0	0.00	88,973	1.64
067 General Hospital	2,904	0.79	178	0.01	0	0.00	694,239	12.82
068 District Energy System (DES)	1,655	0.45	150	0.01	0	0.00	455	0.01
070 Community Education Commission	101	0.03	274	0.02	0	0.00	551	0.01
071 Convention Center Authority	17,289	4.73	4,592	0.37	432,977	100.00	11,287	0.21
075 Metro Action Commission	3,516	0.96	44,394	3.57	0	0.00	31,484	0.58

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

<b>Grantee Departments</b>	<b>015 Finance - Property Administration</b>		<b>015 Finance - Purchasing</b>		<b>015 Finance - Treasury</b>		<b>030 Sheriff's Office - Security Services</b>	
		<b>%</b>		<b>%</b>		<b>%</b>		<b>%</b>
076 Nashville Career Advancement Center	436	0.12	21,983	1.77	0	0.00	6,579	0.12
077 Metro Development & Housing Authority	483	0.13	142	0.01	0	0.00	420	0.01
078 Metropolitan Transit Authority (MTA)	4,824	1.32	1,818	0.15	0	0.00	4,500	0.08
080 Metro Nashville Public Schools (MNPS)	144,018	39.39	27,059	2.18	0	0.00	68,231	1.26
083 Industrial Development Board	1	0.00	4	0.00	0	0.00	8	0.00
090 Debt Service	8,996	2.46	490	0.04	0	0.00	1,242	0.02
091 Emergency Communication Center	1,862	0.51	7,540	0.61	0	0.00	9,945	0.18
Airport Authority	52	0.01	0	0.00	0	0.00	1	0.00
Bordeaux Longterm Care Flood	2,084	0.57	42	0.00	0	0.00	118	0.00
Hospital Authority	54	0.01	29	0.00	0	0.00	52	0.00
Knowles Home	4,232	1.16	951	0.08	0	0.00	2,491	0.05
Medical Examiner	416	0.11	33	0.00	0	0.00	87	0.00
Port Authority	523	0.14	39	0.00	0	0.00	132	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	96	0.03	3,734	0.30	0	0.00	8,427	0.16
All Other	0	0.00	0	0.00	0	0.00	0	0.00
	<u>15,950</u>	<u>4.36</u>	<u>14,596</u>	<u>1.17</u>	<u>0</u>	<u>0.00</u>	<u>935,949</u>	<u>17.28</u>
Total Allocated	365,639	100.00	1,243,584	100.00	432,977	100.00	5,416,687	100.00
Unallocated & Direct Billing	258		5,657		0		4,403	
Adjustments & Disallowed	0		0		860,496		10,341,651	
Total Expenditures	<u>365,897</u>		<u>1,249,241</u>		<u>1,293,473</u>		<u>15,762,741</u>	

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
004 Mayor's Office	112	0.01	425	0.04	150,778	0.08
005 Election Commission	227	0.03	2,146	0.19	716,389	0.40
007 Planning Commission	297	0.04	2,521	0.22	1,184,866	0.66
009 Register of Deeds	206	0.03	1,431	0.13	335,732	0.19
010 General Services	796	0.10	541	0.05	405,547	0.23
011 Historical Commission	38	0.00	523	0.05	175,665	0.10
015 Finance	115	0.02	324	0.03	184,487	0.10
016 Assessor of Property	550	0.07	3,964	0.35	1,729,596	0.97
017 Trustee	233	0.03	1,549	0.14	803,582	0.45
018 County Clerk	484	0.06	2,678	0.23	1,403,178	0.79
019 District Attorney	139	0.02	3,313	0.29	558,490	0.31
021 Public Defender	178	0.02	3,183	0.28	507,717	0.28
022 Juvenile Court Clerk	90	0.01	886	0.08	313,551	0.18
023 Circuit Court Clerk	615	0.08	5,539	0.49	2,798,754	1.57
024 Criminal Court Clerk	357	0.05	3,010	0.26	1,157,174	0.65
025 Clerk and Master - Chancery	117	0.02	761	0.07	839,469	0.47
026 Juvenile Court	1,671	0.22	5,985	0.52	1,731,522	0.97
027 General Sessions Court	617	0.08	5,440	0.48	2,710,421	1.52
028 State Trial Courts	507	0.07	5,381	0.47	2,390,784	1.34
029 Justice Integration Services	16	0.00	995	0.09	117,523	0.07
030 Sheriff's Office	70,543	9.22	37,210	3.26	7,429,690	4.16
031 Police	387,145	50.59	104,208	9.14	32,286,101	18.09
032 Fire	145,975	19.07	68,898	6.04	18,648,692	10.45
033 Codes Administration	904	0.12	6,245	0.55	2,552,281	1.43
034 Beer Board	19	0.00	237	0.02	97,415	0.05
035 Agricultural Extension	4	0.00	126	0.01	51,856	0.03
036 Soil and Water Conservation	8	0.00	21	0.00	17,608	0.01
037 Social Services	854	0.11	4,685	0.41	1,489,816	0.83
038 Health	48,937	6.39	22,747	1.99	6,053,074	3.39
039 Public Library	1,373	0.18	14,218	1.25	3,843,185	2.15
040 Parks	17,048	2.23	18,997	1.67	7,631,440	4.28
041 Arts Commission	50	0.01	533	0.05	318,575	0.18
042 Public Works	8,364	1.09	33,750	2.96	9,527,277	5.34
044 Human Relations Commission	12	0.00	248	0.02	115,844	0.06
047 Criminal Justice Planning	4	0.00	183	0.02	58,745	0.03
049 Office of Emergency Management	49	0.01	685	0.06	477,273	0.27
051 Office of Family Safety	17	0.00	1,052	0.09	759,924	0.43
052 Community Oversight Board	0	0.00	343	0.03	24,595	0.01
060 Farmer's Market	61	0.01	853	0.07	98,588	0.06
061 Municipal Auditorium	117	0.02	898	0.08	244,362	0.14
062 State Fair Board	124	0.02	1,699	0.15	383,920	0.22
064 Sports Authority	9	0.00	16,376	1.44	194,646	0.11
065 Water and Sewer	20,763	2.71	102,283	8.97	13,934,375	7.81
067 General Hospital	3,392	0.44	9,048	0.79	5,007,009	2.80
068 District Energy System (DES)	1	0.00	5,164	0.45	67,499	0.04
070 Community Education Commission	55	0.01	315	0.03	91,416	0.05
071 Convention Center Authority	178	0.02	53,938	4.73	1,453,148	0.81
075 Metro Action Commission	25,289	3.30	10,975	0.96	1,958,661	1.10

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

<b>Grantee Departments</b>	<b>038 Health - Employee Health &amp; Wellness</b>	<b>%</b>	<b>048 Internal Audit</b>	<b>%</b>	<b>Summary Total</b>	<b>%</b>
076 Nashville Career Advancement Center	113	0.01	1,371	0.12	283,037	0.16
077 Metro Development & Housing Authority	815	0.11	1,512	0.13	43,222	0.02
078 Metropolitan Transit Authority (MTA)	19	0.00	15,059	1.32	196,558	0.11
080 Metro Nashville Public Schools (MNPS)	22,476	2.94	448,968	39.37	32,770,609	18.36
083 Industrial Development Board	0	0.00	2	0.00	2,455	0.00
090 Debt Service	6	0.00	28,062	2.46	166,596	0.09
091 Emergency Communication Center	330	0.04	5,822	0.51	1,225,847	0.69
Airport Authority	60	0.01	159	0.01	75,344	0.04
Bordeaux Longterm Care	2,057	0.27	6,502	0.57	2,575,587	1.44
Flood	0	0.00	168	0.01	3,393	0.00
Hospital Authority	6	0.00	13,204	1.16	142,289	0.08
Knowles Home	241	0.03	1,293	0.11	317,725	0.18
Medical Examiner	0	0.00	1,638	0.14	17,444	0.01
Port Authority	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	17	0.00	306	0.03	134,539	0.08
IKON Printing	0	0.00	0	0.00	1,400	0.00
All Other	524	0.07	49,732	4.36	5,518,111	3.09
<b>Total Allocated</b>	<b>765,324</b>	<b>100.00</b>	<b>1,140,328</b>	<b>100.00</b>	<b>178,506,396</b>	<b>100.00</b>
Unallocated & Direct Billing	241		816		39,031,127	
Adjustments & Disallowed	0		0		42,075,398	
<b>Total Expenditures</b>	<b>765,565</b>		<b>1,141,144</b>		<b>259,612,921</b>	

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

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

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

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

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

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

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



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

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

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

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

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

Activity - Clifford Allen Building

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

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

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

Activity - AA Birch Building

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

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

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

Activity - Communications Building

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

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

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

Activity - Metro Southeast

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

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

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

Activity - Courthouse

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

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

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

Activity - Lindsley Hall

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

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



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

Activity - Howard Office Building

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

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

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

Activity - Metro Office Building

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

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

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

Activity - Fulton Campus Garage

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

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

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

Activity - Police Headquarters

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

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

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

Activity - Family Justice Center

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	721,276			721,276
Inbound Costs:				
001 Administrative - Post Audits		199	199	
015 Finance - Accountability		399	399	
015 Finance - Grants & Cost Planning		53	53	
015 Finance - Office of Mgmt & Budget		588	588	
015 Finance - Operations		605	605	
015 Finance - Property Administration		92	92	
015 Finance - Treasury		16	16	
048 Internal Audit		237	237	
Total Allocated Additions:		2,189	2,189	2,189
Total To Be Allocated:	721,276	2,189		723,465

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

	Total	G&A	Corporate Dues
<b>Other Expense &amp; Cost</b>			
502229 Management Consultant	250,450	0	250,450
502884 Membership Dues	470,826	0	470,826
<b>Departmental Total</b>			
Expenditures Per Financial Statement	721,276		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	721,276	0	721,276
<b>Allocation Step 1</b>			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	721,276	0	721,276
<b>Allocation Step 2</b>			
Inbound - All Others	2,189	2,189	0
Reallocate Admin Costs		(2,189)	2,189
Unallocated Costs	0	0	0
2nd Allocation	2,189	0	2,189
<b>Total For 001 Administrative - Corporate Dues</b>			
Schedule .3 Total	723,465	0	723,465

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

Activity - Corporate Dues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	229,766.63	32.796043	236,550		236,550	714	237,264
004 Mayor's Office - Administration	470,825.91	67.203957	484,726		484,726	1,475	486,201
<b>Schedule .4 Total for Corporate Dues</b>	<b>700,592.54</b>	<b>100.000000</b>	<b>721,276</b>		<b>721,276</b>	<b>2,189</b>	<b>723,465</b>

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

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

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

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	237,264	237,264
004 Mayor's Office - Administration	486,201	486,201
Direct Bill	0	0
Total	723,465	723,465



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

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

The costs have been identified to the following areas:

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	88,680,882			88,680,882
Inbound Costs:				
001 Administrative - Employee Benefits		108,301	108,301	
001 Administrative - Post Audits		173,695	173,695	
002 Metropolitan Council		2,714	2,714	
003 Metropolitan Clerk		525	525	
004 Mayor's Office - Administration		3,685	3,685	
006 Law		17,259	17,259	
008 Human Resources		4,535	4,535	
010 General Services - Facilities		876	876	
010 General Services - Mail Services		91,796	91,796	
014 Information Technology Service		735	735	
015 Finance - Accountability		399	399	
015 Finance - Grants & Cost Planning		47,948	47,948	
015 Finance - Office of Mgmt & Budget		57,861	57,861	
015 Finance - Operations		532,144	532,144	
015 Finance - Payroll		81	81	
015 Finance - Property Administration		82,990	82,990	
015 Finance - Treasury		24,742	24,742	
038 Health - Employee Health & Wellness		72,193	72,193	
048 Internal Audit		208,343	208,343	
Total Allocated Additions:		<u>1,430,822</u>	<u>1,430,822</u>	1,430,822
Total To Be Allocated:	<u>88,680,882</u>	<u>1,430,822</u>		<u>90,111,704</u>

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

	Total	G&A	County Retire Match	Cnty Teach Retire Match	Health Insurance Match
<b>Other Expense &amp; Cost</b>					
501174 Employer Group Health	52,499,838	0	0	0	52,499,838
501175 Employer Dental Group	3,199,216	0	0	0	3,199,216
501176 Employer Group Life	3,241,927	0	0	0	0
501177 Employer Pension	38,184	0	0	0	0
505102 Other non-operating expense	29,433	29,433	0	0	0
505207 Insurance-Unemployment Comp	179,884	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531702 Transfer Guaranteed Pension	29,292,400	0	3,501,900	6,900,400	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	88,680,882				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	88,680,882	29,433	3,501,900	6,900,400	55,699,054
<b>Allocation Step 1</b>					
Reallocate Admin Costs		(29,433)	1,163	2,291	18,492
Unallocated Costs	(200,066)	0	0	0	0
1st Allocation	88,480,816	0	3,503,063	6,902,691	55,717,546
<b>Allocation Step 2</b>					
Inbound - All Others	1,430,822	1,430,822	0	0	0
Reallocate Admin Costs		(1,430,822)	56,516	111,370	899,037
Unallocated Costs	(3,218)	0	0	0	0
2nd Allocation	1,427,604	0	56,516	111,370	899,037
<b>Total For 001 Administrative - Employee Benefits</b>					
Schedule .3 Total	89,908,420	0	3,559,579	7,014,061	56,616,583

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

	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match
<b>Other Expense &amp; Cost</b>					
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	3,241,927	0	0	0
501177 Employer Pension	0	0	38,184	0	0
505102 Other non-operating expense	0	0	0	0	0
505207 Insurance-Unemployment Comp	179,884	0	0	0	0
531001 Transfer Operational	0	0	0	0	0
531702 Transfer Guaranteed Pension	0	0	0	8,873,000	5,424,700
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 179,884	 3,241,927	 38,184	 8,873,000	 5,424,700
<b>Allocation Step 1</b>					
Reallocate Admin Costs	60	1,076	13	2,946	1,801
Unallocated Costs	0	0	0	0	0
1st Allocation	179,944	3,243,003	38,197	8,875,946	5,426,501
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	2,888	52,321	604	143,212	87,543
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,888	52,321	604	143,212	87,543
<b>Total For 001 Administrative - Employee Benefits</b>					
Schedule .3 Total	182,832	3,295,324	38,801	9,019,158	5,514,044

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

	Teacher Pens Match	Death Benefit Payments**
<hr/>		
Other Expense & Cost		
501174 Employer Group Health	0	0
501175 Employer Dental Group	0	0
501176 Employer Group Life	0	0
501177 Employer Pension	0	0
505102 Other non-operating expense	0	0
505207 Insurance-Unemployment Comp	0	0
531001 Transfer Operational	0	200,000
531702 Transfer Guaranteed Pension	4,592,400	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	4,592,400	200,000
Allocation Step 1		
Reallocate Admin Costs	1,525	66
Unallocated Costs	0	(200,066)
1st Allocation	4,593,925	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	74,113	3,218
Unallocated Costs	0	(3,218)
2nd Allocation	74,113	0
Total For 001 Administrative - Employee Benefits		
Schedule .3 Total	4,668,038	0

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

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	131,251.78	0.200347	7,018		7,018		7,018
002 Metropolitan Council	116,742.57	0.178199	6,242		6,242	94	6,336
003 Metropolitan Clerk	156,087.94	0.238257	8,347		8,347	126	8,473
004 Mayor's Office - Administration	336,000.47	0.512881	17,967		17,967	283	18,250
005 Election Commission	341,969.24	0.521992	18,286		18,286	289	18,575
006 Law	289,760.86	0.442299	15,494		15,494	246	15,740
007 Planning Commission	694,565.11	1.060204	37,139		37,139	587	37,726
008 Human Resources	719,569.12	1.098371	38,477		38,477	611	39,088
009 Register of Deeds	442,165.56	0.674934	23,644		23,644	375	24,019
010 General Services - Administration	1,838,363.44	2.806132	98,301		98,301	1,578	99,879
011 Historical Commission	79,016.58	0.120613	4,225		4,225	62	4,287
014 Information Technology Service	1,163,527.71	1.776043	62,216		62,216	993	63,209
015 Finance	128,370.66	0.195949	6,864		6,864	104	6,968
015 Finance - Administration	1,044,414.74	1.594225	55,847		55,847	892	56,739
016 Assessor of Property	990,830.78	1.512433	52,982		52,982	847	53,829
017 Trustee	495,029.18	0.755627	26,470		26,470	419	26,889
018 County Clerk	548,618.63	0.837427	29,336		29,336	465	29,801
019 District Attorney	222,933.57	0.340292	11,921		11,921	185	12,106
021 Public Defender	451,085.92	0.688551	24,120		24,120	383	24,503
022 Juvenile Court Clerk	113,232.53	0.172841	6,055		6,055	91	6,146
023 Circuit Court Clerk	1,060,173.62	1.618280	56,690		56,690	904	57,594
024 Criminal Court Clerk	653,116.13	0.996936	34,924		34,924	552	35,476
025 Clerk and Master - Chancery	250,747.91	0.382749	13,407		13,407	207	13,614
026 Juvenile Court	971,862.75	1.483480	51,967		51,967	828	52,795
027 General Sessions Court	1,198,517.50	1.829452	64,087		64,087	1,024	65,111
028 State Trial Courts	654,054.16	0.998367	34,974		34,974	553	35,527
029 Justice Integration Services	31,501.10	0.048084	1,685		1,685	23	1,708
030 Sheriff's Office	4,541,045.65	6.931585	242,818		242,818	3,915	246,733
033 Codes Administration	1,555,510.96	2.374377	83,176		83,176	1,335	84,511
034 Beer Board	18,541.86	0.028303	991		991	13	1,004
035 Agricultural Extension	331.88	0.000507	18		18		18
036 Soil and Water Conservation	13,297.22	0.020297	711		711	9	720
037 Social Services	1,440,310.46	2.198532	77,016		77,016	1,234	78,250
038 Health	5,296,799.84	8.085190	283,229		283,229	4,570	287,799
039 Public Library	2,327,839.09	3.553282	124,473		124,473	2,003	126,476
040 Parks	4,278,690.55	6.531118	228,789		228,789	3,688	232,477
041 Arts Commission	57,770.92	0.088183	3,089		3,089	47	3,136
042 Public Works	5,398,123.73	8.239854	288,647		288,647	4,657	293,304
044 Human Relations Commission	16,500.30	0.025187	882		882	13	895
047 Criminal Justice Planning	4,323.97	0.006600	231		231	1	232
048 Internal Audit	47,121.44	0.071928	2,520		2,520	37	2,557
049 Office of Emergency Management	24,032.96	0.036685	1,285		1,285	19	1,304
060 Farmer's Market	44,933.06	0.068587	2,403		2,403	37	2,440
061 Municipal Auditorium	285,654.29	0.436031	15,274		15,274	241	15,515
062 State Fair Board	207,718.17	0.317067	11,107		11,107	172	11,279
064 Sports Authority	23,911.46	0.036499	1,278		1,278	19	1,297
065 Water and Sewer	10,863,274.27	16.582017	580,879		580,879	9,807	590,686
067 General Hospital	7,273,558.82	11.102573	388,930		388,930	6,278	395,208
070 Community Education Commission	75,251.48	0.114866	4,023		4,023	61	4,084
071 Convention Center Authority	272,407.36	0.415811	14,566		14,566	229	14,795
075 Metro Action Commission	951,088.20	1.451769	50,856		50,856	813	51,669

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

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	221,345.76	0.337869	11,836		11,836	183	12,019
078 Metropolitan Transit Authority (MTA)	31,808.90	0.048554	1,701		1,701	23	1,724
091 Emergency Communication Center	752,923.13	1.149284	40,260		40,260	640	40,900
Airport Authority	189,189.00	0.288784	10,116		10,116	153	10,269
Bordeaux Longterm Care	3,780,391.46	5.770500	202,144		202,144	3,262	205,406
Knowles Home	395,167.82	0.603196	21,130		21,130	336	21,466
Schedule .4 Total for County Retire Match	65,512,373.57	100.000000	3,503,063		3,503,063	56,516	3,559,579

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

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

Activity - Cnty Teach Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	6,902,691		6,902,691	111,370	7,014,061
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,902,691		6,902,691	111,370	7,014,061

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment



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

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	13.00	0.152260	84,835		84,835		84,835
002 Metropolitan Council	51.00	0.597330	332,817		332,817	5,367	338,184
003 Metropolitan Clerk	8.00	0.093699	52,206		52,206	834	53,040
004 Mayor's Office	20.00	0.234247	130,516		130,516	2,092	132,608
005 Election Commission	17.00	0.199110	110,939		110,939	1,779	112,718
006 Law	12.00	0.140548	78,310		78,310	1,256	79,566
007 Planning Commission	30.00	0.351370	195,775		195,775	3,154	198,929
008 Human Resources	41.00	0.480206	267,559		267,559	4,316	271,875
009 Register of Deeds	27.00	0.316233	176,197		176,197	2,834	179,031
010 General Services - Administration	115.00	1.346920	750,471		750,471	12,115	762,586
011 Historical Commission	3.00	0.035137	19,577		19,577	310	19,887
014 Information Technology Service	65.00	0.761302	424,179		424,179	6,854	431,033
015 Finance	16.00	0.187398	104,414		104,414	1,674	106,088
015 Finance - Administration	58.00	0.679316	378,499		378,499	6,107	384,606
016 Assessor of Property	63.00	0.737878	411,127		411,127	6,632	417,759
017 Trustee	25.00	0.292809	163,146		163,146	2,626	165,772
018 County Clerk	50.00	0.585617	326,291		326,291	5,263	331,554
019 District Attorney	15.00	0.175685	97,887		97,887	1,573	99,460
021 Public Defender	20.00	0.234247	130,516		130,516	2,092	132,608
022 Juvenile Court Clerk	11.00	0.128836	71,784		71,784	1,149	72,933
023 Circuit Court Clerk	70.00	0.819864	456,808		456,808	7,375	464,183
024 Criminal Court Clerk	42.00	0.491918	274,085		274,085	4,422	278,507
025 Clerk and Master - Chancery	10.00	0.117123	65,258		65,258	1,043	66,301
026 Juvenile Court	53.00	0.620754	345,869		345,869	5,579	351,448
027 General Sessions Court	55.00	0.644179	358,921		358,921	5,792	364,713
028 State Trial Courts	51.00	0.597330	332,817		332,817	5,367	338,184
029 Justice Integration Services	1.00	0.011712	6,525		6,525	100	6,625
030 Sheriff's Office	297.00	3.478566	1,938,171		1,938,171	31,305	1,969,476
031 Police	1,264.00	14.804404	8,248,651		8,248,651	133,300	8,381,951
032 Fire	926.00	10.845631	6,042,920		6,042,920	97,653	6,140,573
033 Codes Administration	101.00	1.182947	659,109		659,109	10,638	669,747
034 Beer Board	2.00	0.023425	13,052		13,052	202	13,254
036 Soil and Water Conservation	1.00	0.011712	6,525		6,525	100	6,625
037 Social Services	119.00	1.393769	776,574		776,574	12,543	789,117
038 Health	311.00	3.642539	2,029,534		2,029,534	32,784	2,062,318
039 Public Library	160.00	1.873975	1,044,133		1,044,133	16,865	1,060,998
040 Parks	242.00	2.834387	1,579,251		1,579,251	25,509	1,604,760
041 Arts Commission	6.00	0.070274	39,155		39,155	622	39,777
042 Public Works	348.00	4.075896	2,270,990		2,270,990	36,692	2,307,682
044 Human Relations Commission	1.00	0.011712	6,525		6,525	100	6,625
048 Internal Audit	3.00	0.035137	19,577		19,577	310	19,887
049 Office of Emergency Management	1.00	0.011712	6,525		6,525	100	6,625
060 Farmer's Market	10.00	0.117123	65,258		65,258	1,043	66,301
061 Municipal Auditorium	15.00	0.175685	97,887		97,887	1,573	99,460
062 State Fair Board	16.00	0.187398	104,414		104,414	1,674	106,088
065 Water and Sewer	593.00	6.945420	3,869,817		3,869,817	62,529	3,932,346
067 General Hospital	457.00	5.352542	2,982,305		2,982,305	48,186	3,030,491
070 Community Education Commission	8.00	0.093699	52,206		52,206	834	53,040
071 Convention Center Authority	17.00	0.199110	110,939		110,939	1,779	112,718
075 Metro Action Commission	93.00	1.089248	606,902		606,902	9,800	616,702
076 Nashville Career Advancement Center	14.00	0.163973	91,361		91,361	1,464	92,825

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

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1.00	0.011712	6,525		6,525	100	6,625
080 Metro Nashville Public Schools (MNPS)	2,225.00	26.059970	14,519,984		14,519,984	235,175	14,755,159
091 Emergency Communication Center	34.00	0.398220	221,879		221,879	3,575	225,454
Airport Authority	7.00	0.081986	45,680		45,680	727	46,407
Bordeaux Longterm Care	289.00	3.384868	1,885,965		1,885,965	30,470	1,916,435
Knowles Home	35.00	0.409932	228,404		228,404	3,680	232,084
Schedule .4 Total for Health Insurance Match	8,538.00	100.000000	55,717,546		55,717,546	899,037	56,616,583

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

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

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	9,417.76	18.644736	33,550		33,550	529	34,079
027 General Sessions Court	7,807.77	15.457371	27,814		27,814	437	28,251
028 State Trial Courts	2,817.41	5.577745	10,036		10,036	153	10,189
030 Sheriff's Office	9,662.88	19.130010	34,426		34,426	611	35,037
031 Police	1,076.52	2.131232	3,835		3,835	58	3,893
033 Codes Administration	180.44	0.357225	643		643	8	651
038 Health	8,750.75	17.324228	31,174		31,174	493	31,667
039 Public Library	1,100.00	2.177716	3,918		3,918	59	3,977
040 Parks	7,928.10	15.695593	28,243		28,243	445	28,688
077 Metro Development & Housing Authorit	1,770.00	3.504144	6,305		6,305	95	6,400
<b>Schedule .4 Total for Unemployment Compensation</b>	<b>50,511.63</b>	<b>100.000000</b>	<b>179,944</b>		<b>179,944</b>	<b>2,888</b>	<b>182,832</b>

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

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

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	14.00	0.171948	5,576		5,576		5,576
002 Metropolitan Council	3.00	0.036846	1,195		1,195	16	1,211
003 Metropolitan Clerk	7.00	0.085974	2,788		2,788	41	2,829
004 Mayor's Office	18.00	0.221076	7,169		7,169	109	7,278
005 Election Commission	20.00	0.245640	7,966		7,966	120	8,086
006 Law	13.00	0.159666	5,178		5,178	77	5,255
007 Planning Commission	29.00	0.356178	11,551		11,551	177	11,728
008 Human Resources	40.00	0.491280	15,932		15,932	251	16,183
009 Register of Deeds	20.00	0.245640	7,966		7,966	120	8,086
010 General Services - Administration	109.00	1.338737	43,415		43,415	691	44,106
011 Historical Commission	4.00	0.049128	1,594		1,594	20	1,614
014 Information Technology Service	65.00	0.798330	25,890		25,890	408	26,298
015 Finance	18.00	0.221076	7,169		7,169	109	7,278
015 Finance - Administration	55.00	0.675510	21,907		21,907	348	22,255
016 Assessor of Property	61.00	0.749202	24,297		24,297	385	24,682
017 Trustee	24.00	0.294768	9,559		9,559	147	9,706
018 County Clerk	49.00	0.601818	19,517		19,517	309	19,826
019 District Attorney	17.00	0.208794	6,771		6,771	104	6,875
021 Public Defender	19.00	0.233358	7,568		7,568	113	7,681
022 Juvenile Court Clerk	10.00	0.122820	3,983		3,983	61	4,044
023 Circuit Court Clerk	71.00	0.872022	28,279		28,279	450	28,729
024 Criminal Court Clerk	36.00	0.442152	14,339		14,339	226	14,565
025 Clerk and Master - Chancery	13.00	0.159666	5,178		5,178	77	5,255
026 Juvenile Court	52.00	0.638664	20,712		20,712	330	21,042
027 General Sessions Court	49.00	0.601818	19,517		19,517	309	19,826
028 State Trial Courts	53.00	0.650946	21,110		21,110	335	21,445
029 Justice Integration Services	1.00	0.012282	398		398	4	402
030 Sheriff's Office	310.00	3.807418	123,475		123,475	1,987	125,462
031 Police	1,178.00	14.468190	469,204		469,204	7,571	476,775
032 Fire	750.00	9.211496	298,729		298,729	4,818	303,547
033 Codes Administration	82.00	1.007124	32,661		32,661	520	33,181
034 Beer Board	1.00	0.012282	398		398	4	402
036 Soil and Water Conservation	1.00	0.012282	398		398	4	402
037 Social Services	120.00	1.473839	47,797		47,797	763	48,560
038 Health	317.00	3.893392	126,263		126,263	2,030	128,293
039 Public Library	180.00	2.210759	71,695		71,695	1,148	72,843
040 Parks	212.00	2.603783	84,441		84,441	1,356	85,797
041 Arts Commission	5.00	0.061410	1,992		1,992	28	2,020
042 Public Works	272.00	3.340703	108,339		108,339	1,741	110,080
048 Internal Audit	3.00	0.036846	1,195		1,195	16	1,211
049 Office of Emergency Management	1.00	0.012282	398		398	4	402
060 Farmer's Market	5.00	0.061410	1,992		1,992	28	2,020
061 Municipal Auditorium	12.00	0.147384	4,780		4,780	69	4,849
062 State Fair Board	16.00	0.196512	6,373		6,373	96	6,469
064 Sports Authority	1.00	0.012282	398		398	4	402
065 Water and Sewer	475.00	5.833947	189,195		189,195	3,049	192,244
067 General Hospital	461.00	5.662000	183,619		183,619	2,963	186,582
070 Community Education Commission	7.00	0.085974	2,788		2,788	41	2,829
071 Convention Center Authority	16.00	0.196512	6,373		6,373	96	6,469
075 Metro Action Commission	94.00	1.154507	37,440		37,440	592	38,032
076 Nashville Career Advancement Center	18.00	0.221076	7,169		7,169	109	7,278

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

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1.00	0.012282	398		398	4	402
080 Metro Nashville Public Schools (MNPS)	2,356.00	28.936375	938,410		938,410	15,536	953,946
091 Emergency Communication Center	34.00	0.417588	13,542		13,542	212	13,754
Airport Authority	6.00	0.073692	2,390		2,390	37	2,427
Bordeaux Longterm Care	305.00	3.746008	121,483		121,483	1,956	123,439
Knowles Home	33.00	0.405306	13,144		13,144	202	13,346
Schedule .4 Total for Life Insurance Match	8,142.00	100.000000	3,243,003		3,243,003	52,321	3,295,324

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

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

Activity - TCRS Pension Contribution

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	38,197		38,197	604	38,801
Schedule .4 Total for TCRS Pension Contribution	100	100.000000	38,197		38,197	604	38,801

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

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

Activity - Police/Fire Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
018 County Clerk	31,022.70	0.058424	5,186		5,186	77	5,263
030 Sheriff's Office	29,062.20	0.054732	4,858		4,858	71	4,929
031 Police	29,594,151.56	55.733395	4,946,866		4,946,866	79,847	5,026,713
032 Fire	23,423,784.56	44.113008	3,915,447		3,915,447	63,164	3,978,611
080 Metro Nashville Public Schools (MNPS)	21,474.00	0.040441	3,589		3,589	53	3,642
<b>Schedule .4 Total for Police/Fire Retire Match</b>	<b>53,099,495.02</b>	<b>100.000000</b>	<b>8,875,946</b>		<b>8,875,946</b>	<b>143,212</b>	<b>9,019,158</b>

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

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

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	131,251.78	0.200347	10,872		10,872		10,872
002 Metropolitan Council	116,742.57	0.178199	9,670		9,670	149	9,819
003 Metropolitan Clerk	156,087.94	0.238257	12,929		12,929	200	13,129
004 Mayor's Office - Administration	336,000.47	0.512881	27,831		27,831	440	28,271
005 Election Commission	341,969.24	0.521992	28,326		28,326	451	28,777
006 Law	289,760.86	0.442299	24,001		24,001	382	24,383
007 Planning Commission	694,565.11	1.060204	57,532		57,532	917	58,449
008 Human Resources	719,569.12	1.098371	59,603		59,603	953	60,556
009 Register of Deeds	442,165.56	0.674934	36,625		36,625	580	37,205
010 General Services - Administration	1,838,363.44	2.806132	152,275		152,275	2,451	154,726
011 Historical Commission	79,016.58	0.120613	6,545		6,545	100	6,645
014 Information Technology Service	1,163,527.71	1.776043	96,377		96,377	1,549	97,926
015 Finance	128,370.66	0.195949	10,634		10,634	162	10,796
015 Finance - Administration	1,044,414.74	1.594225	86,511		86,511	1,389	87,900
016 Assessor of Property	990,830.78	1.512433	82,072		82,072	1,318	83,390
017 Trustee	495,029.18	0.755627	41,004		41,004	652	41,656
018 County Clerk	548,618.63	0.837427	45,443		45,443	722	46,165
019 District Attorney	222,933.57	0.340292	18,466		18,466	291	18,757
021 Public Defender	451,085.92	0.688551	37,364		37,364	591	37,955
022 Juvenile Court Clerk	113,232.53	0.172841	9,379		9,379	142	9,521
023 Circuit Court Clerk	1,060,173.62	1.618280	87,816		87,816	1,408	89,224
024 Criminal Court Clerk	653,116.13	0.996936	54,099		54,099	864	54,963
025 Clerk and Master - Chancery	250,747.91	0.382749	20,770		20,770	331	21,101
026 Juvenile Court	971,862.75	1.483480	80,501		80,501	1,294	81,795
027 General Sessions Court	1,198,517.50	1.829452	99,275		99,275	1,594	100,869
028 State Trial Courts	654,054.16	0.998367	54,176		54,176	865	55,041
029 Justice Integration Services	31,501.10	0.048084	2,609		2,609	39	2,648
030 Sheriff's Office	4,541,045.65	6.931585	376,143		376,143	6,070	382,213
033 Codes Administration	1,555,510.96	2.374377	128,846		128,846	2,072	130,918
034 Beer Board	18,541.86	0.028303	1,536		1,536	20	1,556
035 Agricultural Extension	331.88	0.000507	28		28		28
036 Soil and Water Conservation	13,297.22	0.020297	1,101		1,101	15	1,116
037 Social Services	1,440,310.46	2.198532	119,304		119,304	1,919	121,223
038 Health	5,296,799.84	8.085190	438,743		438,743	7,081	445,824
039 Public Library	2,327,839.09	3.553282	192,819		192,819	3,106	195,925
040 Parks	4,278,690.55	6.531118	354,412		354,412	5,721	360,133
041 Arts Commission	57,770.92	0.088183	4,786		4,786	69	4,855
042 Public Works	5,398,123.73	8.239854	447,135		447,135	7,221	454,356
044 Human Relations Commission	16,500.30	0.025187	1,366		1,366	19	1,385
047 Criminal Justice Planning	4,323.97	0.006600	358		358	4	362
048 Internal Audit	47,121.44	0.071928	3,903		3,903	59	3,962
049 Office of Emergency Management	24,032.96	0.036685	1,991		1,991	28	2,019
060 Farmer's Market	44,933.06	0.068587	3,722		3,722	55	3,777
061 Municipal Auditorium	285,654.29	0.436031	23,661		23,661	375	24,036
062 State Fair Board	207,718.17	0.317067	17,206		17,206	273	17,479
064 Sports Authority	23,911.46	0.036499	1,981		1,981	28	2,009
065 Water and Sewer	10,863,274.27	16.582017	899,823		899,823	14,980	914,803
067 General Hospital	7,273,558.82	11.102573	602,481		602,481	9,730	612,211
070 Community Education Commission	75,251.48	0.114866	6,233		6,233	93	6,326
071 Convention Center Authority	272,407.36	0.415811	22,563		22,563	359	22,922
075 Metro Action Commission	951,088.20	1.451769	78,780		78,780	1,262	80,042



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

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	221,345.76	0.337869	18,334		18,334	290	18,624
078 Metropolitan Transit Authority (MTA)	31,808.90	0.048554	2,635		2,635	39	2,674
091 Emergency Communication Center	752,923.13	1.149284	62,366		62,366	995	63,361
Airport Authority	189,189.00	0.288784	15,671		15,671	250	15,921
Bordeaux Longterm Care	3,780,391.46	5.770500	313,136		313,136	5,055	318,191
Knowles Home	395,167.82	0.603196	32,733		32,733	521	33,254
Schedule .4 Total for Civil Service Retire Match	65,512,373.57	100.000000	5,426,501		5,426,501	87,543	5,514,044

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

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

Activity - Teacher Pens Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	4,593,925		4,593,925	74,113	4,668,038
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,593,925		4,593,925	74,113	4,668,038

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

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

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Unemployment Compensation
001 Administrative - Employee Benefits	108,301	7,018	0	84,835	0
002 Metropolitan Council	355,550	6,336	0	338,184	0
003 Metropolitan Clerk	77,471	8,473	0	53,040	0
004 Mayor's Office	139,886	0	0	132,608	0
004 Mayor's Office - Administration	46,521	18,250	0	0	0
005 Election Commission	202,235	18,575	0	112,718	34,079
006 Law	124,944	15,740	0	79,566	0
007 Planning Commission	306,832	37,726	0	198,929	0
008 Human Resources	387,702	39,088	0	271,875	0
009 Register of Deeds	248,341	24,019	0	179,031	0
010 General Services - Administration	1,061,297	99,879	0	762,586	0
011 Historical Commission	32,433	4,287	0	19,887	0
014 Information Technology Service	618,466	63,209	0	431,033	0
015 Finance	131,130	6,968	0	106,088	0
015 Finance - Administration	551,500	56,739	0	384,606	0
016 Assessor of Property	579,660	53,829	0	417,759	0
017 Trustee	244,023	26,889	0	165,772	0
018 County Clerk	432,609	29,801	0	331,554	0
019 District Attorney	137,198	12,106	0	99,460	0
021 Public Defender	202,747	24,503	0	132,608	0
022 Juvenile Court Clerk	92,644	6,146	0	72,933	0
023 Circuit Court Clerk	639,730	57,594	0	464,183	0
024 Criminal Court Clerk	383,511	35,476	0	278,507	0
025 Clerk and Master - Chancery	106,271	13,614	0	66,301	0
026 Juvenile Court	507,080	52,795	0	351,448	0
027 General Sessions Court	578,770	65,111	0	364,713	28,251
028 State Trial Courts	460,386	35,527	0	338,184	10,189
029 Justice Integration Services	11,383	1,708	0	6,625	0
030 Sheriff's Office	2,763,850	246,733	0	1,969,476	35,037
031 Police	13,889,332	0	0	8,381,951	3,893
032 Fire	10,422,731	0	0	6,140,573	0
033 Codes Administration	919,008	84,511	0	669,747	651
034 Beer Board	16,216	1,004	0	13,254	0
035 Agricultural Extension	46	18	0	0	0
036 Soil and Water Conservation	8,863	720	0	6,625	0
037 Social Services	1,037,150	78,250	0	789,117	0
038 Health	2,955,901	287,799	0	2,062,318	31,667
039 Public Library	1,460,219	126,476	0	1,060,998	3,977
040 Parks	2,311,855	232,477	0	1,604,760	28,688
041 Arts Commission	49,788	3,136	0	39,777	0
042 Public Works	3,165,422	293,304	0	2,307,682	0
044 Human Relations Commission	8,905	895	0	6,625	0
047 Criminal Justice Planning	594	232	0	0	0
048 Internal Audit	27,617	2,557	0	19,887	0
049 Office of Emergency Management	10,350	1,304	0	6,625	0
060 Farmer's Market	74,538	2,440	0	66,301	0
061 Municipal Auditorium	143,860	15,515	0	99,460	0
062 State Fair Board	141,315	11,279	0	106,088	0
064 Sports Authority	3,708	1,297	0	0	0
065 Water and Sewer	5,630,079	590,686	0	3,932,346	0
067 General Hospital	4,224,492	395,208	0	3,030,491	0
070 Community Education Commission	66,279	4,084	0	53,040	0

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

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Unemployment Compensation
071 Convention Center Authority	156,904	14,795	0	112,718	0
075 Metro Action Commission	786,445	51,669	0	616,702	0
076 Nashville Career Advancement Center	130,746	12,019	0	92,825	0
077 Metro Development & Housing Authorit	6,400	0	0	0	6,400
078 Metropolitan Transit Authority (MTA)	11,425	1,724	0	6,625	0
080 Metro Nashville Public Schools (MNPS)	27,433,647	0	7,014,061	14,755,159	0
091 Emergency Communication Center	343,469	40,900	0	225,454	0
Airport Authority	75,024	10,269	0	46,407	0
Bordeaux Longterm Care	2,563,471	205,406	0	1,916,435	0
Knowles Home	300,150	21,466	0	232,084	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>89,908,420</b>	<b>3,559,579</b>	<b>7,014,061</b>	<b>56,616,583</b>	<b>182,832</b>

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

Receiving Department	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
001 Administrative - Employee Benefits	5,576	0	0	10,872	0
002 Metropolitan Council	1,211	0	0	9,819	0
003 Metropolitan Clerk	2,829	0	0	13,129	0
004 Mayor's Office	7,278	0	0	0	0
004 Mayor's Office - Administration	0	0	0	28,271	0
005 Election Commission	8,086	0	0	28,777	0
006 Law	5,255	0	0	24,383	0
007 Planning Commission	11,728	0	0	58,449	0
008 Human Resources	16,183	0	0	60,556	0
009 Register of Deeds	8,086	0	0	37,205	0
010 General Services - Administration	44,106	0	0	154,726	0
011 Historical Commission	1,614	0	0	6,645	0
014 Information Technology Service	26,298	0	0	97,926	0
015 Finance	7,278	0	0	10,796	0
015 Finance - Administration	22,255	0	0	87,900	0
016 Assessor of Property	24,682	0	0	83,390	0
017 Trustee	9,706	0	0	41,656	0
018 County Clerk	19,826	0	5,263	46,165	0
019 District Attorney	6,875	0	0	18,757	0
021 Public Defender	7,681	0	0	37,955	0
022 Juvenile Court Clerk	4,044	0	0	9,521	0
023 Circuit Court Clerk	28,729	0	0	89,224	0
024 Criminal Court Clerk	14,565	0	0	54,963	0
025 Clerk and Master - Chancery	5,255	0	0	21,101	0
026 Juvenile Court	21,042	0	0	81,795	0
027 General Sessions Court	19,826	0	0	100,869	0
028 State Trial Courts	21,445	0	0	55,041	0
029 Justice Integration Services	402	0	0	2,648	0
030 Sheriff's Office	125,462	0	4,929	382,213	0
031 Police	476,775	0	5,026,713	0	0
032 Fire	303,547	0	3,978,611	0	0
033 Codes Administration	33,181	0	0	130,918	0
034 Beer Board	402	0	0	1,556	0
035 Agricultural Extension	0	0	0	28	0
036 Soil and Water Conservation	402	0	0	1,116	0
037 Social Services	48,560	0	0	121,223	0
038 Health	128,293	0	0	445,824	0
039 Public Library	72,843	0	0	195,925	0
040 Parks	85,797	0	0	360,133	0
041 Arts Commission	2,020	0	0	4,855	0
042 Public Works	110,080	0	0	454,356	0
044 Human Relations Commission	0	0	0	1,385	0
047 Criminal Justice Planning	0	0	0	362	0
048 Internal Audit	1,211	0	0	3,962	0
049 Office of Emergency Management	402	0	0	2,019	0
060 Farmer's Market	2,020	0	0	3,777	0
061 Municipal Auditorium	4,849	0	0	24,036	0
062 State Fair Board	6,469	0	0	17,479	0
064 Sports Authority	402	0	0	2,009	0
065 Water and Sewer	192,244	0	0	914,803	0
067 General Hospital	186,582	0	0	612,211	0
070 Community Education Commission	2,829	0	0	6,326	0

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

Receiving Department	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
071 Convention Center Authority	6,469	0	0	22,922	0
075 Metro Action Commission	38,032	0	0	80,042	0
076 Nashville Career Advancement Center	7,278	0	0	18,624	0
077 Metro Development & Housing Authorit	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	402	0	0	2,674	0
080 Metro Nashville Public Schools (MNPS)	953,946	38,801	3,642	0	4,668,038
091 Emergency Communication Center	13,754	0	0	63,361	0
Airport Authority	2,427	0	0	15,921	0
Bordeaux Longterm Care	123,439	0	0	318,191	0
Knowles Home	13,346	0	0	33,254	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>3,295,324</b>	<b>38,801</b>	<b>9,019,158</b>	<b>5,514,044</b>	<b>4,668,038</b>

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	966,126			966,126
Inbound Costs:				
001 Administrative - Post Audits		267	267	
015 Finance - Grants & Cost Planning		70	70	
015 Finance - Office of Mgmt & Budget		631	631	
015 Finance - Operations		814	814	
015 Finance - Property Administration		125	125	
015 Finance - Treasury		23	23	
048 Internal Audit		317	317	
Total Allocated Additions:		<u>2,247</u>	<u>2,247</u>	2,247
Total To Be Allocated:	<u>966,126</u>	<u>2,247</u>		<u>968,373</u>



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

	Total	G&A	Metro Southeast	Hardison Complex
<b>Other Expense &amp; Cost</b>				
502339 Recording	0	0	0	0
505231 Rent Building & Land	966,126	185,883	547,213	233,030
<b>Departmental Total</b>				
Expenditures Per Financial Statement	966,126			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>				
	966,126	185,883	547,213	233,030
<b>Allocation Step 1</b>				
Reallocate Admin Costs		(185,883)	130,367	55,516
Unallocated Costs	0	0	0	0
1st Allocation	966,126	0	677,580	288,546
<b>Allocation Step 2</b>				
Inbound - All Others	2,247	2,247	0	0
Reallocate Admin Costs		(2,247)	1,581	666
Unallocated Costs	0	0	0	0
2nd Allocation	2,247	0	1,581	666
<b>Total For 001 Administrative - Facility Rental</b>				
Schedule .3 Total	968,373	0	679,161	289,212

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

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.359748	36,316		36,316	81	36,397
008 Human Resources	1,977.00	1.015742	6,882		6,882	14	6,896
010 General Services	2,164.00	1.111819	7,533		7,533	16	7,549
010 General Services - Facilities	221.00	0.113545	769		769		769
010 General Services - Fleet Management	61,853.00	31.778809	215,331		215,331	548	215,879
014 Information Technology Service	14,629.00	7.516081	50,927		50,927	115	51,042
027 General Sessions Court	11,647.00	5.983991	40,546		40,546	89	40,635
030 Sheriff's Office	2,073.00	1.065065	7,216		7,216	14	7,230
031 Police	27,229.00	13.989704	94,791		94,791	218	95,009
032 Fire	13,078.00	6.719209	45,528		45,528	102	45,630
036 Soil and Water Conservation	792.00	0.406913	2,757		2,757	5	2,762
038 Health	1,592.00	0.817937	5,542		5,542	12	5,554
042 Public Works	1,513.00	0.777348	5,267		5,267	10	5,277
048 Internal Audit	2,677.00	1.375388	9,319		9,319	19	9,338
049 Office of Emergency Management	17,471.00	8.976243	60,821		60,821	137	60,958
076 Nashville Career Advancement Center	4,765.00	2.448160	16,589		16,589	39	16,628
All Other	20,523.00	10.544298	71,446		71,446	162	71,608
<b>Schedule .4 Total for Metro Southeast</b>	<b>194,636.00</b>	<b>100.000000</b>	<b>677,580</b>		<b>677,580</b>	<b>1,581</b>	<b>679,161</b>

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

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

Activity - Hardison Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	288,546		288,546	666	289,212
Schedule .4 Total for Hardison Complex	100	100.000000	288,546		288,546	666	289,212

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

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

Receiving Department	Total	Metro Southeast	Hardison Complex
005 Election Commission	36,397	36,397	0
008 Human Resources	6,896	6,896	0
010 General Services	7,549	7,549	0
010 General Services - Facilities	769	769	0
010 General Services - Fleet Management	215,879	215,879	0
014 Information Technology Service	51,042	51,042	0
027 General Sessions Court	40,635	40,635	0
030 Sheriff's Office	7,230	7,230	0
031 Police	95,009	95,009	0
032 Fire	45,630	45,630	0
036 Soil and Water Conservation	2,762	2,762	0
038 Health	5,554	5,554	0
042 Public Works	5,277	5,277	0
048 Internal Audit	9,338	9,338	0
049 Office of Emergency Management	60,958	60,958	0
076 Nashville Career Advancement Center	16,628	16,628	0
080 Metro Nashville Public Schools (MNPS)	289,212	0	289,212
All Other	71,608	71,608	0
Direct Bill	0	0	0
<b>Total</b>	<b>968,373</b>	<b>679,161</b>	<b>289,212</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,507,500			2,507,500
Inbound Costs:				
001 Administrative - Post Audits		694	694	
006 Law		229,779	229,779	
015 Finance - Grants & Cost Planning		190	190	
015 Finance - Office of Mgmt & Budget		2,157	2,157	
015 Finance - Operations		2,119	2,119	
015 Finance - Property Administration		328	328	
015 Finance - Treasury		68	68	
048 Internal Audit		826	826	
Total Allocated Additions:		236,161	236,161	236,161
Total To Be Allocated:	2,507,500	236,161		2,743,661

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

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
<b>Other Expense &amp; Cost</b>					
505951 Insurance-Buildings	507,500	0	507,500	0	0
505955 Insurance-Liab/PropDmg	232,100	0	0	232,100	0
505957 Insurance-Premium J&L	1,767,900	0	0	0	1,767,900
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,507,500				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,507,500	0	507,500	232,100	1,767,900
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,507,500	0	507,500	232,100	1,767,900
<b>Allocation Step 2</b>					
Inbound - All Others	236,161	236,161	0	0	0
Reallocate Admin Costs		(236,161)	47,790	21,854	166,517
Unallocated Costs	0	0	0	0	0
2nd Allocation	236,161	0	47,790	21,854	166,517
<b>Total For 001 Administrative - Insurance</b>					
Schedule .3 Total	2,743,661	0	555,290	253,954	1,934,417

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

Activity - Insurance - Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	5,500	0.686813	3,486		3,486	325	3,811
007 Planning Commission	3,080	0.384615	1,952		1,952	183	2,135
010 General Services - Facilities	183,040	22.857143	116,000		116,000	10,916	126,916
026 Juvenile Court	13,530	1.689560	8,575		8,575	804	9,379
030 Sheriff's Office	88,110	11.002747	55,839		55,839	5,254	61,093
032 Fire	78,650	9.821429	49,844		49,844	4,691	54,535
037 Social Services	10,560	1.318681	6,692		6,692	628	7,320
038 Health	28,710	3.585165	18,195		18,195	1,713	19,908
039 Public Library	141,790	17.706044	89,858		89,858	8,458	98,316
040 Parks	225,280	28.131869	142,768		142,768	13,474	156,242
061 Municipal Auditorium	22,550	2.815934	14,291		14,291	1,344	15,635
Schedule .4 Total for Insurance - Buildings	800,800	100.000000	507,500		507,500	47,790	555,290

Allocation Basis: Property Premium by Benefiting Department

Allocation Source: FY 2020 Insurance Spreadsheet - Law



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

Activity - Insurance - Liab/PropDmg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	412	0.016706	39		39	4	43
005 Election Commission	412	0.016706	39		39	4	43
006 Law	618	0.025060	58		58	5	63
007 Planning Commission	412	0.016706	39		39	4	43
008 Human Resources	618	0.025060	58		58	5	63
010 General Services - Facilities	27,604	1.119331	2,598		2,598	244	2,842
015 Finance - Administration	824	0.033413	78		78	7	85
016 Assessor of Property	18,334	0.743436	1,726		1,726	161	1,887
018 County Clerk	2,060	0.083532	194		194	18	212
019 District Attorney	4,429	0.179594	417		417	38	455
021 Public Defender	618	0.025060	58		58	5	63
022 Juvenile Court Clerk	412	0.016706	39		39	4	43
023 Circuit Court Clerk	4,017	0.162888	378		378	35	413
024 Criminal Court Clerk	515	0.020883	48		48	4	52
026 Juvenile Court	15,553	0.630668	1,464		1,464	136	1,600
027 General Sessions Court	412	0.016706	39		39	4	43
028 State Trial Courts	6,695	0.271479	630		630	58	688
029 Justice Integration Services	103	0.004177	10		10	1	11
030 Sheriff's Office	148,423	6.018490	13,969		13,969	1,313	15,282
031 Police	960,269	38.938500	90,374		90,374	8,539	98,913
032 Fire	351,642	14.258934	33,095		33,095	3,112	36,207
033 Codes Administration	35,020	1.420046	3,296		3,296	308	3,604
034 Beer Board	1,030	0.041766	97		97	9	106
037 Social Services	32,548	1.319808	3,063		3,063	287	3,350
038 Health	37,801	1.532815	3,558		3,558	332	3,890
039 Public Library	56,547	2.292957	5,322		5,322	500	5,822
040 Parks	532,304	21.584702	50,098		50,098	4,714	54,812
042 Public Works	158,105	6.411091	14,880		14,880	1,400	16,280
049 Office of Emergency Management	27,295	1.106801	2,569		2,569	241	2,810
061 Municipal Auditorium	28,943	1.173626	2,724		2,724	256	2,980
064 Sports Authority	9,888	0.400954	931		931	87	1,018
076 Nashville Career Advancement Center	400	0.016220	38		38	3	41
091 Emergency Communication Center	1,854	0.075179	174		174	16	190
Schedule .4 Total for Insurance - Liab/PropDmg	2,466,117	100.000000	232,100		232,100	21,854	253,954

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

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

Activity - Insurance - Premium J&L

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	17,201	0.807349	14,273		14,273	1,341	15,614
003 Metropolitan Clerk	3,296	0.154702	2,735		2,735	257	2,992
004 Mayor's Office - Administration	12,360	0.580131	10,256		10,256	961	11,217
005 Election Commission	10,918	0.512449	9,060		9,060	851	9,911
006 Law	17,098	0.802515	14,188		14,188	1,333	15,521
007 Planning Commission	14,214	0.667151	11,795		11,795	1,106	12,901
008 Human Resources	18,849	0.884700	15,641		15,641	1,475	17,116
010 General Services - Facilities	29,561	1.387480	24,529		24,529	2,305	26,834
011 Historical Commission	2,781	0.130529	2,308		2,308	215	2,523
014 Information Technology Service	3,296	0.154702	2,735		2,735	257	2,992
015 Finance - Administration	37,698	1.769400	31,281		31,281	2,940	34,221
016 Assessor of Property	29,355	1.377811	24,358		24,358	2,289	26,647
017 Trustee	9,476	0.444767	7,863		7,863	738	8,601
018 County Clerk	25,132	1.179600	20,854		20,854	1,962	22,816
019 District Attorney	29,252	1.372977	24,273		24,273	2,281	26,554
021 Public Defender	24,617	1.155428	20,427		20,427	1,923	22,350
022 Juvenile Court Clerk	10,403	0.488277	8,632		8,632	809	9,441
023 Circuit Court Clerk	18,334	0.860528	15,213		15,213	1,431	16,644
024 Criminal Court Clerk	29,767	1.397149	24,700		24,700	2,321	27,021
025 Clerk and Master - Chancery	6,901	0.323907	5,726		5,726	540	6,266
026 Juvenile Court	35,947	1.687215	29,828		29,828	2,803	32,631
027 General Sessions Court	39,758	1.866088	32,991		32,991	3,101	36,092
028 State Trial Courts	28,634	1.343970	23,760		23,760	2,234	25,994
029 Justice Integration Services	7,004	0.328741	5,812		5,812	548	6,360
030 Sheriff's Office	63,036	2.958668	52,306		52,306	4,921	57,227
031 Police	581,126	27.275828	482,209		482,209	45,566	527,775
032 Fire	385,220	18.080752	319,650		319,650	30,101	349,751
033 Codes Administration	32,548	1.527678	27,008		27,008	2,540	29,548
034 Beer Board	1,442	0.067682	1,197		1,197	112	1,309
035 Agricultural Extension	3,296	0.154702	2,735		2,735	257	2,992
037 Social Services	29,561	1.387480	24,529		24,529	2,305	26,834
038 Health	88,374	4.147937	73,331		73,331	6,900	80,231
039 Public Library	105,781	4.964955	87,775		87,775	8,260	96,035
040 Parks	200,232	9.398123	166,149		166,149	15,642	181,791
041 Arts Commission	2,060	0.096689	1,709		1,709	160	1,869
042 Public Works	89,713	4.210785	74,442		74,442	7,006	81,448
044 Human Relations Commission	1,442	0.067682	1,197		1,197	112	1,309
047 Criminal Justice Planning	1,030	0.048344	855		855	80	935
048 Internal Audit	4,532	0.212715	3,761		3,761	351	4,112
070 Community Education Commission	4,738	0.222384	3,932		3,932	366	4,298
076 Nashville Career Advancement Center	13,800	0.647719	11,451		11,451	1,073	12,524
091 Emergency Communication Center	60,770	2.852311	50,426		50,426	4,744	55,170
Schedule .4 Total for Insurance - Premium J&L	2,130,553	100.000000	1,767,900		1,767,900	166,517	1,934,417

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

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

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	15,614	0	0	15,614
003 Metropolitan Clerk	3,035	0	43	2,992
004 Mayor's Office - Administration	11,217	0	0	11,217
005 Election Commission	13,765	3,811	43	9,911
006 Law	15,584	0	63	15,521
007 Planning Commission	15,079	2,135	43	12,901
008 Human Resources	17,179	0	63	17,116
010 General Services - Facilities	156,592	126,916	2,842	26,834
011 Historical Commission	2,523	0	0	2,523
014 Information Technology Service	2,992	0	0	2,992
015 Finance - Administration	34,306	0	85	34,221
016 Assessor of Property	28,534	0	1,887	26,647
017 Trustee	8,601	0	0	8,601
018 County Clerk	23,028	0	212	22,816
019 District Attorney	27,009	0	455	26,554
021 Public Defender	22,413	0	63	22,350
022 Juvenile Court Clerk	9,484	0	43	9,441
023 Circuit Court Clerk	17,057	0	413	16,644
024 Criminal Court Clerk	27,073	0	52	27,021
025 Clerk and Master - Chancery	6,266	0	0	6,266
026 Juvenile Court	43,610	9,379	1,600	32,631
027 General Sessions Court	36,135	0	43	36,092
028 State Trial Courts	26,682	0	688	25,994
029 Justice Integration Services	6,371	0	11	6,360
030 Sheriff's Office	133,602	61,093	15,282	57,227
031 Police	626,688	0	98,913	527,775
032 Fire	440,493	54,535	36,207	349,751
033 Codes Administration	33,152	0	3,604	29,548
034 Beer Board	1,415	0	106	1,309
035 Agricultural Extension	2,992	0	0	2,992
037 Social Services	37,504	7,320	3,350	26,834
038 Health	104,029	19,908	3,890	80,231
039 Public Library	200,173	98,316	5,822	96,035
040 Parks	392,845	156,242	54,812	181,791
041 Arts Commission	1,869	0	0	1,869
042 Public Works	97,728	0	16,280	81,448
044 Human Relations Commission	1,309	0	0	1,309
047 Criminal Justice Planning	935	0	0	935
048 Internal Audit	4,112	0	0	4,112
049 Office of Emergency Management	2,810	0	2,810	0
061 Municipal Auditorium	18,615	15,635	2,980	0
064 Sports Authority	1,018	0	1,018	0
070 Community Education Commission	4,298	0	0	4,298
076 Nashville Career Advancement Center	12,565	0	41	12,524
091 Emergency Communication Center	55,360	0	190	55,170
Direct Bill	0	0	0	0
<b>Total</b>	<b>2,743,661</b>	<b>555,290</b>	<b>253,954</b>	<b>1,934,417</b>

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,174,727			1,174,727
Inbound Costs:				
001 Administrative - Post Audits		325	325	
015 Finance - Grants & Cost Planning		88	88	
015 Finance - Office of Mgmt & Budget		1,463	1,463	
015 Finance - Operations		992	992	
015 Finance - Property Administration		151	151	
015 Finance - Treasury		29	29	
048 Internal Audit		385	385	
Total Allocated Additions:		3,433	3,433	3,433
Total To Be Allocated:	1,174,727	3,433		1,178,160

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

	Total	G&A	Post Audits	Management Consultant
<b>Other Expense &amp; Cost</b>				
502224 Accounting Service	880,000	0	880,000	0
502229 Management Consultant	134,625	0	(1,250)	135,875
502231 Auditing Service	157,961	0	157,961	0
502701 Printing/Binding	791	0	791	0
502882 Tuition	200	0	200	0
502883 Registration	1,150	0	1,150	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,174,727			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	<b>1,174,727</b>	<b>0</b>	<b>1,038,852</b>	<b>135,875</b>
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,174,727	0	1,038,852	135,875
<b>Allocation Step 2</b>				
Inbound - All Others	3,433	3,433	0	0
Reallocate Admin Costs		(3,433)	3,042	391
Unallocated Costs	0	0	0	0
2nd Allocation	3,433	0	3,042	391
<b>Total For 001 Administrative - Post Audits</b>				
Schedule .3 Total	1,178,160	0	1,041,894	136,266

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

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	199		199		199
001 Administrative - Employee Benefits	628,110	16.719941	173,695		173,695		173,695
001 Administrative - Facility Rental	966	0.025714	267		267		267
001 Administrative - Insurance	2,508	0.066762	694		694		694
001 Administrative - Post Audits	1,175	0.031278	325		325		325
002 Metropolitan Council	2,600	0.069211	719		719	2	721
003 Metropolitan Clerk	532	0.014162	147		147		147
003 Metropolitan Clerk - Records Center	193	0.005138	53		53		53
004 Mayor's Office	393	0.010461	109		109		109
004 Mayor's Office - Administration	3,879	0.103257	1,073		1,073	2	1,075
005 Election Commission	4,737	0.126096	1,310		1,310	2	1,312
006 Law	13,734	0.365591	3,798		3,798	10	3,808
007 Planning Commission	5,047	0.134348	1,396		1,396	4	1,400
008 Human Resources	5,381	0.143239	1,488		1,488	4	1,492
009 Register of Deeds	2,754	0.073310	762		762	2	764
010 General Services	860	0.022893	238		238		238
010 General Services - Administration	1,044	0.027791	289		289		289
010 General Services - Facilities	21,786	0.579931	6,025		6,025	19	6,044
010 General Services - Fleet Management	39,127	1.041539	10,820		10,820	37	10,857
010 General Services - Mail Services	929	0.024729	257		257		257
011 Historical Commission	1,172	0.031198	324		324		324
014 Information Technology Service	31,135	0.828796	8,610		8,610	27	8,637
015 Finance	25	0.000665	7		7		7
015 Finance - Accountability	548	0.014587	152		152		152
015 Finance - Administration	1,670	0.044454	462		462		462
015 Finance - Business Assistance	885	0.023558	245		245		245
015 Finance - Grants & Cost Planning	332	0.008838	92		92		92
015 Finance - Office of Mgmt & Budget	1,461	0.038891	404		404		404
015 Finance - Operations	2,334	0.062130	645		645	1	646
015 Finance - Payroll	582	0.015493	161		161		161
015 Finance - Property Administration	366	0.009743	101		101		101
015 Finance - Purchasing	1,249	0.033248	345		345		345
015 Finance - Treasury	1,293	0.034419	358		358		358
016 Assessor of Property	7,139	0.190036	1,974		1,974	5	1,979
017 Trustee	2,147	0.057152	594		594	1	595
018 County Clerk	4,651	0.123807	1,286		1,286	2	1,288
019 District Attorney	9,102	0.242290	2,517		2,517	7	2,524
021 Public Defender	8,547	0.227516	2,364		2,364	7	2,371
022 Juvenile Court Clerk	1,973	0.052520	546		546	1	547
023 Circuit Court Clerk	12,472	0.331998	3,449		3,449	10	3,459
024 Criminal Court Clerk	6,477	0.172414	1,791		1,791	5	1,796
025 Clerk and Master - Chancery	1,444	0.038438	399		399		399
026 Juvenile Court	14,761	0.392930	4,082		4,082	10	4,092
027 General Sessions Court	12,122	0.322681	3,352		3,352	10	3,362
028 State Trial Courts	12,671	0.337295	3,504		3,504	10	3,514
029 Justice Integration Services	2,752	0.073257	761		761	2	763
030 Sheriff's Office	79,441	2.114676	21,968		21,968	74	22,042
030 Sheriff's Office - Security Services	15,745	0.419123	4,354		4,354	14	4,368
031 Police	211,039	5.617742	58,360		58,360	199	58,559
032 Fire	136,853	3.642951	37,845		37,845	130	37,975
033 Codes Administration	10,540	0.280569	2,915		2,915	8	2,923

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

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	149		149		149
035 Agricultural Extension	335	0.008918	93		93		93
037 Social Services	7,541	0.200737	2,085		2,085	6	2,091
038 Health	48,896	1.301584	13,522		13,522	47	13,569
038 Health - Employee Health & Wellness	766	0.020390	212		212		212
039 Public Library	31,974	0.851130	8,842		8,842	30	8,872
040 Parks	39,343	1.047289	10,880		10,880	37	10,917
041 Arts Commission	1,098	0.029228	304		304		304
042 Public Works	73,312	1.951525	20,273		20,273	66	20,339
044 Human Relations Commission	521	0.013869	144		144		144
047 Criminal Justice Planning	544	0.014481	150		150		150
048 Internal Audit	1,141	0.030373	316		316		316
049 Office of Emergency Management	1,497	0.039849	414		414		414
051 Office of Family Safety	3,144	0.083692	869		869	2	871
052 Community Oversight Board	1,093	0.029095	302		302		302
060 Farmer's Market	2,220	0.059095	614		614	1	615
061 Municipal Auditorium	1,770	0.047116	489		489	1	490
062 State Fair Board	3,892	0.103603	1,076		1,076	2	1,078
064 Sports Authority	53,492	1.423927	14,792		14,792	51	14,843
065 Water and Sewer	283,563	7.548290	78,416		78,416	268	78,684
068 District Energy System (DES)	16,855	0.448671	4,661		4,661	15	4,676
070 Community Education Commission	511	0.013603	141		141		141
071 Convention Center Authority	174,450	4.643763	48,242		48,242	163	48,405
075 Metro Action Commission	27,942	0.743801	7,727		7,727	25	7,752
076 Nashville Career Advancement Center	3,388	0.090187	937		937	2	939
077 Metro Development & Housing Authority	4,850	0.129104	1,341		1,341	2	1,343
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	13,522		13,522	47	13,569
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	352,198		352,198	1,381	353,579
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	25,467		25,467	83	25,550
091 Emergency Communication Center	15,129	0.402726	4,184		4,184	12	4,196
Bordeaux Longterm Care	3,500	0.093168	968		968	2	970
Flood	538	0.014321	149		149		149
Hospital Authority	43,112	1.147618	11,922		11,922	39	11,961
Knowles Home	2,121	0.056460	587		587	1	588
Medical Examiner	5,361	0.142707	1,483		1,483	4	1,487
All Other	158,207	4.211383	43,750		43,750	150	43,900
<b>Schedule .4 Total for Post Audits</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>1,038,852</b>		<b>1,038,852</b>	<b>3,042</b>	<b>1,041,894</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations



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

Activity - Management Consultant

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

Allocation Basis: Total Consultant Cost by Benefiting Department

Allocation Source: FY 2020 Post Audit Account Ledger - Finance

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

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Corporate Dues	199	199	0
001 Administrative - Employee Benefits	173,695	173,695	0
001 Administrative - Facility Rental	267	267	0
001 Administrative - Insurance	694	694	0
001 Administrative - Post Audits	325	325	0
002 Metropolitan Council	721	721	0
003 Metropolitan Clerk	147	147	0
003 Metropolitan Clerk - Records Center	53	53	0
004 Mayor's Office	109	109	0
004 Mayor's Office - Administration	1,075	1,075	0
005 Election Commission	1,312	1,312	0
006 Law	3,808	3,808	0
007 Planning Commission	1,400	1,400	0
008 Human Resources	77,588	1,492	76,096
009 Register of Deeds	764	764	0
010 General Services	238	238	0
010 General Services - Administration	289	289	0
010 General Services - Facilities	6,044	6,044	0
010 General Services - Fleet Management	10,857	10,857	0
010 General Services - Mail Services	257	257	0
011 Historical Commission	324	324	0
014 Information Technology Service	8,637	8,637	0
015 Finance	7	7	0
015 Finance - Accountability	152	152	0
015 Finance - Administration	462	462	0
015 Finance - Business Assistance	245	245	0
015 Finance - Grants & Cost Planning	60,262	92	60,170
015 Finance - Office of Mgmt & Budget	404	404	0
015 Finance - Operations	646	646	0
015 Finance - Payroll	161	161	0
015 Finance - Property Administration	101	101	0
015 Finance - Purchasing	345	345	0
015 Finance - Treasury	358	358	0
016 Assessor of Property	1,979	1,979	0
017 Trustee	595	595	0
018 County Clerk	1,288	1,288	0
019 District Attorney	2,524	2,524	0
021 Public Defender	2,371	2,371	0
022 Juvenile Court Clerk	547	547	0
023 Circuit Court Clerk	3,459	3,459	0
024 Criminal Court Clerk	1,796	1,796	0
025 Clerk and Master - Chancery	399	399	0
026 Juvenile Court	4,092	4,092	0
027 General Sessions Court	3,362	3,362	0
028 State Trial Courts	3,514	3,514	0
029 Justice Integration Services	763	763	0
030 Sheriff's Office	22,042	22,042	0
030 Sheriff's Office - Security Services	4,368	4,368	0
031 Police	58,559	58,559	0
032 Fire	37,975	37,975	0
033 Codes Administration	2,923	2,923	0
034 Beer Board	149	149	0

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

Receiving Department	Total	Post Audits	Management Consultant
035 Agricultural Extension	93	93	0
037 Social Services	2,091	2,091	0
038 Health	13,569	13,569	0
038 Health - Employee Health & Wellness	212	212	0
039 Public Library	8,872	8,872	0
040 Parks	10,917	10,917	0
041 Arts Commission	304	304	0
042 Public Works	20,339	20,339	0
044 Human Relations Commission	144	144	0
047 Criminal Justice Planning	150	150	0
048 Internal Audit	316	316	0
049 Office of Emergency Management	414	414	0
051 Office of Family Safety	871	871	0
052 Community Oversight Board	302	302	0
060 Farmer's Market	615	615	0
061 Municipal Auditorium	490	490	0
062 State Fair Board	1,078	1,078	0
064 Sports Authority	14,843	14,843	0
065 Water and Sewer	78,684	78,684	0
068 District Energy System (DES)	4,676	4,676	0
070 Community Education Commission	141	141	0
071 Convention Center Authority	48,405	48,405	0
075 Metro Action Commission	7,752	7,752	0
076 Nashville Career Advancement Center	939	939	0
077 Metro Development & Housing Authority	1,343	1,343	0
078 Metropolitan Transit Authority (MTA)	13,569	13,569	0
080 Metro Nashville Public Schools (MNPS)	353,579	353,579	0
090 Debt Service	25,550	25,550	0
091 Emergency Communication Center	4,196	4,196	0
Bordeaux Longterm Care	970	970	0
Flood	149	149	0
Hospital Authority	11,961	11,961	0
Knowles Home	588	588	0
Medical Examiner	1,487	1,487	0
All Other	43,900	43,900	0
Direct Bill	0	0	0
<b>Total</b>	<b>1,178,160</b>	<b>1,041,894</b>	<b>136,266</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 002 Metropolitan Council**

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

The costs of the Metropolitan Council are accounted for in funds 10101 within business units 02101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools). Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 002 Metropolitan Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,606,410			2,606,410
Inbound Costs:				
Depreciation	249,368		249,368	
001 Administrative - Corporate Dues	236,550	714	237,264	
001 Administrative - Employee Benefits	349,924	5,626	355,550	
001 Administrative - Insurance	14,273	1,341	15,614	
001 Administrative - Post Audits	719	2	721	
002 Metropolitan Council		20,245	20,245	
003 Metropolitan Clerk		3,930	3,930	
003 Metropolitan Clerk - Records Center		29	29	
004 Mayor's Office - Administration		27,499	27,499	
006 Law		29,767	29,767	
008 Human Resources		33,897	33,897	
010 General Services - Facilities		102,953	102,953	
010 General Services - Mail Services		7,230	7,230	
014 Information Technology Service		15,630	15,630	
015 Finance - Accountability		399	399	
015 Finance - Grants & Cost Planning		197	197	
015 Finance - Office of Mgmt & Budget		2,221	2,221	
015 Finance - Operations		2,196	2,196	
015 Finance - Payroll		2,192	2,192	
015 Finance - Property Administration		341	341	
015 Finance - Treasury		361	361	
030 Sheriff's Office - Security Services		49,399	49,399	
048 Internal Audit		856	856	
Total Allocated Additions:	850,834	307,025	1,157,859	1,157,859
Total To Be Allocated:	3,457,244	307,025		3,764,269

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council	30003 General Fund 4% Reserve**
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	1,766,407	0	1,766,407	0
501102 Leave Pay	48	0	48	0
501109 Longevity	3,804	0	3,804	0
501160 YE Biweekly Sal/Fringe Accr	19,739	0	19,739	0
501172 Employer OASDI	97,361	0	97,361	0
501173 Employer SSN Medical	23,315	0	23,315	0
501174 Employer Group Health	424,327	0	424,327	0
501175 Employer Dental Group	32,550	0	32,550	0
501176 Employer Group Life	1,659	0	1,659	0
501177 Employer Pension	101,496	0	101,496	0
501181 FSA Pre-Tax Savings	201	0	201	0
501182 Cafe Plan Pre-Tax Savings	12,225	0	12,225	0
502105 Cable Television	358	0	358	0
502351 Network Services	2,215	0	2,215	0
502451 Employee Out-of-town Travel	4,972	0	4,972	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	132	0	132	0
502503 Cell Phone Service	1,096	0	1,096	0
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	1,220	0	1,220	0
502702 Sign Printing	0	0	0	0
502801 Advertising & Promot'n	6,000	0	6,000	0
502851 Subscriptions	371	0	371	0
502882 Tuition	0	0	0	0
502883 Registration	1,148	0	1,148	0
502884 Membership Dues	1,547	0	1,547	0
502951 Info Systems Charge	81,600	0	81,600	0
502957 Telecommnct'n Charge	9,427	0	9,427	0
502983 Surplus Property	600	0	600	0
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	4,181	0	4,181	0
503120 Computer Software	0	0	0	0
503130 Computer Hardware <\$10K	6,239	0	180	6,059
503160 Printing Supply	0	0	0	0
503210 Food & Ice	207	0	207	0
503330 Books/Magazines/Periodicals	0	0	0	0
503999 Credit Card Clearing	0	0	0	0
505252 Software License	816	0	816	0
505269 Other License & Fees	0	0	0	0
505282 Professional Privilege Tax	1,149	0	1,149	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,606,410			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,606,410	0	2,600,351	6,059

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council	30003 General Fund 4% Reserve**
<b>Allocation Step 1</b>				
Inbound - All Others	850,834	850,834	0	0
Reallocate Admin Costs		(850,834)	848,856	1,978
Unallocated Costs	(8,037)	0	0	(8,037)
1st Allocation	3,449,207	0	3,449,207	0
<b>Allocation Step 2</b>				
Inbound - All Others	307,025	307,025	0	0
Reallocate Admin Costs		(307,025)	306,322	703
Unallocated Costs	(703)	0	0	(703)
2nd Allocation	306,322	0	306,322	0
<b>Total For 002 Metropolitan Council</b>				
Schedule .3 Total	3,755,529	0	3,755,529	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	2,714		2,714		2,714
002 Metropolitan Council	53.00	0.586967	20,245		20,245		20,245
003 Metropolitan Clerk	6.48	0.071765	2,476		2,476	213	2,689
004 Mayor's Office - Administration	29.00	0.321171	11,078		11,078	974	12,052
005 Election Commission	27.00	0.299021	10,315		10,315	909	11,224
006 Law	46.00	0.509443	17,572		17,572	1,555	19,127
007 Planning Commission	43.00	0.476218	16,426		16,426	1,455	17,881
008 Human Resources	56.02	0.620413	21,399		21,399	1,910	23,309
009 Register of Deeds	25.00	0.276871	9,550		9,550	839	10,389
010 General Services - Administration	101.00	1.118560	38,581		38,581	3,438	42,019
011 Historical Commission	11.50	0.127361	4,394		4,394	383	4,777
014 Information Technology Service	134.98	1.494883	51,562		51,562	4,601	56,163
015 Finance - Administration	98.65	1.092534	37,684		37,684	3,360	41,044
016 Assessor of Property	73.95	0.818985	28,249		28,249	2,515	30,764
017 Trustee	22.78	0.252285	8,702		8,702	771	9,473
018 County Clerk	71.28	0.789415	27,229		27,229	2,426	29,655
019 District Attorney	84.89	0.940144	32,428		32,428	2,889	35,317
021 Public Defender	79.64	0.882001	30,422		30,422	2,707	33,129
022 Juvenile Court Clerk	29.00	0.321171	11,078		11,078	974	12,052
023 Circuit Court Clerk	107.80	1.193869	41,180		41,180	3,669	44,849
024 Criminal Court Clerk	87.00	0.963512	33,234		33,234	2,960	36,194
025 Clerk and Master - Chancery	16.00	0.177198	6,112		6,112	537	6,649
026 Juvenile Court	115.00	1.273607	43,929		43,929	3,917	47,846
027 General Sessions Court	117.19	1.297861	44,766		44,766	3,989	48,755
028 State Trial Courts	137.42	1.521905	52,494		52,494	4,686	57,180
029 Justice Integration Services	19.50	0.215960	7,450		7,450	657	8,107
030 Sheriff's Office	836.30	9.261895	319,461		319,461	28,557	348,018
031 Police	1,913.64	21.193268	730,984		730,984	65,872	796,856
032 Fire	1,231.98	13.643990	470,611		470,611	42,064	512,675
033 Codes Administration	109.98	1.218012	42,012		42,012	3,746	45,758
034 Beer Board	5.49	0.060801	2,096		2,096	178	2,274
035 Agricultural Extension	7.00	0.077524	2,675		2,675	230	2,905
037 Social Services	57.16	0.633038	21,835		21,835	1,947	23,782
038 Health	474.26	5.252357	181,166		181,166	16,178	197,344
039 Public Library	322.93	3.576400	123,358		123,358	11,012	134,370
040 Parks	519.41	5.752386	198,411		198,411	17,731	216,142
041 Arts Commission	10.75	0.119055	4,107		4,107	359	4,466
042 Public Works	405.93	4.495613	155,064		155,064	13,853	168,917
044 Human Relations Commission	4.00	0.044299	1,528		1,528	133	1,661
047 Criminal Justice Planning	4.00	0.044299	1,528		1,528	133	1,661
048 Internal Audit	8.00	0.088599	3,056		3,056	262	3,318
049 Office of Emergency Management	10.48	0.116064	4,004		4,004	353	4,357
051 Office of Family Safety	33.00	0.365470	12,607		12,607	1,113	13,720
052 Community Oversight Board	10.00	0.110748	3,821		3,821	330	4,151
060 Farmer's Market	3.00	0.033225	1,146		1,146	96	1,242
061 Municipal Auditorium	6.47	0.071654	2,471		2,471	213	2,684
062 State Fair Board	20.37	0.225595	7,781		7,781	688	8,469
064 Sports Authority	4.00	0.044299	1,528		1,528	133	1,661
065 Water and Sewer	776.79	8.602831	296,730		296,730	26,519	323,249
070 Community Education Commission	4.00	0.044299	1,528		1,528	133	1,661
071 Convention Center Authority	153.60	1.701097	58,674		58,674	5,229	63,903
075 Metro Action Commission	307.26	3.402858	117,372		117,372	10,477	127,849



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	2,096		2,096	178	2,274
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	383		383	29	412
091 Emergency Communication Center	183.00	2.026697	69,905		69,905	6,242	76,147
Schedule .4 Total for Metro Council	9,029.47	100.000000	3,449,207		3,449,207	306,322	3,755,529

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
001 Administrative - Employee Benefits	2,714	2,714
002 Metropolitan Council	20,245	20,245
003 Metropolitan Clerk	2,689	2,689
004 Mayor's Office - Administration	12,052	12,052
005 Election Commission	11,224	11,224
006 Law	19,127	19,127
007 Planning Commission	17,881	17,881
008 Human Resources	23,309	23,309
009 Register of Deeds	10,389	10,389
010 General Services - Administration	42,019	42,019
011 Historical Commission	4,777	4,777
014 Information Technology Service	56,163	56,163
015 Finance - Administration	41,044	41,044
016 Assessor of Property	30,764	30,764
017 Trustee	9,473	9,473
018 County Clerk	29,655	29,655
019 District Attorney	35,317	35,317
021 Public Defender	33,129	33,129
022 Juvenile Court Clerk	12,052	12,052
023 Circuit Court Clerk	44,849	44,849
024 Criminal Court Clerk	36,194	36,194
025 Clerk and Master - Chancery	6,649	6,649
026 Juvenile Court	47,846	47,846
027 General Sessions Court	48,755	48,755
028 State Trial Courts	57,180	57,180
029 Justice Integration Services	8,107	8,107
030 Sheriff's Office	348,018	348,018
031 Police	796,856	796,856
032 Fire	512,675	512,675
033 Codes Administration	45,758	45,758
034 Beer Board	2,274	2,274
035 Agricultural Extension	2,905	2,905
037 Social Services	23,782	23,782
038 Health	197,344	197,344
039 Public Library	134,370	134,370
040 Parks	216,142	216,142
041 Arts Commission	4,466	4,466
042 Public Works	168,917	168,917
044 Human Relations Commission	1,661	1,661
047 Criminal Justice Planning	1,661	1,661
048 Internal Audit	3,318	3,318
049 Office of Emergency Management	4,357	4,357
051 Office of Family Safety	13,720	13,720
052 Community Oversight Board	4,151	4,151
060 Farmer's Market	1,242	1,242
061 Municipal Auditorium	2,684	2,684
062 State Fair Board	8,469	8,469
064 Sports Authority	1,661	1,661
065 Water and Sewer	323,249	323,249
070 Community Education Commission	1,661	1,661
071 Convention Center Authority	63,903	63,903
075 Metro Action Commission	127,849	127,849

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
076 Nashville Career Advancement Center	2,274	2,274
078 Metropolitan Transit Authority (MTA)	412	412
091 Emergency Communication Center	76,147	76,147
Direct Bill	0	0
Total	<u>3,755,529</u>	<u>3,755,529</u>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	620,099			620,099
Inbound Costs:				
Depreciation	78,343		78,343	
001 Administrative - Employee Benefits	76,270	1,201	77,471	
001 Administrative - Insurance	2,774	261	3,035	
001 Administrative - Post Audits	147		147	
002 Metropolitan Council	2,476	213	2,689	
003 Metropolitan Clerk		480	480	
003 Metropolitan Clerk - Records Center		1,150	1,150	
004 Mayor's Office - Administration		3,363	3,363	
006 Law		2,528	2,528	
008 Human Resources		4,141	4,141	
010 General Services - Facilities		234,949	234,949	
010 General Services - Mail Services		228	228	
014 Information Technology Service		8,770	8,770	
015 Finance - Accountability		399	399	
015 Finance - Grants & Cost Planning		40	40	
015 Finance - Office of Mgmt & Budget		569	569	
015 Finance - Operations		446	446	
015 Finance - Payroll		198	198	
015 Finance - Property Administration		68	68	
015 Finance - Purchasing		6,164	6,164	
015 Finance - Treasury		48	48	
030 Sheriff's Office - Security Services		15,588	15,588	
048 Internal Audit		173	173	
Total Allocated Additions:	<u>160,010</u>	<u>280,977</u>	440,987	440,987
Total To Be Allocated:	<u>780,109</u>	<u>280,977</u>		<u>1,061,086</u>

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	236,298	0	236,298	0
501102 Leave Pay	7,504	0	7,504	0
501103 Holiday Pay	1,346	0	1,346	0
501104 Overtime Pay	12,305	0	12,305	0
501109 Longevity	935	0	935	0
501160 YE Biweekly Sal/Fringe Accr	2,566	0	2,566	0
501172 Employer OASDI	15,577	0	15,577	0
501173 Employer SSN Medical	3,643	0	3,643	0
501174 Employer Group Health	17,856	0	17,856	0
501175 Employer Dental Group	1,634	0	1,634	0
501176 Employer Group Life	566	0	566	0
501177 Employer Pension	23,033	0	23,033	0
501181 FSA Pre-Tax Savings	19	0	19	0
501182 Cafe Plan Pre-Tax Savings	528	0	528	0
502105 Cable Television	478	0	478	0
502229 Management Consultant	0	0	0	0
502314 Pre-Employment Checks	(5,547)	0	(5,547)	0
502337 DP-Outside Metro	0	0	0	0
502339 Recording	656	0	656	0
502359 Develop/Framing/Artwork	819	0	819	0
502453 Employee Local Travel/Park	4,103	0	4,103	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	365	0	365	0
502520 Postage & Delivery Srvc	2,864	0	2,864	0
502701 Printing/Binding	943	0	943	0
502801 Advertising & Promot'n	11,485	0	11,485	0
502851 Subscriptions	283	0	283	0
502882 Tuition	455	0	455	0
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502920 Other Rpr & Maint Srvc	44,721	0	40,271	4,450
502951 Info Systems Charge	48,600	0	48,600	0
502957 Telecmmnct'n Charge	3,328	0	3,328	0
502983 Surplus Property	200	0	200	0
503100 Offc & Admin Supply	3,369	0	3,369	0
503120 Computer Software	80,493	0	0	80,493
503130 Computer Hardware <\$10K	2,733	0	33	2,700
503850 Small Equipment Supply	4,839	0	4,551	288
503999 Credit Card Clearing	(3)	0	(3)	0
505207 Insurance-Unemployment Comp	0	0	0	0
505233 Rent Equipment	1,564	0	1,564	0
505252 Software License	89,381	0	89,381	0
505279 Notary	160	0	160	0
507455 Computer Software	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	620,099			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Functional Cost	620,099	0	532,168	87,931
<b>Allocation Step 1</b>				
Inbound - All Others	160,010	160,010	0	0
Reallocate Admin Costs		(160,010)	137,321	22,689
Unallocated Costs	(110,620)	0	0	(110,620)
1st Allocation	669,489	0	669,489	0
<b>Allocation Step 2</b>				
Inbound - All Others	280,977	280,977	0	0
Reallocate Admin Costs		(280,977)	241,142	39,835
Unallocated Costs	(39,835)	0	0	(39,835)
2nd Allocation	241,142	0	241,142	0
<b>Total For 003 Metropolitan Clerk</b>				
Schedule .3 Total	910,631	0	910,631	0

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	525		525		525
002 Metropolitan Council	53.00	0.586967	3,930		3,930		3,930
003 Metropolitan Clerk	6.48	0.071765	480		480		480
004 Mayor's Office - Administration	29.00	0.321171	2,149		2,149	773	2,922
005 Election Commission	27.00	0.299021	2,001		2,001	719	2,720
006 Law	46.00	0.509443	3,411		3,411	1,231	4,642
007 Planning Commission	43.00	0.476218	3,189		3,189	1,148	4,337
008 Human Resources	56.02	0.620413	4,154		4,154	1,499	5,653
009 Register of Deeds	25.00	0.276871	1,852		1,852	664	2,516
010 General Services - Administration	101.00	1.118560	7,489		7,489	2,708	10,197
011 Historical Commission	11.50	0.127361	852		852	300	1,152
014 Information Technology Service	134.98	1.494883	10,007		10,007	3,615	13,622
015 Finance - Administration	98.65	1.092534	7,314		7,314	2,643	9,957
016 Assessor of Property	73.95	0.818985	5,483		5,483	1,981	7,464
017 Trustee	22.78	0.252285	1,689		1,689	605	2,294
018 County Clerk	71.28	0.789415	5,286		5,286	1,911	7,197
019 District Attorney	84.89	0.940144	6,292		6,292	2,275	8,567
021 Public Defender	79.64	0.882001	5,904		5,904	2,135	8,039
022 Juvenile Court Clerk	29.00	0.321171	2,149		2,149	773	2,922
023 Circuit Court Clerk	107.80	1.193869	7,993		7,993	2,893	10,886
024 Criminal Court Clerk	87.00	0.963512	6,450		6,450	2,330	8,780
025 Clerk and Master - Chancery	16.00	0.177198	1,185		1,185	424	1,609
026 Juvenile Court	115.00	1.273607	8,527		8,527	3,087	11,614
027 General Sessions Court	117.19	1.297861	8,691		8,691	3,144	11,835
028 State Trial Courts	137.42	1.521905	10,187		10,187	3,680	13,867
029 Justice Integration Services	19.50	0.215960	1,443		1,443	513	1,956
030 Sheriff's Office	836.30	9.261895	62,007		62,007	22,492	84,499
031 Police	1,913.64	21.193268	141,903		141,903	51,921	193,824
032 Fire	1,231.98	13.643990	91,344		91,344	33,129	124,473
033 Codes Administration	109.98	1.218012	8,156		8,156	2,948	11,104
034 Beer Board	5.49	0.060801	407		407	145	552
035 Agricultural Extension	7.00	0.077524	519		519	183	702
037 Social Services	57.16	0.633038	4,238		4,238	1,528	5,766
038 Health	474.26	5.252357	35,163		35,163	12,745	47,908
039 Public Library	322.93	3.576400	23,944		23,944	8,682	32,626
040 Parks	519.41	5.752386	38,511		38,511	13,961	52,472
041 Arts Commission	10.75	0.119055	797		797	279	1,076
042 Public Works	405.93	4.495613	30,099		30,099	10,909	41,008
044 Human Relations Commission	4.00	0.044299	297		297	102	399
047 Criminal Justice Planning	4.00	0.044299	297		297	102	399
048 Internal Audit	8.00	0.088599	592		592	211	803
049 Office of Emergency Management	10.48	0.116064	777		777	272	1,049
051 Office of Family Safety	33.00	0.365470	2,448		2,448	881	3,329
052 Community Oversight Board	10.00	0.110748	740		740	260	1,000
060 Farmer's Market	3.00	0.033225	223		223	77	300
061 Municipal Auditorium	6.47	0.071654	479		479	169	648
062 State Fair Board	20.37	0.225595	1,510		1,510	538	2,048
064 Sports Authority	4.00	0.044299	297		297	102	399
065 Water and Sewer	776.79	8.602831	57,595		57,595	20,893	78,488
070 Community Education Commission	4.00	0.044299	297		297	102	399
071 Convention Center Authority	153.60	1.701097	11,389		11,389	4,119	15,508
075 Metro Action Commission	307.26	3.402858	22,780		22,780	8,261	31,041



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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	407		407	145	552
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	73		73	22	95
091 Emergency Communication Center	183.00	2.026697	13,568		13,568	4,913	18,481
Schedule .4 Total for Metro Clerk	9,029.47	100.000000	669,489		669,489	241,142	910,631

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

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

Receiving Department	Total	Metro Clerk
001 Administrative - Employee Benefits	525	525
002 Metropolitan Council	3,930	3,930
003 Metropolitan Clerk	480	480
004 Mayor's Office - Administration	2,922	2,922
005 Election Commission	2,720	2,720
006 Law	4,642	4,642
007 Planning Commission	4,337	4,337
008 Human Resources	5,653	5,653
009 Register of Deeds	2,516	2,516
010 General Services - Administration	10,197	10,197
011 Historical Commission	1,152	1,152
014 Information Technology Service	13,622	13,622
015 Finance - Administration	9,957	9,957
016 Assessor of Property	7,464	7,464
017 Trustee	2,294	2,294
018 County Clerk	7,197	7,197
019 District Attorney	8,567	8,567
021 Public Defender	8,039	8,039
022 Juvenile Court Clerk	2,922	2,922
023 Circuit Court Clerk	10,886	10,886
024 Criminal Court Clerk	8,780	8,780
025 Clerk and Master - Chancery	1,609	1,609
026 Juvenile Court	11,614	11,614
027 General Sessions Court	11,835	11,835
028 State Trial Courts	13,867	13,867
029 Justice Integration Services	1,956	1,956
030 Sheriff's Office	84,499	84,499
031 Police	193,824	193,824
032 Fire	124,473	124,473
033 Codes Administration	11,104	11,104
034 Beer Board	552	552
035 Agricultural Extension	702	702
037 Social Services	5,766	5,766
038 Health	47,908	47,908
039 Public Library	32,626	32,626
040 Parks	52,472	52,472
041 Arts Commission	1,076	1,076
042 Public Works	41,008	41,008
044 Human Relations Commission	399	399
047 Criminal Justice Planning	399	399
048 Internal Audit	803	803
049 Office of Emergency Management	1,049	1,049
051 Office of Family Safety	3,329	3,329
052 Community Oversight Board	1,000	1,000
060 Farmer's Market	300	300
061 Municipal Auditorium	648	648
062 State Fair Board	2,048	2,048
064 Sports Authority	399	399
065 Water and Sewer	78,488	78,488
070 Community Education Commission	399	399
071 Convention Center Authority	15,508	15,508
075 Metro Action Commission	31,041	31,041

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

Receiving Department	Total	Metro Clerk
076 Nashville Career Advancement Center	552	552
078 Metropolitan Transit Authority (MTA)	95	95
091 Emergency Communication Center	18,481	18,481
Direct Bill	0	0
Total	910,631	910,631

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	193,492			193,492
Inbound Costs:				
Depreciation	24,858		24,858	
001 Administrative - Post Audits	53		53	
003 Metropolitan Clerk - Records Center		39	39	
006 Law		460	460	
010 General Services - Fleet Management		58	58	
014 Information Technology Service		1,345	1,345	
015 Finance - Grants & Cost Planning		12	12	
015 Finance - Office of Mgmt & Budget		183	183	
015 Finance - Operations		160	160	
015 Finance - Payroll		58	58	
015 Finance - Property Administration		25	25	
015 Finance - Treasury		9	9	
048 Internal Audit		61	61	
Total Allocated Additions:	<u>24,911</u>	<u>2,410</u>	27,321	27,321
Total To Be Allocated:	<u>218,403</u>	<u>2,410</u>		<u>220,813</u>

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

	Total	G&A	Records & Storage	Records Requests
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	89,308	0	44,654	44,654
501102 Leave Pay	16,757	0	8,378	8,379
501109 Longevity	853	0	426	427
501134 Paid Family Leave	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	1,197	0	598	599
501172 Employer OASDI	5,995	0	2,997	2,998
501173 Employer SSN Medical	1,402	0	701	701
501174 Employer Group Health	26,370	0	13,185	13,185
501175 Employer Dental Group	1,375	0	687	688
501176 Employer Group Life	316	0	158	158
501177 Employer Pension	13,088	0	6,544	6,544
501182 Cafe Plan Pre-Tax Savings	782	0	391	391
502303 Refuse Disposal	22,927	0	11,463	11,464
502701 Printing/Binding	63	0	31	32
502883 Registration	0	0	0	0
502884 Membership Dues	0	0	0	0
502951 Info Systems Charge	4,800	0	2,400	2,400
502957 Telecommnct'n Charge	2,382	0	1,191	1,191
502977 Fleet Management	800	0	400	400
503100 Offc & Admin Supply	126	0	63	63
505233 Rent Equipment	643	0	321	322
505252 Software License	4,308	0	2,154	2,154
<b>Departmental Total</b>				
Expenditures Per Financial Statement	193,492			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	193,492	0	96,742	96,750
<b>Allocation Step 1</b>				
Inbound - All Others	24,911	24,911	0	0
Reallocate Admin Costs		(24,911)	12,454	12,457
Unallocated Costs	0	0	0	0
1st Allocation	218,403	0	109,196	109,207
<b>Allocation Step 2</b>				
Inbound - All Others	2,410	2,410	0	0
Reallocate Admin Costs		(2,410)	1,185	1,225
Unallocated Costs	0	0	0	0
2nd Allocation	2,410	0	1,185	1,225
<b>Total For 003 Metropolitan Clerk - Records Center</b>				
Schedule .3 Total	220,813	0	110,381	110,432

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

Activity - Records & Storage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13	0.027062	29		29		29
003 Metropolitan Clerk	328	0.682807	746		746		746
003 Metropolitan Clerk - Records Center	1	0.002082	2		2		2
005 Election Commission	242	0.503778	550		550	3	553
007 Planning Commission	1,228	2.556363	2,792		2,792	27	2,819
008 Human Resources	2,674	5.566542	6,078		6,078	63	6,141
009 Register of Deeds	1,206	2.510565	2,742		2,742	26	2,768
010 General Services - Administration	28	0.058288	63		63		63
010 General Services - Facilities	861	1.792368	1,957		1,957	19	1,976
010 General Services - Fleet Management	3	0.006245	7		7		7
014 Information Technology Service	38	0.079106	87		87		87
015 Finance	86	0.179029	195		195		195
015 Finance - Administration	8	0.016654	18		18		18
015 Finance - Operations	789	1.642484	1,793		1,793	17	1,810
015 Finance - Payroll	167	0.347649	379		379	3	382
015 Finance - Purchasing	173	0.360139	393		393	3	396
015 Finance - Treasury	25	0.052043	56		56		56
016 Assessor of Property	868	1.806940	1,973		1,973	19	1,992
018 County Clerk	259	0.539168	589		589	5	594
021 Public Defender	4,007	8.341487	9,109		9,109	96	9,205
022 Juvenile Court Clerk	4,258	8.864001	9,679		9,679	102	9,781
023 Circuit Court Clerk	8,652	18.011116	19,671		19,671	299	19,970
024 Criminal Court Clerk	3,864	8.043800	8,784		8,784	93	8,877
025 Clerk and Master - Chancery	4,817	10.027687	10,950		10,950	117	11,067
027 General Sessions Court	50	0.104086	114		114		114
028 State Trial Courts	46	0.095760	105		105		105
029 Justice Integration Services	39	0.081187	89		89		89
030 Sheriff's Office	20	0.041635	45		45		45
031 Police	2,678	5.574869	6,087		6,087	63	6,150
032 Fire	224	0.466307	509		509	3	512
033 Codes Administration	334	0.695297	759		759	7	766
034 Beer Board	228	0.474634	518		518	3	521
037 Social Services	210	0.437163	477		477	3	480
038 Health	5,326	11.087287	12,107		12,107	127	12,234
039 Public Library	2,614	5.441639	5,941		5,941	60	6,001
040 Parks	101	0.210255	229		229	1	230
042 Public Works	380	0.791057	863		863	8	871
044 Human Relations Commission	4	0.008327	9		9		9
048 Internal Audit	18	0.037471	41		41		41
062 State Fair Board	38	0.079106	87		87		87
064 Sports Authority	14	0.029144	32		32		32
065 Water and Sewer	234	0.487125	532		532	3	535
075 Metro Action Commission	544	1.132460	1,237		1,237	11	1,248
076 Nashville Career Advancement Center	194	0.403855	441		441	3	444
091 Emergency Communication Center	49	0.102005	112		112		112
All Other	97	0.201928	220		220	1	221
<b>Schedule .4 Total for Records &amp; Storage</b>	<b>48,037</b>	<b>100.000000</b>	<b>109,196</b>		<b>109,196</b>	<b>1,185</b>	<b>110,381</b>

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

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

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

Activity - Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	11	0.369624	404		404		404
003 Metropolitan Clerk - Records Center	1	0.033602	37		37		37
005 Election Commission	217	7.291667	7,963		7,963	84	8,047
007 Planning Commission	28	0.940860	1,027		1,027	10	1,037
008 Human Resources	60	2.016129	2,203		2,203	19	2,222
010 General Services - Administration	4	0.134409	147		147		147
010 General Services - Facilities	42	1.411290	1,540		1,540	13	1,553
010 General Services - Fleet Management	10	0.336022	367		367	3	370
014 Information Technology Service	1	0.033602	37		37		37
015 Finance	9	0.302419	331		331	3	334
015 Finance - Operations	42	1.411290	1,540		1,540	13	1,553
015 Finance - Payroll	21	0.705645	771		771	7	778
015 Finance - Purchasing	6	0.201613	220		220	1	221
015 Finance - Treasury	8	0.268817	293		293	2	295
016 Assessor of Property	225	7.560484	8,257		8,257	88	8,345
017 Trustee	9	0.302419	331		331	3	334
018 County Clerk	5	0.168011	184		184		184
021 Public Defender	117	3.931452	4,294		4,294	42	4,336
022 Juvenile Court Clerk	400	13.440860	14,679		14,679	158	14,837
023 Circuit Court Clerk	77	2.587366	2,826		2,826	28	2,854
024 Criminal Court Clerk	142	4.771505	5,210		5,210	54	5,264
025 Clerk and Master - Chancery	151	5.073925	5,541		5,541	59	5,600
027 General Sessions Court	22	0.739247	807		807	7	814
031 Police	135	4.536290	4,954		4,954	51	5,005
032 Fire	16	0.537634	587		587	5	592
033 Codes Administration	32	1.075269	1,174		1,174	11	1,185
034 Beer Board	4	0.134409	147		147		147
037 Social Services	30	1.008065	1,100		1,100	11	1,111
038 Health	562	18.884408	20,624		20,624	335	20,959
039 Public Library	146	4.905914	5,357		5,357	55	5,412
040 Parks	10	0.336022	367		367	3	370
042 Public Works	47	1.579301	1,724		1,724	16	1,740
048 Internal Audit	2	0.067204	73		73		73
065 Water and Sewer	13	0.436828	477		477	3	480
075 Metro Action Commission	284	9.543011	10,422		10,422	110	10,532
076 Nashville Career Advancement Center	52	1.747312	1,908		1,908	19	1,927
091 Emergency Communication Center	35	1.176075	1,284		1,284	12	1,296
<b>Schedule .4 Total for Records Requests</b>	<b>2,976</b>	<b>100.000000</b>	<b>109,207</b>		<b>109,207</b>	<b>1,225</b>	<b>110,432</b>

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



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

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	29	29	0
003 Metropolitan Clerk	1,150	746	404
003 Metropolitan Clerk - Records Center	39	2	37
005 Election Commission	8,600	553	8,047
007 Planning Commission	3,856	2,819	1,037
008 Human Resources	8,363	6,141	2,222
009 Register of Deeds	2,768	2,768	0
010 General Services - Administration	210	63	147
010 General Services - Facilities	3,529	1,976	1,553
010 General Services - Fleet Management	377	7	370
014 Information Technology Service	124	87	37
015 Finance	529	195	334
015 Finance - Administration	18	18	0
015 Finance - Operations	3,363	1,810	1,553
015 Finance - Payroll	1,160	382	778
015 Finance - Purchasing	617	396	221
015 Finance - Treasury	351	56	295
016 Assessor of Property	10,337	1,992	8,345
017 Trustee	334	0	334
018 County Clerk	778	594	184
021 Public Defender	13,541	9,205	4,336
022 Juvenile Court Clerk	24,618	9,781	14,837
023 Circuit Court Clerk	22,824	19,970	2,854
024 Criminal Court Clerk	14,141	8,877	5,264
025 Clerk and Master - Chancery	16,667	11,067	5,600
027 General Sessions Court	928	114	814
028 State Trial Courts	105	105	0
029 Justice Integration Services	89	89	0
030 Sheriff's Office	45	45	0
031 Police	11,155	6,150	5,005
032 Fire	1,104	512	592
033 Codes Administration	1,951	766	1,185
034 Beer Board	668	521	147
037 Social Services	1,591	480	1,111
038 Health	33,193	12,234	20,959
039 Public Library	11,413	6,001	5,412
040 Parks	600	230	370
042 Public Works	2,611	871	1,740
044 Human Relations Commission	9	9	0
048 Internal Audit	114	41	73
062 State Fair Board	87	87	0
064 Sports Authority	32	32	0
065 Water and Sewer	1,015	535	480
075 Metro Action Commission	11,780	1,248	10,532
076 Nashville Career Advancement Center	2,371	444	1,927
091 Emergency Communication Center	1,408	112	1,296
All Other	221	221	0
Direct Bill	0	0	0
<b>Total</b>	<b>220,813</b>	<b>110,381</b>	<b>110,432</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 004 Mayor's Office - Administration**

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 004 Mayor's Office - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,878,650			3,878,650
Deductions:				
505320 Contribute/Grant Agency	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	251,386		251,386	
001 Administrative - Corporate Dues	484,726	1,475	486,201	
001 Administrative - Employee Benefits	45,798	723	46,521	
001 Administrative - Insurance	10,256	961	11,217	
001 Administrative - Post Audits	1,073	2	1,075	
002 Metropolitan Council	11,078	974	12,052	
003 Metropolitan Clerk	2,149	773	2,922	
004 Mayor's Office - Administration		15,047	15,047	
006 Law		40,718	40,718	
008 Human Resources		18,548	18,548	
010 General Services - Facilities		117,181	117,181	
010 General Services - Mail Services		2,322	2,322	
014 Information Technology Service		23,148	23,148	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		13,743	13,743	
015 Finance - Grants & Cost Planning		5,396	5,396	
015 Finance - Office of Mgmt & Budget		3,764	3,764	
015 Finance - Operations		3,281	3,281	
015 Finance - Payroll		843	843	
015 Finance - Property Administration		510	510	
015 Finance - Treasury		217	217	
030 Sheriff's Office - Security Services		56,918	56,918	
048 Internal Audit		1,278	1,278	
Total Allocated Additions:	806,466	308,221	1,114,687	1,114,687
Total To Be Allocated:	4,685,116	308,221		4,993,337

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	2,630,644	0	2,630,644
501102 Leave Pay	173,121	0	173,121
501103 Holiday Pay	130	0	130
501109 Longevity	2,846	0	2,846
501134 Paid Family Leave	5,613	0	5,613
501160 YE Biweekly Sal/Fringe Accr	30,092	0	30,092
501172 Employer OASDI	165,308	0	165,308
501173 Employer SSN Medical	39,227	0	39,227
501174 Employer Group Health	226,027	0	226,027
501175 Employer Dental Group	20,791	0	20,791
501176 Employer Group Life	3,895	0	3,895
501177 Employer Pension	208,872	0	208,872
501181 FSA Pre-Tax Savings	563	0	563
501182 Cafe Plan Pre-Tax Savings	6,580	0	6,580
502105 Cable Television	2,441	0	2,441
502226 Engineering Srvc	27,891	0	27,891
502229 Management Consultant	57,172	0	57,172
502237 Project Administration	0	0	0
502253 Geotechnical Services non-cap	0	0	0
502330 Other Purchased Srvc	53,425	0	53,425
502331 Temporary Service	17,881	0	17,881
502359 Devlop/Framing/Artwork	21	0	21
502401 Transport Non-employee	7,416	0	7,416
502405 Travel - Non-employee	0	0	0
502451 Employee Out-of-town Travel	8,570	0	8,570
502452 Employee Air Travel	614	0	614
502453 Employee Local Travel/Park	72	0	72
502501 Telephone & Telegraph	20	0	20
502503 Cell Phone Service	8,000	0	8,000
502520 Postage & Delivery Srvc	76	0	76
502701 Printing/Binding	2,917	0	2,917
502801 Advertising & Promot'n	420	0	420
502851 Subscriptions	6,765	0	6,765
502883 Registration	41	0	41
502884 Membership Dues	9,750	0	9,750
502951 Info Systems Charge	112,300	0	112,300
502957 Telecmmnct'n Charge	19,901	0	19,901
502983 Surplus Property	1,300	0	1,300
503050 Host & Hostess	7,914	0	7,914
503100 Offc & Admin Supply	8,869	0	8,869
503130 Computer Hardware <\$10K	5,786	0	5,786
503150 Furniture/Fixtures<\$10K	0	0	0
503850 Small Equipment Supply	0	0	0
505233 Rent Equipment	4,738	0	4,738
505252 Software License	641	0	641
505279 Notary	0	0	0
*505320 Contribute/Grant Agency	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	3,878,650		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	3,878,650	0	3,878,650
Allocation Step 1			
Inbound - All Others	806,466	806,466	0
Reallocate Admin Costs		(806,466)	806,466
Unallocated Costs	0	0	0
1st Allocation	4,685,116	0	4,685,116
Allocation Step 2			
Inbound - All Others	308,221	308,221	0
Reallocate Admin Costs		(308,221)	308,221
Unallocated Costs	0	0	0
2nd Allocation	308,221	0	308,221
Total For 004 Mayor's Office - Administration			
Schedule .3 Total	4,993,337	0	4,993,337

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	3,685		3,685		3,685
002 Metropolitan Council	53.00	0.586967	27,499		27,499		27,499
003 Metropolitan Clerk	6.48	0.071765	3,363		3,363		3,363
004 Mayor's Office - Administration	29.00	0.321171	15,047		15,047		15,047
005 Election Commission	27.00	0.299021	14,009		14,009	917	14,926
006 Law	46.00	0.509443	23,868		23,868	1,573	25,441
007 Planning Commission	43.00	0.476218	22,311		22,311	1,471	23,782
008 Human Resources	56.02	0.620413	29,068		29,068	1,920	30,988
009 Register of Deeds	25.00	0.276871	12,972		12,972	848	13,820
010 General Services - Administration	101.00	1.118560	52,405		52,405	3,466	55,871
011 Historical Commission	11.50	0.127361	5,965		5,965	385	6,350
014 Information Technology Service	134.98	1.494883	70,037		70,037	4,641	74,678
015 Finance - Administration	98.65	1.092534	51,186		51,186	3,387	54,573
016 Assessor of Property	73.95	0.818985	38,371		38,371	2,532	40,903
017 Trustee	22.78	0.252285	11,821		11,821	772	12,593
018 County Clerk	71.28	0.789415	36,984		36,984	2,441	39,425
019 District Attorney	84.89	0.940144	44,047		44,047	2,911	46,958
021 Public Defender	79.64	0.882001	41,322		41,322	2,727	44,049
022 Juvenile Court Clerk	29.00	0.321171	15,047		15,047	986	16,033
023 Circuit Court Clerk	107.80	1.193869	55,935		55,935	3,705	59,640
024 Criminal Court Clerk	87.00	0.963512	45,139		45,139	2,981	48,120
025 Clerk and Master - Chancery	16.00	0.177198	8,300		8,300	540	8,840
026 Juvenile Court	115.00	1.273607	59,672		59,672	3,952	63,624
027 General Sessions Court	117.19	1.297861	60,806		60,806	4,026	64,832
028 State Trial Courts	137.42	1.521905	71,302		71,302	4,726	76,028
029 Justice Integration Services	19.50	0.215960	10,117		10,117	662	10,779
030 Sheriff's Office	836.30	9.261895	433,930		433,930	28,836	462,766
031 Police	1,913.64	21.193268	992,950		992,950	66,687	1,059,637
032 Fire	1,231.98	13.643990	639,236		639,236	42,492	681,728
033 Codes Administration	109.98	1.218012	57,067		57,067	3,780	60,847
034 Beer Board	5.49	0.060801	2,848		2,848	182	3,030
035 Agricultural Extension	7.00	0.077524	3,633		3,633	232	3,865
037 Social Services	57.16	0.633038	29,657		29,657	1,957	31,614
038 Health	474.26	5.252357	246,079		246,079	16,343	262,422
039 Public Library	322.93	3.576400	167,560		167,560	11,125	178,685
040 Parks	519.41	5.752386	269,504		269,504	17,904	287,408
041 Arts Commission	10.75	0.119055	5,577		5,577	359	5,936
042 Public Works	405.93	4.495613	210,622		210,622	13,985	224,607
044 Human Relations Commission	4.00	0.044299	2,074		2,074	133	2,207
047 Criminal Justice Planning	4.00	0.044299	2,074		2,074	133	2,207
048 Internal Audit	8.00	0.088599	4,151		4,151	267	4,418
049 Office of Emergency Management	10.48	0.116064	5,438		5,438	351	5,789
051 Office of Family Safety	33.00	0.365470	17,123		17,123	1,121	18,244
052 Community Oversight Board	10.00	0.110748	5,188		5,188	334	5,522
060 Farmer's Market	3.00	0.033225	1,556		1,556	99	1,655
061 Municipal Auditorium	6.47	0.071654	3,357		3,357	213	3,570
062 State Fair Board	20.37	0.225595	10,569		10,569	688	11,257
064 Sports Authority	4.00	0.044299	2,074		2,074	133	2,207
065 Water and Sewer	776.79	8.602831	403,052		403,052	26,786	429,838
070 Community Education Commission	4.00	0.044299	2,074		2,074	133	2,207
071 Convention Center Authority	153.60	1.701097	79,699		79,699	5,283	84,982
075 Metro Action Commission	307.26	3.402858	159,427		159,427	10,584	170,011

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	2,848		2,848	182	3,030
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	519		519	28	547
091 Emergency Communication Center	183.00	2.026697	94,952		94,952	6,302	101,254
Schedule .4 Total for Mayors Office Admin	9,029.47	100.000000	4,685,116		4,685,116	308,221	4,993,337

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
001 Administrative - Employee Benefits	3,685	3,685
002 Metropolitan Council	27,499	27,499
003 Metropolitan Clerk	3,363	3,363
004 Mayor's Office - Administration	15,047	15,047
005 Election Commission	14,926	14,926
006 Law	25,441	25,441
007 Planning Commission	23,782	23,782
008 Human Resources	30,988	30,988
009 Register of Deeds	13,820	13,820
010 General Services - Administration	55,871	55,871
011 Historical Commission	6,350	6,350
014 Information Technology Service	74,678	74,678
015 Finance - Administration	54,573	54,573
016 Assessor of Property	40,903	40,903
017 Trustee	12,593	12,593
018 County Clerk	39,425	39,425
019 District Attorney	46,958	46,958
021 Public Defender	44,049	44,049
022 Juvenile Court Clerk	16,033	16,033
023 Circuit Court Clerk	59,640	59,640
024 Criminal Court Clerk	48,120	48,120
025 Clerk and Master - Chancery	8,840	8,840
026 Juvenile Court	63,624	63,624
027 General Sessions Court	64,832	64,832
028 State Trial Courts	76,028	76,028
029 Justice Integration Services	10,779	10,779
030 Sheriff's Office	462,766	462,766
031 Police	1,059,637	1,059,637
032 Fire	681,728	681,728
033 Codes Administration	60,847	60,847
034 Beer Board	3,030	3,030
035 Agricultural Extension	3,865	3,865
037 Social Services	31,614	31,614
038 Health	262,422	262,422
039 Public Library	178,685	178,685
040 Parks	287,408	287,408
041 Arts Commission	5,936	5,936
042 Public Works	224,607	224,607
044 Human Relations Commission	2,207	2,207
047 Criminal Justice Planning	2,207	2,207
048 Internal Audit	4,418	4,418
049 Office of Emergency Management	5,789	5,789
051 Office of Family Safety	18,244	18,244
052 Community Oversight Board	5,522	5,522
060 Farmer's Market	1,655	1,655
061 Municipal Auditorium	3,570	3,570
062 State Fair Board	11,257	11,257
064 Sports Authority	2,207	2,207
065 Water and Sewer	429,838	429,838
070 Community Education Commission	2,207	2,207
071 Convention Center Authority	84,982	84,982
075 Metro Action Commission	170,011	170,011



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
076 Nashville Career Advancement Center	3,030	3,030
078 Metropolitan Transit Authority (MTA)	547	547
091 Emergency Communication Center	101,254	101,254
Direct Bill	0	0
Total	4,993,337	4,993,337

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

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

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

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,697,249			15,697,249
Cost Adjustments:				
DIRECT COST	-9,540,499			
REVENUE:	0			
Legal Services/Ad for Taxes	-4,343			
Transfer Legal Services/Self Insured	-695,000			
Transfer Legal Services/J&L	-1,088,000			
Transfer Legal Services/Emp Prof Liab	-150,000			
Total Departmental Cost Adjustments:	-11,477,842			-11,477,842
Inbound Costs:				
Depreciation	58,748		58,748	
001 Administrative - Employee Benefits	122,983	1,961	124,944	
001 Administrative - Insurance	14,246	1,338	15,584	
001 Administrative - Post Audits	3,798	10	3,808	
002 Metropolitan Council	17,572	1,555	19,127	
003 Metropolitan Clerk	3,411	1,231	4,642	
004 Mayor's Office - Administration	23,868	1,573	25,441	
006 Law		1,445,681	1,445,681	
008 Human Resources		29,423	29,423	
010 General Services - Facilities		26,657	26,657	
010 General Services - Fleet Management		115	115	
010 General Services - Mail Services		11,062	11,062	
014 Information Technology Service		22,290	22,290	
015 Finance - Accountability		18,341	18,341	
015 Finance - Grants & Cost Planning		1,047	1,047	
015 Finance - Office of Mgmt & Budget		5,454	5,454	
015 Finance - Operations		11,627	11,627	
015 Finance - Payroll		1,489	1,489	
015 Finance - Property Administration		1,813	1,813	
015 Finance - Purchasing		14,003	14,003	
015 Finance - Treasury		1,899	1,899	
030 Sheriff's Office - Security Services		13,536	13,536	
048 Internal Audit		4,553	4,553	
Total Allocated Additions:	244,626	1,616,658	1,861,284	1,861,284
Total To Be Allocated:	4,464,033	1,616,658		6,080,691

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

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

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

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505206 Insurance-Workman's Comp	0	0	0	0	0
505208 Insurance-Liability/PropDmg	204,055	0	0	0	204,055
505231 Rent Building & Land	332,838	0	332,838	0	0
505233 Rent Equipment	9,956	0	9,956	0	0
505269 Other License & Fees	41,490	0	0	0	41,490
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	12,400	0	12,400	0	0
505500 Change in Claims Payable	(1,376,129)	0	0	0	(1,376,129)
505740 Compensation for Damages	4,487,997	0	0	0	4,487,997
505959 Insurance-Surety Bond	240	0	0	0	240
531100 Transfer Legal Services	1,933,000	0	0	0	1,933,000
<b>Departmental Total</b>					
Expenditures Per Financial Statement	15,697,249				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DIRECT COST	(9,540,499)	0	0	0	(9,540,499)
REVENUE:	0	0	0	0	0
Legal Services/Ad for Taxes	(4,343)	(4,343)	0	0	0
Transfer Legal Services/Self Insured	(695,000)	(695,000)	0	0	0
Transfer Legal Services/J&L	(1,088,000)	(1,088,000)	0	0	0
Transfer Legal Services/Emp Prof Liab	(150,000)	(150,000)	0	0	0
<b>Functional Cost</b>	<b>4,219,407</b>	<b>(1,937,343)</b>	<b>5,773,645</b>	<b>352,413</b>	<b>0</b>
<b>Allocation Step 1</b>					
Inbound - All Others	244,626	0	244,626	0	0
Reallocate Admin Costs		1,937,343	(1,814,709)	(120,503)	(2,131)
Unallocated Costs	(30,692)	0	0	0	0
1st Allocation	4,433,341	0	4,203,562	231,910	(2,131)
<b>Allocation Step 2</b>					
Inbound - All Others	1,616,658	0	1,616,658	0	0
2nd Allocation	1,616,658	0	1,616,658	0	0
<b>Total For 006 Law</b>					
Schedule .3 Total	6,049,999	0	5,820,220	231,910	(2,131)

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

30003 General Fund  
4% Reserve\*\*

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

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

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

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

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	6.35	0.410644	17,259		17,259		17,259
002 Metropolitan Council	10.95	0.708119	29,767		29,767		29,767
003 Metropolitan Clerk	0.93	0.060142	2,528		2,528		2,528
003 Metropolitan Clerk - Records Center	0.17	0.010994	460		460		460
004 Mayor's Office	1.85	0.119637	5,028		5,028	3,035	8,063
004 Mayor's Office - Administration	14.98	0.968733	40,718		40,718		40,718
005 Election Commission	2.51	0.162318	6,823		6,823	4,119	10,942
006 Law	531.80	34.390660	1,445,681		1,445,681		1,445,681
007 Planning Commission	18.23	1.178905	49,557		49,557	30,024	79,581
008 Human Resources	3.65	0.236040	9,923		9,923	5,995	15,918
009 Register of Deeds	0.05	0.003233	135		135	77	212
010 General Services - Administration	13.02	0.841983	35,393		35,393	21,430	56,823
010 General Services - Fleet Management	0.18	0.011640	488		488	293	781
011 Historical Commission	10.60	0.685485	28,814		28,814	17,442	46,256
014 Information Technology Service	7.08	0.457852	19,245		19,245	11,648	30,893
015 Finance - Administration	29.17	1.886378	79,296		79,296	48,041	127,337
015 Finance - Grants & Cost Planning	0.16	0.010347	432		432	258	690
015 Finance - Property Administration	6.81	0.440392	18,513		18,513	11,204	29,717
015 Finance - Purchasing	22.96	1.484787	62,413		62,413	37,810	100,223
015 Finance - Treasury	3.80	0.245740	10,330		10,330	6,240	16,570
016 Assessor of Property	28.73	1.857923	78,097		78,097	47,312	125,409
017 Trustee	38.15	2.467100	103,704		103,704	62,844	166,548
018 County Clerk	1.73	0.111876	4,701		4,701	2,840	7,541
019 District Attorney	0.06	0.003880	164		164	96	260
021 Public Defender	0.29	0.018754	788		788	468	1,256
022 Juvenile Court Clerk	1.76	0.113816	4,781		4,781	2,887	7,668
023 Circuit Court Clerk	2.17	0.140330	5,897		5,897	3,559	9,456
024 Criminal Court Clerk	5.26	0.340156	14,295		14,295	8,647	22,942
025 Clerk and Master - Chancery	0.14	0.009054	379		379	225	604
026 Juvenile Court	3.87	0.250267	10,520		10,520	6,355	16,875
027 General Sessions Court	10.83	0.700359	29,438		29,438	17,821	47,259
028 State Trial Courts	7.03	0.454619	19,109		19,109	11,566	30,675
029 Justice Integration Services	0.05	0.003233	135		135	77	212
030 Sheriff's Office	43.64	2.822130	118,630		118,630	71,886	190,516
031 Police	135.51	8.763217	368,367		368,367	223,266	591,633
032 Fire	27.62	1.786142	75,080		75,080	45,482	120,562
033 Codes Administration	64.43	4.166586	175,144		175,144	106,143	281,287
034 Beer Board	1.79	0.115756	4,861		4,861	2,937	7,798
035 Agricultural Extension	0.30	0.019401	815		815	484	1,299
037 Social Services	5.02	0.324635	13,645		13,645	8,255	21,900
038 Health	44.78	2.895852	121,730		121,730	73,769	195,499
039 Public Library	5.10	0.329809	13,864		13,864	8,383	22,247
040 Parks	21.31	1.378084	57,930		57,930	35,086	93,016
041 Arts Commission	5.80	0.375077	15,765		15,765	9,538	25,303
042 Public Works	85.12	5.504575	231,387	(83,400)	147,987	140,239	288,226
044 Human Relations Commission	0.68	0.043975	1,850		1,850	1,108	2,958
047 Criminal Justice Planning	0.21	0.013580	571		571	340	911
048 Internal Audit	1.67	0.107996	4,536		4,536	2,740	7,276
049 Office of Emergency Management	1.85	0.119637	5,028		5,028	3,035	8,063
051 Office of Family Safety	1.51	0.097649	4,103		4,103	2,474	6,577
052 Community Oversight Board	0.06	0.003880	164		164	96	260



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

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
060 Farmer's Market	0.71	0.045915	1,931		1,931	1,153	3,084
061 Municipal Auditorium	2.62	0.169431	7,120		7,120	4,304	11,424
062 State Fair Board	26.61	1.720826	72,336		72,336	43,816	116,152
064 Sports Authority	11.32	0.732046	30,771		30,771	18,629	49,400
065 Water and Sewer	55.40	3.582630	150,598	(249,000)	(98,402)	91,268	(7,134)
067 General Hospital	19.47	1.259094	52,926		52,926	32,061	84,987
068 District Energy System (DES)	5.68	0.367317	15,441		15,441	9,341	24,782
070 Community Education Commission	0.02	0.001293	55		55	31	86
075 Metro Action Commission	3.94	0.254794	10,710		10,710	6,474	17,184
076 Nashville Career Advancement Center	1.04	0.067255	2,829		2,829	1,700	4,529
077 Metro Development & Housing Authorit	2.60	0.168138	7,068		7,068	4,271	11,339
078 Metropolitan Transit Authority (MTA)	0.90	0.058202	2,447		2,447	1,469	3,916
080 Metro Nashville Public Schools (MNPS)	154.54	9.993857	420,098	(192,000)	228,098	255,593	483,691
083 Industrial Development Board	0.56	0.036214	1,521		1,521	914	2,435
091 Emergency Communication Center	16.56	1.070909	45,018		45,018	27,269	72,287
Airport Authority	0.06	0.003880	164		164	96	260
Bordeaux Longterm Care	0.06	0.003880	164		164	96	260
Hospital Authority	1.82	0.117697	4,945		4,945	2,986	7,931
Knowles Home	2.64	0.170725	7,176		7,176	4,337	11,513
Medical Examiner	0.84	0.054321	2,283		2,283	1,371	3,654
Nashville Electric Service (NES)	0.63	0.040741	1,713		1,713	1,028	2,741
All Other	6.61	0.427458	17,967		17,967	10,877	28,844
<b>Schedule .4 Total for Legal Services</b>	<b>1,546.35</b>	<b>100.000000</b>	<b>4,203,562</b>	<b>(524,400)</b>	<b>3,679,162</b>	<b>1,616,658</b>	<b>5,295,820</b>
Direct Billed				524,400	524,400		524,400
<b>Schedule .3 Total for Legal Services</b>	<b>1,546.35</b>	<b>100.000000</b>		<b>0</b>	<b>4,203,562</b>	<b>1,616,658</b>	<b>5,820,220</b>

Allocation Basis: Law Staff Hours by Benefiting Department

Allocation Source: FY 2020 Total Time Report - Law

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

Activity - Risk Management

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

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

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

Activity - Self-Insured & Liability Funds

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

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

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

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Employee Benefits	17,259	17,259	0	0
001 Administrative - Insurance	229,779	0	231,910	(2,131)
002 Metropolitan Council	29,767	29,767	0	0
003 Metropolitan Clerk	2,528	2,528	0	0
003 Metropolitan Clerk - Records Center	460	460	0	0
004 Mayor's Office	8,063	8,063	0	0
004 Mayor's Office - Administration	40,718	40,718	0	0
005 Election Commission	10,942	10,942	0	0
006 Law	1,445,681	1,445,681	0	0
007 Planning Commission	79,581	79,581	0	0
008 Human Resources	15,918	15,918	0	0
009 Register of Deeds	212	212	0	0
010 General Services - Administration	56,823	56,823	0	0
010 General Services - Fleet Management	781	781	0	0
011 Historical Commission	46,256	46,256	0	0
014 Information Technology Service	30,893	30,893	0	0
015 Finance - Administration	127,337	127,337	0	0
015 Finance - Grants & Cost Planning	690	690	0	0
015 Finance - Property Administration	29,717	29,717	0	0
015 Finance - Purchasing	100,223	100,223	0	0
015 Finance - Treasury	16,570	16,570	0	0
016 Assessor of Property	125,409	125,409	0	0
017 Trustee	166,548	166,548	0	0
018 County Clerk	7,541	7,541	0	0
019 District Attorney	260	260	0	0
021 Public Defender	1,256	1,256	0	0
022 Juvenile Court Clerk	7,668	7,668	0	0
023 Circuit Court Clerk	9,456	9,456	0	0
024 Criminal Court Clerk	22,942	22,942	0	0
025 Clerk and Master - Chancery	604	604	0	0
026 Juvenile Court	16,875	16,875	0	0
027 General Sessions Court	47,259	47,259	0	0
028 State Trial Courts	30,675	30,675	0	0
029 Justice Integration Services	212	212	0	0
030 Sheriff's Office	190,516	190,516	0	0
031 Police	591,633	591,633	0	0
032 Fire	120,562	120,562	0	0
033 Codes Administration	281,287	281,287	0	0
034 Beer Board	7,798	7,798	0	0
035 Agricultural Extension	1,299	1,299	0	0
037 Social Services	21,900	21,900	0	0
038 Health	195,499	195,499	0	0
039 Public Library	22,247	22,247	0	0
040 Parks	93,016	93,016	0	0
041 Arts Commission	25,303	25,303	0	0
042 Public Works	288,226	288,226	0	0
044 Human Relations Commission	2,958	2,958	0	0
047 Criminal Justice Planning	911	911	0	0
048 Internal Audit	7,276	7,276	0	0
049 Office of Emergency Management	8,063	8,063	0	0
051 Office of Family Safety	6,577	6,577	0	0
052 Community Oversight Board	260	260	0	0

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

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
060 Farmer's Market	3,084	3,084	0	0
061 Municipal Auditorium	11,424	11,424	0	0
062 State Fair Board	116,152	116,152	0	0
064 Sports Authority	49,400	49,400	0	0
065 Water and Sewer	(7,134)	(7,134)	0	0
067 General Hospital	84,987	84,987	0	0
068 District Energy System (DES)	24,782	24,782	0	0
070 Community Education Commission	86	86	0	0
075 Metro Action Commission	17,184	17,184	0	0
076 Nashville Career Advancement Center	4,529	4,529	0	0
077 Metro Development & Housing Authorit	11,339	11,339	0	0
078 Metropolitan Transit Authority (MTA)	3,916	3,916	0	0
080 Metro Nashville Public Schools (MNPS)	483,691	483,691	0	0
083 Industrial Development Board	2,435	2,435	0	0
091 Emergency Communication Center	72,287	72,287	0	0
Airport Authority	260	260	0	0
Bordeaux Longterm Care	260	260	0	0
Hospital Authority	7,931	7,931	0	0
Knowles Home	11,513	11,513	0	0
Medical Examiner	3,654	3,654	0	0
Nashville Electric Service (NES)	2,741	2,741	0	0
All Other	28,844	28,844	0	0
Direct Bill	524,400	524,400	0	0
<b>Total</b>	<b>6,049,999</b>	<b>5,820,220</b>	<b>231,910</b>	<b>(2,131)</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,380,620			5,380,620
Deductions:				
507250 Building Improvements	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	1,355		1,355	
001 Administrative - Employee Benefits	381,571	6,131	387,702	
001 Administrative - Facility Rental	6,882	14	6,896	
001 Administrative - Insurance	15,699	1,480	17,179	
001 Administrative - Post Audits	77,363	225	77,588	
002 Metropolitan Council	21,399	1,910	23,309	
003 Metropolitan Clerk	4,154	1,499	5,653	
003 Metropolitan Clerk - Records Center	8,281	82	8,363	
004 Mayor's Office - Administration	29,068	1,920	30,988	
006 Law	9,923	5,995	15,918	
008 Human Resources		35,824	35,824	
010 General Services - Facilities		11,045	11,045	
010 General Services - Fleet Management		58	58	
010 General Services - Mail Services		9,774	9,774	
014 Information Technology Service		48,428	48,428	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		13,743	13,743	
015 Finance - Grants & Cost Planning		408	408	
015 Finance - Office of Mgmt & Budget		4,794	4,794	
015 Finance - Operations		4,553	4,553	
015 Finance - Payroll		2,005	2,005	
015 Finance - Property Administration		707	707	
015 Finance - Purchasing		84,052	84,052	
015 Finance - Treasury		404	404	
030 Sheriff's Office - Security Services		3,326	3,326	
048 Internal Audit		1,775	1,775	
Total Allocated Additions:	555,695	240,551	796,246	796,246
Total To Be Allocated:	5,936,315	240,551		6,176,866

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

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



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

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
<b>Departmental Total</b>					
Expenditures Per Financial Statement	5,380,620				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,380,620	0	321,218	1,870,460	1,359,596
<b>Allocation Step 1</b>					
Inbound - All Others	555,695	0	41,618	227,961	138,365
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(160,917)	0	0	0	0
1st Allocation	5,775,398	0	362,836	2,098,421	1,497,961
<b>Allocation Step 2</b>					
Inbound - All Others	240,551	0	17,936	99,161	59,704
Unallocated Costs	(8,821)	0	0	0	0
2nd Allocation	231,730	0	17,936	99,161	59,704
<b>Total For 008 Human Resources</b>					
Schedule .3 Total	6,007,128	0	380,772	2,197,582	1,557,665

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

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

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

	Admin & Customer Svc Program	Veterans Affairs Officer**	30003 General Fund 4% Reserve**
<b>Departmental Total</b>			
-----			
Expenditures Per Financial Statement			
<b>Deductions</b>			
-----			
*Total Disallowed Costs	0	0	0
Functional Cost	1,688,984	140,362	0
<b>Allocation Step 1</b>			
-----			
Inbound - All Others	127,196	20,555	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	(160,917)	0
1st Allocation	1,816,180	0	0
<b>Allocation Step 2</b>			
-----			
Inbound - All Others	54,929	8,821	0
Unallocated Costs	0	(8,821)	0
2nd Allocation	54,929	0	0
<b>Total For 008 Human Resources</b>			
-----			
Schedule .3 Total	1,871,109	0	0

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	284		284		284
002 Metropolitan Council	53.00	0.586967	2,129		2,129		2,129
003 Metropolitan Clerk	6.48	0.071765	260		260		260
004 Mayor's Office - Administration	29.00	0.321171	1,166		1,166		1,166
005 Election Commission	27.00	0.299021	1,084		1,084	49	1,133
006 Law	46.00	0.509443	1,850		1,850		1,850
007 Planning Commission	43.00	0.476218	1,729		1,729	79	1,808
008 Human Resources	56.02	0.620413	2,249		2,249		2,249
009 Register of Deeds	25.00	0.276871	1,002		1,002	45	1,047
010 General Services - Administration	101.00	1.118560	4,058		4,058	191	4,249
011 Historical Commission	11.50	0.127361	460		460	18	478
014 Information Technology Service	134.98	1.494883	5,423		5,423	263	5,686
015 Finance - Administration	98.65	1.092534	3,962		3,962	188	4,150
016 Assessor of Property	73.95	0.818985	2,971		2,971	138	3,109
017 Trustee	22.78	0.252285	914		914	40	954
018 County Clerk	71.28	0.789415	2,865		2,865	131	2,996
019 District Attorney	84.89	0.940144	3,410		3,410	158	3,568
021 Public Defender	79.64	0.882001	3,199		3,199	148	3,347
022 Juvenile Court Clerk	29.00	0.321171	1,166		1,166	54	1,220
023 Circuit Court Clerk	107.80	1.193869	4,329		4,329	207	4,536
024 Criminal Court Clerk	87.00	0.963512	3,494		3,494	163	3,657
025 Clerk and Master - Chancery	16.00	0.177198	640		640	24	664
026 Juvenile Court	115.00	1.273607	4,618		4,618	222	4,840
027 General Sessions Court	117.19	1.297861	4,707		4,707	224	4,931
028 State Trial Courts	137.42	1.521905	5,520		5,520	266	5,786
029 Justice Integration Services	19.50	0.215960	784		784	36	820
030 Sheriff's Office	836.30	9.261895	33,606		33,606	1,681	35,287
031 Police	1,913.64	21.193268	76,954		76,954	4,321	81,275
032 Fire	1,231.98	13.643990	49,506		49,506	2,492	51,998
033 Codes Administration	109.98	1.218012	4,417		4,417	211	4,628
034 Beer Board	5.49	0.060801	219		219	8	227
035 Agricultural Extension	7.00	0.077524	279		279	12	291
037 Social Services	57.16	0.633038	2,295		2,295	107	2,402
038 Health	474.26	5.252357	19,058		19,058	947	20,005
039 Public Library	322.93	3.576400	12,975		12,975	644	13,619
040 Parks	519.41	5.752386	20,871		20,871	1,037	21,908
041 Arts Commission	10.75	0.119055	430		430	18	448
042 Public Works	405.93	4.495613	16,308		16,308	813	17,121
044 Human Relations Commission	4.00	0.044299	161		161	4	165
047 Criminal Justice Planning	4.00	0.044299	161		161	4	165
048 Internal Audit	8.00	0.088599	320		320	12	332
049 Office of Emergency Management	10.48	0.116064	420		420	18	438
051 Office of Family Safety	33.00	0.365470	1,324		1,324	58	1,382
052 Community Oversight Board	10.00	0.110748	401		401	17	418
060 Farmer's Market	3.00	0.033225	119		119	2	121
061 Municipal Auditorium	6.47	0.071654	258		258	10	268
062 State Fair Board	20.37	0.225595	818		818	38	856
064 Sports Authority	4.00	0.044299	161		161	4	165
065 Water and Sewer	776.79	8.602831	31,212		31,212	1,558	32,770
070 Community Education Commission	4.00	0.044299	161		161	4	165
071 Convention Center Authority	153.60	1.701097	6,173		6,173	297	6,470
075 Metro Action Commission	307.26	3.402858	12,347		12,347	606	12,953

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	219		219	8	227
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	40		40		40
091 Emergency Communication Center	183.00	2.026697	7,350		7,350	361	7,711
Schedule .4 Total for Employee Relations	9,029.47	100.000000	362,836		362,836	17,936	380,772

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

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

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	1,648		1,648		1,648
002 Metropolitan Council	53.00	0.586967	12,317		12,317		12,317
003 Metropolitan Clerk	6.48	0.071765	1,504		1,504		1,504
004 Mayor's Office - Administration	29.00	0.321171	6,739		6,739		6,739
005 Election Commission	27.00	0.299021	6,275		6,275	289	6,564
006 Law	46.00	0.509443	10,690		10,690		10,690
007 Planning Commission	43.00	0.476218	9,992		9,992	466	10,458
008 Human Resources	56.02	0.620413	13,019		13,019		13,019
009 Register of Deeds	25.00	0.276871	5,808		5,808	268	6,076
010 General Services - Administration	101.00	1.118560	23,470		23,470	1,115	24,585
011 Historical Commission	11.50	0.127361	2,672		2,672	118	2,790
014 Information Technology Service	134.98	1.494883	31,367		31,367	1,490	32,857
015 Finance - Administration	98.65	1.092534	22,925		22,925	1,090	24,015
016 Assessor of Property	73.95	0.818985	17,183		17,183	813	17,996
017 Trustee	22.78	0.252285	5,293		5,293	241	5,534
018 County Clerk	71.28	0.789415	16,564		16,564	783	17,347
019 District Attorney	84.89	0.940144	19,729		19,729	930	20,659
021 Public Defender	79.64	0.882001	18,508		18,508	876	19,384
022 Juvenile Court Clerk	29.00	0.321171	6,739		6,739	307	7,046
023 Circuit Court Clerk	107.80	1.193869	25,053		25,053	1,187	26,240
024 Criminal Court Clerk	87.00	0.963512	20,218		20,218	955	21,173
025 Clerk and Master - Chancery	16.00	0.177198	3,715		3,715	165	3,880
026 Juvenile Court	115.00	1.273607	26,723		26,723	1,264	27,987
027 General Sessions Court	117.19	1.297861	27,234		27,234	1,290	28,524
028 State Trial Courts	137.42	1.521905	31,937		31,937	1,518	33,455
029 Justice Integration Services	19.50	0.215960	4,528		4,528	204	4,732
030 Sheriff's Office	836.30	9.261895	194,351		194,351	9,368	203,719
031 Police	1,913.64	21.193268	444,792		444,792	22,294	467,086
032 Fire	1,231.98	13.643990	286,312		286,312	13,810	300,122
033 Codes Administration	109.98	1.218012	25,557		25,557	1,211	26,768
034 Beer Board	5.49	0.060801	1,274		1,274	54	1,328
035 Agricultural Extension	7.00	0.077524	1,624		1,624	71	1,695
037 Social Services	57.16	0.633038	13,284		13,284	625	13,909
038 Health	474.26	5.252357	110,214		110,214	5,292	115,506
039 Public Library	322.93	3.576400	75,046		75,046	3,595	78,641
040 Parks	519.41	5.752386	120,705		120,705	5,807	126,512
041 Arts Commission	10.75	0.119055	2,499		2,499	111	2,610
042 Public Works	405.93	4.495613	94,340		94,340	4,531	98,871
044 Human Relations Commission	4.00	0.044299	928		928	39	967
047 Criminal Justice Planning	4.00	0.044299	928		928	39	967
048 Internal Audit	8.00	0.088599	1,860		1,860	81	1,941
049 Office of Emergency Management	10.48	0.116064	2,434		2,434	107	2,541
051 Office of Family Safety	33.00	0.365470	7,667		7,667	359	8,026
052 Community Oversight Board	10.00	0.110748	2,322		2,322	103	2,425
060 Farmer's Market	3.00	0.033225	694		694	26	720
061 Municipal Auditorium	6.47	0.071654	1,502		1,502	65	1,567
062 State Fair Board	20.37	0.225595	4,732		4,732	214	4,946
064 Sports Authority	4.00	0.044299	928		928	39	967
065 Water and Sewer	776.79	8.602831	180,521		180,521	8,697	189,218
070 Community Education Commission	4.00	0.044299	928		928	39	967
071 Convention Center Authority	153.60	1.701097	35,695		35,695	1,698	37,393
075 Metro Action Commission	307.26	3.402858	71,403		71,403	3,422	74,825

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

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	1,274		1,274	54	1,328
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	231		231	8	239
091 Emergency Communication Center	183.00	2.026697	42,526		42,526	2,033	44,559
Schedule .4 Total for Workforce Management	9,029.47	100.000000	2,098,421		2,098,421	99,161	2,197,582

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

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

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	1,176		1,176		1,176
002 Metropolitan Council	53.00	0.586967	8,791		8,791		8,791
003 Metropolitan Clerk	6.48	0.071765	1,074		1,074		1,074
004 Mayor's Office - Administration	29.00	0.321171	4,810		4,810		4,810
005 Election Commission	27.00	0.299021	4,477		4,477	168	4,645
006 Law	46.00	0.509443	7,631		7,631		7,631
007 Planning Commission	43.00	0.476218	7,134		7,134	277	7,411
008 Human Resources	56.02	0.620413	9,290		9,290		9,290
009 Register of Deeds	25.00	0.276871	4,145		4,145	155	4,300
010 General Services - Administration	101.00	1.118560	16,753		16,753	673	17,426
011 Historical Commission	11.50	0.127361	1,906		1,906	71	1,977
014 Information Technology Service	134.98	1.494883	22,391		22,391	895	23,286
015 Finance - Administration	98.65	1.092534	16,364		16,364	655	17,019
016 Assessor of Property	73.95	0.818985	12,268		12,268	485	12,753
017 Trustee	22.78	0.252285	3,779		3,779	141	3,920
018 County Clerk	71.28	0.789415	11,825		11,825	466	12,291
019 District Attorney	84.89	0.940144	14,082		14,082	558	14,640
021 Public Defender	79.64	0.882001	13,211		13,211	520	13,731
022 Juvenile Court Clerk	29.00	0.321171	4,810		4,810	185	4,995
023 Circuit Court Clerk	107.80	1.193869	17,883		17,883	718	18,601
024 Criminal Court Clerk	87.00	0.963512	14,434		14,434	573	15,007
025 Clerk and Master - Chancery	16.00	0.177198	2,653		2,653	99	2,752
026 Juvenile Court	115.00	1.273607	19,076		19,076	762	19,838
027 General Sessions Court	117.19	1.297861	19,440		19,440	778	20,218
028 State Trial Courts	137.42	1.521905	22,797		22,797	910	23,707
029 Justice Integration Services	19.50	0.215960	3,236		3,236	122	3,358
030 Sheriff's Office	836.30	9.261895	138,738		138,738	5,635	144,373
031 Police	1,913.64	21.193268	317,544		317,544	13,525	331,069
032 Fire	1,231.98	13.643990	204,379		204,379	8,320	212,699
033 Codes Administration	109.98	1.218012	18,244		18,244	730	18,974
034 Beer Board	5.49	0.060801	908		908	33	941
035 Agricultural Extension	7.00	0.077524	1,160		1,160	41	1,201
037 Social Services	57.16	0.633038	9,480		9,480	371	9,851
038 Health	474.26	5.252357	78,675		78,675	3,182	81,857
039 Public Library	322.93	3.576400	53,572		53,572	2,163	55,735
040 Parks	519.41	5.752386	86,165		86,165	3,492	89,657
041 Arts Commission	10.75	0.119055	1,782		1,782	66	1,848
042 Public Works	405.93	4.495613	67,342		67,342	2,724	70,066
044 Human Relations Commission	4.00	0.044299	663		663	21	684
047 Criminal Justice Planning	4.00	0.044299	663		663	21	684
048 Internal Audit	8.00	0.088599	1,326		1,326	49	1,375
049 Office of Emergency Management	10.48	0.116064	1,737		1,737	63	1,800
051 Office of Family Safety	33.00	0.365470	5,472		5,472	210	5,682
052 Community Oversight Board	10.00	0.110748	1,657		1,657	58	1,715
060 Farmer's Market	3.00	0.033225	497		497	17	514
061 Municipal Auditorium	6.47	0.071654	1,072		1,072	39	1,111
062 State Fair Board	20.37	0.225595	3,379		3,379	125	3,504
064 Sports Authority	4.00	0.044299	663		663	21	684
065 Water and Sewer	776.79	8.602831	128,864		128,864	5,229	134,093
070 Community Education Commission	4.00	0.044299	663		663	21	684
071 Convention Center Authority	153.60	1.701097	25,481		25,481	1,018	26,499
075 Metro Action Commission	307.26	3.402858	50,970		50,970	2,064	53,034



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

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	908		908	33	941
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	165		165	3	168
091 Emergency Communication Center	183.00	2.026697	30,356		30,356	1,219	31,575
Schedule .4 Total for Benefits Program	9,029.47	100.000000	1,497,961		1,497,961	59,704	1,557,665

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

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

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	7.10	0.078631	1,427		1,427		1,427
002 Metropolitan Council	53.00	0.586967	10,660		10,660		10,660
003 Metropolitan Clerk	6.48	0.071765	1,303		1,303		1,303
004 Mayor's Office - Administration	29.00	0.321171	5,833		5,833		5,833
005 Election Commission	27.00	0.299021	5,428		5,428	154	5,582
006 Law	46.00	0.509443	9,252		9,252		9,252
007 Planning Commission	43.00	0.476218	8,647		8,647	257	8,904
008 Human Resources	56.02	0.620413	11,266		11,266		11,266
009 Register of Deeds	25.00	0.276871	5,027		5,027	141	5,168
010 General Services - Administration	101.00	1.118560	20,314		20,314	612	20,926
011 Historical Commission	11.50	0.127361	2,312		2,312	65	2,377
014 Information Technology Service	134.98	1.494883	27,147		27,147	827	27,974
015 Finance - Administration	98.65	1.092534	19,839		19,839	598	20,437
016 Assessor of Property	73.95	0.818985	14,876		14,876	442	15,318
017 Trustee	22.78	0.252285	4,581		4,581	126	4,707
018 County Clerk	71.28	0.789415	14,336		14,336	427	14,763
019 District Attorney	84.89	0.940144	17,074		17,074	509	17,583
021 Public Defender	79.64	0.882001	16,020		16,020	478	16,498
022 Juvenile Court Clerk	29.00	0.321171	5,833		5,833	166	5,999
023 Circuit Court Clerk	107.80	1.193869	21,682		21,682	660	22,342
024 Criminal Court Clerk	87.00	0.963512	17,500		17,500	523	18,023
025 Clerk and Master - Chancery	16.00	0.177198	3,219		3,219	88	3,307
026 Juvenile Court	115.00	1.273607	23,129		23,129	704	23,833
027 General Sessions Court	117.19	1.297861	23,571		23,571	716	24,287
028 State Trial Courts	137.42	1.521905	27,640		27,640	838	28,478
029 Justice Integration Services	19.50	0.215960	3,923		3,923	111	4,034
030 Sheriff's Office	836.30	9.261895	168,213		168,213	5,183	173,396
031 Police	1,913.64	21.193268	384,959		384,959	12,496	397,455
032 Fire	1,231.98	13.643990	247,799		247,799	7,649	255,448
033 Codes Administration	109.98	1.218012	22,119		22,119	674	22,793
034 Beer Board	5.49	0.060801	1,101		1,101	26	1,127
035 Agricultural Extension	7.00	0.077524	1,407		1,407	39	1,446
037 Social Services	57.16	0.633038	11,496		11,496	342	11,838
038 Health	474.26	5.252357	95,393		95,393	2,923	98,316
039 Public Library	322.93	3.576400	64,952		64,952	1,992	66,944
040 Parks	519.41	5.752386	104,473		104,473	3,206	107,679
041 Arts Commission	10.75	0.119055	2,161		2,161	58	2,219
042 Public Works	405.93	4.495613	81,649		81,649	2,513	84,162
044 Human Relations Commission	4.00	0.044299	804		804	19	823
047 Criminal Justice Planning	4.00	0.044299	804		804	19	823
048 Internal Audit	8.00	0.088599	1,606		1,606	45	1,651
049 Office of Emergency Management	10.48	0.116064	2,105		2,105	58	2,163
051 Office of Family Safety	33.00	0.365470	6,636		6,636	191	6,827
052 Community Oversight Board	10.00	0.110748	2,011		2,011	54	2,065
060 Farmer's Market	3.00	0.033225	603		603	15	618
061 Municipal Auditorium	6.47	0.071654	1,301		1,301	36	1,337
062 State Fair Board	20.37	0.225595	4,097		4,097	118	4,215
064 Sports Authority	4.00	0.044299	804		804	19	823
065 Water and Sewer	776.79	8.602831	156,242		156,242	4,814	161,056
070 Community Education Commission	4.00	0.044299	804		804	19	823
071 Convention Center Authority	153.60	1.701097	30,895		30,895	937	31,832
075 Metro Action Commission	307.26	3.402858	61,800		61,800	1,893	63,693

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

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	5.49	0.060801	1,101		1,101	26	1,127
078 Metropolitan Transit Authority (MTA)	1.00	0.011075	200		200	2	202
091 Emergency Communication Center	183.00	2.026697	36,806		36,806	1,121	37,927
Schedule .4 Total for Admin & Customer Svc Program	9,029.47	100.000000	1,816,180		1,816,180	54,929	1,871,109

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

Allocation Source: FY 2020 Human Resources Model - Human Resources

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

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
001 Administrative - Employee Benefits	4,535	284	1,648	1,176	1,427
002 Metropolitan Council	33,897	2,129	12,317	8,791	10,660
003 Metropolitan Clerk	4,141	260	1,504	1,074	1,303
004 Mayor's Office - Administration	18,548	1,166	6,739	4,810	5,833
005 Election Commission	17,924	1,133	6,564	4,645	5,582
006 Law	29,423	1,850	10,690	7,631	9,252
007 Planning Commission	28,581	1,808	10,458	7,411	8,904
008 Human Resources	35,824	2,249	13,019	9,290	11,266
009 Register of Deeds	16,591	1,047	6,076	4,300	5,168
010 General Services - Administration	67,186	4,249	24,585	17,426	20,926
011 Historical Commission	7,622	478	2,790	1,977	2,377
014 Information Technology Service	89,803	5,686	32,857	23,286	27,974
015 Finance - Administration	65,621	4,150	24,015	17,019	20,437
016 Assessor of Property	49,176	3,109	17,996	12,753	15,318
017 Trustee	15,115	954	5,534	3,920	4,707
018 County Clerk	47,397	2,996	17,347	12,291	14,763
019 District Attorney	56,450	3,568	20,659	14,640	17,583
021 Public Defender	52,960	3,347	19,384	13,731	16,498
022 Juvenile Court Clerk	19,260	1,220	7,046	4,995	5,999
023 Circuit Court Clerk	71,719	4,536	26,240	18,601	22,342
024 Criminal Court Clerk	57,860	3,657	21,173	15,007	18,023
025 Clerk and Master - Chancery	10,603	664	3,880	2,752	3,307
026 Juvenile Court	76,498	4,840	27,987	19,838	23,833
027 General Sessions Court	77,960	4,931	28,524	20,218	24,287
028 State Trial Courts	91,426	5,786	33,455	23,707	28,478
029 Justice Integration Services	12,944	820	4,732	3,358	4,034
030 Sheriff's Office	556,775	35,287	203,719	144,373	173,396
031 Police	1,276,885	81,275	467,086	331,069	397,455
032 Fire	820,267	51,998	300,122	212,699	255,448
033 Codes Administration	73,163	4,628	26,768	18,974	22,793
034 Beer Board	3,623	227	1,328	941	1,127
035 Agricultural Extension	4,633	291	1,695	1,201	1,446
037 Social Services	38,000	2,402	13,909	9,851	11,838
038 Health	315,684	20,005	115,506	81,857	98,316
039 Public Library	214,939	13,619	78,641	55,735	66,944
040 Parks	345,756	21,908	126,512	89,657	107,679
041 Arts Commission	7,125	448	2,610	1,848	2,219
042 Public Works	270,220	17,121	98,871	70,066	84,162
044 Human Relations Commission	2,639	165	967	684	823
047 Criminal Justice Planning	2,639	165	967	684	823
048 Internal Audit	5,299	332	1,941	1,375	1,651
049 Office of Emergency Management	6,942	438	2,541	1,800	2,163
051 Office of Family Safety	21,917	1,382	8,026	5,682	6,827
052 Community Oversight Board	6,623	418	2,425	1,715	2,065
060 Farmer's Market	1,973	121	720	514	618
061 Municipal Auditorium	4,283	268	1,567	1,111	1,337
062 State Fair Board	13,521	856	4,946	3,504	4,215
064 Sports Authority	2,639	165	967	684	823
065 Water and Sewer	517,137	32,770	189,218	134,093	161,056
070 Community Education Commission	2,639	165	967	684	823
071 Convention Center Authority	102,194	6,470	37,393	26,499	31,832
075 Metro Action Commission	204,505	12,953	74,825	53,034	63,693

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

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
076 Nashville Career Advancement Center	3,623	227	1,328	941	1,127
078 Metropolitan Transit Authority (MTA)	649	40	239	168	202
091 Emergency Communication Center	121,772	7,711	44,559	31,575	37,927
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>6,007,128</b>	<b>380,772</b>	<b>2,197,582</b>	<b>1,557,665</b>	<b>1,871,109</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,044,227			1,044,227
Inbound Costs:				
Depreciation	53,899		53,899	
001 Administrative - Employee Benefits	1,044,462	16,835	1,061,297	
001 Administrative - Post Audits	289		289	
002 Metropolitan Council	38,581	3,438	42,019	
003 Metropolitan Clerk	7,489	2,708	10,197	
003 Metropolitan Clerk - Records Center	210		210	
004 Mayor's Office - Administration	52,405	3,466	55,871	
006 Law	35,393	21,430	56,823	
008 Human Resources	64,595	2,591	67,186	
010 General Services - Facilities		57,482	57,482	
010 General Services - Fleet Management		10,755	10,755	
010 General Services - Mail Services		1,345	1,345	
014 Information Technology Service		9,391	9,391	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		134,747	134,747	
015 Finance - Grants & Cost Planning		76	76	
015 Finance - Office of Mgmt & Budget		1,061	1,061	
015 Finance - Operations		878	878	
015 Finance - Payroll		1,062	1,062	
015 Finance - Property Administration		136	136	
015 Finance - Purchasing		434,419	434,419	
015 Finance - Treasury		161	161	
030 Sheriff's Office - Security Services		8,791	8,791	
038 Health - Employee Health & Wellness		8,950	8,950	
048 Internal Audit		344	344	
Total Allocated Additions:	1,297,323	720,465	2,017,788	2,017,788
Total To Be Allocated:	2,341,550	720,465		3,062,015

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

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



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

	Total	G&A	Business Office
<b>Allocation Step 1</b>			
Inbound - All Others	1,297,323	1,297,323	0
Reallocate Admin Costs		(1,297,323)	1,297,323
Unallocated Costs	0	0	0
1st Allocation	2,341,550	0	2,341,550
<b>Allocation Step 2</b>			
Inbound - All Others	720,465	720,465	0
Reallocate Admin Costs		(720,465)	720,465
Unallocated Costs	0	0	0
2nd Allocation	720,465	0	720,465
<b>Total For 010 General Services - Administration</b>			
Schedule .3 Total	3,062,015	0	3,062,015

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

Activity - Business Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services	645,699.75	7.951990	186,201		186,201	57,275	243,476
010 General Services - Facilities	2,570,226.81	31.653128	741,177		741,177	228,053	969,230
010 General Services - Fleet Management	4,621,951.73	56.920747	1,332,821		1,332,821	410,121	1,742,942
010 General Services - Mail Services	282,098.99	3.474135	81,351		81,351	25,016	106,367
<b>Schedule .4 Total for Business Office</b>	<b>8,119,977.28</b>	<b>100.000000</b>	<b>2,341,550</b>		<b>2,341,550</b>	<b>720,465</b>	<b>3,062,015</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Business Office
010 General Services	243,476	243,476
010 General Services - Facilities	969,230	969,230
010 General Services - Fleet Management	1,742,942	1,742,942
010 General Services - Mail Services	106,367	106,367
Direct Bill	0	0
Total	<u>3,062,015</u>	<u>3,062,015</u>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,151,377			24,151,377
Inbound Costs:				
Depreciation	393,024		393,024	
001 Administrative - Facility Rental	769		769	
001 Administrative - Insurance	143,127	13,465	156,592	
001 Administrative - Post Audits	6,025	19	6,044	
003 Metropolitan Clerk - Records Center	3,497	32	3,529	
010 General Services - Administration	741,177	228,053	969,230	
010 General Services - Facilities		51,480	51,480	
010 General Services - Fleet Management		55,789	55,789	
010 General Services - Mail Services		29	29	
014 Information Technology Service		105,816	105,816	
015 Finance - Grants & Cost Planning		1,660	1,660	
015 Finance - Office of Mgmt & Budget		19,684	19,684	
015 Finance - Operations		18,449	18,449	
015 Finance - Payroll		836	836	
015 Finance - Property Administration		2,874	2,874	
015 Finance - Purchasing		6,164	6,164	
015 Finance - Treasury		1,069	1,069	
030 Sheriff's Office - Security Services		100,495	100,495	
048 Internal Audit		7,217	7,217	
Total Allocated Additions:	1,287,619	613,131	1,900,750	1,900,750
Total To Be Allocated:	25,438,996	613,131		26,052,127

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

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

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

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

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

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	24,151,377	0	21,786,202	2,365,175
<b>Allocation Step 1</b>				
Inbound - All Others	1,287,619	0	1,287,619	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(2,365,175)	0	0	(2,365,175)
1st Allocation	23,073,821	0	23,073,821	0
<b>Allocation Step 2</b>				
Inbound - All Others	613,131	0	613,131	0
2nd Allocation	613,131	0	613,131	0
<b>Total For 010 General Services - Facilities</b>				
Schedule .3 Total	23,686,952	0	23,686,952	0



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

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	38,301.34	0.169657	39,146	(38,270)	876		876
002 Metropolitan Council	100,728.07	0.446179	102,953		102,953		102,953
003 Metropolitan Clerk	229,876.64	1.018248	234,949		234,949		234,949
004 Mayor's Office - Administration	114,650.24	0.507848	117,181		117,181		117,181
005 Election Commission	198,114.31	0.877556	202,487		202,487	5,519	208,006
006 Law	26,083.00	0.115536	26,657		26,657		26,657
007 Planning Commission	271,326.40	1.201852	277,312		277,312	7,569	284,881
008 Human Resources	10,808.14	0.047875	11,045		11,045		11,045
010 General Services	118,479.56	0.524810	121,094		121,094	3,298	124,392
010 General Services - Administration	56,241.69	0.249125	57,482		57,482		57,482
010 General Services - Facilities	50,369.10	0.223112	51,480		51,480		51,480
010 General Services - Fleet Management	745,893.12	3.303965	762,349		762,349	20,826	783,175
010 General Services - Mail Services	9,230.88	0.040889	9,435		9,435	248	9,683
011 Historical Commission	14,699.51	0.065112	15,023		15,023	402	15,425
014 Information Technology Service	1,177,091.31	5.213975	1,203,064		1,203,064	32,866	1,235,930
015 Finance - Accountability	20,982.11	0.092941	21,444		21,444	580	22,024
015 Finance - Administration	28,711.61	0.127179	29,345		29,345	794	30,139
015 Finance - Business Assistance	24,585.92	0.108904	25,128		25,128	682	25,810
015 Finance - Grants & Cost Planning	9,908.28	0.043889	10,126		10,126	264	10,390
015 Finance - Office of Mgmt & Budget	92,206.50	0.408433	94,244		94,244	2,566	96,810
015 Finance - Operations	141,969.86	0.628861	145,104		145,104	3,953	149,057
015 Finance - Payroll	32,120.46	0.142279	32,829		32,829	887	33,716
015 Finance - Property Administration	12,041.48	0.053338	12,305		12,305	329	12,634
015 Finance - Purchasing	75,191.20	0.333063	76,850		76,850	2,093	78,943
015 Finance - Treasury	38,978.18	0.172655	39,836		39,836	1,081	40,917
016 Assessor of Property	357,248.10	1.582445	365,129		365,129	9,971	375,100
017 Trustee	129,100.68	0.571857	131,947		131,947	3,592	135,539
018 County Clerk	284,791.70	1.261497	291,077		291,077	7,945	299,022
019 District Attorney	25,496.83	0.112939	26,059		26,059	704	26,763
021 Public Defender	23,518.73	0.104177	24,035		24,035	650	24,685
022 Juvenile Court Clerk	50,790.07	0.224977	51,911		51,911	1,411	53,322
023 Circuit Court Clerk	523,351.64	2.318208	534,898		534,898	14,613	549,511
024 Criminal Court Clerk	173,608.53	0.769006	177,440		177,440	4,835	182,275
025 Clerk and Master - Chancery	178,473.67	0.790557	182,412		182,412	4,969	187,381
026 Juvenile Court	598,227.80	2.649875	611,429		611,429	16,695	628,124
027 General Sessions Court	619,440.24	2.743836	633,107		633,107	17,291	650,398
028 State Trial Courts	750,885.15	3.326077	767,452		767,452	20,962	788,414
030 Sheriff's Office - Security Services	1,265,614.43	5.606092	1,293,539		1,293,539	35,342	1,328,881
031 Police	5,144,338.96	22.787062	5,257,869		5,257,869	144,238	5,402,107
032 Fire	1,617,958.21	7.166813	1,653,659		1,653,659	45,190	1,698,849
033 Codes Administration	382,471.46	1.694173	390,910		390,910	10,673	401,583
034 Beer Board	19,237.07	0.085211	19,662		19,662	532	20,194
035 Agricultural Extension	24,940.19	0.110474	25,488		25,488	689	26,177
036 Soil and Water Conservation	4,329.82	0.019179	4,424		4,424	115	4,539
037 Social Services	56,222.03	0.249038	57,462		57,462	1,560	59,022
038 Health	608,057.30	2.693415	621,475		621,475	16,974	638,449
039 Public Library	721,862.90	3.197522	737,792		737,792	20,148	757,940
040 Parks	532,364.76	2.358132	544,110		544,110	14,861	558,971
041 Arts Commission	49,376.31	0.218714	50,465		50,465	1,372	51,837
042 Public Works	16,479.55	0.072997	16,842		16,842	457	17,299
047 Criminal Justice Planning	26,651.29	0.118053	27,237		27,237	739	27,976

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

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
048 Internal Audit	14,635.00	0.064826	14,956		14,956	400	15,356
049 Office of Emergency Management	174,845.81	0.774487	178,704		178,704	4,871	183,575
051 Office of Family Safety	108,486.41	0.480545	110,881		110,881	3,018	113,899
064 Sports Authority	12,894.32	0.057116	13,177		13,177	352	13,529
065 Water and Sewer	186,569.15	0.826416	190,686		190,686	5,194	195,880
075 Metro Action Commission	368,561.11	1.632557	376,692	(368,500)	8,192	10,284	18,476
076 Nashville Career Advancement Center	26,049.98	0.115389	26,623		26,623	725	27,348
080 Metro Nashville Public Schools (MNPS)	281,689.64	1.247756	287,904		287,904	7,861	295,765
091 Emergency Communication Center	174,171.62	0.771500	178,015		178,015	4,852	182,867
All Other	3,404,370.65	15.079801	3,479,485	(509,700)	2,969,785	95,089	3,064,874
Schedule .4 Total for Facilities	22,575,700.02	100.000000	23,073,821	(916,470)	22,157,351	613,131	22,770,482
Direct Billed				916,470	916,470		916,470
Schedule .3 Total for Facilities	22,575,700.02	100.000000		0	23,073,821	613,131	23,686,952

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

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

Receiving Department	Total	Facilities
001 Administrative - Employee Benefits	876	876
002 Metropolitan Council	102,953	102,953
003 Metropolitan Clerk	234,949	234,949
004 Mayor's Office - Administration	117,181	117,181
005 Election Commission	208,006	208,006
006 Law	26,657	26,657
007 Planning Commission	284,881	284,881
008 Human Resources	11,045	11,045
010 General Services	124,392	124,392
010 General Services - Administration	57,482	57,482
010 General Services - Facilities	51,480	51,480
010 General Services - Fleet Management	783,175	783,175
010 General Services - Mail Services	9,683	9,683
011 Historical Commission	15,425	15,425
014 Information Technology Service	1,235,930	1,235,930
015 Finance - Accountability	22,024	22,024
015 Finance - Administration	30,139	30,139
015 Finance - Business Assistance	25,810	25,810
015 Finance - Grants & Cost Planning	10,390	10,390
015 Finance - Office of Mgmt & Budget	96,810	96,810
015 Finance - Operations	149,057	149,057
015 Finance - Payroll	33,716	33,716
015 Finance - Property Administration	12,634	12,634
015 Finance - Purchasing	78,943	78,943
015 Finance - Treasury	40,917	40,917
016 Assessor of Property	375,100	375,100
017 Trustee	135,539	135,539
018 County Clerk	299,022	299,022
019 District Attorney	26,763	26,763
021 Public Defender	24,685	24,685
022 Juvenile Court Clerk	53,322	53,322
023 Circuit Court Clerk	549,511	549,511
024 Criminal Court Clerk	182,275	182,275
025 Clerk and Master - Chancery	187,381	187,381
026 Juvenile Court	628,124	628,124
027 General Sessions Court	650,398	650,398
028 State Trial Courts	788,414	788,414
030 Sheriff's Office - Security Services	1,328,881	1,328,881
031 Police	5,402,107	5,402,107
032 Fire	1,698,849	1,698,849
033 Codes Administration	401,583	401,583
034 Beer Board	20,194	20,194
035 Agricultural Extension	26,177	26,177
036 Soil and Water Conservation	4,539	4,539
037 Social Services	59,022	59,022
038 Health	638,449	638,449
039 Public Library	757,940	757,940
040 Parks	558,971	558,971
041 Arts Commission	51,837	51,837
042 Public Works	17,299	17,299
047 Criminal Justice Planning	27,976	27,976
048 Internal Audit	15,356	15,356

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

Receiving Department	Total	Facilities
049 Office of Emergency Management	183,575	183,575
051 Office of Family Safety	113,899	113,899
064 Sports Authority	13,529	13,529
065 Water and Sewer	195,880	195,880
075 Metro Action Commission	18,476	18,476
076 Nashville Career Advancement Center	27,348	27,348
080 Metro Nashville Public Schools (MNPS)	295,765	295,765
091 Emergency Communication Center	182,867	182,867
All Other	3,064,874	3,064,874
Direct Bill	916,470	916,470
Total	<u>23,686,952</u>	<u>23,686,952</u>

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,126,771			39,126,771
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-89,450			
Loss on Sale of Property	314,434			
Other	-372,650			
Total Departmental Cost Adjustments:	-147,666			-147,666
Inbound Costs:				
Depreciation	42,406		42,406	
001 Administrative - Facility Rental	215,331	548	215,879	
001 Administrative - Post Audits	10,820	37	10,857	
003 Metropolitan Clerk - Records Center	374	3	377	
006 Law	488	293	781	
010 General Services - Administration	1,332,821	410,121	1,742,942	
010 General Services - Facilities	762,349	20,826	783,175	
010 General Services - Fleet Management		235,678	235,678	
010 General Services - Mail Services		274	274	
014 Information Technology Service		94,256	94,256	
015 Finance - Grants & Cost Planning		2,986	2,986	
015 Finance - Office of Mgmt & Budget		18,853	18,853	
015 Finance - Operations		33,145	33,145	
015 Finance - Payroll		1,766	1,766	
015 Finance - Property Administration		5,166	5,166	
015 Finance - Treasury		1,588	1,588	
030 Sheriff's Office - Security Services		73,215	73,215	
048 Internal Audit		12,963	12,963	
Total Allocated Additions:	2,364,589	911,718	3,276,307	3,276,307
Total To Be Allocated:	41,343,694	911,718		42,255,412

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

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

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

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



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

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Functional Cost	38,979,105	0	20,849,332	18,129,773
<b>Allocation Step 1</b>				
Inbound - All Others	2,364,589	0	2,364,589	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	41,343,694	0	23,213,921	18,129,773
<b>Allocation Step 2</b>				
Inbound - All Others	911,718	0	911,718	0
2nd Allocation	911,718	0	911,718	0
<b>Total For 010 General Services - Fleet Management</b>				
Schedule .3 Total	42,255,412	0	24,125,639	18,129,773

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

Activity - GS Fleet Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	800.00	0.003697	858	(800)	58		58
005 Election Commission	1,100.00	0.005083	1,182	(1,100)	82	43	125
006 Law	1,600.00	0.007394	1,715	(1,600)	115		115
007 Planning Commission	200.00	0.000924	213	(200)	13	5	18
008 Human Resources	800.00	0.003697	858	(800)	58		58
009 Register of Deeds	100.00	0.000462	106	(100)	6	3	9
010 General Services	1,300.00	0.006007	1,394	(1,300)	94	49	143
010 General Services - Administration	1,500.00	0.006931	1,608	(1,500)	108		108
010 General Services - Facilities	16,000.00	0.073935	17,159	(16,000)	1,159		1,159
010 General Services - Mail Services	10,900.00	0.050368	11,689	(10,900)	789	451	1,240
014 Information Technology Service	22,500.00	0.103972	24,132	(22,500)	1,632	943	2,575
016 Assessor of Property	37,700.00	0.174210	40,440	(37,700)	2,740	1,579	4,319
017 Trustee	500.00	0.002310	536	(500)	36	18	54
018 County Clerk	11,800.00	0.054527	12,655	(11,800)	855	489	1,344
019 District Attorney	15,600.00	0.072087	16,731	(15,600)	1,131	657	1,788
021 Public Defender	3,500.00	0.016173	3,755	(3,500)	255	142	397
022 Juvenile Court Clerk	1,000.00	0.004621	1,073	(1,000)	73	40	113
023 Circuit Court Clerk	3,200.00	0.014787	3,434	(3,200)	234	130	364
024 Criminal Court Clerk	1,000.00	0.004621	1,073	(1,000)	73	40	113
026 Juvenile Court	20,700.00	0.095654	22,203	(20,700)	1,503	863	2,366
027 General Sessions Court	3,200.00	0.014787	3,434	(3,200)	234	130	364
028 State Trial Courts	29,500.00	0.136318	31,642	(29,500)	2,142	1,230	3,372
030 Sheriff's Office	805,900.00	3.724032	864,497	(805,900)	58,597	33,977	92,574
031 Police	6,357,900.00	29.379606	6,820,188	(6,357,900)	462,288	268,301	730,589
032 Fire	4,258,800.00	19.679745	4,568,439	(4,258,800)	309,639	179,594	489,233
033 Codes Administration	177,500.00	0.820220	190,407	(177,500)	12,907	7,479	20,386
034 Beer Board	3,100.00	0.014325	3,327	(3,100)	227	123	350
037 Social Services	16,300.00	0.075322	17,482	(16,300)	1,182	681	1,863
038 Health	111,700.00	0.516161	119,819	(111,700)	8,119	4,701	12,820
039 Public Library	72,300.00	0.334095	77,556	(72,300)	5,256	3,042	8,298
040 Parks	1,237,600.00	5.718900	1,327,579	(1,237,600)	89,979	52,177	142,156
042 Public Works	5,446,800.00	25.169446	5,842,816	(5,446,800)	396,016	229,702	625,718
049 Office of Emergency Management	36,900.00	0.170513	39,583	(36,900)	2,683	1,545	4,228
065 Water and Sewer	2,713,800.00	12.540362	2,911,110	(2,713,800)	197,310	114,433	311,743
075 Metro Action Commission	195,300.00	0.902474	209,501	(195,300)	14,201	8,230	22,431
080 Metro Nashville Public Schools (MNPS)	11,700.00	0.054065	12,548	(11,700)	848	486	1,334
All Other	10,424.00	0.048169	11,179	(10,424)	755	435	1,190
<b>Schedule .4 Total for GS Fleet Management</b>	<b>21,640,524.00</b>	<b>100.000000</b>	<b>23,213,921</b>	<b>(21,640,524)</b>	<b>1,573,397</b>	<b>911,718</b>	<b>2,485,115</b>
Direct Billed				21,640,524	21,640,524		21,640,524
<b>Schedule .3 Total for GS Fleet Management</b>	<b>21,640,524.00</b>	<b>100.000000</b>		<b>0</b>	<b>23,213,921</b>	<b>911,718</b>	<b>24,125,639</b>

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

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

Activity - GS Fleet Mgmt Depreciation

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

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

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

Receiving Department	Total	GS Fleet Management	GS Fleet Mgmt Depreciation
003 Metropolitan Clerk - Records Center	58	58	0
005 Election Commission	125	125	0
006 Law	115	115	0
007 Planning Commission	18	18	0
008 Human Resources	58	58	0
009 Register of Deeds	6,012	9	6,003
010 General Services	143	143	0
010 General Services - Administration	10,755	108	10,647
010 General Services - Facilities	55,789	1,159	54,630
010 General Services - Fleet Management	235,678	0	235,678
010 General Services - Mail Services	1,240	1,240	0
014 Information Technology Service	41,860	2,575	39,285
016 Assessor of Property	45,019	4,319	40,700
017 Trustee	27,548	54	27,494
018 County Clerk	1,344	1,344	0
019 District Attorney	2,732	1,788	944
021 Public Defender	397	397	0
022 Juvenile Court Clerk	17,268	113	17,155
023 Circuit Court Clerk	364	364	0
024 Criminal Court Clerk	113	113	0
026 Juvenile Court	2,366	2,366	0
027 General Sessions Court	364	364	0
028 State Trial Courts	3,372	3,372	0
030 Sheriff's Office	412,302	92,574	319,728
031 Police	4,356,681	730,589	3,626,092
032 Fire	2,553,471	489,233	2,064,238
033 Codes Administration	98,282	20,386	77,896
034 Beer Board	5,939	350	5,589
037 Social Services	79,927	1,863	78,064
038 Health	152,583	12,820	139,763
039 Public Library	122,008	8,298	113,710
040 Parks	2,729,013	142,156	2,586,857
042 Public Works	4,469,757	625,718	3,844,039
049 Office of Emergency Management	4,228	4,228	0
065 Water and Sewer	4,991,914	311,743	4,680,171
075 Metro Action Commission	157,986	22,431	135,555
080 Metro Nashville Public Schools (MNPS)	1,334	1,334	0
091 Emergency Communication Center	25,535	0	25,535
All Other	1,190	1,190	0
Direct Bill	21,640,524	21,640,524	0
<b>Total</b>	<b>42,255,412</b>	<b>24,125,639</b>	<b>18,129,773</b>

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	928,508			928,508
Inbound Costs:				
Depreciation	6,628		6,628	
001 Administrative - Post Audits	257		257	
010 General Services - Administration	81,351	25,016	106,367	
010 General Services - Facilities	9,435	248	9,683	
010 General Services - Fleet Management	789	451	1,240	
014 Information Technology Service		1,287	1,287	
015 Finance - Grants & Cost Planning		68	68	
015 Finance - Office of Mgmt & Budget		905	905	
015 Finance - Operations		782	782	
015 Finance - Payroll		131	131	
015 Finance - Property Administration		120	120	
015 Finance - Purchasing		12,336	12,336	
015 Finance - Treasury		36	36	
030 Sheriff's Office - Security Services		2,507	2,507	
048 Internal Audit		305	305	
Total Allocated Additions:	98,460	44,192	142,652	142,652
Total To Be Allocated:	1,026,968	44,192		1,071,160

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

	Total	G&A	GS Mail Services
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	167,048	0	167,048
501102 Leave Pay	17,796	0	17,796
501103 Holiday Pay	7,782	0	7,782
501109 Longevity	2,805	0	2,805
501160 YE Biweekly Sal/Fringe Accr	2,380	0	2,380
501172 Employer OASDI	11,125	0	11,125
501173 Employer SSN Medical	2,602	0	2,602
501174 Employer Group Health	43,698	0	43,698
501175 Employer Dental Group	2,848	0	2,848
501176 Employer Group Life	678	0	678
501177 Employer Pension	22,089	0	22,089
501182 Cafe Plan Pre-Tax Savings	1,249	0	1,249
502105 Cable Television	119	0	119
502314 Pre-Employment Checks	83	0	83
502331 Temporary Service	0	0	0
502345 Lock & Key Service	23	0	23
502502 Allowance-Cell/Mobile Devices	327	0	327
502520 Postage & Delivery Srvc	598,232	0	598,232
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	6,700	0	6,700
502957 Telecommnct'n Charge	807	0	807
502977 Fleet Management	10,900	0	10,900
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	4,967	0	4,967
503320 Uniforms/Work Related Items	1,155	0	1,155
503325 Safety Shoes	188	0	188
505233 Rent Equipment	22,607	0	22,607
<b>Departmental Total</b>			
Expenditures Per Financial Statement	928,508		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	928,508	0	928,508
<b>Allocation Step 1</b>			
Inbound - All Others	98,460	0	98,460
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,026,968	0	1,026,968
<b>Allocation Step 2</b>			
Inbound - All Others	44,192	0	44,192
2nd Allocation	44,192	0	44,192
<b>Total For 010 General Services - Mail Services</b>			
Schedule .3 Total	1,071,160	0	1,071,160

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

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	79,549.32	8.938666	91,796		91,796		91,796
002 Metropolitan Council	6,267.34	0.704238	7,230		7,230		7,230
003 Metropolitan Clerk	200.04	0.022478	228		228		228
004 Mayor's Office	114.00	0.012810	131		131	3	134
004 Mayor's Office - Administration	2,012.61	0.226150	2,322		2,322		2,322
005 Election Commission	66,762.42	7.501849	77,039		77,039	3,765	80,804
006 Law	9,588.60	1.077436	11,062		11,062		11,062
007 Planning Commission	5,391.53	0.605827	6,221		6,221	294	6,515
008 Human Resources	8,473.16	0.952098	9,774		9,774		9,774
009 Register of Deeds	5,953.53	0.668976	6,868		6,868	326	7,194
010 General Services - Administration	1,167.11	0.131144	1,345		1,345		1,345
010 General Services - Facilities	25.82	0.002901	29		29		29
010 General Services - Fleet Management	237.96	0.026739	274		274		274
011 Historical Commission	17,495.73	1.965931	20,187		20,187	976	21,163
014 Information Technology Service	2,044.25	0.229705	2,357		2,357	109	2,466
015 Finance - Accountability	9,451.44	1.062024	10,903		10,903	523	11,426
015 Finance - Administration	490.90	0.055161	566		566	23	589
015 Finance - Business Assistance	28.86	0.003243	32		32		32
015 Finance - Office of Mgmt & Budget	678.95	0.076291	783		783	32	815
015 Finance - Payroll	3,412.36	0.383434	3,936		3,936	183	4,119
015 Finance - Property Administration	704.04	0.079110	812		812	34	846
015 Finance - Purchasing	1,045.12	0.117436	1,202		1,202	52	1,254
015 Finance - Treasury	16,053.61	1.803885	18,524		18,524	898	19,422
016 Assessor of Property	9,355.33	1.051224	10,793		10,793	517	11,310
017 Trustee	13,039.50	1.465201	15,047		15,047	731	15,778
018 County Clerk	177,947.68	19.995330	205,415		205,415	10,386	215,801
019 District Attorney	10,577.60	1.188566	12,205		12,205	591	12,796
021 Public Defender	2,864.03	0.321821	3,305		3,305	152	3,457
022 Juvenile Court Clerk	13,562.96	1.524020	15,653		15,653	760	16,413
023 Circuit Court Clerk	31,642.40	3.555541	36,511		36,511	1,777	38,288
024 Criminal Court Clerk	29,712.94	3.338734	34,287		34,287	1,668	35,955
025 Clerk and Master - Chancery	11,414.19	1.282571	13,172		13,172	634	13,806
026 Juvenile Court	12,454.44	1.399460	14,371		14,371	694	15,065
027 General Sessions Court	107,881.55	12.122255	124,488		124,488	6,089	130,577
028 State Trial Courts	11,542.63	1.297003	13,320		13,320	645	13,965
029 Justice Integration Services	171.00	0.019215	195		195	8	203
030 Sheriff's Office	69,319.46	7.789174	79,993		79,993	3,903	83,896
031 Police	29,675.03	3.334475	34,245		34,245	1,665	35,910
032 Fire	3,972.12	0.446333	4,583		4,583	218	4,801
033 Codes Administration	57,289.62	6.437425	66,111		66,111	3,235	69,346
034 Beer Board	1,575.79	0.177066	1,819		1,819	84	1,903
035 Agricultural Extension	238.61	0.026812	275		275	10	285
037 Social Services	1,546.71	0.173798	1,785		1,785	82	1,867
038 Health	993.34	0.111618	1,142		1,142	51	1,193
039 Public Library	19,301.46	2.168834	22,272		22,272	1,079	23,351
040 Parks	7,497.35	0.842450	8,651		8,651	412	9,063
041 Arts Commission	232.58	0.026134	268		268	10	278
042 Public Works	7,975.64	0.896193	9,201		9,201	442	9,643
044 Human Relations Commission	114.00	0.012810	131		131	3	134
048 Internal Audit	309.37	0.034763	357		357	14	371
049 Office of Emergency Management	447.61	0.050296	515		515	20	535



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

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
051 Office of Family Safety	52.46	0.005895	60		60	1	61
060 Farmer's Market	13.73	0.001543	16		16		16
061 Municipal Auditorium	528.96	0.059437	610		610	25	635
062 State Fair Board	684.96	0.076966	790		790	34	824
064 Sports Authority	296.11	0.033273	341		341	13	354
065 Water and Sewer	894.00	0.100456	1,030		1,030	47	1,077
070 Community Education Commission	2,395.08	0.269126	2,764		2,764	129	2,893
071 Convention Center Authority	1,167.64	0.131203	1,345		1,345	62	1,407
075 Metro Action Commission	13,466.17	1.513144	15,540	(13,466)	2,074	755	2,829
076 Nashville Career Advancement Center	529.46	0.059493	610		610	25	635
077 Metro Development & Housing Authorit	114.00	0.012810	131	(114)	17	3	20
078 Metropolitan Transit Authority (MTA)	0.00	0.000000	0	(105)	(105)		(105)
Schedule .4 Total for GS Mail Services	889,946.21	100.000000	1,026,968	(13,685)	1,013,283	44,192	1,057,475
Direct Billed				13,685	13,685		13,685
Schedule .3 Total for GS Mail Services	889,946.21	100.000000		0	1,026,968	44,192	1,071,160

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

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

Receiving Department	Total	GS Mail Services
001 Administrative - Employee Benefits	91,796	91,796
002 Metropolitan Council	7,230	7,230
003 Metropolitan Clerk	228	228
004 Mayor's Office	134	134
004 Mayor's Office - Administration	2,322	2,322
005 Election Commission	80,804	80,804
006 Law	11,062	11,062
007 Planning Commission	6,515	6,515
008 Human Resources	9,774	9,774
009 Register of Deeds	7,194	7,194
010 General Services - Administration	1,345	1,345
010 General Services - Facilities	29	29
010 General Services - Fleet Management	274	274
011 Historical Commission	21,163	21,163
014 Information Technology Service	2,466	2,466
015 Finance - Accountability	11,426	11,426
015 Finance - Administration	589	589
015 Finance - Business Assistance	32	32
015 Finance - Office of Mgmt & Budget	815	815
015 Finance - Payroll	4,119	4,119
015 Finance - Property Administration	846	846
015 Finance - Purchasing	1,254	1,254
015 Finance - Treasury	19,422	19,422
016 Assessor of Property	11,310	11,310
017 Trustee	15,778	15,778
018 County Clerk	215,801	215,801
019 District Attorney	12,796	12,796
021 Public Defender	3,457	3,457
022 Juvenile Court Clerk	16,413	16,413
023 Circuit Court Clerk	38,288	38,288
024 Criminal Court Clerk	35,955	35,955
025 Clerk and Master - Chancery	13,806	13,806
026 Juvenile Court	15,065	15,065
027 General Sessions Court	130,577	130,577
028 State Trial Courts	13,965	13,965
029 Justice Integration Services	203	203
030 Sheriff's Office	83,896	83,896
031 Police	35,910	35,910
032 Fire	4,801	4,801
033 Codes Administration	69,346	69,346
034 Beer Board	1,903	1,903
035 Agricultural Extension	285	285
037 Social Services	1,867	1,867
038 Health	1,193	1,193
039 Public Library	23,351	23,351
040 Parks	9,063	9,063
041 Arts Commission	278	278
042 Public Works	9,643	9,643
044 Human Relations Commission	134	134
048 Internal Audit	371	371
049 Office of Emergency Management	535	535
051 Office of Family Safety	61	61

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

Receiving Department	Total	GS Mail Services
060 Farmer's Market	16	16
061 Municipal Auditorium	635	635
062 State Fair Board	824	824
064 Sports Authority	354	354
065 Water and Sewer	1,077	1,077
070 Community Education Commission	2,893	2,893
071 Convention Center Authority	1,407	1,407
075 Metro Action Commission	2,829	2,829
076 Nashville Career Advancement Center	635	635
077 Metro Development & Housing Authority	20	20
078 Metropolitan Transit Authority (MTA)	(105)	(105)
Direct Bill	13,685	13,685
<b>Total</b>	<b>1,071,160</b>	<b>1,071,160</b>

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	43,540,791			43,540,791
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-76,314			
Gain on Sale of Property	0			
CAFR Charges for Services	-27,648,859			
Total Departmental Cost Adjustments:	-27,725,173			-27,725,173
Inbound Costs:				
Depreciation	628,981		628,981	
001 Administrative - Employee Benefits	608,662	9,804	618,466	
001 Administrative - Facility Rental	50,927	115	51,042	
001 Administrative - Insurance	2,735	257	2,992	
001 Administrative - Post Audits	8,610	27	8,637	
002 Metropolitan Council	51,562	4,601	56,163	
003 Metropolitan Clerk	10,007	3,615	13,622	
003 Metropolitan Clerk - Records Center	124		124	
004 Mayor's Office - Administration	70,037	4,641	74,678	
006 Law	19,245	11,648	30,893	
008 Human Resources	86,328	3,475	89,803	
010 General Services - Facilities	1,203,064	32,866	1,235,930	
010 General Services - Fleet Management	40,917	943	41,860	
010 General Services - Mail Services	2,357	109	2,466	
014 Information Technology Service		-538,084	-538,084	
015 Finance - Accountability		399	399	
015 Finance - Business Assistance		21,994	21,994	
015 Finance - Grants & Cost Planning		2,376	2,376	
015 Finance - Office of Mgmt & Budget		24,427	24,427	
015 Finance - Operations		26,373	26,373	
015 Finance - Payroll		4,566	4,566	
015 Finance - Property Administration		4,111	4,111	
015 Finance - Purchasing		262,516	262,516	
015 Finance - Treasury		2,570	2,570	
030 Sheriff's Office - Security Services		307,450	307,450	
048 Internal Audit		10,321	10,321	
Total Allocated Additions:	2,783,556	201,120	2,984,676	2,984,676
Total To Be Allocated:	18,599,174	201,120		18,800,294

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

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

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

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

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

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
<b>Departmental Total</b>					
Expenditures Per Financial Statement	43,540,791				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
CAFR Non-Operating Revenue/Expense:					
Investment Income	(76,314)	0	(76,314)	0	0
Gain on Sale of Property	0	0	0	0	0
CAFR Charges for Services	(27,648,859)	0	(27,648,859)	0	0
<b>Functional Cost</b>	<b>15,815,618</b>	<b>150,538</b>	<b>1,689,359</b>	<b>34,594</b>	<b>1,429,218</b>
<b>Allocation Step 1</b>					
Inbound - All Others	2,783,556	0	2,783,556	0	0
Reallocate Admin Costs		(150,538)	36,498	282	11,662
Unallocated Costs	(12,614,005)	0	0	0	0
1st Allocation	5,985,169	0	4,509,413	34,876	1,440,880
<b>Allocation Step 2</b>					
Inbound - All Others	201,120	0	201,120	0	0
2nd Allocation	201,120	0	201,120	0	0
<b>Total For 014 Information Technology Service</b>					
Schedule .3 Total	6,186,289	0	4,710,533	34,876	1,440,880



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

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

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

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

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

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & ...	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
<b>Departmental Total</b>				
<b>Expenditures Per Financial Statement</b>				
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
CAFR Non-Operating Revenue/Expense:	0	0	0	0
Investment Income	0	0	0	0
Gain on Sale of Property	0	0	0	0
CAFR Charges for Services	0	0	0	0
 Functional Cost	 4,864,112	 105,788	 6,538,362	 1,003,647
<b>Allocation Step 1</b>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	39,690	863	53,353	8,190
Unallocated Costs	(4,903,802)	(106,651)	(6,591,715)	(1,011,837)
1st Allocation	0	0	0	0
<b>Allocation Step 2</b>				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
<b>Total For 014 Information Technology Service</b>				
Schedule .3 Total	0	0	0	0

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

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	4,499.74	0.016275	731		731		731
002 Metropolitan Council	95,095.77	0.343941	15,501		15,501		15,501
003 Metropolitan Clerk	53,364.64	0.193008	8,696		8,696		8,696
003 Metropolitan Clerk - Records Center	8,210.88	0.029697	1,335		1,335		1,335
004 Mayor's Office - Administration	140,791.99	0.509214	22,961		22,961		22,961
005 Election Commission	324,744.06	1.174530	52,960		52,960	2,222	55,182
006 Law	135,593.41	0.490412	22,113		22,113		22,113
007 Planning Commission	193,299.78	0.699124	31,524		31,524	1,308	32,832
008 Human Resources	294,473.93	1.065049	48,027		48,027		48,027
009 Register of Deeds	126,401.49	0.457167	20,611		20,611	858	21,469
010 General Services	58,791.94	0.212638	9,583		9,583	383	9,966
010 General Services - Administration	56,032.76	0.202658	9,135		9,135		9,135
010 General Services - Facilities	585,295.30	2.116888	95,457		95,457		95,457
010 General Services - Fleet Management	529,623.40	1.915534	86,374		86,374		86,374
010 General Services - Mail Services	7,855.87	0.028413	1,276		1,276		1,276
011 Historical Commission	48,955.69	0.177062	7,982		7,982	315	8,297
014 Information Technology Service	(3,284,223.63)	(11.878333)	(535,642)		(535,642)		(535,642)
015 Finance - Accountability	8,899.22	0.032187	1,449		1,449	47	1,496
015 Finance - Administration	34,872.27	0.126126	5,684		5,684	226	5,910
015 Finance - Business Assistance	15,604.25	0.056437	2,542		2,542	93	2,635
015 Finance - Grants & Cost Planning	7,515.39	0.027182	1,223		1,223	41	1,264
015 Finance - Office of Mgmt & Budget	44,018.64	0.159206	7,176		7,176	286	7,462
015 Finance - Operations	82,730.74	0.299219	13,486		13,486	544	14,030
015 Finance - Payroll	22,250.24	0.080474	3,626		3,626	135	3,761
015 Finance - Property Administration	11,006.88	0.039810	1,788		1,788	62	1,850
015 Finance - Purchasing	33,500.27	0.121163	5,460		5,460	215	5,675
015 Finance - Treasury	86,836.85	0.314070	14,159		14,159	573	14,732
016 Assessor of Property	529,512.06	1.915132	86,355		86,355	3,649	90,004
017 Trustee	359,085.42	1.298735	58,560		58,560	2,461	61,021
018 County Clerk	211,884.42	0.766341	34,556		34,556	1,442	35,998
019 District Attorney	372,707.14	1.348002	60,783		60,783	2,559	63,342
021 Public Defender	141,059.65	0.510183	23,004		23,004	955	23,959
022 Juvenile Court Clerk	80,445.99	0.290956	13,116		13,116	529	13,645
023 Circuit Court Clerk	255,517.45	0.924152	41,673		41,673	1,745	43,418
024 Criminal Court Clerk	151,047.48	0.546306	24,632		24,632	1,017	25,649
025 Clerk and Master - Chancery	35,901.82	0.129849	5,851		5,851	230	6,081
026 Juvenile Court	207,016.40	0.748734	33,759		33,759	1,410	35,169
027 General Sessions Court	264,081.46	0.955126	43,067		43,067	1,804	44,871
028 State Trial Courts	346,541.69	1.253367	56,515		56,515	2,380	58,895
029 Justice Integration Services	309,980.16	1.121132	50,553		50,553	2,128	52,681
030 Sheriff's Office	144,511.60	0.522667	23,564		23,564	975	24,539
030 Sheriff's Office - Security Services	1,174,612.44	4.248322	191,580		191,580	8,116	199,696
031 Police	5,370,223.53	19.422947	876,114		876,114	38,511	914,625
032 Fire	1,700,530.08	6.150453	277,345		277,345	11,773	289,118
033 Codes Administration	1,058,636.69	3.828862	172,660		172,660	7,317	179,977
034 Beer Board	50,247.36	0.181734	8,189		8,189	319	8,508
035 Agricultural Extension	24,877.41	0.089976	4,056		4,056	153	4,209
037 Social Services	183,983.92	0.665430	30,007		30,007	1,246	31,253
038 Health	1,524,192.18	5.512677	248,588		248,588	10,541	259,129
039 Public Library	1,895,040.59	6.853956	309,068		309,068	13,118	322,186
040 Parks	1,231,659.47	4.454648	200,883		200,883	8,515	209,398

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

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	50,556.47	0.182852	8,241		8,241	328	8,569
042 Public Works	756,306.91	2.735400	123,347		123,347	5,218	128,565
044 Human Relations Commission	27,880.19	0.100837	4,545		4,545	172	4,717
047 Criminal Justice Planning	15,954.02	0.057702	2,595		2,595	99	2,694
048 Internal Audit	54,723.51	0.197923	8,917		8,917	354	9,271
049 Office of Emergency Management	156,555.80	0.566229	25,532		25,532	1,058	26,590
051 Office of Family Safety	74,437.23	0.269224	12,137		12,137	492	12,629
052 Community Oversight Board	19,884.48	0.071918	3,242		3,242	123	3,365
060 Farmer's Market	39,118.04	0.141482	6,373		6,373	255	6,628
061 Municipal Auditorium	39,496.63	0.142851	6,436		6,436	256	6,692
062 State Fair Board	120,821.73	0.436986	19,699		19,699	818	20,517
064 Sports Authority	26,070.40	0.094291	4,251		4,251	165	4,416
065 Water and Sewer	2,642,710.91	9.558119	431,010		431,010	18,292	449,302
070 Community Education Commission	43,061.53	0.155744	7,020		7,020	283	7,303
071 Convention Center Authority	325,800.00	1.178349	53,134		53,134	2,234	55,368
075 Metro Action Commission	644,418.62	2.330724	105,097		105,097	4,448	109,545
076 Nashville Career Advancement Center	9,644.44	0.034882	1,568		1,568	51	1,619
077 Metro Development & Housing Authorit	13,700.00	0.049550	2,232		2,232	84	2,316
078 Metropolitan Transit Authority (MTA)	308,773.50	1.116768	50,355		50,355	2,123	52,478
080 Metro Nashville Public Schools (MNPS)	3,184,336.00	11.517061	519,350		519,350	22,061	541,411
091 Emergency Communication Center	541,816.31	1.959634	88,368		88,368	3,736	92,104
Hospital Authority	135,955.00	0.491720	22,169		22,169	920	23,089
Nashville Electric Service (NES)	775,314.00	2.804145	126,449		126,449	5,349	131,798
All Other	292,185.10	1.056771	47,651		47,651	2,000	49,651
<b>Schedule .4 Total for Information Systems</b>	<b>27,648,859.00</b>	<b>100.000000</b>	<b>4,509,413</b>		<b>4,509,413</b>	<b>201,120</b>	<b>4,710,533</b>

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

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

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	3,143.00	0.012729	4		4		4
002 Metropolitan Council	91,026.60	0.368645	129		129		129
003 Metropolitan Clerk	51,928.03	0.210301	74		74		74
003 Metropolitan Clerk - Records Center	7,182.45	0.029088	10		10		10
004 Mayor's Office - Administration	132,201.24	0.535397	187		187		187
005 Election Commission	315,263.22	1.276772	446		446		446
006 Law	125,494.66	0.508236	177		177		177
007 Planning Commission	185,518.89	0.751326	262		262		262
008 Human Resources	283,898.63	1.149750	401		401		401
009 Register of Deeds	121,275.29	0.491148	171		171		171
010 General Services	58,553.16	0.237132	83		83		83
010 General Services - Administration	51,481.07	0.208491	73		73		73
010 General Services - Facilities	509,880.63	2.064946	720		720		720
010 General Services - Fleet Management	510,539.70	2.067615	721		721		721
010 General Services - Mail Services	7,507.36	0.030404	11		11		11
011 Historical Commission	45,863.44	0.185741	65		65		65
014 Information Technology Service	(1,728,934.70)	(7.001946)	(2,442)		(2,442)		(2,442)
015 Finance - Accountability	8,507.49	0.034454	12		12		12
015 Finance - Administration	33,373.06	0.135156	47		47		47
015 Finance - Business Assistance	15,301.45	0.061969	21		21		21
015 Finance - Grants & Cost Planning	7,480.60	0.030295	10		10		10
015 Finance - Office of Mgmt & Budget	40,123.48	0.162495	56		56		56
015 Finance - Operations	76,872.09	0.311321	109		109		109
015 Finance - Payroll	20,968.73	0.084920	29		29		29
015 Finance - Property Administration	10,492.23	0.042492	15		15		15
015 Finance - Purchasing	31,027.77	0.125658	43		43		43
015 Finance - Treasury	84,865.89	0.343695	120		120		120
016 Assessor of Property	514,372.39	2.083137	727		727		727
017 Trustee	352,969.07	1.429476	499		499		499
018 County Clerk	192,682.64	0.780338	272		272		272
019 District Attorney	332,445.82	1.346360	470		470		470
021 Public Defender	126,297.60	0.511488	178		178		178
022 Juvenile Court Clerk	74,401.83	0.301317	105		105		105
023 Circuit Court Clerk	224,516.49	0.909261	318		318		318
024 Criminal Court Clerk	135,987.59	0.550731	193		193		193
025 Clerk and Master - Chancery	32,765.52	0.132696	46		46		46
026 Juvenile Court	173,385.29	0.702186	245		245		245
027 General Sessions Court	237,940.43	0.963626	336		336		336
028 State Trial Courts	307,390.10	1.244887	435		435		435
029 Justice Integration Services	306,006.15	1.239283	432		432		432
030 Sheriff's Office	100,939.25	0.408790	142		142		142
030 Sheriff's Office - Security Services	969,614.68	3.926805	1,369		1,369		1,369
031 Police	4,437,215.09	17.970106	6,265		6,265		6,265
032 Fire	1,241,190.70	5.026651	1,753		1,753		1,753
033 Codes Administration	1,043,007.17	4.224035	1,473		1,473		1,473
034 Beer Board	48,149.14	0.194997	68		68		68
035 Agricultural Extension	22,773.62	0.092230	32		32		32
037 Social Services	172,506.14	0.698626	244		244		244
038 Health	1,409,512.30	5.708330	1,991		1,991		1,991
039 Public Library	1,869,872.03	7.572723	2,641		2,641		2,641
040 Parks	1,096,171.32	4.439342	1,549		1,549		1,549

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

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
041 Arts Commission	48,368.54	0.195886	69		69		69
042 Public Works	663,791.41	2.688263	938		938		938
044 Human Relations Commission	26,981.62	0.109272	38		38		38
047 Criminal Justice Planning	15,334.70	0.062103	21		21		21
048 Internal Audit	53,239.00	0.215611	76		76		76
049 Office of Emergency Management	108,624.01	0.439912	153		153		153
051 Office of Family Safety	62,697.09	0.253915	89		89		89
052 Community Oversight Board	18,924.31	0.076641	27		27		27
060 Farmer's Market	35,524.58	0.143870	50		50		50
061 Municipal Auditorium	37,477.50	0.151779	53		53		53
062 State Fair Board	111,709.44	0.452408	158		158		158
064 Sports Authority	25,566.75	0.103542	36		36		36
065 Water and Sewer	2,568,769.55	10.403161	3,628		3,628		3,628
070 Community Education Commission	42,198.74	0.170899	59		59		59
071 Convention Center Authority	325,800.00	1.319445	460		460		460
075 Metro Action Commission	595,085.22	2.410013	841		841		841
076 Nashville Career Advancement Center	6,736.50	0.027282	9		9		9
080 Metro Nashville Public Schools (MNPS)	2,954,800.00	11.966531	4,174		4,174		4,174
091 Emergency Communication Center	453,045.60	1.834772	640		640		640
All Other	14,579.28	0.059044	20		20		20
Schedule .4 Total for Info Sys Depreciation	24,692,201.66	100.000000	34,876		34,876	0	34,876

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

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

Activity - Radio Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	200.00	0.012743	183		183		183
010 General Services - Facilities	10,500.00	0.668988	9,639		9,639		9,639
010 General Services - Fleet Management	7,800.00	0.496962	7,161		7,161		7,161
019 District Attorney	2,600.00	0.165654	2,387		2,387		2,387
026 Juvenile Court	10,500.00	0.668988	9,639		9,639		9,639
027 General Sessions Court	3,100.00	0.197511	2,846		2,846		2,846
028 State Trial Courts	3,500.00	0.222996	3,213		3,213		3,213
030 Sheriff's Office	160,400.00	10.219581	147,252		147,252		147,252
031 Police	681,900.00	43.445960	626,004		626,004		626,004
032 Fire	302,000.00	19.241355	277,245		277,245		277,245
034 Beer Board	1,300.00	0.082827	1,194		1,194		1,194
038 Health	14,700.00	0.936583	13,495		13,495		13,495
039 Public Library	2,000.00	0.127426	1,836		1,836		1,836
040 Parks	12,000.00	0.764557	11,016		11,016		11,016
042 Public Works	56,000.00	3.567933	51,410		51,410		51,410
049 Office of Emergency Management	31,000.00	1.975106	28,459		28,459		28,459
065 Water and Sewer	14,600.00	0.930211	13,403		13,403		13,403
080 Metro Nashville Public Schools (MNPS)	229,536.00	14.624450	210,721		210,721		210,721
091 Emergency Communication Center	25,900.00	1.650169	23,777		23,777		23,777
<b>Schedule .4 Total for Radio Depreciation</b>	<b>1,569,536.00</b>	<b>100.000000</b>	<b>1,440,880</b>		<b>1,440,880</b>	<b>0</b>	<b>1,440,880</b>

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



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

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
001 Administrative - Employee Benefits	735	731	4	0
002 Metropolitan Council	15,630	15,501	129	0
003 Metropolitan Clerk	8,770	8,696	74	0
003 Metropolitan Clerk - Records Center	1,345	1,335	10	0
004 Mayor's Office - Administration	23,148	22,961	187	0
005 Election Commission	55,628	55,182	446	0
006 Law	22,290	22,113	177	0
007 Planning Commission	33,094	32,832	262	0
008 Human Resources	48,428	48,027	401	0
009 Register of Deeds	21,640	21,469	171	0
010 General Services	10,049	9,966	83	0
010 General Services - Administration	9,391	9,135	73	183
010 General Services - Facilities	105,816	95,457	720	9,639
010 General Services - Fleet Management	94,256	86,374	721	7,161
010 General Services - Mail Services	1,287	1,276	11	0
011 Historical Commission	8,362	8,297	65	0
014 Information Technology Service	(538,084)	(535,642)	(2,442)	0
015 Finance - Accountability	1,508	1,496	12	0
015 Finance - Administration	5,957	5,910	47	0
015 Finance - Business Assistance	2,656	2,635	21	0
015 Finance - Grants & Cost Planning	1,274	1,264	10	0
015 Finance - Office of Mgmt & Budget	7,518	7,462	56	0
015 Finance - Operations	14,139	14,030	109	0
015 Finance - Payroll	3,790	3,761	29	0
015 Finance - Property Administration	1,865	1,850	15	0
015 Finance - Purchasing	5,718	5,675	43	0
015 Finance - Treasury	14,852	14,732	120	0
016 Assessor of Property	90,731	90,004	727	0
017 Trustee	61,520	61,021	499	0
018 County Clerk	36,270	35,998	272	0
019 District Attorney	66,199	63,342	470	2,387
021 Public Defender	24,137	23,959	178	0
022 Juvenile Court Clerk	13,750	13,645	105	0
023 Circuit Court Clerk	43,736	43,418	318	0
024 Criminal Court Clerk	25,842	25,649	193	0
025 Clerk and Master - Chancery	6,127	6,081	46	0
026 Juvenile Court	45,053	35,169	245	9,639
027 General Sessions Court	48,053	44,871	336	2,846
028 State Trial Courts	62,543	58,895	435	3,213
029 Justice Integration Services	53,113	52,681	432	0
030 Sheriff's Office	171,933	24,539	142	147,252
030 Sheriff's Office - Security Services	201,065	199,696	1,369	0
031 Police	1,546,894	914,625	6,265	626,004
032 Fire	568,116	289,118	1,753	277,245
033 Codes Administration	181,450	179,977	1,473	0
034 Beer Board	9,770	8,508	68	1,194
035 Agricultural Extension	4,241	4,209	32	0
037 Social Services	31,497	31,253	244	0
038 Health	274,615	259,129	1,991	13,495
039 Public Library	326,663	322,186	2,641	1,836
040 Parks	221,963	209,398	1,549	11,016
041 Arts Commission	8,638	8,569	69	0

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

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
042 Public Works	180,913	128,565	938	51,410
044 Human Relations Commission	4,755	4,717	38	0
047 Criminal Justice Planning	2,715	2,694	21	0
048 Internal Audit	9,347	9,271	76	0
049 Office of Emergency Management	55,202	26,590	153	28,459
051 Office of Family Safety	12,718	12,629	89	0
052 Community Oversight Board	3,392	3,365	27	0
060 Farmer's Market	6,678	6,628	50	0
061 Municipal Auditorium	6,745	6,692	53	0
062 State Fair Board	20,675	20,517	158	0
064 Sports Authority	4,452	4,416	36	0
065 Water and Sewer	466,333	449,302	3,628	13,403
070 Community Education Commission	7,362	7,303	59	0
071 Convention Center Authority	55,828	55,368	460	0
075 Metro Action Commission	110,386	109,545	841	0
076 Nashville Career Advancement Center	1,628	1,619	9	0
077 Metro Development & Housing Authorit	2,316	2,316	0	0
078 Metropolitan Transit Authority (MTA)	52,478	52,478	0	0
080 Metro Nashville Public Schools (MNPS)	756,306	541,411	4,174	210,721
091 Emergency Communication Center	116,521	92,104	640	23,777
Hospital Authority	23,089	23,089	0	0
Nashville Electric Service (NES)	131,798	131,798	0	0
All Other	49,671	49,651	20	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>6,186,289</b>	<b>4,710,533</b>	<b>34,876</b>	<b>1,440,880</b>

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

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

Key Responsibilities include:

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	547,990			547,990
Inbound Costs:				
Depreciation	9,170		9,170	
001 Administrative - Post Audits	152		152	
010 General Services - Facilities	21,444	580	22,024	
010 General Services - Mail Services	10,903	523	11,426	
014 Information Technology Service	1,461	47	1,508	
015 Finance - Administration		125,659	125,659	
015 Finance - Grants & Cost Planning		41	41	
015 Finance - Office of Mgmt & Budget		469	469	
015 Finance - Operations		459	459	
015 Finance - Payroll		121	121	
015 Finance - Property Administration		71	71	
015 Finance - Treasury		26	26	
030 Sheriff's Office - Security Services		1,985	1,985	
048 Internal Audit		179	179	
Total Allocated Additions:	43,130	130,160	173,290	173,290
Total To Be Allocated:	591,120	130,160		721,280

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

	Total	G&A	Procurement Monitoring	Prompt Pay	COI
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	309,215	0	10,884	12,585	5,442
501102 Leave Pay	27,936	0	983	1,137	492
501103 Holiday Pay	14,894	0	524	606	262
501109 Longevity	2,448	0	86	100	43
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	3,644	0	128	148	64
501172 Employer OASDI	20,832	0	733	848	367
501173 Employer SSN Medical	4,872	0	171	198	86
501174 Employer Group Health	46,032	0	1,620	1,874	810
501175 Employer Dental Group	4,701	0	165	191	83
501176 Employer Group Life	600	0	21	24	11
501177 Employer Pension	41,315	0	1,454	1,682	727
501181 FSA Pre-Tax Savings	9	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	1,406	0	49	57	25
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	(700)	(1)	(25)	(28)	(12)
502884 Membership Dues	600	0	21	24	11
502951 Info Systems Charge	7,600	0	268	309	134
502957 Telecommnct'n Charge	907	0	32	37	16
502983 Surplus Property	100	0	4	4	2
503100 Offc & Admin Supply	728	0	26	30	13
503120 Computer Software	59,737	0	2,103	2,431	1,051
503130 Computer Hardware <\$10K	456	0	16	19	8
505233 Rent Equipment	658	0	23	27	12
505282 Professional Privilege Tax	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	547,990				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	547,990	(1)	19,286	22,303	9,647
<b>Allocation Step 1</b>					
Inbound - All Others	43,130	0	1,515	1,751	753
Reallocate Admin Costs		1	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	591,120	0	20,801	24,054	10,400
<b>Allocation Step 2</b>					
Inbound - All Others	130,160	0	4,560	5,284	2,278
2nd Allocation	130,160	0	4,560	5,284	2,278
<b>Total For 015 Finance - Accountability</b>					
Schedule .3 Total	721,280	0	25,361	29,338	12,678

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

	Grants	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	98,547	52,010	46,939	25,170	57,638
501102 Leave Pay	8,903	4,699	4,241	2,274	5,207
501103 Holiday Pay	4,748	2,505	2,261	1,212	2,776
501109 Longevity	780	412	372	199	456
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	1,162	613	553	297	679
501172 Employer OASDI	6,639	3,504	3,162	1,696	3,883
501173 Employer SSN Medical	1,553	819	740	397	908
501174 Employer Group Health	14,670	7,743	6,988	3,747	8,580
501175 Employer Dental Group	1,498	791	714	383	876
501176 Employer Group Life	191	101	91	49	112
501177 Employer Pension	13,167	6,949	6,272	3,363	7,701
501181 FSA Pre-Tax Savings	3	2	1	1	2
501182 Cafe Plan Pre-Tax Savings	450	236	213	114	262
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	(223)	(118)	(106)	(57)	(130)
502884 Membership Dues	191	101	91	49	112
502951 Info Systems Charge	2,421	1,278	1,154	619	1,417
502957 Telecommnct'n Charge	288	153	138	74	169
502983 Surplus Property	31	17	15	8	19
503100 Offc & Admin Supply	231	122	111	59	136
503120 Computer Software	19,038	10,048	9,068	4,863	11,135
503130 Computer Hardware <\$10K	145	77	69	37	85
505233 Rent Equipment	208	111	100	54	123
505282 Professional Privilege Tax	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	174,641	92,173	83,187	44,608	102,146
<b>Allocation Step 1</b>					
Inbound - All Others	13,770	7,256	6,542	3,506	8,037
Reallocate Admin Costs	(1)	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	188,410	99,429	89,729	48,114	110,183
<b>Allocation Step 2</b>					
Inbound - All Others	41,611	21,883	19,731	10,572	24,241
2nd Allocation	41,611	21,883	19,731	10,572	24,241
<b>Total For 015 Finance - Accountability</b>					
Schedule .3 Total	230,021	121,312	109,460	58,686	134,424

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

Activity - Procurement Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	1	14.285716	2,969		2,969	649	3,618
017 Trustee	1	14.285714	2,972		2,972	666	3,638
019 District Attorney	1	14.285714	2,972		2,972	649	3,621
022 Juvenile Court Clerk	1	14.285714	2,972		2,972	649	3,621
029 Justice Integration Services	1	14.285714	2,972		2,972	649	3,621
034 Beer Board	1	14.285714	2,972		2,972	649	3,621
041 Arts Commission	1	14.285714	2,972		2,972	649	3,621
Schedule .4 Total for Procurement Monitoring	7	100.000000	20,801		20,801	4,560	25,361

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

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

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	4	1.666667	399		399		399
001 Administrative - Employee Benefits	4	1.666667	399		399		399
002 Metropolitan Council	4	1.666667	399		399		399
003 Metropolitan Clerk	4	1.666667	399		399		399
004 Mayor's Office - Administration	4	1.666667	399		399		399
005 Election Commission	4	1.666667	399		399	102	501
006 Law	4	1.666667	399		399		399
007 Planning Commission	4	1.666667	399		399	102	501
008 Human Resources	4	1.666667	399		399		399
009 Register of Deeds	4	1.666667	399		399	102	501
010 General Services - Administration	4	1.666667	399		399		399
011 Historical Commission	4	1.666667	399		399	102	501
014 Information Technology Service	4	1.666667	399		399		399
015 Finance - Administration	4	1.666667	399		399	102	501
016 Assessor of Property	4	1.666667	399		399	102	501
017 Trustee	4	1.666667	399		399	102	501
018 County Clerk	4	1.666667	399		399	102	501
019 District Attorney	4	1.666667	399		399	102	501
021 Public Defender	4	1.666667	399		399	102	501
022 Juvenile Court Clerk	4	1.666667	399		399	102	501
023 Circuit Court Clerk	4	1.666667	399		399	102	501
024 Criminal Court Clerk	4	1.666667	399		399	102	501
025 Clerk and Master - Chancery	4	1.666667	399		399	102	501
026 Juvenile Court	4	1.666667	399		399	102	501
027 General Sessions Court	4	1.666667	399		399	102	501
028 State Trial Courts	4	1.666667	399		399	102	501
029 Justice Integration Services	4	1.666667	399		399	102	501
030 Sheriff's Office	4	1.666667	399		399	102	501
031 Police	4	1.666667	399		399	102	501
032 Fire	4	1.666667	399		399	102	501
033 Codes Administration	4	1.666667	399		399	102	501
034 Beer Board	4	1.666667	399		399	102	501
035 Agricultural Extension	4	1.666667	399		399	102	501
036 Soil and Water Conservation	4	1.666667	399		399	102	501
037 Social Services	4	1.666667	399		399	102	501
038 Health	4	1.666667	399		399	102	501
039 Public Library	4	1.666667	399		399	102	501
040 Parks	4	1.666667	399		399	102	501
041 Arts Commission	4	1.666667	399		399	102	501
042 Public Works	4	1.666667	399		399	102	501
044 Human Relations Commission	4	1.666667	399		399	102	501
047 Criminal Justice Planning	4	1.666667	399		399	102	501
060 Farmer's Market	4	1.666667	399		399	102	501
061 Municipal Auditorium	4	1.666667	399		399	102	501
062 State Fair Board	4	1.666667	399		399	102	501
064 Sports Authority	4	1.666667	399		399	102	501
065 Water and Sewer	4	1.666667	399		399	102	501
068 District Energy System (DES)	4	1.666667	399		399	102	501
070 Community Education Commission	4	1.666667	399		399	102	501
071 Convention Center Authority	8	3.333315	799		799	285	1,084
075 Metro Action Commission	4	1.666667	399		399	102	501



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

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	4	1.666667	399		399	102	501
078 Metropolitan Transit Authority (MTA)	8	3.333333	911		911	205	1,116
080 Metro Nashville Public Schools (MNPS)	4	1.666667	399		399	102	501
090 Debt Service	4	1.666667	399		399	102	501
091 Emergency Communication Center	4	1.666667	399		399	102	501
Bordeaux Longterm Care	4	1.666667	399		399	102	501
Knowles Home	4	1.666667	399		399	102	501
Schedule .4 Total for Prompt Pay	240	100.000000	24,054		24,054	5,284	29,338

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

Allocation Source: FY 2020 Reviews Report - Finance-Accountability

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

Activity - COI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	10,400		10,400	2,278	12,678
Schedule .4 Total for COI	100	100.000000	10,400		10,400	2,278	12,678

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	1	33.333334	62,802		62,802	13,881	76,683
019 District Attorney	1	33.333333	62,804		62,804	13,865	76,669
041 Arts Commission	1	33.333333	62,804		62,804	13,865	76,669
Schedule .4 Total for Grants	3	100.000000	188,410		188,410	41,611	230,021

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2020 Reviews Report - Finance-Accountability

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

Activity - Community Partnerships

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	99,429		99,429	21,883	121,312
Schedule .4 Total for Community Partnerships	100	100.000000	99,429		99,429	21,883	121,312

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

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

Activity - Special Projects

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
006 Law	20.00	20.000000	17,942		17,942		17,942
015 Finance - Administration	20.00	20.000000	17,942		17,942	4,939	22,881
061 Municipal Auditorium	25.00	25.000000	22,440		22,440	6,163	28,603
All Other	35.00	35.000000	31,405		31,405	8,629	40,034
Schedule .4 Total for Special Projects	100.00	100.000000	89,729		89,729	19,731	109,460

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

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

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	48,114		48,114	10,572	58,686
Schedule .4 Total for Direct Appropriations	100	100.000000	48,114		48,114	10,572	58,686

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

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

Activity - Grants & Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	110,183		110,183	24,241	134,424
Schedule .4 Total for Grants & Cost Planning	100	100.000000	110,183		110,183	24,241	134,424

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

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

Receiving Department	Total	Procurement Monitoring	Prompt Pay	COI	Grants
001 Administrative - Corporate Dues	399	0	399	0	0
001 Administrative - Employee Benefits	399	0	399	0	0
002 Metropolitan Council	399	0	399	0	0
003 Metropolitan Clerk	399	0	399	0	0
004 Mayor's Office - Administration	399	0	399	0	0
005 Election Commission	501	0	501	0	0
006 Law	18,341	0	399	0	0
007 Planning Commission	80,802	3,618	501	0	76,683
008 Human Resources	399	0	399	0	0
009 Register of Deeds	501	0	501	0	0
010 General Services - Administration	399	0	399	0	0
011 Historical Commission	501	0	501	0	0
014 Information Technology Service	399	0	399	0	0
015 Finance - Administration	23,382	0	501	0	0
015 Finance - Grants & Cost Planning	134,424	0	0	0	0
015 Finance - Purchasing	12,678	0	0	12,678	0
016 Assessor of Property	501	0	501	0	0
017 Trustee	4,139	3,638	501	0	0
018 County Clerk	501	0	501	0	0
019 District Attorney	80,791	3,621	501	0	76,669
021 Public Defender	501	0	501	0	0
022 Juvenile Court Clerk	4,122	3,621	501	0	0
023 Circuit Court Clerk	501	0	501	0	0
024 Criminal Court Clerk	501	0	501	0	0
025 Clerk and Master - Chancery	501	0	501	0	0
026 Juvenile Court	501	0	501	0	0
027 General Sessions Court	501	0	501	0	0
028 State Trial Courts	501	0	501	0	0
029 Justice Integration Services	4,122	3,621	501	0	0
030 Sheriff's Office	501	0	501	0	0
031 Police	501	0	501	0	0
032 Fire	501	0	501	0	0
033 Codes Administration	501	0	501	0	0
034 Beer Board	4,122	3,621	501	0	0
035 Agricultural Extension	501	0	501	0	0
036 Soil and Water Conservation	501	0	501	0	0
037 Social Services	501	0	501	0	0
038 Health	501	0	501	0	0
039 Public Library	501	0	501	0	0
040 Parks	501	0	501	0	0
041 Arts Commission	80,791	3,621	501	0	76,669
042 Public Works	501	0	501	0	0
044 Human Relations Commission	501	0	501	0	0
047 Criminal Justice Planning	501	0	501	0	0
060 Farmer's Market	501	0	501	0	0
061 Municipal Auditorium	29,104	0	501	0	0
062 State Fair Board	501	0	501	0	0
064 Sports Authority	501	0	501	0	0
065 Water and Sewer	501	0	501	0	0
068 District Energy System (DES)	501	0	501	0	0
070 Community Education Commission	501	0	501	0	0
071 Convention Center Authority	1,084	0	1,084	0	0



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

Receiving Department	Total	Procurement Monitoring	Prompt Pay	COI	Grants
075 Metro Action Commission	501	0	501	0	0
076 Nashville Career Advancement Center	501	0	501	0	0
078 Metropolitan Transit Authority (MTA)	1,116	0	1,116	0	0
080 Metro Nashville Public Schools (MNPS)	501	0	501	0	0
090 Debt Service	501	0	501	0	0
091 Emergency Communication Center	501	0	501	0	0
Bordeaux Longterm Care	501	0	501	0	0
Knowles Home	501	0	501	0	0
All Other	220,032	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>721,280</b>	<b>25,361</b>	<b>29,338</b>	<b>12,678</b>	<b>230,021</b>

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

Receiving Department	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
001 Administrative - Corporate Dues	0	0	0	0
001 Administrative - Employee Benefits	0	0	0	0
002 Metropolitan Council	0	0	0	0
003 Metropolitan Clerk	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0
005 Election Commission	0	0	0	0
006 Law	0	17,942	0	0
007 Planning Commission	0	0	0	0
008 Human Resources	0	0	0	0
009 Register of Deeds	0	0	0	0
010 General Services - Administration	0	0	0	0
011 Historical Commission	0	0	0	0
014 Information Technology Service	0	0	0	0
015 Finance - Administration	0	22,881	0	0
015 Finance - Grants & Cost Planning	0	0	0	134,424
015 Finance - Purchasing	0	0	0	0
016 Assessor of Property	0	0	0	0
017 Trustee	0	0	0	0
018 County Clerk	0	0	0	0
019 District Attorney	0	0	0	0
021 Public Defender	0	0	0	0
022 Juvenile Court Clerk	0	0	0	0
023 Circuit Court Clerk	0	0	0	0
024 Criminal Court Clerk	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0
026 Juvenile Court	0	0	0	0
027 General Sessions Court	0	0	0	0
028 State Trial Courts	0	0	0	0
029 Justice Integration Services	0	0	0	0
030 Sheriff's Office	0	0	0	0
031 Police	0	0	0	0
032 Fire	0	0	0	0
033 Codes Administration	0	0	0	0
034 Beer Board	0	0	0	0
035 Agricultural Extension	0	0	0	0
036 Soil and Water Conservation	0	0	0	0
037 Social Services	0	0	0	0
038 Health	0	0	0	0
039 Public Library	0	0	0	0
040 Parks	0	0	0	0
041 Arts Commission	0	0	0	0
042 Public Works	0	0	0	0
044 Human Relations Commission	0	0	0	0
047 Criminal Justice Planning	0	0	0	0
060 Farmer's Market	0	0	0	0
061 Municipal Auditorium	0	28,603	0	0
062 State Fair Board	0	0	0	0
064 Sports Authority	0	0	0	0
065 Water and Sewer	0	0	0	0
068 District Energy System (DES)	0	0	0	0
070 Community Education Commission	0	0	0	0
071 Convention Center Authority	0	0	0	0

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

Receiving Department	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
075 Metro Action Commission	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0	0
090 Debt Service	0	0	0	0
091 Emergency Communication Center	0	0	0	0
Bordeaux Longterm Care	0	0	0	0
Knowles Home	0	0	0	0
All Other	121,312	40,034	58,686	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>121,312</b>	<b>109,460</b>	<b>58,686</b>	<b>134,424</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,673,424			1,673,424
Inbound Costs:				
Depreciation	57,669		57,669	
001 Administrative - Employee Benefits	542,764	8,736	551,500	
001 Administrative - Insurance	31,359	2,947	34,306	
001 Administrative - Post Audits	462		462	
002 Metropolitan Council	37,684	3,360	41,044	
003 Metropolitan Clerk	7,314	2,643	9,957	
003 Metropolitan Clerk - Records Center	18		18	
004 Mayor's Office - Administration	51,186	3,387	54,573	
006 Law	79,296	48,041	127,337	
008 Human Resources	63,090	2,531	65,621	
010 General Services - Facilities	29,345	794	30,139	
010 General Services - Mail Services	566	23	589	
014 Information Technology Service	5,731	226	5,957	
015 Finance - Accountability	18,341	5,041	23,382	
015 Finance - Business Assistance		2,748	2,748	
015 Finance - Grants & Cost Planning		3,952	3,952	
015 Finance - Office of Mgmt & Budget		1,595	1,595	
015 Finance - Operations		1,411	1,411	
015 Finance - Payroll		718	718	
015 Finance - Property Administration		218	218	
015 Finance - Purchasing		52,698	52,698	
015 Finance - Treasury		167	167	
030 Sheriff's Office - Security Services		12,545	12,545	
048 Internal Audit		550	550	
Total Allocated Additions:	924,825	154,331	1,079,156	1,079,156
Total To Be Allocated:	2,598,249	154,331		2,752,580

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

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

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

	Total	G&A	Administration	30100 MCC Administration**	30113 CU Administration**
Functional Cost	1,673,424	0	1,418,117	114,695	136,962
<b>Allocation Step 1</b>					
Inbound - All Others	924,825	0	805,832	54,363	64,630
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(374,300)	0	0	(169,058)	(201,592)
1st Allocation	2,223,949	0	2,223,949	0	0
<b>Allocation Step 2</b>					
Inbound - All Others	154,331	0	134,672	8,981	10,678
Unallocated Costs	(19,659)	0	0	(8,981)	(10,678)
2nd Allocation	134,672	0	134,672	0	0
<b>Total For 015 Finance - Administration</b>					
Schedule .3 Total	2,358,621	0	2,358,621	0	0

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

30003 General Fund  
4% Reserve\*\*

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



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

30003 General Fund  
4% Reserve\*\*

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

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

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance	188,228.44	2.225465	49,484		49,484	3,157	52,641
015 Finance - Accountability	477,903.23	5.650351	125,659		125,659		125,659
015 Finance - Business Assistance	811,266.57	9.591776	213,313		213,313	13,682	226,995
015 Finance - Grants & Cost Planning	321,478.39	3.800907	84,527		84,527	5,399	89,926
015 Finance - Office of Mgmt & Budget	1,397,156.42	16.518876	367,367		367,367	23,576	390,943
015 Finance - Operations	2,209,615.47	26.124749	581,025		581,025	37,411	618,436
015 Finance - Payroll	482,806.70	5.708326	126,951		126,951	8,126	135,077
015 Finance - Property Administration	349,539.42	4.132678	91,910		91,910	5,880	97,790
015 Finance - Purchasing	1,174,383.63	13.884986	308,793		308,793	19,805	328,598
015 Finance - Treasury	1,045,560.77	12.361886	274,920		274,920	17,636	292,556
Schedule .4 Total for Administration	8,457,939.04	100.000000	2,223,949		2,223,949	134,672	2,358,621

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Administration
015 Finance	52,641	52,641
015 Finance - Accountability	125,659	125,659
015 Finance - Business Assistance	226,995	226,995
015 Finance - Grants & Cost Planning	89,926	89,926
015 Finance - Office of Mgmt & Budget	390,943	390,943
015 Finance - Operations	618,436	618,436
015 Finance - Payroll	135,077	135,077
015 Finance - Property Administration	97,790	97,790
015 Finance - Purchasing	328,598	328,598
015 Finance - Treasury	292,556	292,556
Direct Bill	0	0
<b>Total</b>	<b>2,358,621</b>	<b>2,358,621</b>

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	884,969			884,969
Inbound Costs:				
001 Administrative - Post Audits	245		245	
010 General Services - Facilities	25,128	682	25,810	
010 General Services - Mail Services	32		32	
014 Information Technology Service	2,563	93	2,656	
015 Finance - Administration	213,313	13,682	226,995	
015 Finance - Grants & Cost Planning		65	65	
015 Finance - Office of Mgmt & Budget		918	918	
015 Finance - Operations		745	745	
015 Finance - Payroll		318	318	
015 Finance - Property Administration		115	115	
015 Finance - Treasury		61	61	
048 Internal Audit		291	291	
Total Allocated Additions:	<u>241,281</u>	<u>16,970</u>	258,251	258,251
Total To Be Allocated:	<u>1,126,250</u>	<u>16,970</u>		<u>1,143,220</u>

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

	Total	G&A	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	552,952	172,355	166,992	164,448	49,157
501102 Leave Pay	30,861	9,619	9,320	9,178	2,744
501103 Holiday Pay	26,439	8,241	7,985	7,863	2,350
501109 Longevity	1,843	574	557	548	164
501134 Paid Family Leave	0	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	6,340	1,975	1,915	1,886	564
501172 Employer OASDI	35,001	10,910	10,570	10,409	3,112
501173 Employer SSN Medical	8,186	2,551	2,472	2,435	728
501174 Employer Group Health	81,894	25,527	24,732	24,355	7,280
501175 Employer Dental Group	7,088	2,209	2,141	2,108	630
501176 Employer Group Life	1,538	480	464	457	137
501177 Employer Pension	55,487	17,295	16,757	16,502	4,933
501181 FSA Pre-Tax Savings	1,209	377	365	360	107
501182 Cafe Plan Pre-Tax Savings	2,428	757	733	722	216
502229 Mngt Cnsltnt Svc	0	0	0	0	0
502314 Pre-Employment Checks	224	69	68	67	20
502331 Temporary Service	5,842	1,822	1,764	1,737	519
502451 Employee Out-of-town Travel	4,921	1,534	1,486	1,464	437
502452 Employee Air Travel	2,652	826	801	789	236
502701 Printing/Binding	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502883 Registration	3,100	966	936	922	276
502884 Membership Dues	160	50	48	48	14
502951 Info Systems Charge	14,600	4,551	4,409	4,342	1,298
502957 Telecmmnct'n Charge	701	219	212	208	62
502983 Surplus Property	200	63	60	59	18
503050 Host & Hostess	703	220	212	209	62
503100 Offc & Admin Supply	1,663	518	502	495	148
503120 Computer Software	32,428	10,108	9,793	9,644	2,883
503130 Computer Hardware <\$10K	5,649	1,761	1,706	1,680	502
505233 Rent Equipment	860	268	260	256	76
<b>Departmental Total</b>					
Expenditures Per Financial Statement	884,969				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	884,969	275,845	267,260	263,191	78,673
<b>Allocation Step 1</b>					
Inbound - All Others	241,281	241,281	0	0	0
Reallocate Admin Costs		(517,126)	226,861	223,451	66,814
Unallocated Costs	0	0	0	0	0
1st Allocation	1,126,250	0	494,121	486,642	145,487
<b>Allocation Step 2</b>					
Inbound - All Others	16,970	16,970	0	0	0
Reallocate Admin Costs		(16,970)	7,461	7,326	2,183
Unallocated Costs	0	0	0	0	0

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

	Total	G&A	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
2nd Allocation	16,970	0	7,461	7,326	2,183
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,143,220	0	501,582	493,968	147,670

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

Activity - Vendor Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	494,121		494,121	7,461	501,582
Schedule .4 Total for Vendor Assistance	100	100.000000	494,121		494,121	7,461	501,582

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment



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

Activity - Procurement Post Award

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	5	2.824859	13,743		13,743		13,743
008 Human Resources	5	2.824859	13,743		13,743		13,743
010 General Services - Administration	49	27.683612	134,747		134,747		134,747
014 Information Technology Service	8	4.519774	21,994		21,994		21,994
015 Finance - Administration	1	0.564972	2,748		2,748		2,748
015 Finance - Treasury	1	0.564972	2,748		2,748	61	2,809
016 Assessor of Property	1	0.564972	2,748		2,748	61	2,809
030 Sheriff's Office	1	0.564972	2,748		2,748	61	2,809
031 Police	2	1.129944	5,498		5,498	130	5,628
038 Health	1	0.564972	2,748		2,748	61	2,809
039 Public Library	2	1.129944	5,498		5,498	130	5,628
040 Parks	12	6.779661	32,991		32,991	800	33,791
042 Public Works	34	19.209040	93,481		93,481	2,279	95,760
048 Internal Audit	3	1.694915	8,247		8,247	198	8,445
060 Farmer's Market	1	0.564972	2,748		2,748	61	2,809
061 Municipal Auditorium	1	0.564972	2,748		2,748	61	2,809
062 State Fair Board	5	2.824859	13,743		13,743	331	14,074
064 Sports Authority	4	2.259887	10,997		10,997	262	11,259
065 Water and Sewer	36	20.338983	98,979		98,979	2,507	101,486
071 Convention Center Authority	1	0.564972	2,748		2,748	61	2,809
076 Nashville Career Advancement Center	4	2.259887	10,997		10,997	262	11,259
<b>Schedule .4 Total for Procurement Post Award</b>	<b>177</b>	<b>100.000000</b>	<b>486,642</b>		<b>486,642</b>	<b>7,326</b>	<b>493,968</b>

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

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

Activity - Department Auditing and Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	145,487		145,487	2,183	147,670
Schedule .4 Total for Department Auditing and Monitoring	100	100.000000	145,487		145,487	2,183	147,670

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

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

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
004 Mayor's Office - Administration	13,743	0	13,743	0
008 Human Resources	13,743	0	13,743	0
010 General Services - Administration	134,747	0	134,747	0
014 Information Technology Service	21,994	0	21,994	0
015 Finance - Administration	2,748	0	2,748	0
015 Finance - Purchasing	649,252	501,582	0	147,670
015 Finance - Treasury	2,809	0	2,809	0
016 Assessor of Property	2,809	0	2,809	0
030 Sheriff's Office	2,809	0	2,809	0
031 Police	5,628	0	5,628	0
038 Health	2,809	0	2,809	0
039 Public Library	5,628	0	5,628	0
040 Parks	33,791	0	33,791	0
042 Public Works	95,760	0	95,760	0
048 Internal Audit	8,445	0	8,445	0
060 Farmer's Market	2,809	0	2,809	0
061 Municipal Auditorium	2,809	0	2,809	0
062 State Fair Board	14,074	0	14,074	0
064 Sports Authority	11,259	0	11,259	0
065 Water and Sewer	101,486	0	101,486	0
071 Convention Center Authority	2,809	0	2,809	0
076 Nashville Career Advancement Center	11,259	0	11,259	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>1,143,220</b>	<b>501,582</b>	<b>493,968</b>	<b>147,670</b>

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	332,282			332,282
Inbound Costs:				
Depreciation	7,395		7,395	
001 Administrative - Post Audits	60,092	170	60,262	
006 Law	432	258	690	
010 General Services - Facilities	10,126	264	10,390	
014 Information Technology Service	1,233	41	1,274	
015 Finance - Accountability	110,183	24,241	134,424	
015 Finance - Administration	84,527	5,399	89,926	
015 Finance - Grants & Cost Planning		23	23	
015 Finance - Office of Mgmt & Budget		275	275	
015 Finance - Operations		276	276	
015 Finance - Payroll		88	88	
015 Finance - Property Administration		42	42	
015 Finance - Treasury		18	18	
030 Sheriff's Office - Security Services		1,601	1,601	
048 Internal Audit		106	106	
Total Allocated Additions:	273,988	32,802	306,790	306,790
Total To Be Allocated:	606,270	32,802		639,072

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

	Total	G&A	Grants Coordination	Cost Planning	Direct Appropriations
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	215,028	6,967	77,088	98,418	32,555
501102 Leave Pay	17,889	580	6,413	8,188	2,708
501103 Holiday Pay	10,290	333	3,689	4,710	1,558
501109 Longevity	1,843	60	661	843	279
501160 YE Biweekly Sal/Fringe Accr	2,439	79	874	1,117	369
501172 Employer OASDI	14,645	474	5,250	6,704	2,217
501173 Employer SSN Medical	3,425	111	1,228	1,567	519
501174 Employer Group Health	23,556	763	8,445	10,782	3,566
501175 Employer Dental Group	1,204	39	432	551	182
501176 Employer Group Life	474	15	170	217	72
501177 Employer Pension	30,011	972	10,759	13,736	4,544
501182 Cafe Plan Pre-Tax Savings	676	22	242	310	102
502851 Subscriptions	2,272	74	815	1,039	344
502883 Registration	(175)	(6)	(63)	(80)	(26)
502884 Membership Dues	410	13	147	188	62
502951 Info Systems Charge	7,400	240	2,653	3,387	1,120
502957 Telecommnct'n Charge	81	3	29	37	12
502983 Surplus Property	100	3	36	46	15
503100 Offc & Admin Supply	269	9	96	123	41
503130 Computer Hardware <\$10K	0	0	0	0	0
505233 Rent Equipment	413	13	148	189	63
505252 Software License	32	1	11	15	5
505282 Professional Privilege Tax	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	332,282				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	332,282	10,765	119,123	152,087	50,307
<b>Allocation Step 1</b>					
Inbound - All Others	273,988	273,988	0	0	0
Reallocate Admin Costs		(284,753)	105,495	134,707	44,551
Unallocated Costs	0	0	0	0	0
1st Allocation	606,270	0	224,618	286,794	94,858
<b>Allocation Step 2</b>					
Inbound - All Others	32,802	32,802	0	0	0
Reallocate Admin Costs		(32,802)	12,140	15,534	5,128
Unallocated Costs	0	0	0	0	0
2nd Allocation	32,802	0	12,140	15,534	5,128
<b>Total For 015 Finance - Grants &amp; Cost Planning</b>					
Schedule .3 Total	639,072	0	236,758	302,328	99,986

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

Activity - Grants Coordination

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	4	2.272727	5,102		5,102		5,102
007 Planning Commission	2	1.136364	2,551		2,551	135	2,686
011 Historical Commission	1	0.568182	1,274		1,274	67	1,341
015 Finance - Administration	3	1.704545	3,827		3,827		3,827
026 Juvenile Court	9	5.113636	11,483		11,483	638	12,121
027 General Sessions Court	4	2.272727	5,102		5,102	280	5,382
028 State Trial Courts	4	2.272727	5,102		5,102	280	5,382
030 Sheriff's Office	2	1.136364	2,551		2,551	135	2,686
031 Police	15	8.522727	19,140		19,140	1,071	20,211
032 Fire	9	5.113636	11,483		11,483	638	12,121
037 Social Services	11	6.250000	14,034		14,034	782	14,816
038 Health	41	23.295456	52,387		52,387	3,111	55,498
039 Public Library	6	3.409091	7,652		7,652	420	8,072
040 Parks	14	7.954545	17,861		17,861	995	18,856
041 Arts Commission	12	6.818182	15,314		15,314	850	16,164
042 Public Works	6	3.409091	7,652		7,652	420	8,072
049 Office of Emergency Management	7	3.977273	8,934		8,934	495	9,429
051 Office of Family Safety	6	3.409091	7,652		7,652	420	8,072
065 Water and Sewer	4	2.272727	5,102		5,102	280	5,382
070 Community Education Commission	1	0.568182	1,274		1,274	67	1,341
075 Metro Action Commission	12	6.818182	15,314		15,314	850	16,164
076 Nashville Career Advancement Center	3	1.704545	3,827		3,827	206	4,033
<b>Schedule .4 Total for Grants Coordination</b>	<b>176</b>	<b>100.000000</b>	<b>224,618</b>		<b>224,618</b>	<b>12,140</b>	<b>236,758</b>

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

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

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	53		53		53
001 Administrative - Employee Benefits	628,110	16.719941	47,948		47,948		47,948
001 Administrative - Facility Rental	966	0.025714	70		70		70
001 Administrative - Insurance	2,508	0.066762	190		190		190
001 Administrative - Post Audits	1,175	0.031278	88		88		88
002 Metropolitan Council	2,600	0.069211	197		197		197
003 Metropolitan Clerk	532	0.014162	40		40		40
003 Metropolitan Clerk - Records Center	193	0.005138	12		12		12
004 Mayor's Office	393	0.010461	29		29	1	30
004 Mayor's Office - Administration	3,879	0.103257	294		294		294
005 Election Commission	4,737	0.126096	359		359	19	378
006 Law	13,734	0.365591	1,047		1,047		1,047
007 Planning Commission	5,047	0.134348	383		383	20	403
008 Human Resources	5,381	0.143239	408		408		408
009 Register of Deeds	2,754	0.073310	208		208	11	219
010 General Services	860	0.022893	64		64	3	67
010 General Services - Administration	1,044	0.027791	76		76		76
010 General Services - Facilities	21,786	0.579931	1,660		1,660		1,660
010 General Services - Fleet Management	39,127	1.041539	2,986		2,986		2,986
010 General Services - Mail Services	929	0.024729	68		68		68
011 Historical Commission	1,172	0.031198	87		87	4	91
014 Information Technology Service	31,135	0.828796	2,376		2,376		2,376
015 Finance	25	0.000665	1		1		1
015 Finance - Accountability	548	0.014587	41		41		41
015 Finance - Administration	1,670	0.044454	125		125		125
015 Finance - Business Assistance	885	0.023558	65		65		65
015 Finance - Grants & Cost Planning	332	0.008838	23		23		23
015 Finance - Office of Mgmt & Budget	1,461	0.038891	108		108	4	112
015 Finance - Operations	2,334	0.062130	177		177	10	187
015 Finance - Payroll	582	0.015493	43		43	1	44
015 Finance - Property Administration	366	0.009743	26		26	1	27
015 Finance - Purchasing	1,249	0.033248	93		93	4	97
015 Finance - Treasury	1,293	0.034419	97		97	4	101
016 Assessor of Property	7,139	0.190036	544		544	33	577
017 Trustee	2,147	0.057152	163		163	9	172
018 County Clerk	4,651	0.123807	353		353	19	372
019 District Attorney	9,102	0.242290	691		691	42	733
021 Public Defender	8,547	0.227516	651		651	40	691
022 Juvenile Court Clerk	1,973	0.052520	148		148	8	156
023 Circuit Court Clerk	12,472	0.331998	950		950	59	1,009
024 Criminal Court Clerk	6,477	0.172414	491		491	29	520
025 Clerk and Master - Chancery	1,444	0.038438	107		107	4	111
026 Juvenile Court	14,761	0.392930	1,125		1,125	72	1,197
027 General Sessions Court	12,122	0.322681	923		923	59	982
028 State Trial Courts	12,671	0.337295	965		965	60	1,025
029 Justice Integration Services	2,752	0.073257	208		208	11	219
030 Sheriff's Office	79,441	2.114676	6,063		6,063	404	6,467
030 Sheriff's Office - Security Services	15,745	0.419123	1,200		1,200	77	1,277
031 Police	211,039	5.617742	16,109		16,109	1,079	17,188
032 Fire	136,853	3.642951	10,445		10,445	696	11,141
033 Codes Administration	10,540	0.280569	802		802	50	852



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

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	41		41	1	42
035 Agricultural Extension	335	0.008918	24		24	1	25
037 Social Services	7,541	0.200737	572		572	34	606
038 Health	48,896	1.301584	3,732		3,732	246	3,978
038 Health - Employee Health & Wellness	766	0.020390	57		57	3	60
039 Public Library	31,974	0.851130	2,440		2,440	158	2,598
040 Parks	39,343	1.047289	3,002		3,002	192	3,194
041 Arts Commission	1,098	0.029228	80		80	4	84
042 Public Works	73,312	1.951525	5,595		5,595	373	5,968
044 Human Relations Commission	521	0.013869	39		39	1	40
047 Criminal Justice Planning	544	0.014481	41		41	1	42
048 Internal Audit	1,141	0.030373	86		86	4	90
049 Office of Emergency Management	1,497	0.039849	110		110	5	115
051 Office of Family Safety	3,144	0.083692	238		238	12	250
052 Community Oversight Board	1,093	0.029095	80		80	4	84
060 Farmer's Market	2,220	0.059095	170		170	9	179
061 Municipal Auditorium	1,770	0.047116	132		132	5	137
062 State Fair Board	3,892	0.103603	295		295	15	310
064 Sports Authority	53,492	1.423927	4,081		4,081	268	4,349
065 Water and Sewer	283,563	7.548290	21,644		21,644	1,463	23,107
068 District Energy System (DES)	16,855	0.448671	1,283		1,283	83	1,366
070 Community Education Commission	511	0.013603	38		38	1	39
071 Convention Center Authority	174,450	4.643763	13,314		13,314	891	14,205
075 Metro Action Commission	27,942	0.743801	2,133		2,133	136	2,269
076 Nashville Career Advancement Center	3,388	0.090187	258		258	14	272
077 Metro Development & Housing Authority	4,850	0.129104	369		369	19	388
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	3,732		3,732	247	3,979
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	97,413		97,413	6,898	104,311
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	7,029		7,029	467	7,496
091 Emergency Communication Center	15,129	0.402726	1,152		1,152	73	1,225
Bordeaux Longterm Care	3,500	0.093168	265		265	14	279
Flood	538	0.014321	41		41	1	42
Hospital Authority	43,112	1.147618	3,289		3,289	217	3,506
Knowles Home	2,121	0.056460	160		160	9	169
Medical Examiner	5,361	0.142707	406		406	22	428
All Other	158,207	4.211383	12,073		12,073	810	12,883
<b>Schedule .4 Total for Cost Planning</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>286,794</b>		<b>286,794</b>	<b>15,534</b>	<b>302,328</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

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

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	94,858		94,858	5,128	99,986
Schedule .4 Total for Direct Appropriations	100	100.000000	94,858		94,858	5,128	99,986

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

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Corporate Dues	53	0	53	0
001 Administrative - Employee Benefits	47,948	0	47,948	0
001 Administrative - Facility Rental	70	0	70	0
001 Administrative - Insurance	190	0	190	0
001 Administrative - Post Audits	88	0	88	0
002 Metropolitan Council	197	0	197	0
003 Metropolitan Clerk	40	0	40	0
003 Metropolitan Clerk - Records Center	12	0	12	0
004 Mayor's Office	30	0	30	0
004 Mayor's Office - Administration	5,396	5,102	294	0
005 Election Commission	378	0	378	0
006 Law	1,047	0	1,047	0
007 Planning Commission	3,089	2,686	403	0
008 Human Resources	408	0	408	0
009 Register of Deeds	219	0	219	0
010 General Services	67	0	67	0
010 General Services - Administration	76	0	76	0
010 General Services - Facilities	1,660	0	1,660	0
010 General Services - Fleet Management	2,986	0	2,986	0
010 General Services - Mail Services	68	0	68	0
011 Historical Commission	1,432	1,341	91	0
014 Information Technology Service	2,376	0	2,376	0
015 Finance	1	0	1	0
015 Finance - Accountability	41	0	41	0
015 Finance - Administration	3,952	3,827	125	0
015 Finance - Business Assistance	65	0	65	0
015 Finance - Grants & Cost Planning	23	0	23	0
015 Finance - Office of Mgmt & Budget	112	0	112	0
015 Finance - Operations	187	0	187	0
015 Finance - Payroll	44	0	44	0
015 Finance - Property Administration	27	0	27	0
015 Finance - Purchasing	97	0	97	0
015 Finance - Treasury	101	0	101	0
016 Assessor of Property	577	0	577	0
017 Trustee	172	0	172	0
018 County Clerk	372	0	372	0
019 District Attorney	733	0	733	0
021 Public Defender	691	0	691	0
022 Juvenile Court Clerk	156	0	156	0
023 Circuit Court Clerk	1,009	0	1,009	0
024 Criminal Court Clerk	520	0	520	0
025 Clerk and Master - Chancery	111	0	111	0
026 Juvenile Court	13,318	12,121	1,197	0
027 General Sessions Court	6,364	5,382	982	0
028 State Trial Courts	6,407	5,382	1,025	0
029 Justice Integration Services	219	0	219	0
030 Sheriff's Office	9,153	2,686	6,467	0
030 Sheriff's Office - Security Services	1,277	0	1,277	0
031 Police	37,399	20,211	17,188	0
032 Fire	23,262	12,121	11,141	0
033 Codes Administration	852	0	852	0
034 Beer Board	42	0	42	0

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
035 Agricultural Extension	25	0	25	0
037 Social Services	15,422	14,816	606	0
038 Health	59,476	55,498	3,978	0
038 Health - Employee Health & Wellness	60	0	60	0
039 Public Library	10,670	8,072	2,598	0
040 Parks	22,050	18,856	3,194	0
041 Arts Commission	16,248	16,164	84	0
042 Public Works	14,040	8,072	5,968	0
044 Human Relations Commission	40	0	40	0
047 Criminal Justice Planning	42	0	42	0
048 Internal Audit	90	0	90	0
049 Office of Emergency Management	9,544	9,429	115	0
051 Office of Family Safety	8,322	8,072	250	0
052 Community Oversight Board	84	0	84	0
060 Farmer's Market	179	0	179	0
061 Municipal Auditorium	137	0	137	0
062 State Fair Board	310	0	310	0
064 Sports Authority	4,349	0	4,349	0
065 Water and Sewer	28,489	5,382	23,107	0
068 District Energy System (DES)	1,366	0	1,366	0
070 Community Education Commission	1,380	1,341	39	0
071 Convention Center Authority	14,205	0	14,205	0
075 Metro Action Commission	18,433	16,164	2,269	0
076 Nashville Career Advancement Center	4,305	4,033	272	0
077 Metro Development & Housing Authority	388	0	388	0
078 Metropolitan Transit Authority (MTA)	3,979	0	3,979	0
080 Metro Nashville Public Schools (MNPS)	104,311	0	104,311	0
090 Debt Service	7,496	0	7,496	0
091 Emergency Communication Center	1,225	0	1,225	0
Bordeaux Longterm Care	279	0	279	0
Flood	42	0	42	0
Hospital Authority	3,506	0	3,506	0
Knowles Home	169	0	169	0
Medical Examiner	428	0	428	0
All Other	112,869	0	12,883	99,986
Direct Bill	0	0	0	0
<b>Total</b>	<b>639,072</b>	<b>236,758</b>	<b>302,328</b>	<b>99,986</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,461,310			1,461,310
Inbound Costs:				
Depreciation	101,890		101,890	
001 Administrative - Post Audits	404		404	
010 General Services - Facilities	94,244	2,566	96,810	
010 General Services - Mail Services	783	32	815	
014 Information Technology Service	7,232	286	7,518	
015 Finance - Administration	367,367	23,576	390,943	
015 Finance - Grants & Cost Planning	108	4	112	
015 Finance - Office of Mgmt & Budget		1,455	1,455	
015 Finance - Operations		1,234	1,234	
015 Finance - Payroll		442	442	
015 Finance - Property Administration		191	191	
015 Finance - Treasury		94	94	
030 Sheriff's Office - Security Services		21,767	21,767	
048 Internal Audit		480	480	
Total Allocated Additions:	<u>572,028</u>	<u>52,127</u>	624,155	624,155
Total To Be Allocated:	<u>2,033,338</u>	<u>52,127</u>		<u>2,085,465</u>

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

	Total	G&A	Budget Planning & Mgmt
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	908,182	0	908,182
501102 Leave Pay	82,715	0	82,715
501103 Holiday Pay	44,361	0	44,361
501109 Longevity	3,548	0	3,548
501134 Paid Family Leave	10,085	0	10,085
501160 YE Biweekly Sal/Fringe Accr	9,085	0	9,085
501172 Employer OASDI	61,747	0	61,747
501173 Employer SSN Medical	14,441	0	14,441
501174 Employer Group Health	128,922	0	128,922
501175 Employer Dental Group	9,718	0	9,718
501176 Employer Group Life	2,160	0	2,160
501177 Employer Pension	118,140	0	118,140
501181 FSA Pre-Tax Savings	335	0	335
501182 Cafe Plan Pre-Tax Savings	3,718	0	3,718
502105 Cable Television	358	0	358
502314 Pre-Employment Checks	106	0	106
502331 Temporary Service	8,897	0	8,897
502451 Employee Out-of-town Travel	0	0	0
502453 Employee Local Travel/Park	565	0	565
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	236	0	236
502701 Printing/Binding	1,365	0	1,365
502851 Subscriptions	288	0	288
502883 Registration	(410)	0	(410)
502884 Membership Dues	25	0	25
502951 Info Systems Charge	31,100	0	31,100
502957 Telecommnct'n Charge	9,023	0	9,023
502983 Surplus Property	400	0	400
503050 Host & Hostess	320	0	320
503100 Offc & Admin Supply	2,009	0	2,009
503120 Computer Software	108	0	108
503130 Computer Hardware <\$10K	4,269	0	4,269
503150 Furniture/Fixtures<\$10K	0	0	0
503999 Credit Card Clearing	4,599	0	4,599
505233 Rent Equipment	895	0	895
505282 Professional Privilege Tax	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,461,310		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	1,461,310	0	1,461,310
<b>Allocation Step 1</b>			
Inbound - All Others	572,028	572,028	0
Reallocate Admin Costs		(572,028)	572,028
Unallocated Costs	0	0	0
1st Allocation	2,033,338	0	2,033,338

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

	Total	G&A	Budget Planning & Mgmt
<b>Allocation Step 2</b>			
Inbound - All Others	52,127	52,127	0
Reallocate Admin Costs		(52,127)	52,127
Unallocated Costs	0	0	0
2nd Allocation	52,127	0	52,127
<b>Total For 015 Finance - Office of Mgmt &amp; Budget</b>			
Schedule .3 Total	2,085,465	0	2,085,465



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

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	714	0.029069	588		588		588
001 Administrative - Employee Benefits	69,897	2.845714	57,861		57,861		57,861
001 Administrative - Facility Rental	764	0.031105	631		631		631
001 Administrative - Insurance	2,608	0.106179	2,157		2,157		2,157
001 Administrative - Post Audits	1,768	0.071981	1,463		1,463		1,463
002 Metropolitan Council	2,686	0.109355	2,221		2,221		2,221
003 Metropolitan Clerk	691	0.028133	569		569		569
003 Metropolitan Clerk - Records Center	225	0.009160	183		183		183
004 Mayor's Office	630	0.025649	519		519	11	530
004 Mayor's Office - Administration	4,548	0.185163	3,764		3,764		3,764
005 Election Commission	5,585	0.227382	4,621		4,621	123	4,744
006 Law	6,589	0.268258	5,454		5,454		5,454
007 Planning Commission	6,094	0.248105	5,041		5,041	136	5,177
008 Human Resources	5,795	0.235932	4,794		4,794		4,794
009 Register of Deeds	272	0.011074	223		223	5	228
010 General Services	774	0.031512	637		637	13	650
010 General Services - Administration	1,284	0.052275	1,061		1,061		1,061
010 General Services - Facilities	23,781	0.968195	19,684		19,684		19,684
010 General Services - Fleet Management	22,771	0.927075	18,853		18,853		18,853
010 General Services - Mail Services	1,094	0.044540	905		905		905
011 Historical Commission	1,220	0.049670	1,009		1,009	24	1,033
014 Information Technology Service	29,511	1.201480	24,427		24,427		24,427
015 Finance	53	0.002158	43		43	1	44
015 Finance - Accountability	570	0.023206	469		469		469
015 Finance - Administration	1,930	0.078576	1,595		1,595		1,595
015 Finance - Business Assistance	1,111	0.045232	918		918		918
015 Finance - Grants & Cost Planning	335	0.013639	275		275		275
015 Finance - Office of Mgmt & Budget	1,758	0.071573	1,455		1,455		1,455
015 Finance - Operations	2,441	0.099380	2,018		2,018	49	2,067
015 Finance - Payroll	591	0.024061	486		486	11	497
015 Finance - Property Administration	520	0.021171	429		429	9	438
015 Finance - Purchasing	1,301	0.052968	1,074		1,074	25	1,099
015 Finance - Treasury	1,451	0.059075	1,201		1,201	29	1,230
016 Assessor of Property	8,291	0.337551	6,859		6,859	186	7,045
017 Trustee	2,431	0.098973	2,011		2,011	49	2,060
018 County Clerk	5,134	0.209020	4,248		4,248	113	4,361
019 District Attorney	9,491	0.386407	7,853		7,853	209	8,062
021 Public Defender	9,412	0.383190	7,786		7,786	207	7,993
022 Juvenile Court Clerk	2,017	0.082118	1,668		1,668	40	1,708
023 Circuit Court Clerk	3,552	0.144612	2,940		2,940	78	3,018
024 Criminal Court Clerk	6,834	0.278232	5,656		5,656	150	5,806
025 Clerk and Master - Chancery	1,691	0.068846	1,398		1,398	33	1,431
026 Juvenile Court	15,609	0.635489	12,916		12,916	350	13,266
027 General Sessions Court	12,993	0.528984	10,754		10,754	290	11,044
028 State Trial Courts	12,924	0.526174	10,696		10,696	290	10,986
029 Justice Integration Services	2,822	0.114892	2,333		2,333	60	2,393
030 Sheriff's Office	80,802	3.289689	66,889		66,889	1,841	68,730
030 Sheriff's Office - Security Services	14,540	0.591967	12,032		12,032	329	12,361
031 Police	219,026	8.917198	181,313		181,313	5,006	186,319
032 Fire	137,493	5.597748	113,823		113,823	3,140	116,963
033 Codes Administration	11,989	0.488108	9,921		9,921	270	10,191

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

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	549	0.022351	452		452	10	462
035 Agricultural Extension	341	0.013883	280		280	5	285
037 Social Services	8,652	0.352249	7,158		7,158	193	7,351
038 Health	49,425	2.012238	40,912		40,912	1,120	42,032
038 Health - Employee Health & Wellness	766	0.031186	632		632	13	645
039 Public Library	32,668	1.330011	27,041		27,041	740	27,781
040 Parks	45,618	1.857244	37,762		37,762	1,038	38,800
041 Arts Commission	1,499	0.061029	1,242		1,242	30	1,272
042 Public Works	82,218	3.347339	68,064		68,064	1,873	69,937
044 Human Relations Commission	527	0.021456	434		434	9	443
047 Criminal Justice Planning	558	0.022718	458		458	10	468
048 Internal Audit	1,615	0.065751	1,337		1,337	31	1,368
049 Office of Emergency Management	2,415	0.098322	1,997		1,997	48	2,045
051 Office of Family Safety	3,409	0.138790	2,818		2,818	74	2,892
052 Community Oversight Board	1,538	0.062617	1,275		1,275	31	1,306
060 Farmer's Market	1,940	0.078983	1,604		1,604	39	1,643
061 Municipal Auditorium	1,916	0.078006	1,582		1,582	38	1,620
062 State Fair Board	3,068	0.124907	2,537		2,537	64	2,601
064 Sports Authority	1,727	0.070311	1,429		1,429	34	1,463
065 Water and Sewer	148,598	6.049865	123,013		123,013	3,392	126,405
068 District Energy System (DES)	15,022	0.611590	12,428		12,428	340	12,768
070 Community Education Commission	822	0.033466	678		678	16	694
071 Convention Center Authority	137,081	5.580974	113,480		113,480	3,131	116,611
075 Metro Action Commission	29,523	1.201969	24,438		24,438	670	25,108
076 Nashville Career Advancement Center	1,935	0.078780	1,600		1,600	39	1,639
077 Metro Development & Housing Authorit	16,461	0.670176	13,623		13,623	369	13,992
078 Metropolitan Transit Authority (MTA)	48,636	1.980116	40,262		40,262	1,103	41,365
080 Metro Nashville Public Schools (MNPS)	964,468	39.266353	798,606		798,606	22,450	821,056
091 Emergency Communication Center	16,109	0.655845	13,332		13,332	360	13,692
Bordeaux Longterm Care	3,500	0.142495	2,895		2,895	77	2,972
Hospital Authority	43,112	1.755217	35,684		35,684	981	36,665
Knowles Home	2,000	0.081426	1,653		1,653	40	1,693
Medical Examiner	5,370	0.218629	4,444		4,444	116	4,560
All Other	24,721	1.006465	20,464		20,464	566	21,030
<b>Schedule .4 Total for Budget Planning &amp; Mgmt</b>	<b>2,456,220</b>	<b>100.000000</b>	<b>2,033,338</b>		<b>2,033,338</b>	<b>52,127</b>	<b>2,085,465</b>

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

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

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Corporate Dues	588	588
001 Administrative - Employee Benefits	57,861	57,861
001 Administrative - Facility Rental	631	631
001 Administrative - Insurance	2,157	2,157
001 Administrative - Post Audits	1,463	1,463
002 Metropolitan Council	2,221	2,221
003 Metropolitan Clerk	569	569
003 Metropolitan Clerk - Records Center	183	183
004 Mayor's Office	530	530
004 Mayor's Office - Administration	3,764	3,764
005 Election Commission	4,744	4,744
006 Law	5,454	5,454
007 Planning Commission	5,177	5,177
008 Human Resources	4,794	4,794
009 Register of Deeds	228	228
010 General Services	650	650
010 General Services - Administration	1,061	1,061
010 General Services - Facilities	19,684	19,684
010 General Services - Fleet Management	18,853	18,853
010 General Services - Mail Services	905	905
011 Historical Commission	1,033	1,033
014 Information Technology Service	24,427	24,427
015 Finance	44	44
015 Finance - Accountability	469	469
015 Finance - Administration	1,595	1,595
015 Finance - Business Assistance	918	918
015 Finance - Grants & Cost Planning	275	275
015 Finance - Office of Mgmt & Budget	1,455	1,455
015 Finance - Operations	2,067	2,067
015 Finance - Payroll	497	497
015 Finance - Property Administration	438	438
015 Finance - Purchasing	1,099	1,099
015 Finance - Treasury	1,230	1,230
016 Assessor of Property	7,045	7,045
017 Trustee	2,060	2,060
018 County Clerk	4,361	4,361
019 District Attorney	8,062	8,062
021 Public Defender	7,993	7,993
022 Juvenile Court Clerk	1,708	1,708
023 Circuit Court Clerk	3,018	3,018
024 Criminal Court Clerk	5,806	5,806
025 Clerk and Master - Chancery	1,431	1,431
026 Juvenile Court	13,266	13,266
027 General Sessions Court	11,044	11,044
028 State Trial Courts	10,986	10,986
029 Justice Integration Services	2,393	2,393
030 Sheriff's Office	68,730	68,730
030 Sheriff's Office - Security Services	12,361	12,361
031 Police	186,319	186,319
032 Fire	116,963	116,963
033 Codes Administration	10,191	10,191
034 Beer Board	462	462

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

Receiving Department	Total	Budget Planning & Mgmt
035 Agricultural Extension	285	285
037 Social Services	7,351	7,351
038 Health	42,032	42,032
038 Health - Employee Health & Wellness	645	645
039 Public Library	27,781	27,781
040 Parks	38,800	38,800
041 Arts Commission	1,272	1,272
042 Public Works	69,937	69,937
044 Human Relations Commission	443	443
047 Criminal Justice Planning	468	468
048 Internal Audit	1,368	1,368
049 Office of Emergency Management	2,045	2,045
051 Office of Family Safety	2,892	2,892
052 Community Oversight Board	1,306	1,306
060 Farmer's Market	1,643	1,643
061 Municipal Auditorium	1,620	1,620
062 State Fair Board	2,601	2,601
064 Sports Authority	1,463	1,463
065 Water and Sewer	126,405	126,405
068 District Energy System (DES)	12,768	12,768
070 Community Education Commission	694	694
071 Convention Center Authority	116,611	116,611
075 Metro Action Commission	25,108	25,108
076 Nashville Career Advancement Center	1,639	1,639
077 Metro Development & Housing Authorit	13,992	13,992
078 Metropolitan Transit Authority (MTA)	41,365	41,365
080 Metro Nashville Public Schools (MNPS)	821,056	821,056
091 Emergency Communication Center	13,692	13,692
Bordeaux Longterm Care	2,972	2,972
Hospital Authority	36,665	36,665
Knowles Home	1,693	1,693
Medical Examiner	4,560	4,560
All Other	21,030	21,030
 Direct Bill	 0	 0
 Total	 <u>2,085,465</u>	 <u>2,085,465</u>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,333,724			2,333,724
Inbound Costs:				
Depreciation	103,050		103,050	
001 Administrative - Post Audits	645	1	646	
003 Metropolitan Clerk - Records Center	3,333	30	3,363	
010 General Services - Facilities	145,104	3,953	149,057	
014 Information Technology Service	13,595	544	14,139	
015 Finance - Administration	581,025	37,411	618,436	
015 Finance - Grants & Cost Planning	177	10	187	
015 Finance - Office of Mgmt & Budget	2,018	49	2,067	
015 Finance - Operations		1,972	1,972	
015 Finance - Payroll		780	780	
015 Finance - Property Administration		304	304	
015 Finance - Treasury		163	163	
030 Sheriff's Office - Security Services		22,311	22,311	
048 Internal Audit		769	769	
Total Allocated Additions:	848,947	68,297	917,244	917,244
Total To Be Allocated:	3,182,671	68,297		3,250,968

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

	Total	G&A	Accounting and Reporting	Accounts Payable
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	1,391,680	0	989,393	402,287
501102 Leave Pay	172,163	0	99,147	73,016
501103 Holiday Pay	68,154	0	46,715	21,439
501104 Overtime Pay	25	0	0	25
501108 Injured on Duty Pay	0	0	0	0
501109 Longevity	16,484	0	10,429	6,055
501118 Admin Leave Disaster	629	0	0	629
501134 Paid Family Leave	7,273	0	3,094	4,179
501160 YE Biweekly Sal/Fringe Accr	14,929	0	11,198	3,731
501172 Employer OASDI	96,588	0	67,440	29,148
501173 Employer SSN Medical	22,635	0	15,842	6,793
501174 Employer Group Health	204,028	0	130,719	73,309
501175 Employer Dental Group	13,518	0	8,258	5,260
501176 Employer Group Life	3,712	0	2,350	1,362
501177 Employer Pension	190,330	0	131,882	58,448
501181 FSA Pre-Tax Savings	1,657	0	957	700
501182 Cafe Plan Pre-Tax Savings	5,810	0	3,611	2,199
502314 Pre-Employment Checks	0	0	0	0
502331 Temporary Service	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0
502701 Printing/Binding	119	0	119	0
502883 Registration	2,010	0	1,285	725
502884 Membership Dues	1,505	0	1,505	0
502920 Other Rpr & Maint Svc	0	0	0	0
502951 Info Systems Charge	63,300	0	32,100	31,200
502957 Telecommnct'n Charge	13,572	0	6,959	6,613
502983 Surplus Property	600	0	400	200
503050 Host & Hostess	135	0	135	0
503100 Offc & Admin Supply	5,475	0	5,475	0
503130 Computer Hardware <\$10K	6,036	0	3,699	2,337
503330 Books/Magazines/Periodicals	200	0	200	0
505233 Rent Equipment	3,483	0	2,378	1,105
505252 Software License	27,674	0	295	27,379
505282 Professional Privilege Tax	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,333,724			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,333,724	0	1,575,585	758,139
<b>Allocation Step 1</b>				
Inbound - All Others	848,947	848,947	0	0
Reallocate Admin Costs		(848,947)	573,154	275,793
Unallocated Costs	0	0	0	0
1st Allocation	3,182,671	0	2,148,739	1,033,932

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

	Total	G&A	Accounting and Reporting	Accounts Payable
<b>Allocation Step 2</b>				
Inbound - All Others	68,297	68,297	0	0
Reallocate Admin Costs		(68,297)	46,111	22,186
Unallocated Costs	0	0	0	0
2nd Allocation	68,297	0	46,111	22,186
<b>Total For 015 Finance - Operations</b>				
Schedule .3 Total	3,250,968	0	2,194,850	1,056,118



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

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	409		409		409
001 Administrative - Employee Benefits	628,110	16.719941	359,273		359,273		359,273
001 Administrative - Facility Rental	966	0.025714	550		550		550
001 Administrative - Insurance	2,508	0.066762	1,433		1,433		1,433
001 Administrative - Post Audits	1,175	0.031278	670		670		670
002 Metropolitan Council	2,600	0.069211	1,484		1,484		1,484
003 Metropolitan Clerk	532	0.014162	302		302		302
003 Metropolitan Clerk - Records Center	193	0.005138	109		109		109
004 Mayor's Office	393	0.010461	222		222	4	226
004 Mayor's Office - Administration	3,879	0.103257	2,216		2,216		2,216
005 Election Commission	4,737	0.126096	2,708		2,708	69	2,777
006 Law	13,734	0.365591	7,850		7,850		7,850
007 Planning Commission	5,047	0.134348	2,885		2,885	73	2,958
008 Human Resources	5,381	0.143239	3,074		3,074		3,074
009 Register of Deeds	2,754	0.073310	1,573		1,573	37	1,610
010 General Services	860	0.022893	490		490	10	500
010 General Services - Administration	1,044	0.027791	594		594		594
010 General Services - Facilities	21,786	0.579931	12,456		12,456		12,456
010 General Services - Fleet Management	39,127	1.041539	22,379		22,379		22,379
010 General Services - Mail Services	929	0.024729	529		529		529
011 Historical Commission	1,172	0.031198	669		669	15	684
014 Information Technology Service	31,135	0.828796	17,810		17,810		17,810
015 Finance	25	0.000665	14		14		14
015 Finance - Accountability	548	0.014587	310		310		310
015 Finance - Administration	1,670	0.044454	955		955		955
015 Finance - Business Assistance	885	0.023558	503		503		503
015 Finance - Grants & Cost Planning	332	0.008838	187		187		187
015 Finance - Office of Mgmt & Budget	1,461	0.038891	835		835		835
015 Finance - Operations	2,334	0.062130	1,332		1,332		1,332
015 Finance - Payroll	582	0.015493	331		331	5	336
015 Finance - Property Administration	366	0.009743	206		206	4	210
015 Finance - Purchasing	1,249	0.033248	711		711	15	726
015 Finance - Treasury	1,293	0.034419	737		737	16	753
016 Assessor of Property	7,139	0.190036	4,080		4,080	105	4,185
017 Trustee	2,147	0.057152	1,229		1,229	27	1,256
018 County Clerk	4,651	0.123807	2,660		2,660	67	2,727
019 District Attorney	9,102	0.242290	5,201		5,201	134	5,335
021 Public Defender	8,547	0.227516	4,882		4,882	126	5,008
022 Juvenile Court Clerk	1,973	0.052520	1,127		1,127	25	1,152
023 Circuit Court Clerk	12,472	0.331998	7,129		7,129	185	7,314
024 Criminal Court Clerk	6,477	0.172414	3,701		3,701	96	3,797
025 Clerk and Master - Chancery	1,444	0.038438	826		826	18	844
026 Juvenile Court	14,761	0.392930	8,439		8,439	221	8,660
027 General Sessions Court	12,122	0.322681	6,926		6,926	180	7,106
028 State Trial Courts	12,671	0.337295	7,244		7,244	189	7,433
029 Justice Integration Services	2,752	0.073257	1,572		1,572	37	1,609
030 Sheriff's Office	79,441	2.114676	45,434		45,434	1,218	46,652
030 Sheriff's Office - Security Services	15,745	0.419123	9,003		9,003	237	9,240
031 Police	211,039	5.617742	120,704		120,704	3,240	123,944
032 Fire	136,853	3.642951	78,278		78,278	2,100	80,378
033 Codes Administration	10,540	0.280569	6,028		6,028	158	6,186

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

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	306		306	5	311
035 Agricultural Extension	335	0.008918	189		189	4	193
037 Social Services	7,541	0.200737	4,312		4,312	114	4,426
038 Health	48,896	1.301584	27,967		27,967	748	28,715
038 Health - Employee Health & Wellness	766	0.020390	434		434	9	443
039 Public Library	31,974	0.851130	18,286		18,286	489	18,775
040 Parks	39,343	1.047289	22,503		22,503	596	23,099
041 Arts Commission	1,098	0.029228	625		625	15	640
042 Public Works	73,312	1.951525	41,927		41,927	1,125	43,052
044 Human Relations Commission	521	0.013869	297		297	5	302
047 Criminal Justice Planning	544	0.014481	308		308	5	313
048 Internal Audit	1,141	0.030373	650		650	15	665
049 Office of Emergency Management	1,497	0.039849	858		858	19	877
051 Office of Family Safety	3,144	0.083692	1,796		1,796	43	1,839
052 Community Oversight Board	1,093	0.029095	622		622	14	636
060 Farmer's Market	2,220	0.059095	1,270		1,270	28	1,298
061 Municipal Auditorium	1,770	0.047116	1,011		1,011	22	1,033
062 State Fair Board	3,892	0.103603	2,222		2,222	55	2,277
064 Sports Authority	53,492	1.423927	30,595		30,595	819	31,414
065 Water and Sewer	283,563	7.548290	162,194		162,194	4,349	166,543
068 District Energy System (DES)	16,855	0.448671	9,638		9,638	257	9,895
070 Community Education Commission	511	0.013603	290		290	5	295
071 Convention Center Authority	174,450	4.643763	99,783		99,783	2,676	102,459
075 Metro Action Commission	27,942	0.743801	15,979		15,979	426	16,405
076 Nashville Career Advancement Center	3,388	0.090187	1,934		1,934	49	1,983
077 Metro Development & Housing Authority	4,850	0.129104	2,772		2,772	70	2,842
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	27,967		27,967	748	28,715
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	728,690		728,690	19,905	748,595
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	52,672		52,672	1,416	54,088
091 Emergency Communication Center	15,129	0.402726	8,649		8,649	225	8,874
Bordeaux Longterm Care	3,500	0.093168	1,999		1,999	50	2,049
Flood	538	0.014321	306		306	5	311
Hospital Authority	43,112	1.147618	24,655		24,655	660	25,315
Knowles Home	2,121	0.056460	1,213		1,213	27	1,240
Medical Examiner	5,361	0.142707	3,063		3,063	77	3,140
All Other	158,207	4.211383	90,488		90,488	2,425	92,913
<b>Schedule .4 Total for Accounting and Reporting</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>2,148,739</b>		<b>2,148,739</b>	<b>46,111</b>	<b>2,194,850</b>

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

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

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	196		196		196
001 Administrative - Employee Benefits	628,110	16.719941	172,871		172,871		172,871
001 Administrative - Facility Rental	966	0.025714	264		264		264
001 Administrative - Insurance	2,508	0.066762	686		686		686
001 Administrative - Post Audits	1,175	0.031278	322		322		322
002 Metropolitan Council	2,600	0.069211	712		712		712
003 Metropolitan Clerk	532	0.014162	144		144		144
003 Metropolitan Clerk - Records Center	193	0.005138	51		51		51
004 Mayor's Office	393	0.010461	107		107	1	108
004 Mayor's Office - Administration	3,879	0.103257	1,065		1,065		1,065
005 Election Commission	4,737	0.126096	1,303		1,303	28	1,331
006 Law	13,734	0.365591	3,777		3,777		3,777
007 Planning Commission	5,047	0.134348	1,388		1,388	31	1,419
008 Human Resources	5,381	0.143239	1,479		1,479		1,479
009 Register of Deeds	2,754	0.073310	756		756	16	772
010 General Services	860	0.022893	235		235	4	239
010 General Services - Administration	1,044	0.027791	284		284		284
010 General Services - Facilities	21,786	0.579931	5,993		5,993		5,993
010 General Services - Fleet Management	39,127	1.041539	10,766		10,766		10,766
010 General Services - Mail Services	929	0.024729	253		253		253
011 Historical Commission	1,172	0.031198	322		322	5	327
014 Information Technology Service	31,135	0.828796	8,563		8,563		8,563
015 Finance	25	0.000665	6		6		6
015 Finance - Accountability	548	0.014587	149		149		149
015 Finance - Administration	1,670	0.044454	456		456		456
015 Finance - Business Assistance	885	0.023558	242		242		242
015 Finance - Grants & Cost Planning	332	0.008838	89		89		89
015 Finance - Office of Mgmt & Budget	1,461	0.038891	399		399		399
015 Finance - Operations	2,334	0.062130	640		640		640
015 Finance - Payroll	582	0.015493	157		157	2	159
015 Finance - Property Administration	366	0.009743	98		98	1	99
015 Finance - Purchasing	1,249	0.033248	342		342	6	348
015 Finance - Treasury	1,293	0.034419	353		353	7	360
016 Assessor of Property	7,139	0.190036	1,963		1,963	49	2,012
017 Trustee	2,147	0.057152	586		586	13	599
018 County Clerk	4,651	0.123807	1,280		1,280	28	1,308
019 District Attorney	9,102	0.242290	2,504		2,504	63	2,567
021 Public Defender	8,547	0.227516	2,349		2,349	57	2,406
022 Juvenile Court Clerk	1,973	0.052520	541		541	11	552
023 Circuit Court Clerk	12,472	0.331998	3,429		3,429	90	3,519
024 Criminal Court Clerk	6,477	0.172414	1,782		1,782	42	1,824
025 Clerk and Master - Chancery	1,444	0.038438	394		394	8	402
026 Juvenile Court	14,761	0.392930	4,060		4,060	106	4,166
027 General Sessions Court	12,122	0.322681	3,335		3,335	88	3,423
028 State Trial Courts	12,671	0.337295	3,484		3,484	92	3,576
029 Justice Integration Services	2,752	0.073257	755		755	16	771
030 Sheriff's Office	79,441	2.114676	21,860		21,860	580	22,440
030 Sheriff's Office - Security Services	15,745	0.419123	4,331		4,331	114	4,445
031 Police	211,039	5.617742	58,081		58,081	1,557	59,638
032 Fire	136,853	3.642951	37,661		37,661	1,008	38,669
033 Codes Administration	10,540	0.280569	2,900		2,900	74	2,974

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

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	146		146	2	148
035 Agricultural Extension	335	0.008918	90		90	1	91
037 Social Services	7,541	0.200737	2,071		2,071	51	2,122
038 Health	48,896	1.301584	13,451		13,451	356	13,807
038 Health - Employee Health & Wellness	766	0.020390	208		208	4	212
039 Public Library	31,974	0.851130	8,795		8,795	229	9,024
040 Parks	39,343	1.047289	10,824		10,824	290	11,114
041 Arts Commission	1,098	0.029228	301		301	5	306
042 Public Works	73,312	1.951525	20,177		20,177	538	20,715
044 Human Relations Commission	521	0.013869	142		142	2	144
047 Criminal Justice Planning	544	0.014481	147		147	2	149
048 Internal Audit	1,141	0.030373	313		313	5	318
049 Office of Emergency Management	1,497	0.039849	409		409	9	418
051 Office of Family Safety	3,144	0.083692	866		866	19	885
052 Community Oversight Board	1,093	0.029095	299		299	5	304
060 Farmer's Market	2,220	0.059095	607		607	14	621
061 Municipal Auditorium	1,770	0.047116	485		485	10	495
062 State Fair Board	3,892	0.103603	1,069		1,069	24	1,093
064 Sports Authority	53,492	1.423927	14,720		14,720	387	15,107
065 Water and Sewer	283,563	7.548290	78,042		78,042	2,093	80,135
068 District Energy System (DES)	16,855	0.448671	4,637		4,637	120	4,757
070 Community Education Commission	511	0.013603	139		139	2	141
071 Convention Center Authority	174,450	4.643763	48,014		48,014	1,285	49,299
075 Metro Action Commission	27,942	0.743801	7,687		7,687	199	7,886
076 Nashville Career Advancement Center	3,388	0.090187	933		933	20	953
077 Metro Development & Housing Authority	4,850	0.129104	1,332		1,332	30	1,362
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	13,451		13,451	356	13,807
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	350,743		350,743	9,696	360,439
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	25,347		25,347	678	26,025
091 Emergency Communication Center	15,129	0.402726	4,161		4,161	106	4,267
Bordeaux Longterm Care	3,500	0.093168	962		962	21	983
Flood	538	0.014321	146		146	2	148
Hospital Authority	43,112	1.147618	11,860		11,860	315	12,175
Knowles Home	2,121	0.056460	580		580	13	593
Medical Examiner	5,361	0.142707	1,475		1,475	35	1,510
All Other	158,207	4.211383	43,540		43,540	1,165	44,705
<b>Schedule .4 Total for Accounts Payable</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>1,033,932</b>		<b>1,033,932</b>	<b>22,186</b>	<b>1,056,118</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Corporate Dues	605	409	196
001 Administrative - Employee Benefits	532,144	359,273	172,871
001 Administrative - Facility Rental	814	550	264
001 Administrative - Insurance	2,119	1,433	686
001 Administrative - Post Audits	992	670	322
002 Metropolitan Council	2,196	1,484	712
003 Metropolitan Clerk	446	302	144
003 Metropolitan Clerk - Records Center	160	109	51
004 Mayor's Office	334	226	108
004 Mayor's Office - Administration	3,281	2,216	1,065
005 Election Commission	4,108	2,777	1,331
006 Law	11,627	7,850	3,777
007 Planning Commission	4,377	2,958	1,419
008 Human Resources	4,553	3,074	1,479
009 Register of Deeds	2,382	1,610	772
010 General Services	739	500	239
010 General Services - Administration	878	594	284
010 General Services - Facilities	18,449	12,456	5,993
010 General Services - Fleet Management	33,145	22,379	10,766
010 General Services - Mail Services	782	529	253
011 Historical Commission	1,011	684	327
014 Information Technology Service	26,373	17,810	8,563
015 Finance	20	14	6
015 Finance - Accountability	459	310	149
015 Finance - Administration	1,411	955	456
015 Finance - Business Assistance	745	503	242
015 Finance - Grants & Cost Planning	276	187	89
015 Finance - Office of Mgmt & Budget	1,234	835	399
015 Finance - Operations	1,972	1,332	640
015 Finance - Payroll	495	336	159
015 Finance - Property Administration	309	210	99
015 Finance - Purchasing	1,074	726	348
015 Finance - Treasury	1,113	753	360
016 Assessor of Property	6,197	4,185	2,012
017 Trustee	1,855	1,256	599
018 County Clerk	4,035	2,727	1,308
019 District Attorney	7,902	5,335	2,567
021 Public Defender	7,414	5,008	2,406
022 Juvenile Court Clerk	1,704	1,152	552
023 Circuit Court Clerk	10,833	7,314	3,519
024 Criminal Court Clerk	5,621	3,797	1,824
025 Clerk and Master - Chancery	1,246	844	402
026 Juvenile Court	12,826	8,660	4,166
027 General Sessions Court	10,529	7,106	3,423
028 State Trial Courts	11,009	7,433	3,576
029 Justice Integration Services	2,380	1,609	771
030 Sheriff's Office	69,092	46,652	22,440
030 Sheriff's Office - Security Services	13,685	9,240	4,445
031 Police	183,582	123,944	59,638
032 Fire	119,047	80,378	38,669
033 Codes Administration	9,160	6,186	2,974
034 Beer Board	459	311	148

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

Receiving Department	Total	Accounting and Reporting	Accounts Payable
035 Agricultural Extension	284	193	91
037 Social Services	6,548	4,426	2,122
038 Health	42,522	28,715	13,807
038 Health - Employee Health & Wellness	655	443	212
039 Public Library	27,799	18,775	9,024
040 Parks	34,213	23,099	11,114
041 Arts Commission	946	640	306
042 Public Works	63,767	43,052	20,715
044 Human Relations Commission	446	302	144
047 Criminal Justice Planning	462	313	149
048 Internal Audit	983	665	318
049 Office of Emergency Management	1,295	877	418
051 Office of Family Safety	2,724	1,839	885
052 Community Oversight Board	940	636	304
060 Farmer's Market	1,919	1,298	621
061 Municipal Auditorium	1,528	1,033	495
062 State Fair Board	3,370	2,277	1,093
064 Sports Authority	46,521	31,414	15,107
065 Water and Sewer	246,678	166,543	80,135
068 District Energy System (DES)	14,652	9,895	4,757
070 Community Education Commission	436	295	141
071 Convention Center Authority	151,758	102,459	49,299
075 Metro Action Commission	24,291	16,405	7,886
076 Nashville Career Advancement Center	2,936	1,983	953
077 Metro Development & Housing Authority	4,204	2,842	1,362
078 Metropolitan Transit Authority (MTA)	42,522	28,715	13,807
080 Metro Nashville Public Schools (MNPS)	1,109,034	748,595	360,439
090 Debt Service	80,113	54,088	26,025
091 Emergency Communication Center	13,141	8,874	4,267
Bordeaux Longterm Care	3,032	2,049	983
Flood	459	311	148
Hospital Authority	37,490	25,315	12,175
Knowles Home	1,833	1,240	593
Medical Examiner	4,650	3,140	1,510
All Other	137,618	92,913	44,705
Direct Bill	0	0	0
<b>Total</b>	<b>3,250,968</b>	<b>2,194,850</b>	<b>1,056,118</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	582,456			582,456
Inbound Costs:				
Depreciation	19,591		19,591	
001 Administrative - Post Audits	161		161	
003 Metropolitan Clerk - Records Center	1,150	10	1,160	
010 General Services - Facilities	32,829	887	33,716	
010 General Services - Mail Services	3,936	183	4,119	
014 Information Technology Service	3,655	135	3,790	
015 Finance - Administration	126,951	8,126	135,077	
015 Finance - Grants & Cost Planning	43	1	44	
015 Finance - Office of Mgmt & Budget	486	11	497	
015 Finance - Operations	488	7	495	
015 Finance - Payroll		210	210	
015 Finance - Property Administration		75	75	
015 Finance - Treasury		37	37	
030 Sheriff's Office - Security Services		4,242	4,242	
048 Internal Audit		191	191	
Total Allocated Additions:	189,290	14,115	203,405	203,405
Total To Be Allocated:	771,746	14,115		785,861



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

	Total	G&A	Payroll
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	302,207	0	302,207
501102 Leave Pay	23,452	0	23,452
501103 Holiday Pay	14,190	0	14,190
501104 Overtime Pay	5,344	0	5,344
501109 Longevity	3,256	0	3,256
501134 Paid Family Leave	14,015	0	14,015
501160 YE Biweekly Sal/Fringe Accr	3,751	0	3,751
501172 Employer OASDI	21,186	0	21,186
501173 Employer SSN Medical	4,955	0	4,955
501174 Employer Group Health	42,571	0	42,571
501175 Employer Dental Group	4,948	0	4,948
501176 Employer Group Life	847	0	847
501177 Employer Pension	40,459	0	40,459
501181 FSA Pre-Tax Savings	337	0	337
501182 Cafe Plan Pre-Tax Savings	1,289	0	1,289
502314 Pre-Employment Checks	22	0	22
502331 Temporary Service	0	0	0
502360 Security Monitoring Service	0	0	0
502502 Allowance-Cell/Mobile Devices	502	0	502
502701 Printing/Binding	0	0	0
502883 Registration	489	0	489
502884 Membership Dues	254	0	254
502951 Info Systems Charge	18,000	0	18,000
502957 Telecommnct'n Charge	2,969	0	2,969
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	38,163	0	38,163
503130 Computer Hardware <\$10K	358	0	358
503140 Office Equipment < \$10K	0	0	0
505233 Rent Equipment	751	0	751
505252 Software License	37,941	0	37,941
<b>Departmental Total</b>			
Expenditures Per Financial Statement	582,456		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	582,456	0	582,456
<b>Allocation Step 1</b>			
Inbound - All Others	189,290	189,290	0
Reallocate Admin Costs		(189,290)	189,290
Unallocated Costs	0	0	0
1st Allocation	771,746	0	771,746
<b>Allocation Step 2</b>			
Inbound - All Others	14,115	14,115	0
Reallocate Admin Costs		(14,115)	14,115
Unallocated Costs	0	0	0
2nd Allocation	14,115	0	14,115

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

	Total	G&A	Payroll
<hr/>			
Total For 015 Finance - Payroll			
Schedule .3 Total	785,861	0	785,861

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	60	0.010985	81		81		81
002 Metropolitan Council	1,555	0.284701	2,192		2,192		2,192
003 Metropolitan Clerk	143	0.026182	198		198		198
003 Metropolitan Clerk - Records Center	43	0.007873	58		58		58
004 Mayor's Office	138	0.025266	192		192	2	194
004 Mayor's Office - Administration	597	0.109303	843		843		843
005 Election Commission	3,456	0.632750	4,877		4,877	88	4,965
006 Law	1,055	0.193157	1,489		1,489		1,489
007 Planning Commission	1,126	0.206156	1,588		1,588	25	1,613
008 Human Resources	1,421	0.260167	2,005		2,005		2,005
009 Register of Deeds	95	0.017393	131		131	1	132
010 General Services	168	0.030759	233		233	2	235
010 General Services - Administration	753	0.137865	1,062		1,062		1,062
010 General Services - Facilities	591	0.108205	836		836		836
010 General Services - Fleet Management	1,253	0.229409	1,766		1,766		1,766
010 General Services - Mail Services	95	0.017393	131		131		131
011 Historical Commission	276	0.050532	388		388	4	392
014 Information Technology Service	3,234	0.592105	4,566		4,566		4,566
015 Finance	68	0.012450	92		92	1	93
015 Finance - Accountability	87	0.015929	121		121		121
015 Finance - Administration	512	0.093741	718		718		718
015 Finance - Business Assistance	227	0.041561	318		318		318
015 Finance - Grants & Cost Planning	65	0.011901	88		88		88
015 Finance - Office of Mgmt & Budget	314	0.057489	442		442		442
015 Finance - Operations	554	0.101430	780		780		780
015 Finance - Payroll	151	0.027646	210		210		210
015 Finance - Property Administration	63	0.011535	85		85	1	86
015 Finance - Purchasing	290	0.053095	407		407	4	411
015 Finance - Treasury	223	0.040829	313		313	4	317
016 Assessor of Property	1,896	0.347134	2,676		2,676	46	2,722
017 Trustee	628	0.114979	887		887	14	901
018 County Clerk	1,778	0.325530	2,511		2,511	42	2,553
019 District Attorney	1,915	0.350613	2,704		2,704	46	2,750
021 Public Defender	1,882	0.344571	2,656		2,656	46	2,702
022 Juvenile Court Clerk	678	0.124133	955		955	14	969
023 Circuit Court Clerk	1,171	0.214395	1,651		1,651	25	1,676
024 Criminal Court Clerk	2,067	0.378442	2,916		2,916	48	2,964
025 Clerk and Master - Chancery	396	0.072503	556		556	8	564
026 Juvenile Court	2,744	0.502392	3,874		3,874	69	3,943
027 General Sessions Court	3,016	0.552192	4,260		4,260	75	4,335
028 State Trial Courts	3,387	0.620117	4,779		4,779	86	4,865
029 Justice Integration Services	444	0.081291	622		622	9	631
030 Sheriff's Office	19,451	3.561235	27,482		27,482	507	27,989
030 Sheriff's Office - Security Services	1,449	0.265294	2,043		2,043	34	2,077
031 Police	44,763	8.195545	63,248		63,248	1,183	64,431
032 Fire	28,258	5.173686	39,923		39,923	741	40,664
033 Codes Administration	2,766	0.506420	3,905		3,905	69	3,974
034 Beer Board	142	0.025998	197		197	2	199
035 Agricultural Extension	151	0.027646	210		210	2	212
036 Soil and Water Conservation	4	0.000732	5		5		5
037 Social Services	1,935	0.354274	2,731		2,731	46	2,777

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	12,271	2.246666	17,337		17,337	321	17,658
038 Health - Employee Health & Wellness	154	0.028195	215		215	2	217
039 Public Library	8,151	1.492346	11,513		11,513	210	11,723
040 Parks	13,729	2.513608	19,395		19,395	359	19,754
041 Arts Commission	251	0.045955	353		353	4	357
042 Public Works	10,622	1.944755	15,004		15,004	276	15,280
044 Human Relations Commission	89	0.016295	124		124	1	125
047 Criminal Justice Planning	89	0.016295	124		124	1	125
048 Internal Audit	182	0.033322	253		253	3	256
049 Office of Emergency Management	239	0.043758	336		336	4	340
051 Office of Family Safety	718	0.131457	1,013		1,013	15	1,028
052 Community Oversight Board	204	0.037350	286		286	4	290
060 Farmer's Market	136	0.024900	190		190	2	192
061 Municipal Auditorium	196	0.035885	275		275	4	279
062 State Fair Board	715	0.130908	1,009		1,009	15	1,024
064 Sports Authority	74	0.013548	102		102	1	103
065 Water and Sewer	19,577	3.584304	27,660		27,660	512	28,172
067 General Hospital	2,126	0.389244	3,002		3,002	51	3,053
070 Community Education Commission	112	0.020506	156		156	2	158
071 Convention Center Authority	3,381	0.619019	4,772		4,772	86	4,858
075 Metro Action Commission	7,210	1.320061	10,184		10,184	183	10,367
076 Nashville Career Advancement Center	291	0.053278	409		409	4	413
078 Metropolitan Transit Authority (MTA)	25	0.004577	34		34		34
080 Metro Nashville Public Schools (MNPS)	263,613	48.264237	372,707		372,707	7,179	379,886
091 Emergency Communication Center	3,654	0.669002	5,157		5,157	91	5,248
Airport Authority	41	0.007507	55		55		55
Bordeaux Longterm Care	1,454	0.266209	2,051		2,051	34	2,085
Knowles Home	148	0.027097	205		205	2	207
All Other	57,201	10.472787	80,824		80,824	1,505	82,329
<b>Schedule .4 Total for Payroll</b>	<b>546,187</b>	<b>100.000000</b>	<b>771,746</b>		<b>771,746</b>	<b>14,115</b>	<b>785,861</b>

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

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

Receiving Department	Total	Payroll
001 Administrative - Employee Benefits	81	81
002 Metropolitan Council	2,192	2,192
003 Metropolitan Clerk	198	198
003 Metropolitan Clerk - Records Center	58	58
004 Mayor's Office	194	194
004 Mayor's Office - Administration	843	843
005 Election Commission	4,965	4,965
006 Law	1,489	1,489
007 Planning Commission	1,613	1,613
008 Human Resources	2,005	2,005
009 Register of Deeds	132	132
010 General Services	235	235
010 General Services - Administration	1,062	1,062
010 General Services - Facilities	836	836
010 General Services - Fleet Management	1,766	1,766
010 General Services - Mail Services	131	131
011 Historical Commission	392	392
014 Information Technology Service	4,566	4,566
015 Finance	93	93
015 Finance - Accountability	121	121
015 Finance - Administration	718	718
015 Finance - Business Assistance	318	318
015 Finance - Grants & Cost Planning	88	88
015 Finance - Office of Mgmt & Budget	442	442
015 Finance - Operations	780	780
015 Finance - Payroll	210	210
015 Finance - Property Administration	86	86
015 Finance - Purchasing	411	411
015 Finance - Treasury	317	317
016 Assessor of Property	2,722	2,722
017 Trustee	901	901
018 County Clerk	2,553	2,553
019 District Attorney	2,750	2,750
021 Public Defender	2,702	2,702
022 Juvenile Court Clerk	969	969
023 Circuit Court Clerk	1,676	1,676
024 Criminal Court Clerk	2,964	2,964
025 Clerk and Master - Chancery	564	564
026 Juvenile Court	3,943	3,943
027 General Sessions Court	4,335	4,335
028 State Trial Courts	4,865	4,865
029 Justice Integration Services	631	631
030 Sheriff's Office	27,989	27,989
030 Sheriff's Office - Security Services	2,077	2,077
031 Police	64,431	64,431
032 Fire	40,664	40,664
033 Codes Administration	3,974	3,974
034 Beer Board	199	199
035 Agricultural Extension	212	212
036 Soil and Water Conservation	5	5
037 Social Services	2,777	2,777
038 Health	17,658	17,658

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

Receiving Department	Total	Payroll
038 Health - Employee Health & Wellness	217	217
039 Public Library	11,723	11,723
040 Parks	19,754	19,754
041 Arts Commission	357	357
042 Public Works	15,280	15,280
044 Human Relations Commission	125	125
047 Criminal Justice Planning	125	125
048 Internal Audit	256	256
049 Office of Emergency Management	340	340
051 Office of Family Safety	1,028	1,028
052 Community Oversight Board	290	290
060 Farmer's Market	192	192
061 Municipal Auditorium	279	279
062 State Fair Board	1,024	1,024
064 Sports Authority	103	103
065 Water and Sewer	28,172	28,172
067 General Hospital	3,053	3,053
070 Community Education Commission	158	158
071 Convention Center Authority	4,858	4,858
075 Metro Action Commission	10,367	10,367
076 Nashville Career Advancement Center	413	413
078 Metropolitan Transit Authority (MTA)	34	34
080 Metro Nashville Public Schools (MNPS)	379,886	379,886
091 Emergency Communication Center	5,248	5,248
Airport Authority	55	55
Bordeaux Longterm Care	2,085	2,085
Knowles Home	207	207
All Other	82,329	82,329
Direct Bill	0	0
<b>Total</b>	<b>785,861</b>	<b>785,861</b>

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	365,897			365,897
Inbound Costs:				
Depreciation	4,155		4,155	
001 Administrative - Post Audits	101		101	
006 Law	18,513	11,204	29,717	
010 General Services - Facilities	12,305	329	12,634	
010 General Services - Mail Services	812	34	846	
014 Information Technology Service	1,803	62	1,865	
015 Finance - Administration	91,910	5,880	97,790	
015 Finance - Grants & Cost Planning	26	1	27	
015 Finance - Office of Mgmt & Budget	429	9	438	
015 Finance - Operations	304	5	309	
015 Finance - Payroll	85	1	86	
015 Finance - Property Administration		47	47	
015 Finance - Treasury		17	17	
030 Sheriff's Office - Security Services		900	900	
048 Internal Audit		117	117	
Total Allocated Additions:	130,443	18,606	149,049	149,049
Total To Be Allocated:	496,340	18,606		514,946



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

	Total	G&A	Public Property Services
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	231,465	0	231,465
501102 Leave Pay	18,533	0	18,533
501103 Holiday Pay	11,001	0	11,001
501109 Longevity	171	0	171
501160 YE Biweekly Sal/Fringe Accr	1,532	0	1,532
501172 Employer OASDI	15,475	0	15,475
501173 Employer SSN Medical	3,619	0	3,619
501174 Employer Group Health	32,706	0	32,706
501175 Employer Dental Group	1,668	0	1,668
501176 Employer Group Life	406	0	406
501177 Employer Pension	32,013	0	32,013
501182 Cafe Plan Pre-Tax Savings	949	0	949
502222 Apprsl & Ngtn Srvc	4,800	0	4,800
502314 Pre-Employment Checks	0	0	0
502339 Recording	0	0	0
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	830	0	830
502503 Cell Phone Service	0	0	0
502851 Subscriptions	0	0	0
502951 Info Systems Charge	9,300	0	9,300
502957 Telecmnct'n Charge	1,192	0	1,192
502983 Surplus Property	100	0	100
503100 Offc & Admin Supply	83	0	83
503120 Computer Software	0	0	0
503140 Office Equipment < \$10K	0	0	0
503720 Signs	0	0	0
505233 Rent Equipment	54	0	54
505252 Software License	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	365,897		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	365,897	0	365,897
<b>Allocation Step 1</b>			
Inbound - All Others	130,443	130,443	0
Reallocate Admin Costs		(130,443)	130,443
Unallocated Costs	0	0	0
1st Allocation	496,340	0	496,340
<b>Allocation Step 2</b>			
Inbound - All Others	18,606	18,606	0
Reallocate Admin Costs		(18,606)	18,606
Unallocated Costs	0	0	0
2nd Allocation	18,606	0	18,606

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

	Total	G&A	Public Property Services
Total For 015 Finance - Property Administration			
----- Schedule .3 Total	514,946	0	514,946

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

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	92		92		92
001 Administrative - Employee Benefits	628,110	16.719941	82,990		82,990		82,990
001 Administrative - Facility Rental	966	0.025714	125		125		125
001 Administrative - Insurance	2,508	0.066762	328		328		328
001 Administrative - Post Audits	1,175	0.031278	151		151		151
002 Metropolitan Council	2,600	0.069211	341		341		341
003 Metropolitan Clerk	532	0.014162	68		68		68
003 Metropolitan Clerk - Records Center	193	0.005138	25		25		25
004 Mayor's Office	393	0.010461	49		49	1	50
004 Mayor's Office - Administration	3,879	0.103257	510		510		510
005 Election Commission	4,737	0.126096	621		621	26	647
006 Law	13,734	0.365591	1,813		1,813		1,813
007 Planning Commission	5,047	0.134348	664		664	28	692
008 Human Resources	5,381	0.143239	707		707		707
009 Register of Deeds	2,754	0.073310	363		363	14	377
010 General Services	860	0.022893	112		112	4	116
010 General Services - Administration	1,044	0.027791	136		136		136
010 General Services - Facilities	21,786	0.579931	2,874		2,874		2,874
010 General Services - Fleet Management	39,127	1.041539	5,166		5,166		5,166
010 General Services - Mail Services	929	0.024729	120		120		120
011 Historical Commission	1,172	0.031198	151		151	5	156
014 Information Technology Service	31,135	0.828796	4,111		4,111		4,111
015 Finance	25	0.000665	2		2		2
015 Finance - Accountability	548	0.014587	71		71		71
015 Finance - Administration	1,670	0.044454	218		218		218
015 Finance - Business Assistance	885	0.023558	115		115		115
015 Finance - Grants & Cost Planning	332	0.008838	42		42		42
015 Finance - Office of Mgmt & Budget	1,461	0.038891	191		191		191
015 Finance - Operations	2,334	0.062130	304		304		304
015 Finance - Payroll	582	0.015493	75		75		75
015 Finance - Property Administration	366	0.009743	47		47		47
015 Finance - Purchasing	1,249	0.033248	163		163	5	168
015 Finance - Treasury	1,293	0.034419	168		168	5	173
016 Assessor of Property	7,139	0.190036	938		938	39	977
017 Trustee	2,147	0.057152	280		280	10	290
018 County Clerk	4,651	0.123807	611		611	26	637
019 District Attorney	9,102	0.242290	1,203		1,203	51	1,254
021 Public Defender	8,547	0.227516	1,127		1,127	48	1,175
022 Juvenile Court Clerk	1,973	0.052520	258		258	9	267
023 Circuit Court Clerk	12,472	0.331998	1,647		1,647	68	1,715
024 Criminal Court Clerk	6,477	0.172414	851		851	35	886
025 Clerk and Master - Chancery	1,444	0.038438	189		189	7	196
026 Juvenile Court	14,761	0.392930	1,947		1,947	86	2,033
027 General Sessions Court	12,122	0.322681	1,599		1,599	67	1,666
028 State Trial Courts	12,671	0.337295	1,672		1,672	72	1,744
029 Justice Integration Services	2,752	0.073257	363		363	14	377
030 Sheriff's Office	79,441	2.114676	10,496		10,496	489	10,985
030 Sheriff's Office - Security Services	15,745	0.419123	2,076		2,076	92	2,168
031 Police	211,039	5.617742	27,877		27,877	1,304	29,181
032 Fire	136,853	3.642951	18,076		18,076	844	18,920
033 Codes Administration	10,540	0.280569	1,392		1,392	59	1,451

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

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	70		70	2	72
035 Agricultural Extension	335	0.008918	43		43	1	44
037 Social Services	7,541	0.200737	991		991	40	1,031
038 Health	48,896	1.301584	6,453		6,453	300	6,753
038 Health - Employee Health & Wellness	766	0.020390	99		99	2	101
039 Public Library	31,974	0.851130	4,219		4,219	197	4,416
040 Parks	39,343	1.047289	5,195		5,195	236	5,431
041 Arts Commission	1,098	0.029228	142		142	4	146
042 Public Works	73,312	1.951525	9,679		9,679	450	10,129
044 Human Relations Commission	521	0.013869	67		67	2	69
047 Criminal Justice Planning	544	0.014481	70		70	2	72
048 Internal Audit	1,141	0.030373	148		148	5	153
049 Office of Emergency Management	1,497	0.039849	195		195	7	202
051 Office of Family Safety	3,144	0.083692	413		413	16	429
052 Community Oversight Board	1,093	0.029095	141		141	4	145
060 Farmer's Market	2,220	0.059095	290		290	10	300
061 Municipal Auditorium	1,770	0.047116	230		230	9	239
062 State Fair Board	3,892	0.103603	511		511	19	530
064 Sports Authority	53,492	1.423927	7,060		7,060	327	7,387
065 Water and Sewer	283,563	7.548290	37,463		37,463	1,758	39,221
068 District Energy System (DES)	16,855	0.448671	2,221		2,221	97	2,318
070 Community Education Commission	511	0.013603	66		66	2	68
071 Convention Center Authority	174,450	4.643763	23,046		23,046	1,074	24,120
075 Metro Action Commission	27,942	0.743801	3,688		3,688	166	3,854
076 Nashville Career Advancement Center	3,388	0.090187	444		444	17	461
077 Metro Development & Housing Authority	4,850	0.129104	637		637	26	663
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	6,454		6,454	300	6,754
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	168,534		168,534	8,166	176,700
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	12,161		12,161	568	12,729
091 Emergency Communication Center	15,129	0.402726	1,995		1,995	88	2,083
Bordeaux Longterm Care	3,500	0.093168	461		461	18	479
Flood	538	0.014321	68		68	2	70
Hospital Authority	43,112	1.147618	5,692		5,692	265	5,957
Knowles Home	2,121	0.056460	278		278	10	288
Medical Examiner	5,361	0.142707	705		705	29	734
All Other	158,207	4.211383	20,896		20,896	979	21,875
<b>Schedule .4 Total for Public Property Services</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>496,340</b>		<b>496,340</b>	<b>18,606</b>	<b>514,946</b>

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

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

Receiving Department	Total	Public Property Services
001 Administrative - Corporate Dues	92	92
001 Administrative - Employee Benefits	82,990	82,990
001 Administrative - Facility Rental	125	125
001 Administrative - Insurance	328	328
001 Administrative - Post Audits	151	151
002 Metropolitan Council	341	341
003 Metropolitan Clerk	68	68
003 Metropolitan Clerk - Records Center	25	25
004 Mayor's Office	50	50
004 Mayor's Office - Administration	510	510
005 Election Commission	647	647
006 Law	1,813	1,813
007 Planning Commission	692	692
008 Human Resources	707	707
009 Register of Deeds	377	377
010 General Services	116	116
010 General Services - Administration	136	136
010 General Services - Facilities	2,874	2,874
010 General Services - Fleet Management	5,166	5,166
010 General Services - Mail Services	120	120
011 Historical Commission	156	156
014 Information Technology Service	4,111	4,111
015 Finance	2	2
015 Finance - Accountability	71	71
015 Finance - Administration	218	218
015 Finance - Business Assistance	115	115
015 Finance - Grants & Cost Planning	42	42
015 Finance - Office of Mgmt & Budget	191	191
015 Finance - Operations	304	304
015 Finance - Payroll	75	75
015 Finance - Property Administration	47	47
015 Finance - Purchasing	168	168
015 Finance - Treasury	173	173
016 Assessor of Property	977	977
017 Trustee	290	290
018 County Clerk	637	637
019 District Attorney	1,254	1,254
021 Public Defender	1,175	1,175
022 Juvenile Court Clerk	267	267
023 Circuit Court Clerk	1,715	1,715
024 Criminal Court Clerk	886	886
025 Clerk and Master - Chancery	196	196
026 Juvenile Court	2,033	2,033
027 General Sessions Court	1,666	1,666
028 State Trial Courts	1,744	1,744
029 Justice Integration Services	377	377
030 Sheriff's Office	10,985	10,985
030 Sheriff's Office - Security Services	2,168	2,168
031 Police	29,181	29,181
032 Fire	18,920	18,920
033 Codes Administration	1,451	1,451
034 Beer Board	72	72

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

Receiving Department	Total	Public Property Services
035 Agricultural Extension	44	44
037 Social Services	1,031	1,031
038 Health	6,753	6,753
038 Health - Employee Health & Wellness	101	101
039 Public Library	4,416	4,416
040 Parks	5,431	5,431
041 Arts Commission	146	146
042 Public Works	10,129	10,129
044 Human Relations Commission	69	69
047 Criminal Justice Planning	72	72
048 Internal Audit	153	153
049 Office of Emergency Management	202	202
051 Office of Family Safety	429	429
052 Community Oversight Board	145	145
060 Farmer's Market	300	300
061 Municipal Auditorium	239	239
062 State Fair Board	530	530
064 Sports Authority	7,387	7,387
065 Water and Sewer	39,221	39,221
068 District Energy System (DES)	2,318	2,318
070 Community Education Commission	68	68
071 Convention Center Authority	24,120	24,120
075 Metro Action Commission	3,854	3,854
076 Nashville Career Advancement Center	461	461
077 Metro Development & Housing Authorit	663	663
078 Metropolitan Transit Authority (MTA)	6,754	6,754
080 Metro Nashville Public Schools (MNPS)	176,700	176,700
090 Debt Service	12,729	12,729
091 Emergency Communication Center	2,083	2,083
Bordeaux Longterm Care	479	479
Flood	70	70
Hospital Authority	5,957	5,957
Knowles Home	288	288
Medical Examiner	734	734
All Other	21,875	21,875
 Direct Bill	 0	 0
 Total	 <u>514,946</u>	 <u>514,946</u>

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,249,241			1,249,241
Inbound Costs:				
Depreciation	75,496		75,496	
001 Administrative - Post Audits	345		345	
003 Metropolitan Clerk - Records Center	613	4	617	
006 Law	62,413	37,810	100,223	
010 General Services - Facilities	76,850	2,093	78,943	
010 General Services - Mail Services	1,202	52	1,254	
014 Information Technology Service	5,503	215	5,718	
015 Finance - Accountability	10,400	2,278	12,678	
015 Finance - Administration	308,793	19,805	328,598	
015 Finance - Business Assistance	639,608	9,644	649,252	
015 Finance - Grants & Cost Planning	93	4	97	
015 Finance - Office of Mgmt & Budget	1,074	25	1,099	
015 Finance - Operations	1,053	21	1,074	
015 Finance - Payroll	407	4	411	
015 Finance - Property Administration	163	5	168	
015 Finance - Treasury		82	82	
030 Sheriff's Office - Security Services		14,314	14,314	
048 Internal Audit		409	409	
Total Allocated Additions:	<u>1,184,013</u>	<u>86,765</u>	1,270,778	1,270,778
Total To Be Allocated:	<u>2,433,254</u>	<u>86,765</u>		<u>2,520,019</u>



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

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	754,541	173,922	461,326	119,293
501102 Leave Pay	77,535	17,872	47,405	12,258
501103 Holiday Pay	37,868	8,729	23,152	5,987
501104 Overtime Pay	0	0	0	0
501108 Injured on Duty Pay	4,914	1,133	3,004	777
501109 Longevity	3,493	805	2,136	552
501134 Paid Family Leave	3,313	764	2,025	524
501160 YE Biweekly Sal/Fringe Accr	8,127	1,873	4,969	1,285
501172 Employer OASDI	51,792	11,938	31,666	8,188
501173 Employer SSN Medical	12,113	2,792	7,406	1,915
501174 Employer Group Health	109,194	25,169	66,761	17,264
501175 Employer Dental Group	6,782	1,563	4,147	1,072
501176 Employer Group Life	2,063	476	1,261	326
501177 Employer Pension	99,107	22,844	60,594	15,669
501181 FSA Pre-Tax Savings	466	107	285	74
501182 Cafe Plan Pre-Tax Savings	3,077	709	1,882	486
501212 Court Reporter	0	0	0	0
502223 Legal Services	0	0	0	0
502229 Mngt Cnsltnt Srvc	0	0	0	0
502314 Pre-Employment Checks	124	29	75	20
502451 Employee Out-of-town Travel	571	132	349	90
502503 Cell Phone Service	399	92	244	63
502520 Postage & Delivery Srvc	0	0	0	0
502701 Printing/Binding	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0
502851 Subscriptions	31,704	7,308	19,384	5,012
502883 Registration	775	179	473	123
502884 Membership Dues	240	55	147	38
502951 Info Systems Charge	25,300	5,832	15,468	4,000
502957 Telecmmnct'n Charge	6,781	1,563	4,146	1,072
502983 Surplus Property	300	69	184	47
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	3,843	886	2,349	608
503130 Computer Hardware <\$10K	3,628	836	2,218	574
503330 Books/Magazines/Periodicals	0	0	0	0
505233 Rent Equipment	876	202	536	138
505252 Software License	315	73	192	50
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,249,241			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	<b>1,249,241</b>	<b>287,952</b>	<b>763,784</b>	<b>197,505</b>
<b>Allocation Step 1</b>				
Inbound - All Others	1,184,013	1,184,013	0	0
Reallocate Admin Costs		(1,471,965)	1,169,545	302,420
Unallocated Costs	0	0	0	0

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

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
1st Allocation	2,433,254	0	1,933,329	499,925
<b>Allocation Step 2</b>				
Inbound - All Others	86,765	86,765	0	0
Reallocate Admin Costs		(86,765)	68,946	17,819
Unallocated Costs	0	0	0	0
2nd Allocation	86,765	0	68,946	17,819
<b>Total For 015 Finance - Purchasing</b>				
Schedule .3 Total	2,520,019	0	2,002,275	517,744

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

Activity - Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
006 Law	1	0.724638	14,003		14,003		14,003
007 Planning Commission	2	1.449275	28,015		28,015	1,614	29,629
008 Human Resources	6	4.347826	84,052		84,052		84,052
010 General Services - Administration	31	22.463769	434,419		434,419		434,419
011 Historical Commission	1	0.724638	14,003		14,003	806	14,809
014 Information Technology Service	13	9.420290	182,122		182,122		182,122
015 Finance - Administration	2	1.449275	28,015		28,015		28,015
016 Assessor of Property	1	0.724638	14,003		14,003	806	14,809
030 Sheriff's Office	1	0.724638	14,003		14,003	806	14,809
031 Police	10	7.246377	140,092		140,092	8,095	148,187
032 Fire	2	1.449275	28,015		28,015	1,614	29,629
033 Codes Administration	2	1.449275	28,015		28,015	1,614	29,629
037 Social Services	1	0.724638	14,003		14,003	806	14,809
038 Health	6	4.347826	84,052		84,052	4,852	88,904
039 Public Library	2	1.449275	28,015		28,015	1,614	29,629
040 Parks	6	4.347826	84,052		84,052	4,852	88,904
042 Public Works	15	10.869565	210,141		210,141	12,160	222,301
044 Human Relations Commission	6	4.347826	84,052		84,052	4,852	88,904
049 Office of Emergency Management	2	1.449275	28,015		28,015	1,614	29,629
061 Municipal Auditorium	1	0.724638	14,003		14,003	806	14,809
062 State Fair Board	3	2.173913	42,025		42,025	2,428	44,453
065 Water and Sewer	19	13.768116	266,174		266,174	15,565	281,739
075 Metro Action Commission	2	1.449275	28,015		28,015	1,614	29,629
076 Nashville Career Advancement Center	3	2.173913	42,025		42,025	2,428	44,453
<b>Schedule .4 Total for Competitive Procurements</b>	<b>138</b>	<b>100.000000</b>	<b>1,933,329</b>		<b>1,933,329</b>	<b>68,946</b>	<b>2,002,275</b>

Allocation Basis: Number of Competitive Procurements by Department

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

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

Activity - Non-Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	1	1.234568	6,164		6,164		6,164
010 General Services - Facilities	1	1.234568	6,164		6,164		6,164
010 General Services - Mail Services	2	2.469136	12,336		12,336		12,336
011 Historical Commission	1	1.234568	6,164		6,164	290	6,454
014 Information Technology Service	13	16.049381	80,394		80,394		80,394
015 Finance - Administration	4	4.938272	24,683		24,683		24,683
017 Trustee	1	1.234568	6,164		6,164	290	6,454
021 Public Defender	6	7.407407	37,030		37,030	1,782	38,812
030 Sheriff's Office	2	2.469136	12,336		12,336	585	12,921
031 Police	10	12.345679	61,705		61,705	3,048	64,753
032 Fire	1	1.234568	6,164		6,164	290	6,454
037 Social Services	1	1.234568	6,164		6,164	290	6,454
038 Health	9	11.111111	55,534		55,534	2,673	58,207
039 Public Library	3	3.703704	18,502		18,502	889	19,391
042 Public Works	5	6.172840	30,860		30,860	1,470	32,330
048 Internal Audit	1	1.234568	6,164		6,164	290	6,454
049 Office of Emergency Management	3	3.703704	18,502		18,502	889	19,391
065 Water and Sewer	9	11.111111	55,534		55,534	2,673	58,207
075 Metro Action Commission	7	8.641975	43,197		43,197	2,070	45,267
091 Emergency Communication Center	1	1.234568	6,164		6,164	290	6,454
Schedule .4 Total for Non-Competitive Procurements	81	100.000000	499,925		499,925	17,819	517,744

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

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

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements
003 Metropolitan Clerk	6,164	0	6,164
006 Law	14,003	14,003	0
007 Planning Commission	29,629	29,629	0
008 Human Resources	84,052	84,052	0
010 General Services - Administration	434,419	434,419	0
010 General Services - Facilities	6,164	0	6,164
010 General Services - Mail Services	12,336	0	12,336
011 Historical Commission	21,263	14,809	6,454
014 Information Technology Service	262,516	182,122	80,394
015 Finance - Administration	52,698	28,015	24,683
016 Assessor of Property	14,809	14,809	0
017 Trustee	6,454	0	6,454
021 Public Defender	38,812	0	38,812
030 Sheriff's Office	27,730	14,809	12,921
031 Police	212,940	148,187	64,753
032 Fire	36,083	29,629	6,454
033 Codes Administration	29,629	29,629	0
037 Social Services	21,263	14,809	6,454
038 Health	147,111	88,904	58,207
039 Public Library	49,020	29,629	19,391
040 Parks	88,904	88,904	0
042 Public Works	254,631	222,301	32,330
044 Human Relations Commission	88,904	88,904	0
048 Internal Audit	6,454	0	6,454
049 Office of Emergency Management	49,020	29,629	19,391
061 Municipal Auditorium	14,809	14,809	0
062 State Fair Board	44,453	44,453	0
065 Water and Sewer	339,946	281,739	58,207
075 Metro Action Commission	74,896	29,629	45,267
076 Nashville Career Advancement Center	44,453	44,453	0
091 Emergency Communication Center	6,454	0	6,454
Direct Bill	0	0	0
<b>Total</b>	<b>2,520,019</b>	<b>2,002,275</b>	<b>517,744</b>

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

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

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

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

- Cash Operations
- Collections
- Debt
- Investments

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,293,473			1,293,473
Cost Adjustments:				
Direct Costs	-860,496			
Total Departmental Cost Adjustments:	-860,496			-860,496
Inbound Costs:				
Depreciation	19,483		19,483	
001 Administrative - Post Audits	358		358	
003 Metropolitan Clerk - Records Center	349	2	351	
006 Law	10,330	6,240	16,570	
010 General Services - Facilities	39,836	1,081	40,917	
010 General Services - Mail Services	18,524	898	19,422	
014 Information Technology Service	14,279	573	14,852	
015 Finance - Administration	274,920	17,636	292,556	
015 Finance - Business Assistance	2,748	61	2,809	
015 Finance - Grants & Cost Planning	97	4	101	
015 Finance - Office of Mgmt & Budget	1,201	29	1,230	
015 Finance - Operations	1,090	23	1,113	
015 Finance - Payroll	313	4	317	
015 Finance - Property Administration	168	5	173	
015 Finance - Treasury		73	73	
030 Sheriff's Office - Security Services		4,218	4,218	
048 Internal Audit		423	423	
Total Allocated Additions:	383,696	31,270	414,966	414,966
Total To Be Allocated:	816,673	31,270		847,943

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

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
<b>Other Expense &amp; Cost</b>					
501101 Regular Pay	660,983	(19,481)	151,089	188,710	180,662
501102 Leave Pay	79,884	0	14,679	19,274	26,850
501103 Holiday Pay	32,732	0	6,853	9,132	9,112
501109 Longevity	5,336	0	275	2,078	1,134
501134 Paid Family Leave	4,854	0	4,854	0	0
501160 YE Biweekly Sal/Fringe Accr	8,488	0	2,120	2,266	2,181
501172 Employer OASDI	46,167	(1,095)	10,561	12,834	12,889
501173 Employer SSN Medical	10,797	(256)	2,470	3,002	3,014
501174 Employer Group Health	92,125	(2,222)	19,894	27,510	18,576
501175 Employer Dental Group	7,430	(200)	926	2,669	1,424
501176 Employer Group Life	1,658	(34)	566	370	368
501177 Employer Pension	91,981	(2,285)	17,702	26,792	26,731
501181 FSA Pre-Tax Savings	462	(14)	0	128	282
501182 Cafe Plan Pre-Tax Savings	2,663	(65)	567	817	519
502229 Mngt Cnsltnt Srvc	0	0	0	0	0
502314 Pre-Employment Checks	80	0	80	0	0
502331 Temporary Service	6,181	0	6,181	0	0
502502 Allowance-Cell/Mobile Devices	911	0	0	155	606
502520 Postage & Delivery Srvc	24	0	0	0	0
502701 Printing/Binding	2,594	0	434	2,160	0
502951 Info Systems Charge	80,300	0	52,900	9,200	9,200
502957 Telecmmnct'n Charge	4,566	0	0	2,968	822
502976 MIS Tech Revolving Charge	2,756	0	0	2,756	0
502983 Surplus Property	400	0	100	300	0
503050 Host & Hostess	281	0	0	0	281
503100 Offc & Admin Supply	5,577	0	1,212	3,956	209
503130 Computer Hardware <\$10K	1,686	0	1,506	180	0
503150 Furniture/Fixtures<\$10K	7,686	0	7,686	0	0
503350 Educational Supply	0	0	0	0	0
503999 Credit Card Clearing	(28)	0	(28)	0	0
505100 Imprest Shortages	69	0	69	0	0
505233 Rent Equipment	1,030	0	281	244	248
505252 Software License	130,000	0	130,000	0	0
505957 Insurance-Premium J&L	2,600	0	0	1,200	900
505959 Insurance-Surety Bond	1,200	0	0	0	1,200
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,293,473				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Direct Costs	(860,496)	25,652	0	(318,701)	(297,208)
Functional Cost	432,977	0	432,977	0	0
<b>Allocation Step 1</b>					
Inbound - All Others	383,696	0	85,169	106,463	101,870
Reallocate Admin Costs		0	0	0	0



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

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
Unallocated Costs	0	0	0	0	0
1st Allocation	816,673	0	518,146	106,463	101,870
<b>Allocation Step 2</b>					
Inbound - All Others	31,270	0	6,867	8,857	8,283
2nd Allocation	31,270	0	6,867	8,857	8,283
<b>Total For 015 Finance - Treasury</b>					
Schedule .3 Total	847,943	0	525,013	115,320	110,153

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

Investor Relations

<u>Other Expense &amp; Cost</u>	
501101 Regular Pay	160,003
501102 Leave Pay	19,081
501103 Holiday Pay	7,635
501109 Longevity	1,849
501134 Paid Family Leave	0
501160 YE Biweekly Sal/Fringe Accr	1,921
501172 Employer OASDI	10,978
501173 Employer SSN Medical	2,567
501174 Employer Group Health	28,367
501175 Employer Dental Group	2,611
501176 Employer Group Life	388
501177 Employer Pension	23,041
501181 FSA Pre-Tax Savings	66
501182 Cafe Plan Pre-Tax Savings	825
502229 Mngt Cnsltnt Svc	0
502314 Pre-Employment Checks	0
502331 Temporary Service	0
502502 Allowance-Cell/Mobile Devices	150
502520 Postage & Delivery Svc	24
502701 Printing/Binding	0
502951 Info Systems Charge	9,000
502957 Telecmnct'n Charge	776
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	200
503130 Computer Hardware <\$10K	0
503150 Furniture/Fixtures<\$10K	0
503350 Educational Supply	0
503999 Credit Card Clearing	0
505100 Imprest Shortages	0
505233 Rent Equipment	257
505252 Software License	0
505957 Insurance-Premium J&L	500
505959 Insurance-Surety Bond	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
<u>Cost Adjustments</u>	
Direct Costs	(270,239)
Functional Cost	0
<u>Allocation Step 1</u>	
Inbound - All Others	90,194
Reallocate Admin Costs	0

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

Investor Relations

Unallocated Costs	0
1st Allocation	90,194
Allocation Step 2	
Inbound - All Others	7,263
2nd Allocation	7,263
Total For 015 Finance - Treasury	
Schedule .3 Total	97,457

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

Activity - Treasury Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
071 Convention Center Authority	100	100.000000	518,146		518,146	6,867	525,013
Schedule .4 Total for Treasury Collections	100	100.000000	518,146		518,146	6,867	525,013

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

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

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	44	0.002971	1		1		1
001 Administrative - Employee Benefits	134,480	9.080848	9,655		9,655		9,655
001 Administrative - Facility Rental	59	0.003984	3		3		3
001 Administrative - Insurance	152	0.010264	9		9		9
001 Administrative - Post Audits	71	0.004794	4		4		4
002 Metropolitan Council	170	0.011479	11		11		11
003 Metropolitan Clerk	216	0.014586	13		13		13
003 Metropolitan Clerk - Records Center	12	0.000810	0		0		0
004 Mayor's Office	16,621	1.122344	1,190		1,190	104	1,294
004 Mayor's Office - Administration	235	0.015869	15		15		15
005 Election Commission	3,571	0.241134	249		249	19	268
006 Law	19,304	1.303515	1,380		1,380		1,380
007 Planning Commission	931	0.062866	65		65	4	69
008 Human Resources	326	0.022013	20		20		20
009 Register of Deeds	183	0.012357	11		11		11
010 General Services	1,921	0.129717	135		135	10	145
010 General Services - Administration	63	0.004254	3		3		3
010 General Services - Facilities	6,274	0.423656	444		444		444
010 General Services - Fleet Management	5,969	0.403061	425		425		425
010 General Services - Mail Services	56	0.003781	3		3		3
011 Historical Commission	156	0.010534	9		9		9
014 Information Technology Service	17,238	1.164007	1,233		1,233		1,233
015 Finance	28	0.001891	1		1		1
015 Finance - Accountability	33	0.002228	1		1		1
015 Finance - Administration	513	0.034641	36		36		36
015 Finance - Business Assistance	54	0.003646	3		3		3
015 Finance - Grants & Cost Planning	20	0.001351	1		1		1
015 Finance - Office of Mgmt & Budget	89	0.006010	5		5		5
015 Finance - Operations	142	0.009589	9		9		9
015 Finance - Payroll	35	0.002363	1		1		1
015 Finance - Property Administration	22	0.001486	1		1		1
015 Finance - Purchasing	76	0.005132	4		4		4
015 Finance - Treasury	102	0.006888	5		5		5
016 Assessor of Property	1,388	0.093726	99		99	7	106
017 Trustee	196	0.013235	11		11		11
018 County Clerk	1,085	0.073265	75		75	4	79
019 District Attorney	2,698	0.182184	189		189	15	204
021 Public Defender	579	0.039097	39		39	3	42
022 Juvenile Court Clerk	144	0.009724	9		9		9
023 Circuit Court Clerk	184	0.012425	11		11		11
024 Criminal Court Clerk	745	0.050307	48		48	4	52
025 Clerk and Master - Chancery	88	0.005942	5		5		5
026 Juvenile Court	1,061	0.071645	73		73	4	77
027 General Sessions Court	998	0.067391	70		70	4	74
028 State Trial Courts	1,010	0.068201	70		70	4	74
029 Justice Integration Services	976	0.065905	68		68	4	72
030 Sheriff's Office	21,335	1.440659	1,529		1,529	137	1,666
030 Sheriff's Office - Security Services	956	0.064555	66		66	4	70
031 Police	22,178	1.497584	1,589		1,589	142	1,731
032 Fire	11,773	0.794979	841		841	69	910
033 Codes Administration	2,676	0.180699	188		188	15	203

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

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	33	0.002228	1		1		1
035 Agricultural Extension	20	0.001351	1		1		1
037 Social Services	742	0.050104	48		48	4	52
038 Health	4,618	0.311833	330		330	24	354
038 Health - Employee Health & Wellness	46	0.003106	3		3		3
039 Public Library	9,695	0.654661	689		689	59	748
040 Parks	9,188	0.620426	655		655	53	708
041 Arts Commission	264	0.017827	16		16		16
042 Public Works	15,821	1.068323	1,129		1,129	96	1,225
044 Human Relations Commission	32	0.002161	1		1		1
047 Criminal Justice Planning	33	0.002228	1		1		1
048 Internal Audit	69	0.004659	3		3		3
049 Office of Emergency Management	3,519	0.237623	246		246	19	265
051 Office of Family Safety	336	0.022689	21		21		21
052 Community Oversight Board	66	0.004457	3		3		3
060 Farmer's Market	1,785	0.120533	127		127	9	136
061 Municipal Auditorium	2,891	0.195217	201		201	16	217
062 State Fair Board	1,420	0.095886	100		100	7	107
064 Sports Authority	13,964	0.942928	994		994	88	1,082
065 Water and Sewer	250,711	16.929420	18,029		18,029	1,697	19,726
067 General Hospital	2,159	0.145788	149		149	10	159
068 District Energy System (DES)	5,151	0.347825	366		366	29	395
070 Community Education Commission	313	0.021136	19		19		19
071 Convention Center Authority	255,323	17.240848	18,357		18,357	1,733	20,090
075 Metro Action Commission	6,086	0.410961	431		431	35	466
076 Nashville Career Advancement Center	528	0.035654	36		36	2	38
077 Metro Development & Housing Authorit	290	0.019582	18		18		18
078 Metropolitan Transit Authority (MTA)	2,956	0.199606	205		205	16	221
080 Metro Nashville Public Schools (MNPS)	177,285	11.971283	12,732		12,732	1,198	13,930
083 Industrial Development Board	323	0.021811	20		20		20
090 Debt Service	90,195	6.090475	6,477		6,477	604	7,081
091 Emergency Communication Center	926	0.062529	64		64	4	68
Bordeaux Longterm Care	212	0.014315	12		12		12
Flood	31,834	2.149611	2,279		2,279	208	2,487
Hospital Authority	2,616	0.176647	184		184	15	199
Knowles Home	129	0.008711	6		6		6
Medical Examiner	325	0.021946	20		20		20
All Other	309,779	20.918020	22,565		22,565	2,378	24,943
<b>Schedule .4 Total for Cash Operations</b>	<b>1,480,919</b>	<b>100.000000</b>	<b>106,463</b>		<b>106,463</b>	<b>8,857</b>	<b>115,320</b>

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

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

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	60	0.010985	9		9		9
002 Metropolitan Council	1,555	0.284701	288		288		288
003 Metropolitan Clerk	143	0.026182	24		24		24
003 Metropolitan Clerk - Records Center	43	0.007873	6		6		6
004 Mayor's Office	138	0.025266	23		23		23
004 Mayor's Office - Administration	597	0.109303	110		110		110
005 Election Commission	3,456	0.632750	637		637	46	683
006 Law	1,055	0.193157	192		192		192
007 Planning Commission	1,126	0.206156	204		204	15	219
008 Human Resources	1,421	0.260167	257		257		257
009 Register of Deeds	95	0.017393	15		15		15
010 General Services	168	0.030759	29		29		29
010 General Services - Administration	753	0.137865	137		137		137
010 General Services - Facilities	591	0.108205	109		109		109
010 General Services - Fleet Management	1,253	0.229409	227		227		227
010 General Services - Mail Services	95	0.017393	15		15		15
011 Historical Commission	276	0.050532	48		48	3	51
014 Information Technology Service	3,234	0.592105	595		595		595
015 Finance	68	0.012450	11		11		11
015 Finance - Accountability	87	0.015929	14		14		14
015 Finance - Administration	512	0.093741	94		94		94
015 Finance - Business Assistance	227	0.041561	40		40		40
015 Finance - Grants & Cost Planning	65	0.011901	11		11		11
015 Finance - Office of Mgmt & Budget	314	0.057489	56		56		56
015 Finance - Operations	554	0.101430	101		101		101
015 Finance - Payroll	151	0.027646	25		25		25
015 Finance - Property Administration	63	0.011535	10		10		10
015 Finance - Purchasing	290	0.053095	50		50		50
015 Finance - Treasury	223	0.040829	39		39		39
016 Assessor of Property	1,896	0.347134	352		352	23	375
017 Trustee	628	0.114979	114		114	7	121
018 County Clerk	1,778	0.325530	330		330	23	353
019 District Attorney	1,915	0.350613	356		356	23	379
021 Public Defender	1,882	0.344571	349		349	23	372
022 Juvenile Court Clerk	678	0.124133	124		124	8	132
023 Circuit Court Clerk	1,171	0.214395	213		213	15	228
024 Criminal Court Clerk	2,067	0.378442	383		383	24	407
025 Clerk and Master - Chancery	396	0.072503	72		72	4	76
026 Juvenile Court	2,744	0.502392	505		505	36	541
027 General Sessions Court	3,016	0.552192	557		557	40	597
028 State Trial Courts	3,387	0.620117	626		626	45	671
029 Justice Integration Services	444	0.081291	80		80	4	84
030 Sheriff's Office	19,451	3.561235	3,617		3,617	296	3,913
030 Sheriff's Office - Security Services	1,449	0.265294	264		264	19	283
031 Police	44,763	8.195545	8,341		8,341	688	9,029
032 Fire	28,258	5.173686	5,267		5,267	433	5,700
033 Codes Administration	2,766	0.506420	509		509	36	545
034 Beer Board	142	0.025998	23		23		23
035 Agricultural Extension	151	0.027646	25		25		25
036 Soil and Water Conservation	4	0.000732	0		0		0
037 Social Services	1,935	0.354274	358		358	24	382

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

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	12,271	2.246666	2,280		2,280	183	2,463
038 Health - Employee Health & Wellness	154	0.028195	25		25		25
039 Public Library	8,151	1.492346	1,514		1,514	120	1,634
040 Parks	13,729	2.513608	2,551		2,551	205	2,756
041 Arts Commission	251	0.045955	43		43	3	46
042 Public Works	10,622	1.944755	1,974		1,974	156	2,130
044 Human Relations Commission	89	0.016295	15		15		15
047 Criminal Justice Planning	89	0.016295	15		15		15
048 Internal Audit	182	0.033322	31		31		31
049 Office of Emergency Management	239	0.043758	41		41	3	44
051 Office of Family Safety	718	0.131457	131		131	9	140
052 Community Oversight Board	204	0.037350	36		36	2	38
060 Farmer's Market	136	0.024900	22		22		22
061 Municipal Auditorium	196	0.035885	36		36	2	38
062 State Fair Board	715	0.130908	131		131	9	140
064 Sports Authority	74	0.013548	11		11		11
065 Water and Sewer	19,577	3.584304	3,641		3,641	299	3,940
067 General Hospital	2,126	0.389244	392		392	26	418
070 Community Education Commission	112	0.020506	18		18		18
071 Convention Center Authority	3,381	0.619019	624		624	45	669
075 Metro Action Commission	7,210	1.320061	1,337		1,337	107	1,444
076 Nashville Career Advancement Center	291	0.053278	50		50	3	53
078 Metropolitan Transit Authority (MTA)	25	0.004577	3		3		3
080 Metro Nashville Public Schools (MNPS)	263,613	48.264237	49,470		49,470	4,325	53,795
091 Emergency Communication Center	3,654	0.669002	676		676	51	727
Airport Authority	41	0.007507	5		5		5
Bordeaux Longterm Care	1,454	0.266209	266		266	19	285
Knowles Home	148	0.027097	25		25		25
All Other	57,201	10.472787	10,666		10,666	881	11,547
<b>Schedule .4 Total for Investment Cmtee Support</b>	<b>546,187</b>	<b>100.000000</b>	<b>101,870</b>		<b>101,870</b>	<b>8,283</b>	<b>110,153</b>

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



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

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	15		15		15
001 Administrative - Employee Benefits	628,110	16.719941	15,078		15,078		15,078
001 Administrative - Facility Rental	966	0.025714	20		20		20
001 Administrative - Insurance	2,508	0.066762	59		59		59
001 Administrative - Post Audits	1,175	0.031278	25		25		25
002 Metropolitan Council	2,600	0.069211	62		62		62
003 Metropolitan Clerk	532	0.014162	11		11		11
003 Metropolitan Clerk - Records Center	193	0.005138	3		3		3
004 Mayor's Office	393	0.010461	6		6		6
004 Mayor's Office - Administration	3,879	0.103257	92		92		92
005 Election Commission	4,737	0.126096	112		112	9	121
006 Law	13,734	0.365591	327		327		327
007 Planning Commission	5,047	0.134348	118		118	10	128
008 Human Resources	5,381	0.143239	127		127		127
009 Register of Deeds	2,754	0.073310	63		63	4	67
010 General Services	860	0.022893	17		17		17
010 General Services - Administration	1,044	0.027791	21		21		21
010 General Services - Facilities	21,786	0.579931	516		516		516
010 General Services - Fleet Management	39,127	1.041539	936		936		936
010 General Services - Mail Services	929	0.024729	18		18		18
011 Historical Commission	1,172	0.031198	25		25		25
014 Information Technology Service	31,135	0.828796	742		742		742
015 Finance	25	0.000665	0		0		0
015 Finance - Accountability	548	0.014587	11		11		11
015 Finance - Administration	1,670	0.044454	37		37		37
015 Finance - Business Assistance	885	0.023558	18		18		18
015 Finance - Grants & Cost Planning	332	0.008838	6		6		6
015 Finance - Office of Mgmt & Budget	1,461	0.038891	33		33		33
015 Finance - Operations	2,334	0.062130	53		53		53
015 Finance - Payroll	582	0.015493	11		11		11
015 Finance - Property Administration	366	0.009743	6		6		6
015 Finance - Purchasing	1,249	0.033248	28		28		28
015 Finance - Treasury	1,293	0.034419	29		29		29
016 Assessor of Property	7,139	0.190036	166		166	15	181
017 Trustee	2,147	0.057152	48		48	4	52
018 County Clerk	4,651	0.123807	110		110	9	119
019 District Attorney	9,102	0.242290	213		213	19	232
021 Public Defender	8,547	0.227516	198		198	18	216
022 Juvenile Court Clerk	1,973	0.052520	44		44	3	47
023 Circuit Court Clerk	12,472	0.331998	298		298	24	322
024 Criminal Court Clerk	6,477	0.172414	150		150	14	164
025 Clerk and Master - Chancery	1,444	0.038438	33		33	2	35
026 Juvenile Court	14,761	0.392930	352		352	29	381
027 General Sessions Court	12,122	0.322681	289		289	23	312
028 State Trial Courts	12,671	0.337295	302		302	24	326
029 Justice Integration Services	2,752	0.073257	63		63	4	67
030 Sheriff's Office	79,441	2.114676	1,905		1,905	186	2,091
030 Sheriff's Office - Security Services	15,745	0.419123	376		376	34	410
031 Police	211,039	5.617742	5,062		5,062	508	5,570
032 Fire	136,853	3.642951	3,276		3,276	325	3,601
033 Codes Administration	10,540	0.280569	246		246	19	265

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

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	11		11		11
035 Agricultural Extension	335	0.008918	6		6		6
037 Social Services	7,541	0.200737	177		177	16	193
038 Health	48,896	1.301584	1,170		1,170	113	1,283
038 Health - Employee Health & Wellness	766	0.020390	15		15		15
039 Public Library	31,974	0.851130	759		759	68	827
040 Parks	39,343	1.047289	941		941	88	1,029
041 Arts Commission	1,098	0.029228	23		23		23
042 Public Works	73,312	1.951525	1,757		1,757	168	1,925
044 Human Relations Commission	521	0.013869	11		11		11
047 Criminal Justice Planning	544	0.014481	11		11		11
048 Internal Audit	1,141	0.030373	25		25		25
049 Office of Emergency Management	1,497	0.039849	35		35	2	37
051 Office of Family Safety	3,144	0.083692	72		72	4	76
052 Community Oversight Board	1,093	0.029095	23		23		23
060 Farmer's Market	2,220	0.059095	48		48	4	52
061 Municipal Auditorium	1,770	0.047116	40		40	3	43
062 State Fair Board	3,892	0.103603	92		92	7	99
064 Sports Authority	53,492	1.423927	1,280		1,280	123	1,403
065 Water and Sewer	283,563	7.548290	6,803		6,803	683	7,486
068 District Energy System (DES)	16,855	0.448671	403		403	36	439
070 Community Education Commission	511	0.013603	11		11		11
071 Convention Center Authority	174,450	4.643763	4,185		4,185	418	4,603
075 Metro Action Commission	27,942	0.743801	667		667	61	728
076 Nashville Career Advancement Center	3,388	0.090187	79		79	4	83
077 Metro Development & Housing Authority	4,850	0.129104	113		113	9	122
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	1,170		1,170	113	1,283
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	30,858		30,858	3,325	34,183
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	2,205		2,205	214	2,419
091 Emergency Communication Center	15,129	0.402726	361		361	31	392
Bordeaux Longterm Care	3,500	0.093168	80		80	4	84
Flood	538	0.014321	11		11		11
Hospital Authority	43,112	1.147618	1,030		1,030	95	1,125
Knowles Home	2,121	0.056460	47		47	4	51
Medical Examiner	5,361	0.142707	127		127	10	137
All Other	158,207	4.211383	3,792		3,792	377	4,169
<b>Schedule .4 Total for Investor Relations</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>90,194</b>		<b>90,194</b>	<b>7,263</b>	<b>97,457</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
001 Administrative - Corporate Dues	16	0	1	0	15
001 Administrative - Employee Benefits	24,742	0	9,655	9	15,078
001 Administrative - Facility Rental	23	0	3	0	20
001 Administrative - Insurance	68	0	9	0	59
001 Administrative - Post Audits	29	0	4	0	25
002 Metropolitan Council	361	0	11	288	62
003 Metropolitan Clerk	48	0	13	24	11
003 Metropolitan Clerk - Records Center	9	0	0	6	3
004 Mayor's Office	1,323	0	1,294	23	6
004 Mayor's Office - Administration	217	0	15	110	92
005 Election Commission	1,072	0	268	683	121
006 Law	1,899	0	1,380	192	327
007 Planning Commission	416	0	69	219	128
008 Human Resources	404	0	20	257	127
009 Register of Deeds	93	0	11	15	67
010 General Services	191	0	145	29	17
010 General Services - Administration	161	0	3	137	21
010 General Services - Facilities	1,069	0	444	109	516
010 General Services - Fleet Management	1,588	0	425	227	936
010 General Services - Mail Services	36	0	3	15	18
011 Historical Commission	85	0	9	51	25
014 Information Technology Service	2,570	0	1,233	595	742
015 Finance	12	0	1	11	0
015 Finance - Accountability	26	0	1	14	11
015 Finance - Administration	167	0	36	94	37
015 Finance - Business Assistance	61	0	3	40	18
015 Finance - Grants & Cost Planning	18	0	1	11	6
015 Finance - Office of Mgmt & Budget	94	0	5	56	33
015 Finance - Operations	163	0	9	101	53
015 Finance - Payroll	37	0	1	25	11
015 Finance - Property Administration	17	0	1	10	6
015 Finance - Purchasing	82	0	4	50	28
015 Finance - Treasury	73	0	5	39	29
016 Assessor of Property	662	0	106	375	181
017 Trustee	184	0	11	121	52
018 County Clerk	551	0	79	353	119
019 District Attorney	815	0	204	379	232
021 Public Defender	630	0	42	372	216
022 Juvenile Court Clerk	188	0	9	132	47
023 Circuit Court Clerk	561	0	11	228	322
024 Criminal Court Clerk	623	0	52	407	164
025 Clerk and Master - Chancery	116	0	5	76	35
026 Juvenile Court	999	0	77	541	381
027 General Sessions Court	983	0	74	597	312
028 State Trial Courts	1,071	0	74	671	326
029 Justice Integration Services	223	0	72	84	67
030 Sheriff's Office	7,670	0	1,666	3,913	2,091
030 Sheriff's Office - Security Services	763	0	70	283	410
031 Police	16,330	0	1,731	9,029	5,570
032 Fire	10,211	0	910	5,700	3,601
033 Codes Administration	1,013	0	203	545	265
034 Beer Board	35	0	1	23	11

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

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
035 Agricultural Extension	32	0	1	25	6
037 Social Services	627	0	52	382	193
038 Health	4,100	0	354	2,463	1,283
038 Health - Employee Health & Wellness	43	0	3	25	15
039 Public Library	3,209	0	748	1,634	827
040 Parks	4,493	0	708	2,756	1,029
041 Arts Commission	85	0	16	46	23
042 Public Works	5,280	0	1,225	2,130	1,925
044 Human Relations Commission	27	0	1	15	11
047 Criminal Justice Planning	27	0	1	15	11
048 Internal Audit	59	0	3	31	25
049 Office of Emergency Management	346	0	265	44	37
051 Office of Family Safety	237	0	21	140	76
052 Community Oversight Board	64	0	3	38	23
060 Farmer's Market	210	0	136	22	52
061 Municipal Auditorium	298	0	217	38	43
062 State Fair Board	346	0	107	140	99
064 Sports Authority	2,496	0	1,082	11	1,403
065 Water and Sewer	31,152	0	19,726	3,940	7,486
067 General Hospital	577	0	159	418	0
068 District Energy System (DES)	834	0	395	0	439
070 Community Education Commission	48	0	19	18	11
071 Convention Center Authority	550,375	525,013	20,090	669	4,603
075 Metro Action Commission	2,638	0	466	1,444	728
076 Nashville Career Advancement Center	174	0	38	53	83
077 Metro Development & Housing Authorit	140	0	18	0	122
078 Metropolitan Transit Authority (MTA)	1,507	0	221	3	1,283
080 Metro Nashville Public Schools (MNPS)	101,908	0	13,930	53,795	34,183
083 Industrial Development Board	20	0	20	0	0
090 Debt Service	9,500	0	7,081	0	2,419
091 Emergency Communication Center	1,187	0	68	727	392
Airport Authority	5	0	0	5	0
Bordeaux Longterm Care	381	0	12	285	84
Flood	2,498	0	2,487	0	11
Hospital Authority	1,324	0	199	0	1,125
Knowles Home	82	0	6	25	51
Medical Examiner	157	0	20	0	137
All Other	40,659	0	24,943	11,547	4,169
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>847,943</b>	<b>525,013</b>	<b>115,320</b>	<b>110,153</b>	<b>97,457</b>

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,762,741			15,762,741
Cost Adjustments:				
DIRECT COSTS	<u>-10,341,651</u>			
Total Departmental Cost Adjustments:	-10,341,651			-10,341,651
Inbound Costs:				
Depreciation	44		44	
001 Administrative - Post Audits	4,354	14	4,368	
010 General Services - Facilities	1,293,539	35,342	1,328,881	
014 Information Technology Service	192,949	8,116	201,065	
015 Finance - Grants & Cost Planning	1,200	77	1,277	
015 Finance - Office of Mgmt & Budget	12,032	329	12,361	
015 Finance - Operations	13,334	351	13,685	
015 Finance - Payroll	2,043	34	2,077	
015 Finance - Property Administration	2,076	92	2,168	
015 Finance - Treasury	706	57	763	
030 Sheriff's Office - Security Services		4,817	4,817	
048 Internal Audit		5,211	5,211	
Total Allocated Additions:	<u>1,522,277</u>	<u>54,440</u>	1,576,717	1,576,717
Total To Be Allocated:	<u>6,943,367</u>	<u>54,440</u>		<u>6,997,807</u>

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

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

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

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



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

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
DIRECT COSTS	(10,341,651)	0	0	0	0
Functional Cost	5,421,090	0	973,627	528,014	127,938
<b>Allocation Step 1</b>					
Inbound - All Others	1,522,277	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,943,367	0	973,627	528,014	127,938
<b>Allocation Step 2</b>					
Inbound - All Others	54,440	0	0	0	0
2nd Allocation	54,440	0	0	0	0
<b>Total For 030 Sheriff's Office - Security Services</b>					
Schedule .3 Total	6,997,807	0	973,627	528,014	127,938

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

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

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

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

Departmental Total  
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Expenditures Per Financial Statement

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

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

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

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

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

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

Departmental Total  
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Expenditures Per Financial Statement

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

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

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

Admin Support Svcs

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



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

Admin Support Svcs

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

Departmental Total  
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Expenditures Per Financial Statement

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

Admin Support Svcs

<hr/>	
Deductions	
*Total Disallowed Costs	0
<hr/>	
Cost Adjustments	
DIRECT COSTS	(10,341,651)
Functional Cost	0
Allocation Step 1	
Inbound - All Others	1,522,277
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	1,522,277
Allocation Step 2	
Inbound - All Others	54,440
2nd Allocation	54,440
Total For 030 Sheriff's Office - Security Services	
Schedule .3 Total	1,576,717

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	284.49	0.136679	1,331		1,331		1,331
014 Information Technology Service	1,000.00	0.480436	4,678		4,678		4,678
023 Circuit Court Clerk	19,605.23	9.419064	91,707		91,707		91,707
024 Criminal Court Clerk	25,664.93	12.330363	120,052		120,052		120,052
027 General Sessions Court	65,966.59	31.692743	308,569		308,569		308,569
028 State Trial Courts	66,855.13	32.119630	312,725		312,725		312,725
030 Sheriff's Office	27,354.61	13.142147	127,955		127,955		127,955
031 Police	1,413.17	0.678938	6,610		6,610		6,610
Schedule .4 Total for AA Birch Building	208,144.15	100.000000	973,627		973,627	0	973,627

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Historical Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	18,424.94	9.355579	49,399		49,399		49,399
003 Metropolitan Clerk	5,788.49	2.939205	15,519		15,519		15,519
004 Mayor's Office - Administration	20,971.55	10.648664	56,226		56,226		56,226
006 Law	4,771.04	2.422577	12,792		12,792		12,792
014 Information Technology Service	5,105.00	2.592151	13,687		13,687		13,687
015 Finance - Administration	3,938.66	1.999922	10,560		10,560		10,560
023 Circuit Court Clerk	66,262.57	33.645956	177,654		177,654		177,654
025 Clerk and Master - Chancery	32,645.98	16.576556	87,527		87,527		87,527
027 General Sessions Court	7,138.44	3.624665	19,139		19,139		19,139
030 Sheriff's Office	10,812.00	5.489978	28,988		28,988		28,988
All Other	21,082.00	10.704747	56,523		56,523		56,523
Schedule .4 Total for Historical Courthouse	196,940.67	100.000000	528,014		528,014	0	528,014

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Ben West Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
021 Public Defender	1,296.48	3.468177	4,437		4,437		4,437
027 General Sessions Court	30,539.45	81.695231	104,520		104,520		104,520
047 Criminal Justice Planning	4,874.99	13.040950	16,684		16,684		16,684
All Other	671.25	1.795642	2,297		2,297		2,297
Schedule .4 Total for Ben West Building	37,382.17	100.000000	127,938		127,938	0	127,938

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - HDII

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	168.00	0.069836	294		294		294
019 District Attorney	272.00	0.113069	476		476		476
021 Public Defender	230.00	0.095609	402		402		402
024 Criminal Court Clerk	490.00	0.203690	857		857		857
027 General Sessions Court	3,789.00	1.575061	6,626		6,626		6,626
038 Health	1,099.50	0.457055	1,923		1,923		1,923
All Other	234,513.57	97.485680	410,099		410,099		410,099
<b>Schedule .4 Total for HDII</b>	<b>240,562.07</b>	<b>100.000000</b>	<b>420,677</b>		<b>420,677</b>	<b>0</b>	<b>420,677</b>

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.359748	12,349		12,349		12,349
008 Human Resources	1,977.00	1.015742	2,340		2,340		2,340
010 General Services	2,164.00	1.111819	2,562		2,562		2,562
010 General Services - Facilities	221.00	0.113545	262		262		262
010 General Services - Fleet Management	61,853.00	31.778809	73,215		73,215		73,215
014 Information Technology Service	14,629.00	7.516081	17,317		17,317		17,317
027 General Sessions Court	11,647.00	5.983991	13,787		13,787		13,787
030 Sheriff's Office	2,073.00	1.065065	2,454		2,454		2,454
031 Police	27,229.00	13.989704	32,232		32,232		32,232
032 Fire	13,078.00	6.719209	15,481		15,481		15,481
036 Soil and Water Conservation	792.00	0.406913	938		938		938
038 Health	1,592.00	0.817937	1,884		1,884		1,884
042 Public Works	1,513.00	0.777348	1,791		1,791		1,791
048 Internal Audit	2,677.00	1.375388	3,169		3,169		3,169
049 Office of Emergency Management	17,471.00	8.976243	20,681		20,681		20,681
076 Nashville Career Advancement Center	4,765.00	2.448160	5,640		5,640		5,640
All Other	20,523.00	10.544298	24,294		24,294		24,294
<b>Schedule .4 Total for Metro Southeast</b>	<b>194,636.00</b>	<b>100.000000</b>	<b>230,396</b>		<b>230,396</b>	<b>0</b>	<b>230,396</b>

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Woodland Street

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	4	0.212766	69		69		69
004 Mayor's Office - Administration	40	2.127660	692		692		692
006 Law	43	2.287234	744		744		744
008 Human Resources	57	3.031915	986		986		986
009 Register of Deeds	37	1.968085	640		640		640
010 General Services - Administration	3	0.159574	52		52		52
019 District Attorney	131	6.968085	2,267		2,267		2,267
021 Public Defender	102	5.425532	1,765		1,765		1,765
022 Juvenile Court Clerk	13	0.691489	225		225		225
023 Circuit Court Clerk	78	4.148936	1,350		1,350		1,350
024 Criminal Court Clerk	86	4.574468	1,488		1,488		1,488
025 Clerk and Master - Chancery	13	0.691489	225		225		225
026 Juvenile Court	490	26.063832	8,476		8,476		8,476
027 General Sessions Court	142	7.553191	2,457		2,457		2,457
028 State Trial Courts	198	10.531915	3,426		3,426		3,426
029 Justice Integration Services	20	1.063830	346		346		346
030 Sheriff's Office	250	13.297872	4,325		4,325		4,325
039 Public Library	46	2.446809	796		796		796
048 Internal Audit	9	0.478723	156		156		156
051 Office of Family Safety	109	5.797872	1,886		1,886		1,886
052 Community Oversight Board	9	0.478723	156		156		156
<b>Schedule .4 Total for Woodland Street</b>	<b>1,880</b>	<b>100.000000</b>	<b>32,527</b>		<b>32,527</b>	<b>0</b>	<b>32,527</b>

Allocation Basis: Number of Employees by Dept Parking at Woodland St  
Allocation Source: Woodland Parking Report



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
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Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - SE Davidson

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	1,272.00	0.394073	2,425		2,425		2,425
039 Public Library	103,599.80	32.095794	197,483		197,483		197,483
040 Parks	65,899.90	20.416156	125,619		125,619		125,619
All Other	152,011.40	47.093977	289,767		289,767		289,767
Schedule .4 Total for SE Davidson	322,783.10	100.000000	615,294		615,294	0	615,294

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Clifford Allen Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	996.24	3.157130	787		787		787
037 Social Services	10,284.00	32.590467	8,127		8,127		8,127
075 Metro Action Commission	20,275.00	64.252403	16,023		16,023		16,023
Schedule .4 Total for Clifford Allen Bldg	31,555.24	100.000000	24,937		24,937	0	24,937

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - General Hospital

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
067 General Hospital	100	100.000000	693,900		693,900		693,900
Schedule .4 Total for General Hospital	100	100.000000	693,900		693,900	0	693,900

Allocation Basis: Direct Allocation to 067 General Hospital

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Lentz Health Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,664.00	1.523437	7,259		7,259		7,259
014 Information Technology Service	4,916.00	4.500731	21,447		21,447		21,447
038 Health	102,646.70	93.975832	447,808		447,808		447,808
Schedule .4 Total for Lentz Health Center	109,226.70	100.000000	476,514		476,514	0	476,514

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2020 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Fulton

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	0.250726	1,601		1,601		1,601
007 Planning Commission	13,652.00	6.223474	39,743		39,743		39,743
010 General Services - Administration	3,002.00	1.368508	8,739		8,739		8,739
010 General Services - Facilities	16,286.00	7.424224	47,411		47,411		47,411
010 General Services - Mail Services	404.00	0.184170	1,176		1,176		1,176
011 Historical Commission	164.00	0.074762	477		477		477
014 Information Technology Service	83,286.00	37.967206	242,463		242,463		242,463
015 Finance - Accountability	682.00	0.310900	1,985		1,985		1,985
015 Finance - Administration	682.00	0.310900	1,985		1,985		1,985
015 Finance - Grants & Cost Planning	550.00	0.250726	1,601		1,601		1,601
015 Finance - Office of Mgmt & Budget	7,477.00	3.408506	21,767		21,767		21,767
015 Finance - Operations	7,664.00	3.493752	22,311		22,311		22,311
015 Finance - Payroll	1,457.00	0.664196	4,242		4,242		4,242
015 Finance - Property Administration	309.00	0.140862	900		900		900
015 Finance - Purchasing	4,917.00	2.241490	14,314		14,314		14,314
015 Finance - Treasury	1,449.00	0.660549	4,218		4,218		4,218
016 Assessor of Property	18,007.00	8.208768	52,422		52,422		52,422
017 Trustee	5,310.00	2.420645	15,458		15,458		15,458
018 County Clerk	15,117.00	6.891317	44,008		44,008		44,008
032 Fire	1,797.00	0.819190	5,231		5,231		5,231
033 Codes Administration	16,940.00	7.722360	49,315		49,315		49,315
034 Beer Board	994.00	0.453130	2,894		2,894		2,894
041 Arts Commission	3,351.00	1.527605	9,755		9,755		9,755
042 Public Works	239.00	0.108952	696		696		696
064 Sports Authority	465.00	0.211977	1,354		1,354		1,354
065 Water and Sewer	9,510.00	4.335280	27,685		27,685		27,685
All Other	5,102.00	2.325825	14,853		14,853		14,853
<b>Schedule .4 Total for Fulton</b>	<b>219,363.00</b>	<b>100.000000</b>	<b>638,604</b>		<b>638,604</b>	<b>0</b>	<b>638,604</b>

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Family Safety Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,544.08	10.844902	45,563		45,563		45,563
014 Information Technology Service	360.01	0.859200	3,610		3,610		3,610
019 District Attorney	755.19	1.802337	7,572		7,572		7,572
030 Sheriff's Office - Security Services	480.41	1.146547	4,817		4,817		4,817
031 Police	4,533.18	10.818888	45,454		45,454		45,454
051 Office of Family Safety	19,844.08	47.359882	198,975		198,975		198,975
All Other	11,383.66	27.168244	114,143		114,143		114,143
Schedule .4 Total for Family Safety Center	41,900.61	100.000000	420,134		420,134	0	420,134

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Juvenile Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	392.00	0.310967	742		742		742
019 District Attorney	3,587.60	2.845985	6,788		6,788		6,788
021 Public Defender	2,734.05	2.168878	5,173		5,173		5,173
022 Juvenile Court Clerk	9,290.40	7.369924	17,579		17,579		17,579
026 Juvenile Court	110,054.24	87.304246	208,246		208,246		208,246
<b>Schedule .4 Total for Juvenile Justice Center</b>	<b>126,058.29</b>	<b>100.000000</b>	<b>238,528</b>		<b>238,528</b>	<b>0</b>	<b>238,528</b>

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 030 Sheriff's Office - Security Services**

Activity - Admin Support Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	1,522,277		1,522,277	54,440	1,576,717
Schedule .4 Total for Admin Support Svcs	100	100.000000	1,522,277		1,522,277	54,440	1,576,717

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



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
002 Metropolitan Council	49,399	0	49,399	0	0
003 Metropolitan Clerk	15,588	0	15,519	0	0
004 Mayor's Office - Administration	56,918	0	56,226	0	0
005 Election Commission	13,950	0	0	0	0
006 Law	13,536	0	12,792	0	0
007 Planning Commission	39,743	0	0	0	0
008 Human Resources	3,326	0	0	0	0
009 Register of Deeds	640	0	0	0	0
010 General Services	2,562	0	0	0	0
010 General Services - Administration	8,791	0	0	0	0
010 General Services - Facilities	100,495	0	0	0	0
010 General Services - Fleet Management	73,215	0	0	0	0
010 General Services - Mail Services	2,507	1,331	0	0	0
011 Historical Commission	477	0	0	0	0
014 Information Technology Service	307,450	4,678	13,687	0	294
015 Finance - Accountability	1,985	0	0	0	0
015 Finance - Administration	12,545	0	10,560	0	0
015 Finance - Grants & Cost Planning	1,601	0	0	0	0
015 Finance - Office of Mgmt & Budget	21,767	0	0	0	0
015 Finance - Operations	22,311	0	0	0	0
015 Finance - Payroll	4,242	0	0	0	0
015 Finance - Property Administration	900	0	0	0	0
015 Finance - Purchasing	14,314	0	0	0	0
015 Finance - Treasury	4,218	0	0	0	0
016 Assessor of Property	52,422	0	0	0	0
017 Trustee	15,458	0	0	0	0
018 County Clerk	44,008	0	0	0	0
019 District Attorney	17,103	0	0	0	476
021 Public Defender	11,777	0	0	4,437	402
022 Juvenile Court Clerk	17,804	0	0	0	0
023 Circuit Court Clerk	270,711	91,707	177,654	0	0
024 Criminal Court Clerk	122,397	120,052	0	0	857
025 Clerk and Master - Chancery	87,752	0	87,527	0	0
026 Juvenile Court	216,722	0	0	0	0
027 General Sessions Court	455,098	308,569	19,139	104,520	6,626
028 State Trial Courts	316,151	312,725	0	0	0
029 Justice Integration Services	346	0	0	0	0
030 Sheriff's Office	1,740,439	127,955	28,988	0	0
030 Sheriff's Office - Security Services	4,817	0	0	0	0
031 Police	84,296	6,610	0	0	0
032 Fire	20,712	0	0	0	0
033 Codes Administration	49,315	0	0	0	0
034 Beer Board	2,894	0	0	0	0
036 Soil and Water Conservation	938	0	0	0	0
037 Social Services	8,127	0	0	0	0
038 Health	451,615	0	0	0	1,923
039 Public Library	198,279	0	0	0	0
040 Parks	125,619	0	0	0	0
041 Arts Commission	9,755	0	0	0	0
042 Public Works	2,487	0	0	0	0
047 Criminal Justice Planning	16,684	0	0	16,684	0
048 Internal Audit	3,325	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
049 Office of Emergency Management	20,681	0	0	0	0
051 Office of Family Safety	200,861	0	0	0	0
052 Community Oversight Board	156	0	0	0	0
064 Sports Authority	1,354	0	0	0	0
065 Water and Sewer	27,685	0	0	0	0
067 General Hospital	693,900	0	0	0	0
075 Metro Action Commission	16,023	0	0	0	0
076 Nashville Career Advancement Center	5,640	0	0	0	0
All Other	911,976	0	56,523	2,297	410,099
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>6,997,807</b>	<b>973,627</b>	<b>528,014</b>	<b>127,938</b>	<b>420,677</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	General Hospital
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	69	0	0	0
004 Mayor's Office - Administration	0	692	0	0	0
005 Election Commission	12,349	0	0	0	0
006 Law	0	744	0	0	0
007 Planning Commission	0	0	0	0	0
008 Human Resources	2,340	986	0	0	0
009 Register of Deeds	0	640	0	0	0
010 General Services	2,562	0	0	0	0
010 General Services - Administration	0	52	0	0	0
010 General Services - Facilities	262	0	0	0	0
010 General Services - Fleet Management	73,215	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
011 Historical Commission	0	0	0	0	0
014 Information Technology Service	17,317	0	2,425	787	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	0	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Property Administration	0	0	0	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	0	0	0
017 Trustee	0	0	0	0	0
018 County Clerk	0	0	0	0	0
019 District Attorney	0	2,267	0	0	0
021 Public Defender	0	1,765	0	0	0
022 Juvenile Court Clerk	0	225	0	0	0
023 Circuit Court Clerk	0	1,350	0	0	0
024 Criminal Court Clerk	0	1,488	0	0	0
025 Clerk and Master - Chancery	0	225	0	0	0
026 Juvenile Court	0	8,476	0	0	0
027 General Sessions Court	13,787	2,457	0	0	0
028 State Trial Courts	0	3,426	0	0	0
029 Justice Integration Services	0	346	0	0	0
030 Sheriff's Office	2,454	4,325	0	0	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	32,232	0	0	0	0
032 Fire	15,481	0	0	0	0
033 Codes Administration	0	0	0	0	0
034 Beer Board	0	0	0	0	0
036 Soil and Water Conservation	938	0	0	0	0
037 Social Services	0	0	0	8,127	0
038 Health	1,884	0	0	0	0
039 Public Library	0	796	197,483	0	0
040 Parks	0	0	125,619	0	0
041 Arts Commission	0	0	0	0	0
042 Public Works	1,791	0	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	3,169	156	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	General Hospital
049 Office of Emergency Management	20,681	0	0	0	0
051 Office of Family Safety	0	1,886	0	0	0
052 Community Oversight Board	0	156	0	0	0
064 Sports Authority	0	0	0	0	0
065 Water and Sewer	0	0	0	0	0
067 General Hospital	0	0	0	0	693,900
075 Metro Action Commission	0	0	0	16,023	0
076 Nashville Career Advancement Center	5,640	0	0	0	0
All Other	24,294	0	289,767	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>230,396</b>	<b>32,527</b>	<b>615,294</b>	<b>24,937</b>	<b>693,900</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	Admin Support Svcs
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0	0
005 Election Commission	0	1,601	0	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	39,743	0	0	0
008 Human Resources	0	0	0	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	8,739	0	0	0
010 General Services - Facilities	7,259	47,411	45,563	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	1,176	0	0	0
011 Historical Commission	0	477	0	0	0
014 Information Technology Service	21,447	242,463	3,610	742	0
015 Finance - Accountability	0	1,985	0	0	0
015 Finance - Administration	0	1,985	0	0	0
015 Finance - Grants & Cost Planning	0	1,601	0	0	0
015 Finance - Office of Mgmt & Budget	0	21,767	0	0	0
015 Finance - Operations	0	22,311	0	0	0
015 Finance - Payroll	0	4,242	0	0	0
015 Finance - Property Administration	0	900	0	0	0
015 Finance - Purchasing	0	14,314	0	0	0
015 Finance - Treasury	0	4,218	0	0	0
016 Assessor of Property	0	52,422	0	0	0
017 Trustee	0	15,458	0	0	0
018 County Clerk	0	44,008	0	0	0
019 District Attorney	0	0	7,572	6,788	0
021 Public Defender	0	0	0	5,173	0
022 Juvenile Court Clerk	0	0	0	17,579	0
023 Circuit Court Clerk	0	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0	0
026 Juvenile Court	0	0	0	208,246	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	0	0	0	0	0
029 Justice Integration Services	0	0	0	0	0
030 Sheriff's Office	0	0	0	0	1,576,717
030 Sheriff's Office - Security Services	0	0	4,817	0	0
031 Police	0	0	45,454	0	0
032 Fire	0	5,231	0	0	0
033 Codes Administration	0	49,315	0	0	0
034 Beer Board	0	2,894	0	0	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	0	0	0	0	0
038 Health	447,808	0	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	0	0	0	0	0
041 Arts Commission	0	9,755	0	0	0
042 Public Works	0	696	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	Admin Support Svcs
049 Office of Emergency Management	0	0	0	0	0
051 Office of Family Safety	0	0	198,975	0	0
052 Community Oversight Board	0	0	0	0	0
064 Sports Authority	0	1,354	0	0	0
065 Water and Sewer	0	27,685	0	0	0
067 General Hospital	0	0	0	0	0
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0
All Other	0	14,853	114,143	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>476,514</b>	<b>638,604</b>	<b>420,134</b>	<b>238,528</b>	<b>1,576,717</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department 038 Health - Employee Health & Wellness**

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

**Employee Health & Wellness** - these costs have been allocated based on the number of examinations and procedures by benefiting department.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 038 Health - Employee Health & Wellness**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	765,565			765,565
Inbound Costs:				
001 Administrative - Post Audits	212		212	
015 Finance - Grants & Cost Planning	57	3	60	
015 Finance - Office of Mgmt & Budget	632	13	645	
015 Finance - Operations	642	13	655	
015 Finance - Payroll	215	2	217	
015 Finance - Property Administration	99	2	101	
015 Finance - Treasury	43		43	
048 Internal Audit		252	252	
Total Allocated Additions:	<u>1,900</u>	<u>285</u>	2,185	2,185
Total To Be Allocated:	<u>767,465</u>	<u>285</u>		<u>767,750</u>



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 038 Health - Employee Health & Wellness**

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
<b>Other Expense &amp; Cost</b>				
501101 Regular Pay	465,215	0	421,345	43,870
501102 Leave Pay	32,586	0	29,513	3,073
501103 Holiday Pay	21,442	0	19,420	2,022
501104 Overtime Pay	3,452	0	3,126	326
501105 Out of Class Pay	10,838	0	9,816	1,022
501109 Longevity	1,623	0	1,470	153
501134 Paid Family Leave	1,291	0	1,169	122
501135 Admin Leave COVID-19	1,397	0	1,265	132
501160 YE Biweekly Sal/Fringe Accr	5,713	0	5,174	539
501172 Employer OASDI	28,037	0	25,393	2,644
501173 Employer SSN Medical	7,488	0	6,782	706
501174 Employer Group Health	54,921	0	49,742	5,179
501175 Employer Dental Group	5,189	0	4,700	489
501176 Employer Group Life	912	0	826	86
501177 Employer Pension	53,560	0	48,509	5,051
501181 FSA Pre-Tax Savings	43	0	39	4
501182 Cafe Plan Pre-Tax Savings	1,617	0	1,465	152
502221 Medical Services	80,273	0	72,703	7,570
502229 Management Consultant	8,667	0	7,850	817
502331 Temporary Service	37,619	0	34,072	3,547
502451 Employee Out-of-town Travel	0	0	0	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	96	0	87	9
502520 Postage & Delivery Srvc	119	0	108	11
502883 Registration	109	0	99	10
502920 Other Rpr & Maint Srvc	914	0	828	86
503100 Offc & Admin Supply	6,518	0	5,903	615
503130 Computer Hardware <\$10K	0	0	0	0
503200 HHold & Jnitr Supply	257	0	233	24
503400 Medical Supply	(119,933)	0	(108,623)	(11,310)
503401 Drugs	47,483	0	43,005	4,478
503850 Small Equipment Supply	0	0	0	0
505208 Insurance-Liability/PropDmg	7,494	0	6,787	707
505252 Software License	625	0	566	59
505282 Professional Privilege Tax	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	765,565			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	765,565	0	693,372	72,193
<b>Allocation Step 1</b>				
Inbound - All Others	1,900	0	1,900	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	767,465	0	695,272	72,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 038 Health - Employee Health & Wellness**

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
<b>Allocation Step 2</b>				
Inbound - All Others	285	0	285	0
2nd Allocation	285	0	285	0
<b>Total For 038 Health - Employee Health &amp; Wellness</b>				
Schedule .3 Total	767,750	0	695,557	72,193

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Health & Wellness

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	309	1.287876	8,950		8,950		8,950
026 Juvenile Court	40	0.166715	1,158		1,158		1,158
030 Sheriff's Office	2,346	9.777852	67,977		67,977	26	68,003
031 Police	12,915	53.828200	374,272		374,272	171	374,443
032 Fire	4,710	19.630726	136,486		136,486	52	136,538
038 Health	1,604	6.685283	46,479		46,479	17	46,496
040 Parks	509	2.121452	14,750		14,750	5	14,755
042 Public Works	149	0.621014	4,314		4,314	1	4,315
065 Water and Sewer	530	2.208978	15,361		15,361	5	15,366
075 Metro Action Commission	848	3.534364	24,570		24,570	8	24,578
077 Metro Development & Housing Authorit	28	0.116701	811		811		811
080 Metro Nashville Public Schools (MNPS)	5	0.020839	144		144		144
<b>Schedule .4 Total for Employee Health &amp; Wellness</b>	<b>23,993</b>	<b>100.000000</b>	<b>695,272</b>		<b>695,272</b>	<b>285</b>	<b>695,557</b>

Allocation Basis: Number of Examinations and Procedures by Benefiting Department  
Allocation Source: FY 2020 Activity Report - Health

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Benefit Board

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	100	100.000000	72,193		72,193		72,193
Schedule .4 Total for Employee Benefit Board	100	100.000000	72,193		72,193	0	72,193

Allocation Basis: Direct Allocation to 001 Administrative-Employee Benefits  
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 038 Health - Employee Health & Wellness**

Receiving Department	Total	Employee Health & Wellness	Employee Benefit Board
001 Administrative - Employee Benefits	72,193	0	72,193
010 General Services - Administration	8,950	8,950	0
026 Juvenile Court	1,158	1,158	0
030 Sheriff's Office	68,003	68,003	0
031 Police	374,443	374,443	0
032 Fire	136,538	136,538	0
038 Health	46,496	46,496	0
040 Parks	14,755	14,755	0
042 Public Works	4,315	4,315	0
065 Water and Sewer	15,366	15,366	0
075 Metro Action Commission	24,578	24,578	0
077 Metro Development & Housing Authorit	811	811	0
080 Metro Nashville Public Schools (MNPS)	144	144	0
Direct Bill	0	0	0
<b>Total</b>	<b>767,750</b>	<b>695,557</b>	<b>72,193</b>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .1 - Nature and Extent of Services  
For Department 048 Internal Audit**

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of internal audits were allocated to departments based on the modified expenditures (in 000's) recorded for each department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 048 Internal Audit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,141,144			1,141,144
Inbound Costs:				
Depreciation	1,835		1,835	
001 Administrative - Employee Benefits	27,195	422	27,617	
001 Administrative - Facility Rental	9,319	19	9,338	
001 Administrative - Insurance	3,761	351	4,112	
001 Administrative - Post Audits	316		316	
002 Metropolitan Council	3,056	262	3,318	
003 Metropolitan Clerk	592	211	803	
003 Metropolitan Clerk - Records Center	114		114	
004 Mayor's Office - Administration	4,151	267	4,418	
006 Law	4,536	2,740	7,276	
008 Human Resources	5,112	187	5,299	
010 General Services - Facilities	14,956	400	15,356	
010 General Services - Mail Services	357	14	371	
014 Information Technology Service	8,993	354	9,347	
015 Finance - Business Assistance	8,247	198	8,445	
015 Finance - Grants & Cost Planning	86	4	90	
015 Finance - Office of Mgmt & Budget	1,337	31	1,368	
015 Finance - Operations	963	20	983	
015 Finance - Payroll	253	3	256	
015 Finance - Property Administration	148	5	153	
015 Finance - Purchasing	6,164	290	6,454	
015 Finance - Treasury	59		59	
030 Sheriff's Office - Security Services	3,325		3,325	
048 Internal Audit		374	374	
Total Allocated Additions:	104,875	6,152	111,027	111,027
Total To Be Allocated:	1,246,019	6,152		1,252,171

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 048 Internal Audit**

	Total	G&A	Internal Audit
<b>Other Expense &amp; Cost</b>			
501101 Regular Pay	541,010	0	541,010
501102 Leave Pay	52,541	0	52,541
501103 Holiday Pay	29,301	0	29,301
501108 Injured on Duty Pay	0	0	0
501109 Longevity	1,018	0	1,018
501134 Paid Family Leave	9,211	0	9,211
501160 YE Biweekly Sal/Fringe Accr	7,044	0	7,044
501172 Employer OASDI	37,483	0	37,483
501173 Employer SSN Medical	8,766	0	8,766
501174 Employer Group Health	71,698	0	71,698
501175 Employer Dental Group	4,568	0	4,568
501176 Employer Group Life	1,265	0	1,265
501177 Employer Pension	74,450	0	74,450
501181 FSA Pre-Tax Savings	189	0	189
501182 Cafe Plan Pre-Tax Savings	2,111	0	2,111
502105 Cable Television	0	0	0
502229 Management Consultant	50,618	0	50,618
502231 Auditing Service	122,588	0	122,588
502314 Pre-Employment Checks	0	0	0
502451 Employee Out-of-town Travel	1,339	0	1,339
502452 Employee Air Travel	0	0	0
502453 Employee Local Travel/Park	1,169	0	1,169
502502 Allowance-Cell/Mobile Devices	1,561	0	1,561
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	605	0	605
502801 Advertising & Promot'n	0	0	0
502851 Subscriptions	0	0	0
502883 Registration	2,740	0	2,740
502884 Membership Dues	6,114	0	6,114
502951 Info Systems Charge	49,800	0	49,800
502957 Telecmnct'n Charge	3,439	0	3,439
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	11,041	0	11,041
503120 Computer Software	324	0	324
503130 Computer Hardware <\$10K	345	0	345
503150 Furniture/Fixtures<\$10K	224	0	224
503210 Food & Ice	86	0	86
503330 Books/Magazines/Periodicals	0	0	0
505200 Insurance Premiums	0	0	0
505231 Rent Building & Land	46,897	0	46,897
505233 Rent Equipment	333	0	333
505252 Software License	866	0	866
505282 Professional Privilege Tax	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,141,144		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0



**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 048 Internal Audit**

	Total	G&A	Internal Audit
Functional Cost	1,141,144	0	1,141,144
<b>Allocation Step 1</b>			
Inbound - All Others	104,875	104,875	0
Reallocate Admin Costs		(104,875)	104,875
Unallocated Costs	0	0	0
1st Allocation	1,246,019	0	1,246,019
<b>Allocation Step 2</b>			
Inbound - All Others	6,152	6,152	0
Reallocate Admin Costs		(6,152)	6,152
Unallocated Costs	0	0	0
2nd Allocation	6,152	0	6,152
<b>Total For 048 Internal Audit</b>			
Schedule .3 Total	1,252,171	0	1,252,171

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	721	0.019193	237		237		237
001 Administrative - Employee Benefits	628,110	16.719941	208,343		208,343		208,343
001 Administrative - Facility Rental	966	0.025714	317		317		317
001 Administrative - Insurance	2,508	0.066762	826		826		826
001 Administrative - Post Audits	1,175	0.031278	385		385		385
002 Metropolitan Council	2,600	0.069211	856		856		856
003 Metropolitan Clerk	532	0.014162	173		173		173
003 Metropolitan Clerk - Records Center	193	0.005138	61		61		61
004 Mayor's Office	393	0.010461	125		125		125
004 Mayor's Office - Administration	3,879	0.103257	1,278		1,278		1,278
005 Election Commission	4,737	0.126096	1,563		1,563	6	1,569
006 Law	13,734	0.365591	4,553		4,553		4,553
007 Planning Commission	5,047	0.134348	1,666		1,666	6	1,672
008 Human Resources	5,381	0.143239	1,775		1,775		1,775
009 Register of Deeds	2,754	0.073310	910		910	3	913
010 General Services	860	0.022893	282		282	1	283
010 General Services - Administration	1,044	0.027791	344		344		344
010 General Services - Facilities	21,786	0.579931	7,217		7,217		7,217
010 General Services - Fleet Management	39,127	1.041539	12,963		12,963		12,963
010 General Services - Mail Services	929	0.024729	305		305		305
011 Historical Commission	1,172	0.031198	383		383	1	384
014 Information Technology Service	31,135	0.828796	10,321		10,321		10,321
015 Finance	25	0.000665	8		8		8
015 Finance - Accountability	548	0.014587	179		179		179
015 Finance - Administration	1,670	0.044454	550		550		550
015 Finance - Business Assistance	885	0.023558	291		291		291
015 Finance - Grants & Cost Planning	332	0.008838	106		106		106
015 Finance - Office of Mgmt & Budget	1,461	0.038891	480		480		480
015 Finance - Operations	2,334	0.062130	769		769		769
015 Finance - Payroll	582	0.015493	191		191		191
015 Finance - Property Administration	366	0.009743	117		117		117
015 Finance - Purchasing	1,249	0.033248	409		409		409
015 Finance - Treasury	1,293	0.034419	423		423		423
016 Assessor of Property	7,139	0.190036	2,359		2,359	9	2,368
017 Trustee	2,147	0.057152	708		708	2	710
018 County Clerk	4,651	0.123807	1,536		1,536	6	1,542
019 District Attorney	9,102	0.242290	3,014		3,014	11	3,025
021 Public Defender	8,547	0.227516	2,831		2,831	10	2,841
022 Juvenile Court Clerk	1,973	0.052520	650		650	2	652
023 Circuit Court Clerk	12,472	0.331998	4,130		4,130	14	4,144
024 Criminal Court Clerk	6,477	0.172414	2,139		2,139	8	2,147
025 Clerk and Master - Chancery	1,444	0.038438	473		473	1	474
026 Juvenile Court	14,761	0.392930	4,889		4,889	20	4,909
027 General Sessions Court	12,122	0.322681	4,014		4,014	14	4,028
028 State Trial Courts	12,671	0.337295	4,197		4,197	16	4,213
029 Justice Integration Services	2,752	0.073257	909		909	3	912
030 Sheriff's Office	79,441	2.114676	26,339		26,339	148	26,487
030 Sheriff's Office - Security Services	15,745	0.419123	5,211		5,211		5,211
031 Police	211,039	5.617742	69,989		69,989	415	70,404
032 Fire	136,853	3.642951	45,383		45,383	263	45,646
033 Codes Administration	10,540	0.280569	3,494		3,494	13	3,507

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	540	0.014375	176		176		176
035 Agricultural Extension	335	0.008918	107		107		107
037 Social Services	7,541	0.200737	2,496		2,496	9	2,505
038 Health	48,896	1.301584	16,207		16,207	87	16,294
038 Health - Employee Health & Wellness	766	0.020390	252		252		252
039 Public Library	31,974	0.851130	10,599		10,599	54	10,653
040 Parks	39,343	1.047289	13,038		13,038	70	13,108
041 Arts Commission	1,098	0.029228	361		361	1	362
042 Public Works	73,312	1.951525	24,304		24,304	134	24,438
044 Human Relations Commission	521	0.013869	169		169		169
047 Criminal Justice Planning	544	0.014481	177		177		177
048 Internal Audit	1,141	0.030373	374		374		374
049 Office of Emergency Management	1,497	0.039849	494		494	1	495
051 Office of Family Safety	3,144	0.083692	1,039		1,039	3	1,042
052 Community Oversight Board	1,093	0.029095	359		359	1	360
060 Farmer's Market	2,220	0.059095	732		732	2	734
061 Municipal Auditorium	1,770	0.047116	584		584	1	585
062 State Fair Board	3,892	0.103603	1,282		1,282	3	1,285
064 Sports Authority	53,492	1.423927	17,734		17,734	97	17,831
065 Water and Sewer	283,563	7.548290	94,049		94,049	569	94,618
068 District Energy System (DES)	16,855	0.448671	5,580		5,580	22	5,602
070 Community Education Commission	511	0.013603	166		166		166
071 Convention Center Authority	174,450	4.643763	57,853		57,853	344	58,197
075 Metro Action Commission	27,942	0.743801	9,259		9,259	43	9,302
076 Nashville Career Advancement Center	3,388	0.090187	1,117		1,117	4	1,121
077 Metro Development & Housing Authority	4,850	0.129104	1,600		1,600	6	1,606
078 Metropolitan Transit Authority (MTA)	48,898	1.301638	16,208		16,208	87	16,295
080 Metro Nashville Public Schools (MNPS)	1,273,612	33.902846	422,936		422,936	3,050	425,986
083 Industrial Development Board	1	0.000027	0		0		0
090 Debt Service	92,091	2.451412	30,534		30,534	173	30,707
091 Emergency Communication Center	15,129	0.402726	5,010		5,010	20	5,030
Bordeaux Longterm Care	3,500	0.093168	1,153		1,153	4	1,157
Flood	538	0.014321	175		175		175
Hospital Authority	43,112	1.147618	14,290		14,290	76	14,366
Knowles Home	2,121	0.056460	699		699	2	701
Medical Examiner	5,361	0.142707	1,768		1,768	6	1,774
All Other	158,207	4.211383	52,467		52,467	311	52,778
<b>Schedule .4 Total for Internal Audit</b>	<b>3,756,652</b>	<b>100.000000</b>	<b>1,246,019</b>		<b>1,246,019</b>	<b>6,152</b>	<b>1,252,171</b>

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

Allocation Source: FY 2020 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
001 Administrative - Corporate Dues	237	237
001 Administrative - Employee Benefits	208,343	208,343
001 Administrative - Facility Rental	317	317
001 Administrative - Insurance	826	826
001 Administrative - Post Audits	385	385
002 Metropolitan Council	856	856
003 Metropolitan Clerk	173	173
003 Metropolitan Clerk - Records Center	61	61
004 Mayor's Office	125	125
004 Mayor's Office - Administration	1,278	1,278
005 Election Commission	1,569	1,569
006 Law	4,553	4,553
007 Planning Commission	1,672	1,672
008 Human Resources	1,775	1,775
009 Register of Deeds	913	913
010 General Services	283	283
010 General Services - Administration	344	344
010 General Services - Facilities	7,217	7,217
010 General Services - Fleet Management	12,963	12,963
010 General Services - Mail Services	305	305
011 Historical Commission	384	384
014 Information Technology Service	10,321	10,321
015 Finance	8	8
015 Finance - Accountability	179	179
015 Finance - Administration	550	550
015 Finance - Business Assistance	291	291
015 Finance - Grants & Cost Planning	106	106
015 Finance - Office of Mgmt & Budget	480	480
015 Finance - Operations	769	769
015 Finance - Payroll	191	191
015 Finance - Property Administration	117	117
015 Finance - Purchasing	409	409
015 Finance - Treasury	423	423
016 Assessor of Property	2,368	2,368
017 Trustee	710	710
018 County Clerk	1,542	1,542
019 District Attorney	3,025	3,025
021 Public Defender	2,841	2,841
022 Juvenile Court Clerk	652	652
023 Circuit Court Clerk	4,144	4,144
024 Criminal Court Clerk	2,147	2,147
025 Clerk and Master - Chancery	474	474
026 Juvenile Court	4,909	4,909
027 General Sessions Court	4,028	4,028
028 State Trial Courts	4,213	4,213
029 Justice Integration Services	912	912
030 Sheriff's Office	26,487	26,487
030 Sheriff's Office - Security Services	5,211	5,211
031 Police	70,404	70,404
032 Fire	45,646	45,646
033 Codes Administration	3,507	3,507
034 Beer Board	176	176

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Schedule .5 - Allocation Summary  
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
035 Agricultural Extension	107	107
037 Social Services	2,505	2,505
038 Health	16,294	16,294
038 Health - Employee Health & Wellness	252	252
039 Public Library	10,653	10,653
040 Parks	13,108	13,108
041 Arts Commission	362	362
042 Public Works	24,438	24,438
044 Human Relations Commission	169	169
047 Criminal Justice Planning	177	177
048 Internal Audit	374	374
049 Office of Emergency Management	495	495
051 Office of Family Safety	1,042	1,042
052 Community Oversight Board	360	360
060 Farmer's Market	734	734
061 Municipal Auditorium	585	585
062 State Fair Board	1,285	1,285
064 Sports Authority	17,831	17,831
065 Water and Sewer	94,618	94,618
068 District Energy System (DES)	5,602	5,602
070 Community Education Commission	166	166
071 Convention Center Authority	58,197	58,197
075 Metro Action Commission	9,302	9,302
076 Nashville Career Advancement Center	1,121	1,121
077 Metro Development & Housing Authority	1,606	1,606
078 Metropolitan Transit Authority (MTA)	16,295	16,295
080 Metro Nashville Public Schools (MNPS)	425,986	425,986
090 Debt Service	30,707	30,707
091 Emergency Communication Center	5,030	5,030
Bordeaux Longterm Care	1,157	1,157
Flood	175	175
Hospital Authority	14,366	14,366
Knowles Home	701	701
Medical Examiner	1,774	1,774
All Other	52,778	52,778
Direct Bill	0	0
<b>Total</b>	<b>1,252,171</b>	<b>1,252,171</b>

## Section D: Supplemental Data

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**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	001-01 Administrative - Corporate Dues	10101 GSD General	01101303 ADM Corp Dues/Contribution			721,276.00			721,276.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101104 ADM County Retire Match					3,501,900.00	3,501,900.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101107 ADM Crty Teach Retire Match					6,900,400.00	6,900,400.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101109 ADM Health Insurance Match		54,748,199.00				54,748,199.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101110 ADM Death Benefit Payments					200,000.00	200,000.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101114 ADM Unemployment Compensation			179,884.00			179,884.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101115 ADM Life Insurance Match		3,207,078.00				3,207,078.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101140 ADM Benefit Adjustments				29,433.00		29,433.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101145 ADM TCRS Pension Contribution		38,184.00				38,184.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191102 ADM Police/Fire Retire Match					8,873,000.00	8,873,000.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191103 ADM Civil Service Retire Match					5,424,700.00	5,424,700.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191106 ADM Teacher Pens Match					4,592,400.00	4,592,400.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191109 ADM Health Ins Match		950,855.00				950,855.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191115 ADM Life Ins Match		34,849.00				34,849.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191140 ADM Benefit Adjustments						-
Indirect	001-03 Administrative - Facility Rental	10101 GSD General	01101127 ADM Contingency Facility/Rental			966,126.00			966,126.00
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101301 ADM Insurance Reserve			625,100.00			625,100.00
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101308 ADM Judgments and Losses			1,760,100.00			1,760,100.00
Indirect	001-04 Administrative - Insurance	18301 USD General	01191224 ADM Contingency Subrogation			-			-
Indirect	001-04 Administrative - Insurance	18301 USD General	01191301 ADM Insurance and Reserve			114,500.00			114,500.00
Indirect	001-04 Administrative - Insurance	18301 USD General	01191308 ADM Judgments and Losses			7,800.00			7,800.00
Indirect	001-05 Administrative - Post Audits	10101 GSD General	01101412 ADM Post Audit			1,174,727.00			1,174,727.00
Indirect	002-01 Metropolitan Council	10101 GSD General	02101000 MCO Administration	1,770,259.00	712,873.00	117,219.00			2,600,351.00
Indirect	002-01 Metropolitan Council	30003 General Fund 4% Reserve	02201000 4% MCO Metropolitan Council				6,059.00		6,059.00
Indirect	003-01 Metropolitan Clerk	10101 GSD General	03101000 MCL Administration	258,388.00	65,422.00	208,358.00			532,168.00
Indirect	003-01 Metropolitan Clerk	30003 General Fund 4% Reserve	03201000 4% MCL Metropolitan Clerk				87,931.00		87,931.00
Indirect	003-02 Metropolitan Clerk - Records Center	10101 GSD General	03103000 MCL Records Center	106,918.00	50,525.00	36,049.00			193,492.00
Indirect	004-01 Mayor's Office - Administration	10101 GSD General	04101010 MAY Administration	2,812,354.00	701,355.00	364,941.00			3,878,650.00
Indirect	006-01 Law	10101 GSD General	06110010 LAW Contracts All Services	60,904.00	18,811.00	5,030.00			84,745.00
Indirect	006-01 Law	10101 GSD General	06110110 LAW Client Adv/Supp All Serv	1,584,116.00	439,395.00	325,879.00			2,349,390.00
Indirect	006-01 Law	10101 GSD General	06110210 LAW Legislation All Services	46,808.00	14,379.00	6,403.00			67,590.00
Indirect	006-01 Law	10101 GSD General	06110310 LAW Lit/Admin Hear All Service	2,254,593.00	733,673.00	283,654.00			3,271,920.00
Indirect	006-01 Law	10101 GSD General	06110510 LAW Claims All Services	166,793.00	48,770.00	18,223.00			233,786.00
Indirect	006-01 Law	10101 GSD General	06110610 LAW Insurance All Services	95,113.00	20,577.00	2,937.00			118,627.00
Indirect	006-01 Law	30003 General Fund 4% Reserve	06201000 4% LAW Department of Law				30,692.00		30,692.00
Indirect	006-01 Law	50109 Property Loss	06501000 LAW Self Insured Property Los	4,845.00	1,035.00	3,046,981.00			3,052,861.00
Indirect	006-01 Law	50122 Metro Self-Insured Liability	06502000 LAW Self Insured Liability		69.00	2,675,660.00		695,000.00	3,370,729.00
Indirect	006-01 Law	50123 Employee Blanket Bond	06503000 LAW Employee Blanket Bond			16,818.00			16,818.00
Indirect	006-01 Law	50135 Employee Professional Liability	06504000 LAW Employee Prof Liability					150,000.00	150,000.00
Indirect	006-01 Law	50267 Judgments & Losses	06505000 LAW Judgments and Losses		1,344.00	517,958.00		1,088,000.00	1,607,302.00
Indirect	006-01 Law	55143 MNPS Self-Insured Liability	06506000 LAW MNPS Self Insured Liability			1,342,789.00			1,342,789.00
Indirect	008-01 Human Resources	10101 GSD General	08126100 HR Employees Relations	226,826.00	86,224.00	8,168.00			321,218.00
Indirect	008-01 Human Resources	10101 GSD General	08126400 HR Workforce Management	1,200,585.00	449,959.00	219,916.00			1,870,460.00
Indirect	008-01 Human Resources	10101 GSD General	08126500 HR Benefits Program	723,924.00	269,613.00	366,059.00			1,359,596.00
Indirect	008-01 Human Resources	10101 GSD General	08126600 HR Admin & Customer Sv Program	716,529.00	247,263.00	725,192.00			1,688,984.00
Indirect	008-01 Human Resources	10101 GSD General	08126700 HR Veterans Affairs Officer	106,451.00	31,133.00	2,778.00			140,362.00
Indirect	010-01 General Services - Administration	10101 GSD General	10101000 x-GSR Administration	296.00					296.00
Indirect	010-01 General Services - Administration	10101 GSD General	10101700 GSR Business Office	645,780.00	223,814.00	174,337.00			1,043,931.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103210 GSR BOSS Support Services	1,165,724.00	427,024.00	442,855.00			2,035,603.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103220 GSR BOSS Building Services	307,383.00	109,696.00	11,278,921.00			11,696,000.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103230 GSR BOSS Utilities			7,284,199.00			7,284,199.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103260 GSR SS ADA Compliance	229,554.00	80,960.00	14,109.00			324,623.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103270 GSR BOSS Construction Services			28,767.00			28,767.00
Indirect	010-02 General Services - Facilities	10101 GSD General	10103280 GSR Sustainability	194,935.00	54,949.00	167,126.00			417,010.00
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201000 4% GSR General Services				2,779.00		2,779.00
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201001 4% GSR General ServicesR010820				392,965.00	883,338.00	1,276,303.00
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10203000 4% GSR Buildings				1,086,093.00		1,086,093.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510010 OFM Light Veh/Equip Repairs	1,354,255.00	599,341.00	3,043,014.00			4,996,610.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510030 OFM Heavy Veh/Equip Repairs	1,126,148.00	527,908.00	5,574,187.00			7,228,243.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510050 OFM Ground Veh/Equip Repairs	229,609.00	109,337.00	528,383.00			867,329.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510410 OFM Fuel	219,576.00	84,790.00	6,977,729.00			7,282,095.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510610 OFM Asset Management	277,941.00	93,047.00	18,381,506.00			18,752,494.00
Indirect	010-04 General Services - Mail Services	10101 GSD General	10104100 GSR Mail Services	195,431.00	86,669.00	646,408.00			928,508.00
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201000 4% ITS Administration				3,701,386.00		3,701,386.00
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201400 4% ITS Obsolete Network Equip				546,791.00	600,000.00	1,146,791.00
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201500 4% ITS Obsolete Servers				(65.00)		(65.00)
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14202000 4% ITS Telecomm Govt Access				16,000.00		16,000.00
Indirect	014-01 Information Technology Service	34155 Nash Educ Comm & ArtsTV/Capital	14305155 ITS NECAT Capital Only			105,788.00			105,788.00
Indirect	014-01 Information Technology Service	44009 GSD FY10 Capital Projects Fund	14402010 x-ITS Exchange/Directory Serv				(3.00)		(3.00)
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14401011 X-ITS Construction				5,828.00		5,828.00
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14402011 x-ITS End of Life Equipment				(1,767.00)		(1,767.00)
Indirect	014-01 Information Technology Service	40013 GSD FY13 Capital Projects Fund	14402013 X-ITS Upgrade EOL SONET Ntwk Inf				11,160.00		11,160.00
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14401014 X-ITS Construction Data/Voice				4,965.00		4,965.00
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14402014 ITS Upgrade EBS				1,955,332.00		1,955,332.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14401016 ITS End of Life Telephone Syst				39,559.00		39,559.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14406016 x-ITS New CJC Jail				113,868.00		113,868.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14407016 x-ITS POL Data Center Relocation				2,738.00		2,738.00
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14408016 ITS POL Temporary Relocations				61,366.00		61,366.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14401017 ITS Communication Tower Repair				559,327.00		559,327.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14403017 ITS Data & Voice for Projects				56,751.00		56,751.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14405017 ITS Fiberoptic Cabling Expans				154,329.00		154,329.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14411017 x-ITS Data Encryption				26,008.00		26,008.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14414017 x-ITS Content Mgmt System				83,892.00		83,892.00
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14415017 ITS Enterprise Video Confer'g				6,587.00		6,587.00
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14401018 ITS 800 MHz Expand / Upgrade				279,733.00		279,733.00
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14403018 ITS Misc Tech Projs/Upgrades				62,456.00		62,456.00
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14401118 ITS POL-FamilyJustCtr-Tech				188,857.00		188,857.00
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14402118 ITS Expand Private FbrOptCable				325,283.00		325,283.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14401119 ITS Constructn & Tech Projects				1,142,404.00		1,142,404.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14402119 ITS Fiberoptic Cable Network				95,556.00		95,556.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14403119 ITS InfoSecur Mgmt Prg Conslts				23,855.00		23,855.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14404119 ITS Server & Storage Space				287,195.00		287,195.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14406119 ITS 800Mhz RadioSyst Exp&Upgrd				488,146.00		488,146.00
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14440350 ITS Interest Non-Bond Cap Proj				6,205.00		6,205.00
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14440400 ITS NES Radio Replacements				558,732.00		558,732.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521011 ITS Enterprise Applications	1,231,709.00	457,796.00	3,016,550.00			4,706,055.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521014 ITS Business Solutions	1,018,255.00	300,484.00	5,276,138.00			6,594,877.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521015 ITS Metro Nashville Network	531,580.00	197,679.00	110,926.00			840,185.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521016 ITS PEG Studio Management	260,310.00	92,191.00	9,231.00			361,732.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521017 ITS Service Applications	215,165.00	62,597.00	234,272.00			512,034.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521021 ITS Web Based Services	655,367.00	235,893.00	142,646.00			1,033,906.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521051 ITS Technical Support Center	770,497.00	251,589.00	50,458.00			1,072,544.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521061 ITS Employee & Account Care	742,927.00	248,225.00	490,524.00			1,481,676.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521071 ITS Security Assurance	445,496.00	143,206.00	1,097,730.00			1,686,432.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521072 ITS Physical Security Support	294,914.00	104,489.00	213,137.00			612,540.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521091 ITS Desktop Support	945,135.00	351,608.00	47,681.00			1,344,424.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521101 ITS Enterprise Server&Storage	901,844.00	295,154.00	324,973.00			1,521,971.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521121 ITS Network Comm Svcs	1,209,370.00	408,808.00	1,592,653.00			3,210,831.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521122 ITS Cabling Infr Svcs Support	-	-	25,182.00			25,182.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521123 ITS Public Safety Radio System	407,248.00	176,645.00	1,785,079.00			2,368,972.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521131 ITS Voice Comm Solutions	423,813.00	106,885.00	157,957.00			688,655.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521161 ITS Identity and Access Mgmt	193,466.00	64,330.00	12,200.00			269,996.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521162 ITS System Lifecycle Mngmt	334,364.00	108,559.00	2,109.00			445,032.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560210 ITS Data Infrastruc Support	140,208.00	46,676.00	25,178.00			212,062.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560810 ITS Executive Leadership	314,661.00	107,283.00	3,482.00			425,426.00
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560990 ITS ALOB Non-Alloc'dFinTrans			1,614,350.00			1,614,350.00
Indirect	014-01 Information Technology Service	51138 ITS Technology Revolving	14500100 ITS Technology Revolving				1,003,647.00		1,003,647.00
Indirect	015-01 Finance - Accountability	10101 GSD General	15118110 FIN OMB Monitoring Rpts & Acct	354,493.00	123,411.00	70,086.00			547,990.00
Indirect	015-02 Finance - Administration	10101 GSD General	15160810 FIN Executive Leadership	1,081,716.00	275,993.00	60,408.00			1,418,117.00
Indirect	015-02 Finance - Administration	30003 General Fund 4% Reserve	15201000 4% FIN Finance Director				3,650.00		3,650.00
Indirect	015-02 Finance - Administration	30100 Finance MCC Administration	15701000 FIN Finance MCC Administration	91,430.00	23,265.00				114,695.00
Indirect	015-02 Finance - Administration	30113 Finance CU Administration	15702000 FIN Finance CU Administration	105,075.00	31,887.00				136,962.00
Indirect	015-02 Finance - Administration	30215 Finance Innovation Investment	15701550 FIN Innovation Invest NonAlloc						-
Indirect	015-03 Finance - Business Assistance	10101 GSD General	15117150 FIN SS Business Assistance Ofc	612,095.00	199,171.00	73,703.00			884,969.00
Indirect	015-04 Finance - Grants Coordination	10101 GSD General	15117210 FIN OMB Grants and Cost	245,050.00	76,430.00	10,802.00			332,282.00
Indirect	015-05 Finance - Office of Management & Budget	10101 GSD General	15103110 FIN OMB Budget Planning & Mgmt	1,048,891.00	348,266.00	64,153.00			1,461,310.00
Indirect	015-06 Finance - Operations	10101 GSD General	15102110 FIN OPER Accounts Payable	507,630.00	180,950.00	69,559.00			758,139.00
Indirect	015-06 Finance - Operations	10101 GSD General	15102210 FIN OPER Acctg and Reporting	1,148,778.00	372,257.00	54,550.00			1,575,585.00
Indirect	015-07 Finance - Payroll	10101 GSD General	15102610 FIN OPER Payroll	362,464.00	120,343.00	99,649.00			582,456.00
Indirect	015-08 Finance - Property Administration	10101 GSD General	15151000 FIN Public Property Services	261,170.00	88,368.00	16,359.00			365,897.00
Indirect	015-09 Finance - Purchasing	10101 GSD General	15116330 FIN OMB Purchasing Contract De	881,664.00	292,721.00	74,856.00			1,249,241.00
Indirect	015-10 Finance - Treasury	10101 GSD General	15108000 FIN Treasury Collections	177,750.00	54,806.00	200,421.00			432,977.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515110 FIN TRE Cash Operations	219,194.00	76,388.00	23,119.00			318,701.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515210 FIN TRE InvestmentCmteeSupport	217,758.00	65,984.00	13,466.00			297,208.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515310 FIN TRE Investor Relations	188,568.00	70,764.00	10,907.00			270,239.00
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15563000 FIN Treas Non-Alloc'd Fin Tran	(19,481.00)	(6,171.00)				(25,652.00)
Indirect	030-01 Sheriff's Office - Security Services	10101 GSD General	30124910 SHE Admin Support Svcs Key	5,293,251.00	1,639,434.00	8,812,673.00	17,383.00		15,762,741.00
Indirect	038-01 Health - Employee Health & Wellness	10101 GSD General	38151191 HEA Civil Svc Med Exam Clinic	537,844.00	157,480.00	70,241.00			765,565.00
Indirect	048 Internal Audit	10101 GSD General	48109110 IA Advisory Services	26,689.00	9,595.00	738.00			37,022.00
Indirect	048 Internal Audit	10101 GSD General	48109210 IA Intergrity Hotline SuggBox	53,379.00	19,189.00	76.00			72,644.00
Indirect	048 Internal Audit	10101 GSD General	48109310 IA Audit Assurance Services	553,013.00	178,790.00	299,675.00			1,031,478.00
<b>Indirect Total</b>				<b>43,066,788.00</b>	<b>73,428,538.00</b>	<b>96,775,184.00</b>	<b>13,433,673.00</b>	<b>32,908,738.00</b>	<b>259,612,921.00</b>
Direct	001-02 Administrative - Employee Benefits (Direct)	50165 Self-Insured Death Benefit	12504000 BEN Self-Insured Death Benefit		100,000.00				100,000.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52177 Employees Med Benefit Trust	12501000 BEN Employee Med Insurance	160,708.00	67,828.00	126,623,907.00			126,852,443.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52177 Employees Med Benefit Trust	12506000 Cigna Choice Fund			3,240.00			3,240.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52180 Cigna Choice Fund	12506000 Cigna Choice Fund	163,588.00	68,730.00	136,744,109.00			136,976,427.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52200 IOD Network (Injured-On-Duty)	12505100 BEN IOD Pensioners			8,784,566.00			8,784,566.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52200 IOD Network (Injured-On-Duty)	12505200 BEN IOD Employees			6,702,813.00			6,702,813.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52200 IOD Network (Injured-On-Duty)	12505400 BEN IOD Clinic Operations			1,007,154.00			1,007,154.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71014 Flexible Benefits Plan 2018	12600189 BEN Flex Benefits - Medical			(170,763.00)			(170,763.00)
Direct	001-02 Administrative - Employee Benefits (Direct)	71014 Flexible Benefits Plan 2018	12600289 BEN Flex Benefits - Dep Care			(70,304.00)			(70,304.00)
Direct	001-02 Administrative - Employee Benefits (Direct)	71014 Flexible Benefits Plan 2018	12600389 BEN Flex Benefits - Admin			(14,035.00)	284,602.00		270,567.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71015 x-Flexible Benefits Plan 2019	12600110 x-BEN Flex Benefits - Medical			662,368.00			662,368.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71015 x-Flexible Benefits Plan 2019	12600111 x-BEN Flex Benefits - Dep Care			342,962.00			342,962.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71015 x-Flexible Benefits Plan 2019	12600112 x-BEN Flex Benefits - Admin			34,323.00		2,441,077.00	2,475,400.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71016 Flexible Benefits Plan 2020	12602112 BEN Flex Benefits - Medical			582,944.00			582,944.00

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MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	001-02 Administrative - Employee Benefits (Direct)	71016 Flexible Benefits Plan 2020	12602113 BEN Flex Benefits - Dep Care			153,535.00			153,535.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71016 Flexible Benefits Plan 2020	12602114 BEN Flex Benefits - Admin			14,116.00			14,116.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71143 Deferred Compensation	12601300 BEN AETNA Deferred Comp			24,982,919.00			24,982,919.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71143 Deferred Compensation	12601310 BEN Hartford Deferred Comp			91,476.00			91,476.00
Direct	001-02 Administrative - Employee Benefits (Direct)	71143 Deferred Compensation	12601320 BEN PEBSCO Deferred Comp			466,934.00			466,934.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75013 BS MNPS * Flexible Benefit 2018	12600211 BEN MNPS Flex Benefits Medical			774.00			774.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75014 MNPS Flexible Benefit 2019	12600312 BEN MNPS Flex Benefits Medical			76,100.00			76,100.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75014 MNPS Flexible Benefit 2019	12600412 BEN MNPS Flex Benefits Dep Car			72,040.00			72,040.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75015 MNPS Flexible Benefit 2020	12600313 BEN MNPS Flex Benefits Medical 2020			434,764.00			434,764.00
Direct	001-02 Administrative - Employee Benefits (Direct)	75015 MNPS Flexible Benefit 2020	12600413 BEN MNPS Flex Benefits Dep Care 2020			148,198.00			148,198.00
Direct	001-02 Administrative - Employee Benefits (Direct)	80160 County Retirement	12600166 BEN County Retirement			927,421.00			927,421.00
Direct	001-02 Administrative - Employee Benefits (Direct)	80167 Metro Pension Plan	12600167 BEN Metro Pension Plan-A&B	960,376.00	291,068.00	216,173,658.00	17,340.00		217,442,442.00
Direct	001-02 Administrative - Employee Benefits (Direct)	80200 Guaranteed Pension Plan	12601000 BEN Guaranteed Pension Plan					33,577,400.00	33,577,400.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85173 MNPS NonCertif 85174 PensionPl	12609030 BEN MNPS NonCertif 85174Pensio			208,349.00			208,349.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85174 MNPS Retirement-Former County	12609090 BEN MNPS Pension County			4,443,059.00			4,443,059.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85175 MNPS Retirement Metro Teachers	12611000 BEN MNPS Retirement Metro Teac		3,196.00				3,196.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85175 MNPS Retirement Metro Teachers	12611093 BEN MNPS Teachers			30,575,760.00			30,575,760.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85368 MNPS Retirement-Former City	12610091 BEN MNPS Pension City			2,398,459.00			2,398,459.00
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12604000 BEN USD Closed Plan Interest			2,110.00			2,110.00
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12604100 BEN USD Gen Govt Closed Plan			1,253,610.00			1,253,610.00
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12605100 BEN USD Pol/Fire Closed Plan			3,450,123.00			3,450,123.00
Direct	004 Mayor's Office	10101 GSD General	04101013 MAY Financial Empowerment			249,472.00			249,472.00
Direct	004 Mayor's Office	30076 Mayor's Office Donations	04701030 MAY New Americans			1,225.00			1,225.00
Direct	004 Mayor's Office	30114 Barnes Fund for Affordable Hsg	04730100 MAYECD Barnes Fd for AffordHsg	74,160.00	18,093.00	24,806.00	11,251,564.00		11,368,623.00
Direct	004 Mayor's Office	32004 Mayor's Office Grants	04311500 MAY 100ResilientCities	-	-				-
Direct	004 Mayor's Office	32004 Mayor's Office Grants	04311600 MAY N. Nashville Comm Engmnt			15,000.00			15,000.00
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311040 MAY CnsmrFinProtection	(7,906.00)	5,004.00	-			(2,902.00)
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311050 MAY CFE Expert Partner	-	-	11,938.00			11,938.00
Direct	005 Election Commission	10101 GSD General	01101667 ADM Election Day & EarlyVoting	124,084.00	133,798.00	1,820,748.00			2,078,630.00
Direct	005 Election Commission	10101 GSD General	05100410 ELE Election Comm Operating	1,517,380.00	529,035.00	468,126.00			2,514,541.00
Direct	005 Election Commission	30003 General Fund 4% Reserve	05202000 4% ELE Permanent Registration				1,565,950.00		1,565,950.00
Direct	005 Election Commission	32205 ELE Elections Grant Fund	05300600 ELE State COVID-19 Grant	5,322.00	3,184.00	135,676.00			144,182.00
Direct	005 Election Commission	40119 GSD FY19B Capital Projects	05400119 ELE Voting Machine Replacement				391,335.00		391,335.00
Direct	007 Planning Commission	10101 GSD General	07111850 PLA Planning Policy and Design	641,397.00	211,868.00	75,765.00			929,030.00
Direct	007 Planning Commission	10101 GSD General	07111860 PLA Design Studio		2,358.00				2,358.00
Direct	007 Planning Commission	10101 GSD General	07112210 PLA GIS Services and Applicati	309,648.00	110,108.00	20,689.00			440,445.00
Direct	007 Planning Commission	10101 GSD General	07112310 PLA Geog Data Maint Key	245,466.00	91,714.00	16,071.00			353,251.00
Direct	007 Planning Commission	10101 GSD General	07112850 PLA Land Development	988,435.00	313,909.00	82,024.00			1,384,369.00
Direct	007 Planning Commission	10101 GSD General	07112900 PLA Executive Leadership	707,726.00	232,336.00	44,986.00			985,048.00
Direct	007 Planning Commission	10101 GSD General	07112910 PLA Capital Improvement Plan'g	274,673.00	74,021.00	16,392.00			365,086.00
Direct	007 Planning Commission	10101 GSD General	07112950 PLA General Plan Update			50,324.00			50,324.00
Direct	007 Planning Commission	10101 GSD General	07113000 PLA Division of Transportation	168,500.00	66,123.00	35,499.00			270,122.00
Direct	007 Planning Commission	10101 GSD General	07160000 PLA ALOB Non Alloc'd Fin Tra			-			-
Direct	007 Planning Commission	30003 General Fund 4% Reserve	07201000 4% PLA Planning Commission				1,076.00		1,076.00
Direct	007 Planning Commission	30702 Advance Planning & Research	07300500 PLA Advance Planning Research			17,500.00			17,500.00
Direct	007 Planning Commission	30704 Planning Grant Fund	07304050 PLA Our Town NEA Grant			873.00			873.00
Direct	007 Planning Commission	30704 Planning Grant Fund	07304060 PLA CMAQ CompleteTrips Federal	138,493.00	63,653.00	43,278.00		22,201.00	267,625.00
Direct	007 Planning Commission	30764 Metro Area Computer Mapping	07112231 PLA GIS Sales & Svc Key Rev			3,386.00			3,386.00
Direct	009 Register of Deeds	10101 GSD General	01101692 REG Housing Incentive Pilot			1,020.00	147,850.00		148,870.00
Direct	009 Register of Deeds	10101 GSD General	09101000 REG Admin			251,786.00			251,786.00
Direct	009 Register of Deeds	30003 General Fund 4% Reserve	09201000 4% REG Register of Deeds				75,570.00		75,570.00
Direct	009 Register of Deeds	30004 Register's Computer	09702000 REG Computer Program			-			-
Direct	009 Register of Deeds	30036 Register of Deeds Fees	09703000 REG Register of Deeds Fees	1,848,194.00	451,395.00	201,490.00			2,501,079.00
Direct	010 General Services	40015 GSD FY15 Capital Projects	10401015 GSR Roofing/Building Maintenance				167,522.00		167,522.00
Direct	010 General Services	40015 GSD FY15 Capital Projects	10402015 GSR Energy Improvements				129,871.00		129,871.00
Direct	010 General Services	40016 GSD FY16 Capital Projects	10403016 GSR Building Rehab/Maintenance				24,342.00		24,342.00
Direct	010 General Services	40016 GSD FY16 Capital Projects	10404016 GSR DCSO Jail / CJC Renovation				1,881,931.00		1,881,931.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10401017 GSR Police Headquarters				1,887.00		1,887.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10403017 GSR Sheriff Admin Offices				14,700,711.00		14,700,711.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10404017 GSR Major Fleet				66,612.00		66,612.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10405017 GSR New Firehalls				7,977,458.00		7,977,458.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10406017 GSR Criminal Justice Center				25,042.00		25,042.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10407017 GSR A A Birch Renovate				54,047.00		54,047.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10408017 GSR Farmers Market				342,210.00		342,210.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10409017 GSR Misc Building Repairs				1,732,209.00		1,732,209.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10411017 GSR Juvenile Justice Ctr MPlan				70,469.00		70,469.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10441017 x-GSR Police Headquarters-ITS				24,966.00		24,966.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10445017 GSR New Firehalls-5 BAY ITS				56,263.00		56,263.00
Direct	010 General Services	40017 GSD FY17 Capital Projects	10445117 GSR New Firehalls-3 BAY ITS				66,785.00		66,785.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10401018 GSR Fleet Additions / Replcmnts					742,551.00	742,551.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10402018 GSR ECC/JJC Ctrs-Plan/ Design				31,512.00		31,512.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10403018 GSR Public Works Relocation				271,254.00		271,254.00
Direct	010 General Services	40118 GSD FY18B Capital Projects	10401118 GSR CJC-Develop & Relocation				2,098,694.00		2,098,694.00
Direct	010 General Services	40118 GSD FY18B Capital Projects	10403118 x-GSRNew POL Hdqtrs-MurFld Area				(173.00)		(173.00)
Direct	010 General Services	40118 GSD FY18B Capital Projects	10406118 GSR Demo-Jerry Newsome Site				788,278.00		788,278.00
Direct	010 General Services	40118 GSD FY18B Capital Projects	10407118 GSR Relocation Services				440,976.00		440,976.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10401119 GSR CJC Constructn Contingcy				4,320,322.00		4,320,322.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10402119 GSR Voting Machine Warehouse				1,556,014.00		1,556,014.00

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**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	010 General Services	40119 GSD FY19B Capital Projects	10403119 GSR ECC Power Supply Upgrades				2,502,589.00		2,502,589.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10404119 GSR PoliceHdqtr/FJC ConstrCont				272,228.00		272,228.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10405119 GSR McGruderCtr Renov & Upgrds				18,480.00		18,480.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10406119 GSR OFM Replace Heavy Fleet					11,333,950.00	11,333,950.00
Direct	010 General Services	40119 GSD FY19B Capital Projects	10407119 GSR Donelson Library				59,652.00		59,652.00
Direct	010 General Services	40220 GSD FY20B Cap Projs RS2020-213	10402220 GSR CJC Closeout				4,098,596.00		4,098,596.00
Direct	010 General Services	40402 GSD GSR FY16 S/F Capital Projs	10440402 GSR RS Radio Replacements				860,060.00		860,060.00
Direct	010 General Services	51154 Office of Fleet Management	10505100 x-GSR OFM Administration			158,284.00			158,284.00
Direct	010 General Services	61190 Surplus Property Auction	10517310 GSR EBid Surplus Prop Distr	370,944.00	174,785.00	155,883.00		1,352,200.00	2,053,812.00
Direct	011 Historical Commission	10101 GSD General	11105000 HIS Historic Zoning Program	430,792.00	171,041.00	33,170.00			635,003.00
Direct	011 Historical Commission	10101 GSD General	11105100 HIS Govt & Public Partner Prog	287,743.00	109,303.00	27,619.00			424,665.00
Direct	011 Historical Commission	10101 GSD General	11105200 HIS Info Educ & Tourism Prog	59,177.00	24,838.00	27,939.00			111,954.00
Direct	011 Historical Commission	10101 GSD General	11105300 HIS Non Allocated Fin Tran						-
Direct	011 Historical Commission	30003 General Fund 4% Reserve	11201000 4% HIS Historical Commission				40,746.00		40,746.00
Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	11332500 HIS THC CLG Training Grant						-
Direct	015 Finance	30077 Finance Department Grants	15301200 FIN Comcast Cares						-
Direct	015 Finance	30077 Finance Department Grants	15301300 FIN Living Cities			25,000.00			25,000.00
Direct	015 Finance	40018 GSD FY18 Capital Projects	15401018 FIN EBS Replacement				522,323.00		522,323.00
Direct	015 Finance	40018 GSD FY18 Capital Projects	15402018 FIN Sys Implementation Support				63,869.00		63,869.00
Direct	015 Finance	40119 GSD FY19B Capital Projects	15401119 FIN Affordbl Housing Commitmnt				5,752,313.00		5,752,313.00
Direct	015 Finance	40119 GSD FY19B Capital Projects	15402119 FIN R12 Financial Software				86,974.00		86,974.00
Direct	015 Finance	40119 GSD FY19B Capital Projects	15403119 FIN R12 Fincl Softw GG Backfil				95,111.00		95,111.00
Direct	015 Finance	40220 GSD FY20B Cap Projs RS2020-213	15400220 FIN R12 Assessment & Phase 2.1				988,523.00		988,523.00
Direct	016 Assessor of Property	10101 GSD General	16102000 ASR Assessment	4,379,526.00	1,741,789.00	997,441.00			7,118,756.00
Direct	016 Assessor of Property	10101 GSD General	16104000 ASR Board of Equalization			5,494.00			5,494.00
Direct	016 Assessor of Property	10101 GSD General	16105000 ASR Hearing Officer Review	3,325.00	254.00				3,579.00
Direct	016 Assessor of Property	10101 GSD General	16106000 ASR Personal Property Audit			11,150.00			11,150.00
Direct	016 Assessor of Property	30003 General Fund 4% Reserve	16201000 4% ASR Assessor of Property				456,045.00		456,045.00
Direct	017 Trustee	10101 GSD General	17101000 TRU Administration	1,178,601.00	423,612.00	544,680.00			2,146,893.00
Direct	017 Trustee	30003 General Fund 4% Reserve	17201000 4% TRU Trustee				31,366.00		31,366.00
Direct	018 County Clerk	10101 GSD General	18101000 COU Admin	2,996,302.00	1,184,775.00	403,396.00			4,584,473.00
Direct	018 County Clerk	10101 GSD General	18102000 COU Non Allocated Fin Tran						-
Direct	018 County Clerk	30118 County Clerk Computer	18701000 COU County Clerk Computer			32,903.00	12,100.00		45,003.00
Direct	018 County Clerk	30218 County Clerk Title Fees	18702000 COU County Clerk Title Fees			33,737.00			33,737.00
Direct	018 County Clerk	30318 County Clerk EIVS Fees	18703000 COU County Clerk EIVS Fees						-
Direct	019 District Attorney	10101 GSD General	19101000 DA Administration	5,221,675.00	1,614,329.00	1,245,144.00		50,384.00	8,131,532.00
Direct	019 District Attorney	30101 Metro Major Drug Program	19103020 DA Federal Drug Program	406,036.00	118,925.00	149,266.00			674,227.00
Direct	019 District Attorney	30103 DA Fraud & Economic Crime	19102000 DA Fraud & Economic Crime			30,361.00			30,361.00
Direct	019 District Attorney	30104 DA Special Operations	19300310 DA Special Operations			52,775.00			52,775.00
Direct	019 District Attorney	30107 DA EVAP Act	19701100 DA EVAP Act						-
Direct	019 District Attorney	32219 DA District Atty Grant Fund	19300201 DA Family Voca Grant	186,736.00	77,172.00				263,908.00
Direct	021 Public Defender	10101 GSD General	21101000 PDF Administration	467,182.00	146,457.00	89,084.00			702,723.00
Direct	021 Public Defender	10101 GSD General	21101100 PDF General Sessions Team	1,571,722.00	476,791.00	236,065.00			2,284,578.00
Direct	021 Public Defender	10101 GSD General	21101200 PDF Criminal Court Team	2,928,832.00	970,079.00	348,353.00			4,247,264.00
Direct	021 Public Defender	10101 GSD General	21101300 PDF Appellate Court Team	225,877.00	76,214.00	21,603.00			323,694.00
Direct	021 Public Defender	10101 GSD General	21101400 PDF Juvenile Court Team	698,826.00	268,873.00	21,401.00			989,100.00
Direct	021 Public Defender	30003 General Fund 4% Reserve	21201000 4% PDF Public Defender				28,750.00		28,750.00
Direct	022 Juvenile Court Clerk	10101 GSD General	22101000 JCC Admin	1,359,324.00	512,278.00	91,983.00			1,963,585.00
Direct	022 Juvenile Court Clerk	10101 GSD General	22102000 JCC Non Allocated Fin Tran						-
Direct	022 Juvenile Court Clerk	30122 Juvenile Court Clerk Computer	22701000 JCC Juv Ct Clerk Computer Prog			9,783.00			9,783.00
Direct	023 Circuit Court Clerk	10101 GSD General	23102000 CIR Circuit Court Clerk			252,716.00			252,716.00
Direct	023 Circuit Court Clerk	10101 GSD General	23103000 CIR Traffic Violations Bureau	1,903,401.00	798,254.00	61,816.00			2,763,471.00
Direct	023 Circuit Court Clerk	10101 GSD General	23104000 CIR Probate Court Clerk			12,455.00			12,455.00
Direct	023 Circuit Court Clerk	30035 Circuit Court Clerk Fees	23701000 CIR Circuit Court Clerk Fees	4,126,545.00	1,591,317.00	3,725,719.00			9,443,581.00
Direct	024 Criminal Court Clerk	10101 GSD General	24100100 CCC Admin	4,415,175.00	1,662,546.00	333,402.00			6,411,123.00
Direct	024 Criminal Court Clerk	30003 General Fund 4% Reserve	24201000 4% CCC Criminal Court Clerk				30,000.00		30,000.00
Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerizat	24701000 CCC Crim Ct Clk Computerizat'n			10,542.00			10,542.00
Direct	024 Criminal Court Clerk	33024 Criminal Crn Clk Victims Asst	24702100 CCC CASA Victims Asst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Crn Clk Victims Asst	24702200 CCC Mary Parrish Cr VictimAsst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Crn Clk Victims Asst	24702300 CCC YMCA DomViol VictimAsst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Crn Clk Victims Asst	24702500 CCC Nash Ch Alliance VictimAsst			11,159.00			11,159.00
Direct	024 Criminal Court Clerk	33024 Criminal Crn Clk Victims Asst	24702600 CCC Sexual Assault CrVictimAsst			11,159.00			11,159.00
Direct	025 Clerk and Master - Chancery	10101 GSD General	25100100 CHA Admin	963,504.00	334,197.00	146,097.00			1,443,798.00
Direct	026 Juvenile Court	10101 GSD General	26102600 JUV Interpreter Serv Match 17					7,250.00	7,250.00
Direct	026 Juvenile Court	10101 GSD General	26110310 JUV SNash Gang Prob Key	208,845.00	80,053.00	8,733.00			297,631.00
Direct	026 Juvenile Court	10101 GSD General	2611030 JUV Recovery Court	253,846.00	93,809.00	5,990.00			353,645.00
Direct	026 Juvenile Court	10101 GSD General	26111360 JUV Foster Care Review Board	314,486.00	123,598.00	9,005.00			447,089.00
Direct	026 Juvenile Court	10101 GSD General	26111370 JUV Assessment			2,107.00			2,107.00
Direct	026 Juvenile Court	10101 GSD General	26111410 JUV Case Support Key					544,201.00	544,201.00
Direct	026 Juvenile Court	10101 GSD General	26111730 JUV Comm Outreach/Youth Court	208,885.00	68,352.00	9,700.00			286,937.00
Direct	026 Juvenile Court	10101 GSD General	26111910 JUV Juv Detention Key			5,078,610.00			5,078,610.00
Direct	026 Juvenile Court	10101 GSD General	26111930 JUV MSAC	811,156.00	288,587.00	40,326.00			1,140,069.00
Direct	026 Juvenile Court	10101 GSD General	26111940 JUV Intake	339,122.00	147,569.00	22,077.00			508,768.00
Direct	026 Juvenile Court	10101 GSD General	26111960 JUV SIA One	356,182.00	129,816.00	37,726.00			523,724.00
Direct	026 Juvenile Court	10101 GSD General	26111970 JUV SIA Two	303,262.00	112,033.00	34,979.00			450,274.00
Direct	026 Juvenile Court	10101 GSD General	26112110 JUV CtSafety&Security Key	490,157.00	200,902.00	27,421.00			718,480.00
Direct	026 Juvenile Court	10101 GSD General	26112210 JUV SvcOfProcess Key	143,380.00	59,537.00	24,583.00			227,500.00
Direct	026 Juvenile Court	10101 GSD General	26112310 JUV Judicial Actions Key	706,687.00	219,449.00	35,519.00			961,655.00

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Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	026 Juvenile Court	10101 GSD General	26112315 JUV Restorative Justice Initia	5,900.00	807.00	-			6,707.00
Direct	026 Juvenile Court	10101 GSD General	26112325 JUV Youth Violence CPF			185,078.00			185,078.00
Direct	026 Juvenile Court	10101 GSD General	26112510 JUV ALOB HR Key Product	94,994.00	45,795.00	30,178.00	24,901.00		195,868.00
Direct	026 Juvenile Court	10101 GSD General	26112610 JUV ALOB Finance Payroll Autho	146,206.00	61,466.00	7,634.00			215,306.00
Direct	026 Juvenile Court	10101 GSD General	26112910 JUV ALOB Records Mgmt Key	149,109.00	55,803.00	4,568.00			209,480.00
Direct	026 Juvenile Court	10101 GSD General	26113110 JUV ALOB Exce Leader Key	594,337.00	184,937.00	20,658.00			799,932.00
Direct	026 Juvenile Court	10101 GSD General	26114050 JUV STAR Team	118,448.00	57,446.00	4,799.00			180,693.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26311430 JUV Parent/Child Support Key	920,587.00	320,885.00	49,188.00		108,674.00	1,399,334.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312540 JUV Child & Family Intervention	231,219.00	71,052.00	3,306.00		30,554.00	336,131.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312560 JUV State Supplement			3,076.00			3,076.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312580 JUV Teen Outreach Program FY16			683.00			683.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312600 JUV Interpreter Services FY17	53,324.00	19,176.00				72,500.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313000 JUV Safe Baby Court	87,770.00	34,743.00	11,464.00		13,083.00	147,060.00
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313200 JUV Parental Assistance Court	143,497.00	45,907.00	807.00		14,755.00	204,966.00
Direct	027 General Sessions Court	10101 GSD General	27101000 GSC Judges	4,818,782.00	1,499,812.00	165,231.00			6,483,825.00
Direct	027 General Sessions Court	10101 GSD General	27103021 GSC General Probation	1,754,247.00	630,435.00	39,929.00			2,424,611.00
Direct	027 General Sessions Court	10101 GSD General	27105000 GSC Music City Community Court		561.00				561.00
Direct	027 General Sessions Court	10101 GSD General	27106011 GSC Traffic School	277,926.00	127,381.00	75,561.00			480,868.00
Direct	027 General Sessions Court	10101 GSD General	27116000 GSC Administration	984,878.00	394,152.00	313,394.00			1,692,424.00
Direct	027 General Sessions Court	10101 GSD General	27117000 GSC Drug Court	91,918.00	48,605.00	27,945.00			168,468.00
Direct	027 General Sessions Court	10101 GSD General	27130200 GSC Mental Health Court	388,620.00	120,081.00	45,886.00			554,587.00
Direct	027 General Sessions Court	30003 General Fund 4% Reserve	27202000 4% GSC Administration				10,997.00		10,997.00
Direct	027 General Sessions Court	30027 General Sessions Drug Court Tr	27117100 GSC Drug Court Treatment			6,623.00			6,623.00
Direct	027 General Sessions Court	30102 DUI Offender	27112000 GSC DUI Offender			16.00			16.00
Direct	027 General Sessions Court	30102 DUI Offender	27112100 GSC Mental Health Court			35,712.00			35,712.00
Direct	027 General Sessions Court	30102 DUI Offender	27112200 GSC GS Drug Court			-			-
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310110 GSC Veteran's Treatment Court	63,685.00	11,640.00	10,421.00			85,746.00
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310120 GSC Recovery Court TN WITS	8,611.00	1,905.00	57,483.00			67,999.00
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310130 GSC Music City Com Ct Div VIII	52,212.00	23,304.00	32,367.00			107,883.00
Direct	027 General Sessions Court	32229 GSC Veteran's Treatment Ct Ops	27701000 GSC Veteran's Treatment Ct Ops			12,804.00			12,804.00
Direct	028 State Trial Courts	10101 GSD General	28101000 STC Administration	6,262,313.00	2,135,658.00	603,929.00			9,001,900.00
Direct	028 State Trial Courts	10101 GSD General	28106100 STC Jury Expense			188,693.00			188,693.00
Direct	028 State Trial Courts	30003 General Fund 4% Reserve	28201000 4% STC State Trials Courts				4,941.00		4,941.00
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700200 STC Drug Court Fines	156,180.00	27,160.00	99,669.00			283,009.00
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700500 STC DUI Supervision	62,714.00	20,528.00	2,632.00			85,874.00
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700600 STC Drug Lab Staff	82,710.00	30,441.00	39,132.00			152,283.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320140 STC Community Corrections Grnt	896,251.00	404,656.00	96,052.00		90,414.00	1,487,373.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320160 STC Drug Court Staff	296,226.00	117,942.00	89,725.00			503,893.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320205 STC TN Dept of Corrections	569,980.00	164,450.00	171,502.00			905,932.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322190 STC Court Interpreter Endowmnt	63,125.00	27,379.00	37.00			90,541.00
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322300 STC Governor's Hwy Safety Offc	45,043.00	16,652.00				61,695.00
Direct	029 Justice Integration Services	10101 GSD General	29160710 JIS ALOB Exec Leader Key	1,545,800.00	530,764.00	518,647.00			2,595,211.00
Direct	029 Justice Integration Services	10101 GSD General	29162110 JIS Project Plans Key	21,042.00	8,115.00	1,454.00			30,611.00
Direct	029 Justice Integration Services	10101 GSD General	29162310 JIS Justice Appl Enhance Key	94,313.00	31,369.00	82.00			125,764.00
Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	29201000 4% JIS Justice Integration Srv				386,438.00		386,438.00
Direct	030 Sheriff's Office	10101 GSD General	30122110 SHE CJC Offender Mgmt Key			19,314.00			19,314.00
Direct	030 Sheriff's Office	10101 GSD General	30122130 SHE MC2 Offender Management	2,439,177.00	949,307.00	565,716.00			3,954,200.00
Direct	030 Sheriff's Office	10101 GSD General	30122210 SHE CJC Support Staff Key			3,552.00			3,552.00
Direct	030 Sheriff's Office	10101 GSD General	30122230 SHE MC2 Support	202,524.00	94,733.00	17,033.00			314,290.00
Direct	030 Sheriff's Office	10101 GSD General	30122310 SHE Booking and Releasing	5,810,742.00	2,311,605.00	31,616.00			8,153,963.00
Direct	030 Sheriff's Office	10101 GSD General	30122410 SHE HDC Programs Key			3,656.00			3,656.00
Direct	030 Sheriff's Office	10101 GSD General	30122610 SHE HDC Offender Mgmt Key	1,199,727.00	467,071.00	723,188.00			2,389,986.00
Direct	030 Sheriff's Office	10101 GSD General	30122710 SHE HDC Support Staff Key	791,472.00	284,327.00	4,928.00			1,080,727.00
Direct	030 Sheriff's Office	10101 GSD General	30122810 SHE CDC-M Programs Key			12,124.00			12,124.00
Direct	030 Sheriff's Office	10101 GSD General	30122910 SHE CDC-M Offend Mgmt Key	2,938,477.00	1,084,881.00	1,974,979.00			5,998,337.00
Direct	030 Sheriff's Office	10101 GSD General	30123210 SHE CDC-M Support Staff Key	3,544,449.00	1,121,317.00	80,297.00			4,746,063.00
Direct	030 Sheriff's Office	10101 GSD General	30123610 SHE CDC-F Offender Mgmt Key			4,513.00			4,513.00
Direct	030 Sheriff's Office	10101 GSD General	30123810 SHE CDC-F Support Staff Key	93,722.00	23,706.00				117,428.00
Direct	030 Sheriff's Office	10101 GSD General	30123830 SHE Correctional Transition Su	377,873.00	103,635.00	1,978.00			483,486.00
Direct	030 Sheriff's Office	10101 GSD General	30124010 SHE ORC Programs Key			3,698.00			3,698.00
Direct	030 Sheriff's Office	10101 GSD General	30124030 SHE DUI School	1,388,609.00	439,355.00	9,094.00			1,837,058.00
Direct	030 Sheriff's Office	10101 GSD General	30124110 SHE ORC Offend Mgmt Key	162,913.00	55,257.00	139,656.00			357,826.00
Direct	030 Sheriff's Office	10101 GSD General	30124310 SHE ORC Support Staff key	239,946.00	87,966.00	30,176.00			358,088.00
Direct	030 Sheriff's Office	10101 GSD General	30124410 SHE Correct Svcs Key	1,417,806.00	615,797.00	374,219.00			2,407,822.00
Direct	030 Sheriff's Office	10101 GSD General	30124510 SHE Maintenance Key	661,759.00	236,379.00	217,295.00			1,115,433.00
Direct	030 Sheriff's Office	10101 GSD General	30124610 SHE Warehouse Key	262,199.00	84,837.00	937,729.00			1,284,765.00
Direct	030 Sheriff's Office	10101 GSD General	30124710 SHE Laundry Key	233,074.00	98,426.00	29,248.00			360,748.00
Direct	030 Sheriff's Office	10101 GSD General	30124810 SHE Exec Mgmt Key	669,828.00	159,791.00	24,852.00			854,471.00
Direct	030 Sheriff's Office	10101 GSD General	30125000 SHE Non Allocated Fin Trans			-			-
Direct	030 Sheriff's Office	10101 GSD General	30125110 SHE Training Key	981,349.00	273,648.00	178,691.00			1,433,688.00
Direct	030 Sheriff's Office	10101 GSD General	30125210 SHE Warrants Key	3,134,272.00	1,254,640.00	42,231.00			4,431,143.00
Direct	030 Sheriff's Office	10101 GSD General	30125310 SHE Transportation Key	3,919,151.00	1,653,822.00	19,356.00			5,592,329.00
Direct	030 Sheriff's Office	10101 GSD General	30125330 SHE Armed Security	3,919,345.00	1,490,990.00	604.00			5,410,939.00
Direct	030 Sheriff's Office	10101 GSD General	30126300 SHE Offender Information Servi	1,033,815.00	406,747.00	497.00			1,441,059.00
Direct	030 Sheriff's Office	10101 GSD General	30126310 SHE CDF Offender Management	229,737.00	92,273.00	23,123.00			345,133.00
Direct	030 Sheriff's Office	10101 GSD General	30126320 SHE CDF Support			149.00			149.00
Direct	030 Sheriff's Office	10101 GSD General	30127100 SHE DDC Offender Management	5,436,105.00	2,132,888.00	573,496.00			8,142,489.00
Direct	030 Sheriff's Office	10101 GSD General	30127200 SHE DDC Support	25,417.00	13,274.00	24,141.00			62,832.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	030 Sheriff's Office	10101 GSD General	30127300 SHE BCC Support			1,920.00			1,920.00
Direct	030 Sheriff's Office	10101 GSD General	30127400 SHE BCC Offender Management			19.00			19.00
Direct	030 Sheriff's Office	30003 General Fund 4% Reserve	30201000 4% SHE Sheriff's Department						2,833,298.00
Direct	030 Sheriff's Office	30145 Sheriff CCA Contract	30722910 SHE CDC-M CCA-MDF Key	61,801.00	27,906.00	16,436,699.00	2,833,298.00		16,526,406.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30320100 SHE Grants Interest			901.00			901.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324170 SHE Corr Svcs Litter Gr Key	107,273.00	9,598.00	63,105.00			179,976.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324960 SHE Pretrial Risk Assessmt Grt	5,378.00	1,091.00	3,670.00			10,139.00
Direct	030 Sheriff's Office	40430 Sheriff Non-Bond FundedCapProj	30480100 SHE Detention Facility Expansn				214.00		214.00
Direct	031 Police	10101 GSD General	31121001 POL OPA Key	1,151,368.00	403,357.00	67,896.00			1,622,621.00
Direct	031 Police	10101 GSD General	31121051 POL Behav Hea Svcs Key	619,657.00	194,406.00	253,136.00			1,067,199.00
Direct	031 Police	10101 GSD General	31121101 POL Strategic Devel Key	411,080.00	156,425.00	14,027.00			581,532.00
Direct	031 Police	10101 GSD General	31121103 POL Accreditation	162,031.00	50,960.00	11,126.00			224,117.00
Direct	031 Police	10101 GSD General	31121151 POL Case Prep Key	540,070.00	209,838.00	7,899.00			757,807.00
Direct	031 Police	10101 GSD General	31121201 POL Inspections Key	485,232.00	176,727.00	151,556.00			813,515.00
Direct	031 Police	10101 GSD General	31121251 POL Training Recruits	6,126,803.00	1,703,440.00	1,119,231.00			8,949,474.00
Direct	031 Police	10101 GSD General	31121252 POL Training Personnel/In-Serv	3,052,011.00	925,747.00	424,899.00			4,402,657.00
Direct	031 Police	10101 GSD General	31121253 POL Retiree Range Allowance			8,083.00			8,083.00
Direct	031 Police	10101 GSD General	31121260 POL Vehicle Operations	272,501.00	96,078.00	81,475.00			450,054.00
Direct	031 Police	10101 GSD General	31121301 POL Crime Analysis Key	352,270.00	112,874.00	11,181.00			476,325.00
Direct	031 Police	10101 GSD General	31121355 POL Specialized Investigations	5,523,709.00	2,074,432.00	451,180.00	22,800.00	767.00	8,072,888.00
Direct	031 Police	10101 GSD General	31121415 POL Achilles TForce Oper Key					601.00	601.00
Direct	031 Police	10101 GSD General	31121417 POL DEA TForce Oper Key	29,832.00	11,382.00	500.00		21,825.00	63,539.00
Direct	031 Police	10101 GSD General	31121419 POL Task Force VCrimes Key			500.00		4,686.00	5,186.00
Direct	031 Police	10101 GSD General	31121451 POL Youth Services Key	2,479,672.00	881,137.00	90,139.00			3,450,948.00
Direct	031 Police	10101 GSD General	31121501 POL Domestic Violence Key	2,919,762.00	1,068,297.00	105,938.00			4,093,997.00
Direct	031 Police	10101 GSD General	31121601 POL Fugitives Key	454,730.00	196,278.00	168,540.00		9,338.00	828,886.00
Direct	031 Police	10101 GSD General	31121701 POL Criminal Investigation Div	3,284,866.00	1,235,484.00	109,555.00			4,629,905.00
Direct	031 Police	10101 GSD General	31121703 POL SISU	425,143.00	134,334.00	77,837.00			637,314.00
Direct	031 Police	10101 GSD General	31121751 POL Forensic Services Key	1,606,353.00	589,471.00	108,501.00			2,304,325.00
Direct	031 Police	10101 GSD General	31121760 POL Crime Lab	3,748,338.00	1,235,263.00	1,371,554.00	45,813.00		6,400,968.00
Direct	031 Police	10101 GSD General	31121801 POL Property & Evidence Key	940,939.00	328,844.00	55,344.00			1,325,127.00
Direct	031 Police	10101 GSD General	31121810 POL Police Impound	72,596.00	21,780.00	6,243.00			100,619.00
Direct	031 Police	10101 GSD General	31121850 POL Facility Mgmt and Security	899,803.00	369,421.00	24,410.00			1,293,634.00
Direct	031 Police	10101 GSD General	31121901 POL Emergency Conting Key	890,411.00	322,744.00	321,875.00			1,535,030.00
Direct	031 Police	10101 GSD General	31121951 POL School Cross Guard Key	1,690,951.00	369,691.00	80,131.00			2,140,773.00
Direct	031 Police	10101 GSD General	31122001 POL Traffic Key	1,602,174.00	551,162.00	241,980.00			2,395,316.00
Direct	031 Police	10101 GSD General	31122051 POL Tactical Inves Key	2,371,040.00	873,504.00	846,905.00			4,091,449.00
Direct	031 Police	10101 GSD General	31122151 POL SWAT Key	1,008,838.00	359,437.00	273,547.00			1,641,822.00
Direct	031 Police	10101 GSD General	31122153 POL Drill and Ceremony Team	15,386.00	4,983.00	9,223.00			29,592.00
Direct	031 Police	10101 GSD General	31122201 POL Warrants Key	1,479,107.00	560,610.00	100,603.00			2,140,320.00
Direct	031 Police	10101 GSD General	31122401 POL East Sector Key	7,269,060.00	2,565,356.00	817,466.00		26,033.00	10,677,915.00
Direct	031 Police	10101 GSD General	31122403 POL Patrol South Sector Key	9,938,146.00	3,504,590.00	987,101.00		5,715.00	14,435,552.00
Direct	031 Police	10101 GSD General	31122405 POL Patrol Hermitage Key	9,342,685.00	3,264,670.00	844,075.00		50,618.00	13,502,048.00
Direct	031 Police	10101 GSD General	31122407 POL Patrol Central Sector Key	8,425,285.00	2,950,576.00	768,078.00		5,715.00	12,149,654.00
Direct	031 Police	10101 GSD General	31122409 POL Patrol West Sector Key	7,155,907.00	2,591,106.00	772,275.00		5,715.00	10,525,003.00
Direct	031 Police	10101 GSD General	31122411 POL Patrol North Sector Key	7,967,276.00	2,783,879.00	741,887.00		6,852.00	11,499,894.00
Direct	031 Police	10101 GSD General	31122413 POL Midtown Hills Precinct	8,354,253.00	3,028,103.00	607,655.00		32,056.00	12,022,067.00
Direct	031 Police	10101 GSD General	31122414 POL Madison Precinct	7,254,278.00	2,652,925.00	695,505.00		5,715.00	10,608,423.00
Direct	031 Police	10101 GSD General	31122415 POL Mounted Patrol	491,000.00	196,015.00	105,591.00			792,606.00
Direct	031 Police	10101 GSD General	31122600 POL Parks Patrol	118,654.00	42,209.00	7,221.00			168,084.00
Direct	031 Police	10101 GSD General	31123001 POL Field Training Officer Key	167,531.00	54,564.00	8,200.00			230,295.00
Direct	031 Police	10101 GSD General	31123051 POL Special Events Prog Key	6,754,578.00	2,170,889.00	36,137.00			8,961,604.00
Direct	031 Police	10101 GSD General	31123201 POL School Resource Key	4,667,853.00	1,716,737.00	126,779.00			6,511,369.00
Direct	031 Police	10101 GSD General	31160110 POL ALOB Op and Maint Cost	2,655,945.00	915,010.00	7,354,628.00	95,804.00		11,021,387.00
Direct	031 Police	10101 GSD General	31160310 POL ALOB Employment Product	847,253.00	261,557.00	223,719.00			1,332,529.00
Direct	031 Police	10101 GSD General	31160320 POL Secondary Employment Unit	5,183,592.00	192,884.00	155,948.00		12,507.00	5,544,931.00
Direct	031 Police	10101 GSD General	31160410 POL ALOB Payroll Authorizat	242,144.00	87,828.00	1,545.00			331,517.00
Direct	031 Police	10101 GSD General	31160420 POL ALOB Payment Approvals	695,374.00	229,654.00	624,619.00			1,549,647.00
Direct	031 Police	10101 GSD General	31160510 POL ALOB Procurement Serv	182,706.00	85,916.00	117,175.00			385,797.00
Direct	031 Police	10101 GSD General	31160610 POL ALOB Records Mgmt Servi	2,641,828.00	1,074,561.00	90,910.00			3,807,299.00
Direct	031 Police	10101 GSD General	31160710 POL ALOB Safety Training Se	56,679.00	21,659.00	74,468.00			152,806.00
Direct	031 Police	10101 GSD General	31160810 POL ALOB Executive Leadersh	2,800,625.00	870,520.00	257,035.00			3,928,180.00
Direct	031 Police	18301 USD General	31192000 POL Extra Police Protection					481,000.00	481,000.00
Direct	031 Police	30003 General Fund 4% Reserve	31201000 4% POL GSD Police Department				2,585,391.00		2,585,391.00
Direct	031 Police	30075 POL 2016 JAG Grant	31322342 POL JAG Grant 2016			49,197.00	67,067.00		116,264.00
Direct	031 Police	30084 POL 2017 JAG Grant	31322343 POL JAG Grant 2017			125,153.00		11,396.00	136,549.00
Direct	031 Police	30086 POL JAG Grant 2018	31322344 POL JAG Grant 2018			26,540.00	69,647.00	3,694.00	99,881.00
Direct	031 Police	30090 POL 2019 JAG Grant	31322345 POL 2019 JAG Grant			11,719.00	95,376.00	1,144.00	108,239.00
Direct	031 Police	30091 POL DNA CEBR Program Grant	31322355 POL DNA CEBR Program Grant						
Direct	031 Police	30146 Police Unauth Substance Abuse	31740204 POL Unauth Substance Abuse						
Direct	031 Police	30147 Police Drug Enforcement	31740201 POL State Drug Enforcement	118,675.00	40,921.00	1,107,447.00	573,111.00		1,840,154.00
Direct	031 Police	30149 Police Federal Drug Enforcemen	31750100 POL Justice Felony Forfeitures			65,974.00			65,974.00
Direct	031 Police	30151 Victim Witness Protection	31721353 POL Victim Witness Prot Key						
Direct	031 Police	30154 POL State Felony Forfeiture	31740105 POL State Felony Forfeiture			43,433.00			43,433.00
Direct	031 Police	30155 POL State Gambling Forfeiture	31740102 POL State Gambling Forfeiture	(1.00)		163,392.00			163,391.00
Direct	031 Police	30156 Police Federal Forfeitures	31760100 POL Treasury Felony Forfeit			20,105.00			20,105.00
Direct	031 Police	30157 Police Sex Offender Registrati	31760200 POL Sex Offender Registrations			85,941.00			85,941.00
Direct	031 Police	30158 Police Donations Fund	31601000 POL HarbaughEstate K9 Donation			8,380.00			8,380.00

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Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	031 Police	30158 Police Donations Fund	31601100 POL Woodmen Life Donation			-			
Direct	031 Police	30158 Police Donations Fund	31601200 POL Donations			(3,353.00)			(3,353.00)
Direct	031 Police	30159 Police StateAnti-Human Traffic	31740205 POL State Anti-Human Traffickg			-			-
Direct	031 Police	30200 Police Task Force Fund	31321401 POL Task Force Interest			5,426.00			5,426.00
Direct	031 Police	30200 Police Task Force Fund	31321403 POL Achilles Task Force Key	2,161.00	728.00				2,889.00
Direct	031 Police	30200 Police Task Force Fund	31321406 POL Violent Crime TF Key	18,368.00	4,857.00				23,225.00
Direct	031 Police	30200 Police Task Force Fund	31321407 POL DEA Task Force Key	64,853.00	21,830.00				86,683.00
Direct	031 Police	30200 Police Task Force Fund	31322503 POL MDHA Patrol TF Key	403,103.00	141,525.00	30,718.00		199,772.00	775,118.00
Direct	031 Police	30200 Police Task Force Fund	31722203 POL Mid TN Jnt Fug Task Force	26,188.00	9,602.00				35,790.00
Direct	031 Police	30200 Police Task Force Fund	31722205 POL MDHA Cayce PI	76,028.00	25,548.00				101,576.00
Direct	031 Police	30200 Police Task Force Fund	31722206 POL MDHA Sudekum Napier	174,902.00	60,175.00				235,077.00
Direct	031 Police	30200 Police Task Force Fund	31722207 POL MDHA Edgell Housing	88,952.00	30,687.00				119,639.00
Direct	031 Police	30200 Police Task Force Fund	31722208 POL MDHA Cumberland View Apt	15,797.00	5,299.00				21,096.00
Direct	031 Police	30200 Police Task Force Fund	31722300 POL MDHA Records	-	-				-
Direct	031 Police	30319 POL COVID-19 2020 Emergency Supplement	31300319 POL COVID-19 2020 Emergency Supplement	-	-				-
Direct	031 Police	32231 Police Grant Fund	31330100 POL Grants Interest			6,171.00			6,171.00
Direct	031 Police	32231 Police Grant Fund	31330850 POL ICAC Grant FY08	99,307.00	38,204.00	24,777.00	69,618.00		231,906.00
Direct	031 Police	32231 Police Grant Fund	31330960 POL VOCA Victim Intervention	285,477.00	108,759.00	45,734.00			439,970.00
Direct	031 Police	32231 Police Grant Fund	31331540 POL Governor Hwy Safety Grt 13	293,386.00	98,244.00	1,570.00			393,200.00
Direct	031 Police	32231 Police Grant Fund	31332695 POL THS Motorcycle Grant	4,862.00	1,474.00				6,336.00
Direct	031 Police	32231 Police Grant Fund	31332700 POL VOCA LEVC Grant	12,121.00	4,461.00	15,241.00			31,823.00
Direct	031 Police	32231 Police Grant Fund	31332710 POL Project Safe Neighborhoods	58,465.00	20,303.00				78,768.00
Direct	031 Police	32231 Police Grant Fund	31332720 POL COPS CPD/LEMHWA			13,708.00			13,708.00
Direct	031 Police	32233 Police VOCA OFS Grant	31340100 POL VOCA OFS Grant	102,102.00	36,600.00	1,112.00			139,814.00
Direct	031 Police	40009 GSD FY10 Capital Projects Fund	31410010 POL West Precinct FY 10				8,088.00		8,088.00
Direct	031 Police	40016 GSD FY16 Capital Projects	31402016 POL Family Justice Center				3,284.00		3,284.00
Direct	031 Police	40016 GSD FY16 Capital Projects	31403016 POL Public Safety Campus-Murf				129,797.00		129,797.00
Direct	031 Police	40016 GSD FY16 Capital Projects	31404016 POL Family Justice Center-ITS				460,197.00		460,197.00
Direct	031 Police	40018 GSD FY18 Capital Projects	31401018 POL Body/Dash Cameras				5,716,225.00		5,716,225.00
Direct	031 Police	61200 Police Impound	31521150 POL Police Impound					600,000.00	600,000.00
Direct	031 Police	61200 Police Impound	31522000 POL URT Vehicle Impound			375,000.00			375,000.00
Direct	032 Fire	10101 GSD General	32114110 FIR GSD Fire Support	753,115.00	281,320.00				1,034,435.00
Direct	032 Fire	10101 GSD General	32114210 FIR GSD EMS Support	1,124,564.00	405,918.00	697,544.00			2,228,026.00
Direct	032 Fire	10101 GSD General	32114310 FIR GSD Fire Hyd Inspect Forms			108,380.00			108,380.00
Direct	032 Fire	10101 GSD General	32114510 FIR GSD Logistics	669,458.00	227,579.00	2,926,370.00			3,823,407.00
Direct	032 Fire	10101 GSD General	32114710 FIR GSD Training	1,274,670.00	467,383.00	90,226.00			1,832,279.00
Direct	032 Fire	10101 GSD General	32115210 FIR GSD Specialized Services	648,616.00	239,134.00	1,606.00			889,356.00
Direct	032 Fire	10101 GSD General	32115410 FIR GSD EMS Operations	23,176,643.00	8,604,809.00	60,331.00			31,841,783.00
Direct	032 Fire	10101 GSD General	32115510 FIR GSD Fire Operations	8,637,221.00	3,324,803.00	33,380.00			11,995,404.00
Direct	032 Fire	10101 GSD General	32116210 FIR GSD Pub Fire Educ-Com Srvc			5,020.00			5,020.00
Direct	032 Fire	10101 GSD General	32116310 FIR GSD Fire Prevention	1,194,514.00	439,426.00	20,352.00			1,654,292.00
Direct	032 Fire	10101 GSD General	32160000 FIR GSD ALOB NonAlloc'd Fin Tr						-
Direct	032 Fire	10101 GSD General	32160110 FIR GSD IT Systems	442,856.00	133,195.00	2,296,296.00			2,872,347.00
Direct	032 Fire	10101 GSD General	32160210 FIR GSD Facilities Maint	359,410.00	141,512.00	1,148,664.00			1,649,586.00
Direct	032 Fire	10101 GSD General	32160710 FIR GSD Occup Health & Safety	299,977.00	108,232.00	91,710.00			499,919.00
Direct	032 Fire	10101 GSD General	32160810 FIR GSD Admin	1,366,717.00	431,409.00	48,881.00			1,847,007.00
Direct	032 Fire	18301 USD General	32194510 FIR USD Logistics	436,202.00	204,817.00	3,609,029.00			4,250,048.00
Direct	032 Fire	18301 USD General	32195510 FIR USD Fire Operations	48,779,184.00	18,568,528.00	13,612.00			67,361,324.00
Direct	032 Fire	18301 USD General	32196000 FIR USD ALOB Non Alloc'd Fin						-
Direct	032 Fire	18301 USD General	32196010 FIR USD Administration			542,848.00			542,848.00
Direct	032 Fire	18301 USD General	32196210 FIR USD Pub Fire Educ-Com Srvc	255,991.00	74,521.00	5,311.00			335,823.00
Direct	032 Fire	18301 USD General	32196310 FIR USD Fire Prevention	1,423,557.00	516,602.00	190.00			1,940,349.00
Direct	032 Fire	18301 USD General	32197011 FIR USD Facilities Mgmt			117,642.00			117,642.00
Direct	032 Fire	30003 General Fund 4% Reserve	32201000 4% FIR GSD Fire Department				(1.00)		(1.00)
Direct	032 Fire	30003 General Fund 4% Reserve	32214400 4% FIR Medical Supply				5,836.00		5,836.00
Direct	032 Fire	30003 General Fund 4% Reserve	32214600 4% FIR Pers Equip Logis				1,344,004.00		1,344,004.00
Direct	032 Fire	30003 General Fund 4% Reserve	32260100 4% FIR ALOB Info Tech				(104,497.00)		(104,497.00)
Direct	032 Fire	30003 General Fund 4% Reserve	32260200 4% FIR ALOB Facility Mgmt				576,044.00		576,044.00
Direct	032 Fire	32232 FIR Fire Grant Fund	32301387 FIR FY19 TN HighlndRimTent			23,954.00			23,954.00
Direct	032 Fire	40015 GSD FY15 Capital Projects	32401015 FIR Master Plan Implementation				719,524.00		719,524.00
Direct	032 Fire	40016 GSD FY16 Capital Projects	32401016 FIR Master Plan Implementation				4,524,590.00		4,524,590.00
Direct	033 Codes Administration	10101 GSD General	33120010 COD Code Enforce't Key Product	179,164.00	69,329.00	89,395.00			337,888.00
Direct	033 Codes Administration	10101 GSD General	33120110 COD Const'n/Land Use Key Produ	1,442,665.00	503,937.00	170,272.00			2,116,874.00
Direct	033 Codes Administration	10101 GSD General	33120140 COD SexuallyOrientedBusd Key	62,600.00	20,504.00	11,081.00			94,185.00
Direct	033 Codes Administration	10101 GSD General	33120210 COD Better Nhoods Key Product	1,304,460.00	507,532.00	620,753.00		200,000.00	2,632,745.00
Direct	033 Codes Administration	10101 GSD General	33120310 COD Building Code Inspections	2,195,089.00	953,824.00	462,260.00			3,611,173.00
Direct	033 Codes Administration	10101 GSD General	33120410 COD Board Supp Serv Key Product			103,663.00			103,663.00
Direct	033 Codes Administration	10101 GSD General	33120510 COD Info Sharing Key Product	554,264.00	184,708.00	216,169.00			955,141.00
Direct	033 Codes Administration	10101 GSD General	33120610 COD Admin Payroll Authorizatio	384,171.00	114,171.00	106,366.00			604,708.00
Direct	033 Codes Administration	10101 GSD General	33121000 COD Alarm Registration	109,376.00	25,108.00	101,273.00			235,757.00
Direct	033 Codes Administration	30600 Demolition Fund	33701000 COD Demolition Projects			48,049.00			48,049.00
Direct	033 Codes Administration	40013 GSD FY13 Capital Projects Fund	33401013 COD Tech for KIVA Syst Upgrade				114,548.00		114,548.00
Direct	034 Beer Board	10101 GSD General	34101000 BBD Administration			2,128.00			2,128.00
Direct	034 Beer Board	10101 GSD General	34102000 BBD Permit Application Program	216,850.00	93,307.00	39,656.00			349,813.00
Direct	034 Beer Board	10101 GSD General	34102100 BBD Inspection Program	123,491.00	48,100.00	16,600.00			188,191.00
Direct	034 Beer Board	10101 GSD General	34102200 BBD Non Allocated Fin Tran						-
Direct	035 Agricultural Extension	10101 GSD General	35102000 AGE Family and Consumer Sc Pro	72,711.00	3,681.00	8,434.00			84,826.00
Direct	035 Agricultural Extension	10101 GSD General	35102100 AGE Agriculture/Horticulture P	121,262.00	25,612.00	28,700.00			175,574.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	035 Agricultural Extension	10101 GSD General	35102200 AGE 4H/Youth Dev Program	55,444.00	4,701.00	14,898.00			75,043.00
Direct	035 Agricultural Extension	10101 GSD General	35102300 AGE Non Allocated Fin Trans		-				-
Direct	037 Social Services	10101 GSD General	37121000 SOC Homeless Services Program	270,886.00	84,504.00	22,964.00			378,354.00
Direct	037 Social Services	10101 GSD General	37121200 SOC Homeless Impact Division	482,365.00	177,797.00	1,226,278.00			1,886,440.00
Direct	037 Social Services	10101 GSD General	37122300 SOC Nutrition Program					709,600.00	709,600.00
Direct	037 Social Services	10101 GSD General	37122400 SOC Family Services	1,204,725.00	463,247.00	91,196.00	129,047.00		1,888,215.00
Direct	037 Social Services	10101 GSD General	37122500 SOC Burial Assistance Program	35,270.00	11,680.00	438,455.00			485,405.00
Direct	037 Social Services	10101 GSD General	37122600 SOC Warming Shelter	26,763.00	283.00	32,497.00			59,543.00
Direct	037 Social Services	10101 GSD General	37122700 SOC Community Partnership				120,842.00		120,842.00
Direct	037 Social Services	10101 GSD General	37123000 SOC Planning & Coordination Pr	394,967.00	139,217.00	20,026.00			554,210.00
Direct	037 Social Services	10101 GSD General	37125200 SOC Executive Leadership	536,145.00	162,466.00	80,179.00			778,790.00
Direct	037 Social Services	30003 General Fund 4% Reserve	37201000 4% SOC Social Services				2,061.00		2,061.00
Direct	037 Social Services	30007 Social Services Donations	37701000 SOC Camilla Caldwell				774.00		774.00
Direct	037 Social Services	30137 SOC MHC Special Donations	37712100 SOC Project Homeless Connect				15.00		15.00
Direct	037 Social Services	30137 SOC MHC Special Donations	37712200 SOC How's Nashville			6,587.00			6,587.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312300 SOC MHC MDHA CDBG			127,995.00		16,730.00	144,725.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312501 SOC HMIS Administrator		1,021.00				1,021.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312600 SOC Youth Homeless Program	46,771.00	14,630.00	5,834.00		12,705.00	79,940.00
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312650 SOC HMIS Capacity Building						-
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312660 SOC HMIS Dev Support	34,203.00	7,602.00	37,235.00			79,040.00
Direct	037 Social Services	32237 Social Services Grant Fund	37322300 SOC Nutrition Program	467,822.00	147,183.00	741,852.00		222,400.00	1,579,257.00
Direct	038 Health	10101 GSD General	38150271 HEA Population Health Bureau	171,248.00	57,244.00	5,115.00			233,607.00
Direct	038 Health	10101 GSD General	38151001 HEA Behavioral Health Services	387,963.00	154,551.00	8,620.00			551,134.00
Direct	038 Health	10101 GSD General	38151032 HEA Public Health Clinics	1,187,902.00	465,068.00	310,254.00			1,963,224.00
Direct	038 Health	10101 GSD General	38151034 HEA Family Planning Clinic Fee			54,899.00			54,899.00
Direct	038 Health	10101 GSD General	38151036 HEA Maternal Child Adolescent	186,208.00	70,037.00	1,005.00			257,250.00
Direct	038 Health	10101 GSD General	38151041 HEA WIC			3,130.00			3,130.00
Direct	038 Health	10101 GSD General	38151046 HEA Children Special Services			970.00			970.00
Direct	038 Health	10101 GSD General	38151051 HEA Oral Health Svcs	453,408.00	141,095.00	76,706.00			671,209.00
Direct	038 Health	10101 GSD General	38151072 HEA Epidemiology Research	374,764.00	147,013.00	8,931.00			530,708.00
Direct	038 Health	10101 GSD General	38151091 HEA Correctional Health Svcs	137,671.00	63,392.00	445,933.00			646,996.00
Direct	038 Health	10101 GSD General	38151111 HEA Forensic Med Exam Office			565,556.00			565,556.00
Direct	038 Health	10101 GSD General	38151121 HEA Tuberculosis Elimination	346,005.00	110,268.00	105,289.00			561,562.00
Direct	038 Health	10101 GSD General	38151131 HEA STD/HIV Prevent&Intervntn	494,004.00	160,786.00	38,243.00			693,033.00
Direct	038 Health	10101 GSD General	38151141 HEA Commable Disease Emer Prep	367,280.00	124,527.00	2,555.00			494,362.00
Direct	038 Health	10101 GSD General	38151151 HEA Community Develop and Plan	171,149.00	75,142.00	6,560.00			252,851.00
Direct	038 Health	10101 GSD General	38151171 HEA Project Access Nashville	153,547.00	58,928.00	4,366.00			216,841.00
Direct	038 Health	10101 GSD General	38151172 HEA Community Health Admin	211,130.00	66,339.00	1,065.00			278,534.00
Direct	038 Health	10101 GSD General	38151173 HEA Pharmacy	70,708.00	16,697.00	116,906.00			204,311.00
Direct	038 Health	10101 GSD General	38151181 HEA Health Care for Homeless			325,294.00			325,294.00
Direct	038 Health	10101 GSD General	38151201 HEA Air Quality	212,515.00	92,095.00	8,889.00			313,499.00
Direct	038 Health	10101 GSD General	38151203 HEA Air Pollution	217,254.00	72,254.00	11,245.00			300,753.00
Direct	038 Health	10101 GSD General	38151211 x-HEA Food Protect Svcs			182.00			182.00
Direct	038 Health	10101 GSD General	38151222 HEA Animal Services All Other	1,489,813.00	567,773.00	595,056.00			2,652,642.00
Direct	038 Health	10101 GSD General	38151224 HEA Engineering Svce Investiga	153,872.00	56,131.00	5,240.00			215,243.00
Direct	038 Health	10101 GSD General	38151226 HEA Ofc Environmental Health	136,629.00	33,771.00	505.00			170,905.00
Direct	038 Health	10101 GSD General	38151227 HEA School Health	626,916.00	246,027.00	8,097.00			881,040.00
Direct	038 Health	10101 GSD General	38151233 HEA Food & Public Fac Protectn	1,184,068.00	479,697.00	43,006.00			1,706,771.00
Direct	038 Health	10101 GSD General	38151234 HEA Animal Welfare			100,000.00			100,000.00
Direct	038 Health	10101 GSD General	38151236 HEA Walk Bike Nashville			12,075.00			12,075.00
Direct	038 Health	10101 GSD General	38151238 HEA Trevecca Nazarene Univ			27,920.00			27,920.00
Direct	038 Health	10101 GSD General	38151239 HEA Mental Health Cooperative			377,881.00			377,881.00
Direct	038 Health	10101 GSD General	38151241 HEA Pest Mgmt Svcs	196,681.00	74,731.00	16,478.00			287,890.00
Direct	038 Health	10101 GSD General	38151255 HEA Siloam Health			11,250.00			11,250.00
Direct	038 Health	10101 GSD General	38151256 HEA Martha O'Bryan Center			23,495.00			23,495.00
Direct	038 Health	10101 GSD General	38151257 HEA Oasis Center			-			-
Direct	038 Health	10101 GSD General	38151258 HEA Nashville Food Project			50,000.00			50,000.00
Direct	038 Health	10101 GSD General	38160110 HEA ALOB InformationTechnology	324,110.00	114,161.00	1,592,438.00			2,030,709.00
Direct	038 Health	10101 GSD General	38160210 HEA ALOB Facilities Mgmt	634,196.00	301,173.00	653,912.00	26,417.00	132,400.00	1,748,098.00
Direct	038 Health	10101 GSD General	38160310 HEA ALOB Human Resources	300,287.00	95,647.00	18,220.00			414,154.00
Direct	038 Health	10101 GSD General	38160410 HEA ALOB Finance	819,732.00	302,929.00	52,205.00			1,174,866.00
Direct	038 Health	10101 GSD General	38160610 HEA ALOB Records Mgmt Services	439,489.00	176,192.00	298,065.00			913,746.00
Direct	038 Health	10101 GSD General	38160810 HEA ALOB Executive Leadersh	904,971.00	278,775.00	31,936.00			1,215,682.00
Direct	038 Health	10101 GSD General	38161000 HEA Nonpayroll Exp Clearing			39,951.00			39,951.00
Direct	038 Health	30003 General Fund 4% Reserve	38201000 4% HEA Health Department				188,648.00		188,648.00
Direct	038 Health	30006 Animal Control Donations	38701000 HEA Animal Control Donations			30,367.00			30,367.00
Direct	038 Health	30006 Animal Control Donations	38703100 HEA Talbot Estate Donation			1,949.00			1,949.00
Direct	038 Health	30072 Animal Education and Welfare	38702000 HEA Animal Education/Welfare			-			-
Direct	038 Health	30099 COVID-19 Pandemic	38902020 HEA COVID-19	547,379.00	189,941.00	1,173,277.00			1,910,597.00
Direct	038 Health	30204 Health Title V Clean Air Act	38700100 HEA Title V Clean Air Act	63,120.00	9,381.00	14.00			72,515.00
Direct	038 Health	30206 Health Clean Air Permit Prgm	38700200 HEA Clean Air Permit Prgm	100,033.00	70,922.00	1,904.00			172,859.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38161000 HEA Nonpayroll Exp Clearing			60.00			60.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350261 HEA TennCare Kids Grant			285.00			285.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350265 HEA Tobacco Settlement	67,855.00	26,765.00	179,750.00			274,370.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350268 HEA Chronic Disease PreventMgt	51,562.00	16,625.00	2,783.00			70,970.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350300 HEA Predators Grant			1,782.00			1,782.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350400 HEA HIV PreP	105,731.00	40,078.00	2,246.00		7,322.00	155,377.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350500 HEA Chant Grant	1,096,464.00	414,038.00	78,080.00		151,266.00	1,739,848.00

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Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351015 HEA Health Start Grant	127,038.00	55,403.00	17,417.00		48,349.00	248,207.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351018 HEA CSS Care Coordination Gr			8.00			8.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351020 HEA Immunization Svcs Grant	114,165.00	38,770.00	4,122.00		2,981.00	160,038.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351021 HEA Family Planning Grant	669,939.00	262,633.00	2,219.00			934,791.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351027 HEA School Hea Gr CAH AllOther	3,377,916.00	1,414,719.00	180,936.00			4,973,571.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351031 HEA ChildCare Immunization Aud	14,786.00	3,759.00	357.00		2,064.00	20,966.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351034 HEA Breast & Cerv Cancer	85,736.00	23,465.00	4,381.00		1,700.00	115,282.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351037 HEA Minority AIDS Initiative	35,220.00	6,232.00	219,321.00		7,065.00	267,838.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351044 HEA WIC Grant	2,984,802.00	1,249,746.00	134,980.00		371,277.00	4,740,805.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351045 HEA Healthy Start Initiative	308,336.00	105,025.00	201,501.00		131,947.00	746,809.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351053 HEA Oral HealthTDH Grant	410,111.00	181,879.00	151,197.00		64,602.00	807,789.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351060 HEA Fetal Infant Mortality Rat	194,734.00	84,920.00	4,783.00		37,100.00	321,537.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351064 HEA Child Safety Seat			5,323.00			5,323.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351082 HEA Cities Readiness Grant	46,586.00	10,727.00	81,263.00		22,350.00	160,926.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351087 HEA Hospital PreparednessGrant	33,349.00	8,060.00	-			41,409.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351123 HEA TB Drug Study Grant	18,473.00	5,332.00	150.00		1,363.00	25,318.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351124 HEA TB Outpatient Grant	855,495.00	346,892.00	210,381.00		169,453.00	1,582,221.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351128 HEA TB Epidemiologic Studies	47,360.00	9,982.00	6,797.00		4,909.00	69,048.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351133 HEA STD Grant STD	139,236.00	59,879.00	18,620.00		7,181.00	224,916.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351134 HEA HIV AIDS Grant	385,096.00	152,271.00	27,199.00		31,007.00	592,573.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351137 HEA Ryan White Grant	287,629.00	74,725.00	3,250,488.00		33,338.00	3,646,180.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351138 HEA HIV Rapid Testing	103,549.00	27,484.00	4,853.00		11,128.00	147,014.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351139 HEA Ryan White Medical Service	72,993.00	34,947.00	3,249.00		10,900.00	122,089.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351146 HEA Emerg Preparedness Grant	248,385.00	89,720.00	151,286.00	65,549.00	85,000.00	639,940.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351163 HEA Health Promotion CPHE AIO	74,084.00	32,225.00	203.00			106,512.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351166 HEA Tobacco Grant	33,762.00	14,042.00	4,066.00		748.00	52,618.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351174 HEA CDC 1807 Grant			22.00		-	22.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351192 HEA EBB Wellness Initiative			25.00		-	25.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351204 HEA 103 Grant	103,307.00	18,541.00	19,993.00		24,354.00	166,195.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351205 HEA 105 Grant	259,007.00	110,970.00	26,967.00		59,821.00	456,765.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351216 HEA Environ Health Specialists	10,148.00	2,990.00	879.00		3,010.00	17,027.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351218 HEA Food Inspector Training			-		-	-
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351219 HEA Animal Ctrl Medical Svcs			30,338.00			30,338.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38360450 HEA Grant in Aid	308,918.00	79,999.00	356,413.00			745,330.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361800 HEA Child Fatality Review Serv			4,151.00			4,151.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361900 HEA Prenatal Presumptive Eligi	115,603.00	49,168.00	7,896.00			172,667.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362000 HEA Viral Hepatitis Grant	61,912.00	28,154.00	434.00		(1,106.00)	89,394.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362500 HEA ACE Initiativ MonroeHarding	7,221.00	2,339.00				9,560.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362600 HEA Petsmart Charities Grant			11,082.00			11,082.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362900 HEA Safe Coalition Grant			15,722.00			15,722.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363000 HEA March of Dimes OneKeyQuest			7,837.00			7,837.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363100 HEA HIV/AIDS Early Interv Serv	29,321.00	12,460.00	228.00		3,155.00	45,164.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363200 HEA PPHF Grant	115,419.00	37,557.00	894.00		-	153,870.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363300 HEA Friends of MACC			-		-	-
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363400 HEA NACHO STD Grant			15,814.00			15,814.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363500 HEA Healthy Built Environment Grantt			19,000.00			19,000.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363600 HEA Opioid Overdose Reduction Grant	35,793.00	14,567.00	22,519.00		15,218.00	88,097.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363610 HEA High Impact Area Opioid	6,331.00	3,017.00	-		-	9,348.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363700 HEA Prevent Child Abuse TN	6,817.00	1,342.00	-		-	8,159.00
Direct	039 Public Library	10101 GSD General	39101010 LIB Administrative Support	1,194,499.00	434,470.00	319,564.00			1,948,533.00
Direct	039 Public Library	10101 GSD General	39101020 LIB Public Relations	279,096.00	106,470.00	83,863.00			469,429.00
Direct	039 Public Library	10101 GSD General	39101030 LIB Technical Services	698,986.00	289,394.00	2,113,696.00			3,102,076.00
Direct	039 Public Library	10101 GSD General	39101050 LIB Conference Center	138,052.00	53,432.00	1.00			191,485.00
Direct	039 Public Library	10101 GSD General	39101060 LIB Interlibrary Loan	37,027.00	14,502.00	7,126.00			58,655.00
Direct	039 Public Library	10101 GSD General	39101070 LIB Special Collections	511,288.00	201,985.00	7,646.00			720,919.00
Direct	039 Public Library	10101 GSD General	39101080 LIB Community Engagement	165,447.00	51,661.00	3,388.00			220,496.00
Direct	039 Public Library	10101 GSD General	39101090 LIB Limitless Libraries	351,738.00	161,572.00	1,284,791.00			1,798,101.00
Direct	039 Public Library	10101 GSD General	39102000 LIB Operation and Maintenance	1,304,948.00	685,735.00	2,644,734.00			4,635,417.00
Direct	039 Public Library	10101 GSD General	39102100 LIB Production Services	89,825.00	38,269.00	62,716.00			190,810.00
Direct	039 Public Library	10101 GSD General	39103203 LIB BW Circulation	275,370.00	147,160.00	19,682.00			442,212.00
Direct	039 Public Library	10101 GSD General	39103206 LIB BW Children's Services	312,328.00	148,781.00	4,300.00			465,409.00
Direct	039 Public Library	10101 GSD General	39103207 LIB Reference Services	593,539.00	261,528.00	1,513.00			856,580.00
Direct	039 Public Library	10101 GSD General	39103211 LIB Teen Services	170,018.00	70,681.00	1,108.00			241,807.00
Direct	039 Public Library	10101 GSD General	39103212 LIB Digital Inclusion	77,750.00	23,262.00	868.00			101,880.00
Direct	039 Public Library	10101 GSD General	39103213 LIB Performing Artists	253,470.00	87,435.00				340,905.00
Direct	039 Public Library	10101 GSD General	39103230 LIB Public Technology Program	163,774.00	67,118.00	1,628.00			232,520.00
Direct	039 Public Library	10101 GSD General	39103240 LIB Studio NPL	177,788.00	58,533.00	(492.00)			235,829.00
Direct	039 Public Library	10101 GSD General	39103303 LIB Hermitage Branch	553,637.00	228,316.00	79,840.00			861,793.00
Direct	039 Public Library	10101 GSD General	39103304 LIB Edmondson Branch	551,730.00	202,759.00	92,107.00			846,596.00
Direct	039 Public Library	10101 GSD General	39103305 LIB Bellevue	669,786.00	280,606.00	9,262.00			959,654.00
Direct	039 Public Library	10101 GSD General	39103310 LIB Bordeaux	474,194.00	209,071.00	63,160.00			746,425.00
Direct	039 Public Library	10101 GSD General	39103315 LIB North Library	131,123.00	46,881.00	13,562.00			191,566.00
Direct	039 Public Library	10101 GSD General	39103320 LIB Donelson	246,444.00	111,640.00	22,692.00			380,776.00
Direct	039 Public Library	10101 GSD General	39103325 LIB East	171,222.00	75,224.00	25,008.00			271,454.00
Direct	039 Public Library	10101 GSD General	39103330 LIB Edgehill	161,063.00	63,056.00	10,293.00			234,412.00
Direct	039 Public Library	10101 GSD General	39103335 LIB Goodletsville	298,643.00	125,109.00	40,909.00			464,661.00
Direct	039 Public Library	10101 GSD General	39103340 LIB Green Hills	775,050.00	320,577.00	71,061.00			1,166,688.00
Direct	039 Public Library	10101 GSD General	39103345 LIB Hadley Park	117,214.00	55,231.00	14,661.00			187,106.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	039 Public Library	10101 GSD General	39103350 LIB Inglewood	254,440.00	117,653.00	17,112.00			389,205.00
Direct	039 Public Library	10101 GSD General	39103355 LIB Looby	91,314.00	34,838.00	29,811.00			155,963.00
Direct	039 Public Library	10101 GSD General	39103360 LIB Madison	536,500.00	229,315.00	64,284.00			830,099.00
Direct	039 Public Library	10101 GSD General	39103365 LIB Old Hickory	133,450.00	57,871.00	15,263.00			206,584.00
Direct	039 Public Library	10101 GSD General	39103370 LIB Pruitt	140,827.00	65,901.00	30,100.00			236,828.00
Direct	039 Public Library	10101 GSD General	39103375 LIB Richland Park	232,213.00	97,146.00	19,135.00			348,494.00
Direct	039 Public Library	10101 GSD General	39103380 LIB Southeast	589,593.00	256,555.00	10,898.00			857,046.00
Direct	039 Public Library	10101 GSD General	39103385 LIB Thompson Lane	202,955.00	68,407.00	21,800.00			293,162.00
Direct	039 Public Library	10101 GSD General	39103390 LIB Watkins Park	75,912.00	30,365.00	1,835.00			108,112.00
Direct	039 Public Library	10101 GSD General	39103401 LIB Archives	206,962.00	72,596.00	24,362.00			303,920.00
Direct	039 Public Library	10101 GSD General	39104061 LIB Equal Access	264,149.00	73,630.00	19,164.00			356,943.00
Direct	039 Public Library	10101 GSD General	39104081 LIB Web Computer Literacy ILS	438,899.00	144,356.00	114,425.00			697,680.00
Direct	039 Public Library	10101 GSD General	39104083 LIB Shared Systems Program	336,964.00	131,985.00	131,823.00			600,772.00
Direct	039 Public Library	10101 GSD General	39104121 LIB Nash After-Zones Alliance	150,913.00	54,815.00	2,900,026.00			3,105,754.00
Direct	039 Public Library	10101 GSD General	39104151 LIB Bringing Books to Life	94,690.00	39,779.00	2,651.00			137,120.00
Direct	039 Public Library	10101 GSD General	39104200 LIB CommunityEnhancement Grnts				177,401.00		177,401.00
Direct	039 Public Library	30003 General Fund 4% Reserve	39201000 4% LIB Public Library				3,028,677.00		3,028,677.00
Direct	039 Public Library	30401 Library Services	39300100 LIB Library Services Interest			1,255.00			1,255.00
Direct	039 Public Library	30401 Library Services	39304010 LIB TOP Grant			7,125.00			7,125.00
Direct	039 Public Library	30401 Library Services	39304013 LIB Technology Upgrade Key			5,850.00		325.00	6,175.00
Direct	039 Public Library	30401 Library Services	39304023 LIB Archives Grant Key			2,500.00			2,500.00
Direct	039 Public Library	30401 Library Services	39304030 LIB Volunteer Service Grant			260.00			260.00
Direct	039 Public Library	30401 Library Services	39304043 LIB Disadv Grant- LCO Prog Key			5,760.00		640.00	6,400.00
Direct	039 Public Library	30401 Library Services	39304045 LIB Gen Lib Svcs GrantKey			45,500.00			45,500.00
Direct	039 Public Library	30401 Library Services	39304065 LIB EAP Deaf Hear Grant Key	38,172.00	23,526.00	26,633.00			88,331.00
Direct	039 Public Library	30401 Library Services	39304094 LIB IYL Neighborhood Builders	61,290.00	19,955.00				81,245.00
Direct	039 Public Library	30404 Library Special Projects	39706110 LIB Special Projects Interest					(2,925.00)	(2,925.00)
Direct	039 Public Library	30404 Library Special Projects	39706120 LIB E Rate Projects			7,597.00			7,597.00
Direct	039 Public Library	30404 Library Special Projects	39706130 LIB Other Special Projects			6,033.00		2,925.00	8,958.00
Direct	039 Public Library	30404 Library Special Projects	39706170 LIB Hebrew Foundation Funds			1,409.00			1,409.00
Direct	039 Public Library	30404 Library Special Projects	39706190 LIB Biography Funds			19.00			19.00
Direct	039 Public Library	30404 Library Special Projects	39706200 LIB Childrens Book Funds			2,277.00			2,277.00
Direct	039 Public Library	30404 Library Special Projects	39706220 LIB Nash Rm Bk/Spec Proj Funds			14.00			14.00
Direct	039 Public Library	30404 Library Special Projects	39706230 LIB Photography Book Funds			19.00			19.00
Direct	039 Public Library	30404 Library Special Projects	39706240 LIB Unrestricted Foundation Bk			18,356.00			18,356.00
Direct	039 Public Library	30404 Library Special Projects	39706270 LIB Bordeaux LINKS FoundationB			598.00			598.00
Direct	039 Public Library	30404 Library Special Projects	39706280 LIB Children/YA Programming Fo			306,908.00			306,908.00
Direct	039 Public Library	30404 Library Special Projects	39706290 LIB Hermitage Kay Family Found			2,346.00			2,346.00
Direct	039 Public Library	30404 Library Special Projects	39706310 LIB Young Adult Prog Funds			878.00			878.00
Direct	039 Public Library	30404 Library Special Projects	39706330 LIB Health Care Book Funds			1,910.00			1,910.00
Direct	039 Public Library	30404 Library Special Projects	39706340 LIB Edmondson Pk Spec Prog Fds			1,059.00			1,059.00
Direct	039 Public Library	30404 Library Special Projects	39706350 LIB Classics/Poetry/Drama Fds			248.00			248.00
Direct	039 Public Library	30404 Library Special Projects	39706360 LIB Main Library Program Fds			1,227.00			1,227.00
Direct	039 Public Library	30404 Library Special Projects	39706400 LIB East Spec Program Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706410 LIB Madison Spec Prog Funds			526.00			526.00
Direct	039 Public Library	30404 Library Special Projects	39706430 LIB History&Geography Book Fds			667.00			667.00
Direct	039 Public Library	30404 Library Special Projects	39706450 LIB Bellevue Spec Program Fund			847.00			847.00
Direct	039 Public Library	30404 Library Special Projects	39706460 LIB Donelson Spec Program Fund			-			-
Direct	039 Public Library	30404 Library Special Projects	39706470 LIB Edgehill Spec Program Fund			200.00			200.00
Direct	039 Public Library	30404 Library Special Projects	39706480 LIB Goodlettsville Spec Prog			736.00			736.00
Direct	039 Public Library	30404 Library Special Projects	39706490 LIB Green Hills Spec Prog Fund			-			-
Direct	039 Public Library	30404 Library Special Projects	39706500 LIB Hadley Park Spec Program			486.00			486.00
Direct	039 Public Library	30404 Library Special Projects	39706510 LIB Inglewood Spec Program Fds			745.00			745.00
Direct	039 Public Library	30404 Library Special Projects	39706520 LIB Looby Spec Program Funds			212.00			212.00
Direct	039 Public Library	30404 Library Special Projects	39706530 LIB North Spec Program Funds			1,085.00			1,085.00
Direct	039 Public Library	30404 Library Special Projects	39706540 LIB Old Hickory Spec Program			300.00			300.00
Direct	039 Public Library	30404 Library Special Projects	39706550 LIB Pruitt Spec Program Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706560 LIB Richland Park Spec Prog			663.00			663.00
Direct	039 Public Library	30404 Library Special Projects	39706570 LIB Southeast Spec Prog Funds			488.00			488.00
Direct	039 Public Library	30404 Library Special Projects	39706580 LIB Thompson Lane Spec Prog			495.00			495.00
Direct	039 Public Library	30404 Library Special Projects	39706590 LIB Watkins Park Spec Program			285.00			285.00
Direct	039 Public Library	30404 Library Special Projects	39706600 LIB Special Events			2,371.00			2,371.00
Direct	039 Public Library	30404 Library Special Projects	39706610 LIB Archives Friends Funds			1,000.00			1,000.00
Direct	039 Public Library	30404 Library Special Projects	39706620 LIB Bellevue Friends Funds			7,047.00			7,047.00
Direct	039 Public Library	30404 Library Special Projects	39706630 LIB Bordeaux Friends Funds			768.00			768.00
Direct	039 Public Library	30404 Library Special Projects	39706640 LIB Donelson Friends Funds			318.00			318.00
Direct	039 Public Library	30404 Library Special Projects	39706650 LIB East Friends Funds			680.00			680.00
Direct	039 Public Library	30404 Library Special Projects	39706660 LIB Edgehill Friends Funds			98.00			98.00
Direct	039 Public Library	30404 Library Special Projects	39706670 LIB Edmondson Pk Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706680 LIB Goodlettsville Friends Fun			5,896.00			5,896.00
Direct	039 Public Library	30404 Library Special Projects	39706690 LIB Green Hills Friends Funds			40,209.00			40,209.00
Direct	039 Public Library	30404 Library Special Projects	39706700 LIB Hadley Park Friends Funds			250.00			250.00
Direct	039 Public Library	30404 Library Special Projects	39706710 LIB Hermitage Friends Funds			4,397.00			4,397.00
Direct	039 Public Library	30404 Library Special Projects	39706720 LIB Inglewood Friends Funds			954.00			954.00
Direct	039 Public Library	30404 Library Special Projects	39706730 LIB Looby Friends Funds			177.00			177.00
Direct	039 Public Library	30404 Library Special Projects	39706740 LIB LSDHH Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706750 LIB Madison Friends Funds			795.00			795.00
Direct	039 Public Library	30404 Library Special Projects	39706760 LIB Main Friends Funds			5,249.00			5,249.00

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Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	039 Public Library	30404 Library Special Projects	39706770 LIB North Friends Funds			425.00			425.00
Direct	039 Public Library	30404 Library Special Projects	39706780 LIB Old Hickory Friends Funds			382.00			382.00
Direct	039 Public Library	30404 Library Special Projects	39706790 LIB Pruitt Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706800 LIB Richland Park Friends Fnds			4,140.00			4,140.00
Direct	039 Public Library	30404 Library Special Projects	39706810 LIB Southeast Friends Funds			2,219.00			2,219.00
Direct	039 Public Library	30404 Library Special Projects	39706820 LIB Talking Library FriendsFds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706830 LIB Thompson Ln Friends Funds			400.00			400.00
Direct	039 Public Library	30404 Library Special Projects	39706840 LIB Watkins Park Friends Funds			-			-
Direct	039 Public Library	30404 Library Special Projects	39706850 LIB ElectronicMaterialsFriends			-			-
Direct	039 Public Library	30407 LIB NAZA JAG Grant	39304100 LIB NAZA JAG Grant	53,054.00	15,948.00	38,703.00		8,980.00	116,685.00
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39401017 LIB Maintenance				37,818.00		37,818.00
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39402017 LIB New Donelson Library				1,411,569.00		1,411,569.00
Direct	039 Public Library	40118 GSD FY18B Capital Projects	39401118 LIB Facilities Master Plan				3,767.00		3,767.00
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39401119 LIB Richland Park Branch Plan				7,168.00		7,168.00
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39402119 LIB Library Main Renovations				422,564.00		422,564.00
Direct	040 Parks	10101 GSD General	40101110 PAR Design/Construction Projec	225,554.00	80,393.00	4,495.00			310,442.00
Direct	040 Parks	10101 GSD General	40101210 PAR Grass Mowing Sessions	3,265,629.00	1,733,741.00	1,945,480.00		13,916.00	6,958,766.00
Direct	040 Parks	10101 GSD General	40101220 PAR Facility Repair Sessions	1,034,633.00	587,811.00	2,703,922.00			4,326,366.00
Direct	040 Parks	10101 GSD General	40101230 PAR Landscaping Sessions	735,186.00	342,835.00	126,537.00		29,999.00	1,234,557.00
Direct	040 Parks	10101 GSD General	40101240 PAR Custodial Sessions	943,084.00	465,501.00	377,231.00			1,785,816.00
Direct	040 Parks	10101 GSD General	40101310 PAR Usage Permits	160,443.00	80,469.00	8,031.00			248,943.00
Direct	040 Parks	10101 GSD General	40101410 PAR Miles of Greenway Trails	102,396.00	31,642.00	2,406.00			136,444.00
Direct	040 Parks	10101 GSD General	40103110 PAR Park Police Patrols	1,269,681.00	474,385.00	115,796.00			1,859,862.00
Direct	040 Parks	10101 GSD General	40104110 PAR Comm Ctr Drop-in Activitie	4,689,098.00	1,820,032.00	182,520.00			6,691,650.00
Direct	040 Parks	10101 GSD General	40104130 PAR Comm Recreation Seasonal	163,166.00	12,485.00	50.00			175,701.00
Direct	040 Parks	10101 GSD General	40104140 PAR Comm Pools Aquatics	24,974.00	1,910.00	23,388.00			50,272.00
Direct	040 Parks	10101 GSD General	40104310 PAR Organized Sports Leagues	1,020.00	107.00	1,420.00			2,547.00
Direct	040 Parks	10101 GSD General	40104330 PAR Organized Sports Seasonal	5,040.00	480.00	1,844.00			7,364.00
Direct	040 Parks	10101 GSD General	40104410 PAR Special Events Metro	90,292.00	33,409.00	8,210.00			131,911.00
Direct	040 Parks	10101 GSD General	40104415 PAR After Hours Special Events	471,885.00	171,894.00	-			643,779.00
Direct	040 Parks	10101 GSD General	40105110 PAR Comm Info Service	105,419.00	27,251.00	2,659.00			135,329.00
Direct	040 Parks	10101 GSD General	40106110 PAR Arts/History Classes	399,900.00	143,501.00	20,553.00			563,954.00
Direct	040 Parks	10101 GSD General	40106130 PAR Arts & History Seasonal	5,530.00	423.00				5,953.00
Direct	040 Parks	10101 GSD General	40106210 PAR Environmental Ed Prog	882,302.00	340,879.00	21,956.00		11,758.00	1,256,895.00
Direct	040 Parks	10101 GSD General	40106230 PAR Environmental Ed Seasonal	16,355.00	2,808.00				19,163.00
Direct	040 Parks	10101 GSD General	40106240 PAR Instructors	281,787.00	25,197.00	97,678.00			404,662.00
Direct	040 Parks	10101 GSD General	40107210 PAR Personnel Transactions	148,058.00	38,974.00	27,818.00			214,850.00
Direct	040 Parks	10101 GSD General	40107310 PAR Payment Approvals	252,595.00	115,443.00	1,106,856.00			1,474,894.00
Direct	040 Parks	10101 GSD General	40107410 PAR Purchasing Transactions	31,714.00	27,134.00	17,786.00			76,634.00
Direct	040 Parks	10101 GSD General	40107610 PAR Dept Leadership Sessions	256,217.00	87,161.00	28,972.00		188,900.00	561,250.00
Direct	040 Parks	10101 GSD General	40107710 PAR Safety Inspections	101,107.00	30,257.00	9,547.00			140,911.00
Direct	040 Parks	10101 GSD General	40107800 PAR Non Allocated Fin Trans			323.00			323.00
Direct	040 Parks	10101 GSD General	40150110 PAR Ted Rhodes Golf Course	375,996.00	160,953.00	158,909.00			695,858.00
Direct	040 Parks	10101 GSD General	40150120 PAR Ted Rhodes Golf Seasonal	24,281.00	2,309.00	-			26,590.00
Direct	040 Parks	10101 GSD General	40150210 PAR Harpeth Hills Golf Course	494,416.00	257,962.00	228,423.00			980,801.00
Direct	040 Parks	10101 GSD General	40150220 PAR Harpeth Hills Golf Seasona	29,728.00	2,870.00				32,598.00
Direct	040 Parks	10101 GSD General	40150310 PAR Two Rivers Golf Course	439,511.00	215,347.00	193,431.00			848,289.00
Direct	040 Parks	10101 GSD General	40150320 PAR Two Rivers Golf Seasonal	21,889.00	2,011.00				23,900.00
Direct	040 Parks	10101 GSD General	40150410 PAR Shelby Park Golf Course	319,228.00	149,227.00	55,212.00			523,667.00
Direct	040 Parks	10101 GSD General	40150420 PAR Shelby Golf Seasonal	9,960.00	12,181.00				22,141.00
Direct	040 Parks	10101 GSD General	40150510 PAR Warner Golf Course	127,303.00	55,084.00	54,690.00			237,077.00
Direct	040 Parks	10101 GSD General	40150520 PAR Warner Golf Seasonal	8,116.00	621.00				8,737.00
Direct	040 Parks	10101 GSD General	40150610 PAR McCabe Golf Course	708,197.00	307,036.00	259,268.00			1,274,501.00
Direct	040 Parks	10101 GSD General	40150620 PAR McCabe Golf Seasonal	28,152.00	2,694.00				30,846.00
Direct	040 Parks	10101 GSD General	40150710 PAR Vinny Links Golf Course	32,520.00	13,323.00	35,108.00			80,951.00
Direct	040 Parks	10101 GSD General	40150720 PAR Vinny Links Golf Seasonal	3,916.00	300.00				4,216.00
Direct	040 Parks	10101 GSD General	40150810 PAR Parthenon	368,896.00	159,884.00	172,577.00			701,357.00
Direct	040 Parks	10101 GSD General	40150820 PAR Parthenon Seasonal	1,157.00	89.00				1,246.00
Direct	040 Parks	10101 GSD General	40150910 PAR Wave Country			211,932.00			211,932.00
Direct	040 Parks	10101 GSD General	40150920 PAR Wave Country Seasonal	193,835.00	23,020.00	19,528.00			236,383.00
Direct	040 Parks	10101 GSD General	40151010 PAR Sportsplex	1,103,586.00	504,838.00	790,475.00			2,398,899.00
Direct	040 Parks	10101 GSD General	40151020 PAR Sportsplex Seasonal	115,184.00	10,458.00				125,642.00
Direct	040 Parks	10101 GSD General	40151210 PAR Hamilton Creek Marina	95,025.00	47,749.00	34,519.00			177,293.00
Direct	040 Parks	30003 General Fund 4% Reserve	40201000 4% PAR Parks				197,878.00		197,878.00
Direct	040 Parks	30003 General Fund 4% Reserve	40220100 4% PAR Structures/Facilities				61,567.00	70,352.00	131,919.00
Direct	040 Parks	30003 General Fund 4% Reserve	40230300 4% PAR Cultural Recreation				6,775.00		6,775.00
Direct	040 Parks	30003 General Fund 4% Reserve	40230400 4% PAR Revenue Producing Fac.				61,219.00	26,354.00	87,573.00
Direct	040 Parks	30087 Parks Donations Fund	40701190 PAR Donations			18.00			18.00
Direct	040 Parks	30087 Parks Donations Fund	40701200 PAR Memorial Benches			500.00			500.00
Direct	040 Parks	30087 Parks Donations Fund	40701210 PAR Memorial Trees			2,199.00			2,199.00
Direct	040 Parks	30215 Finance Innovation Investment	40701500 PAR Summer Basketball			341.00			341.00
Direct	040 Parks	30801 Parks Special Projects	40170100 PAR Special Project Admin			63.00			63.00
Direct	040 Parks	30801 Parks Special Projects	40170200 PAR Spec Proj Structures			-			-
Direct	040 Parks	30801 Parks Special Projects	40170500 PAR Tree Replacement			(979.00)			(979.00)
Direct	040 Parks	30801 Parks Special Projects	40170600 PAR Contribution to Parks			-			-
Direct	040 Parks	30801 Parks Special Projects	40301000 PAR Contribute-Recreation	224.00	53.00	72,368.00			72,645.00
Direct	040 Parks	30801 Parks Special Projects	40301100 PAR Belmont-Easley Recreation	16,477.00	1,500.00				17,977.00
Direct	040 Parks	30801 Parks Special Projects	40781000 PAR Stone Hall Improvements						-

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MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	040 Parks	30801 Parks Special Projects	40782000 PAR Greenway Master Plan						-
Direct	040 Parks	30801 Parks Special Projects	40782400 PAR NAZA Afterschool Program	11,921.00	2,031.00	55,768.00			69,720.00
Direct	040 Parks	30801 Parks Special Projects	40782500 PAR Disabilities Program	5,796.00	1,440.00	18,211.00			25,447.00
Direct	040 Parks	30802 Parks Resale Inventory	40180000 PAR Resale Inventory			670,633.00		401,393.00	1,072,026.00
Direct	040 Parks	30802 Parks Resale Inventory	40700900 PAR Golf Cart Rentals			352,462.00			352,462.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40383870 PAR NRPA Healthy OutOfSchool17			4,991.00			4,991.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40383890 PAR Ethos Church Watkins Park			890.00			890.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783132 PAR FWOP Staffing Grant 01	71,424.00	12,982.00	12,137.00			96,543.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783142 PAR Warner SWEAT Grant 01	17,820.00	1,814.00				19,634.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783610 PAR TwoRiversMansion Staffg-14	20,013.00					20,013.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783630 PAR TwoRiversMans Seasnl 15-16	1,009.00	112.00				1,121.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783635 PAR FriendsTwoRiversChristmas	293.00	22.00				315.00
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783640 PAR TWSM Monument Grant 2017						-
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783655 PAR Madison Gymnastics 2019			1,102.00			1,102.00
Direct	040 Parks	33000 PAR Parks Master Plan	40704101 PAR Master Plan Proj Mgmt	122,477.00	46,722.00	120.00			169,319.00
Direct	040 Parks	40011 GSD FY11 Capital Projects Fund	40403011 x-PAR Greenway Projects				336,434.00		336,434.00
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40408013 PAR Dog Parks				7,548.00		7,548.00
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40410013 PAR Open Space Riverfront Devl				2,475.00		2,475.00
Direct	040 Parks	40014 GSD FY14 Capital Projects	40403014 PAR Centennial Prk Master Plan				210,336.00		210,336.00
Direct	040 Parks	40014 GSD FY14 Capital Projects	40404014 PAR Shelby Park Master Plan				101,029.00	13,498.00	114,527.00
Direct	040 Parks	40014 GSD FY14 Capital Projects	40409014 PAR Deferred Maintenance				995,423.00	141,817.00	1,137,240.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40401015 PAR Greenway Projects				76,283.00		76,283.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40403015 PAR CentennialPark Master Plan				14,804.00		14,804.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40405015 PAR Stones River/Ravenwood				389,159.00		389,159.00
Direct	040 Parks	40015 GSD FY15 Capital Projects	40406015 PAR Deferred Maintenance				29,322.00		29,322.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40401016 PAR Greenway Projects				101,171.00		101,171.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40402016 PAR Open Space				98,780.00		98,780.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40403016 PAR Maintenance				(7,080.00)		(7,080.00)
Direct	040 Parks	40016 GSD FY16 Capital Projects	40404016 PAR Madison Community Ctr				118,439.00		118,439.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40405016 PAR Southeast Community Ctr				726.00		726.00
Direct	040 Parks	40016 GSD FY16 Capital Projects	40408016 PAR Nashville Zoo				427,745.00		427,745.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40401017 PAR Greenways				145,892.00		145,892.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40403017 PAR Centennial Park				2,859,507.00		2,859,507.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40405017 PAR Soccer Fields				362,544.00		362,544.00
Direct	040 Parks	40017 GSD FY17 Capital Projects	40406017 PAR Maintenance/Small Park Imp				623,075.00		623,075.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40402018 PAR Antioch Comnty Ctr Renovat				566,600.00		566,600.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40403018 PAR Fairground Soccer Greenway				156,257.00		156,257.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40404018 PAR Plan/Design Projects				112,950.00		112,950.00
Direct	040 Parks	40018 GSD FY18 Capital Projects	40405018 PAR Bellevue Community Ctr				3,388,443.00		3,388,443.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40401118 PAR Capital View Park Dev				1,159,949.00		1,159,949.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40403118 PAR Bellevue CommCtr & IceRink				6,697,949.00		6,697,949.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40404118 PAR General Maint County Wide				375,183.00		375,183.00
Direct	040 Parks	40118 GSD FY18B Capital Projects	40405118 PAR Greenways				1,625.00		1,625.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40401119 PAR Deferred Maint				1,370,436.00		1,370,436.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40402119 PAR Greenways				1,764,644.00		1,764,644.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40403119 PAR Mill Ridge Park Phase 1A				677,821.00		677,821.00
Direct	040 Parks	40119 GSD FY19B Capital Projects	40404119 PAR Ravenwood Park Phase 1A				839,707.00		839,707.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421040 PAR Golf Improvement				166,449.00		166,449.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421050 PAR Centennial Master Plan Sup				3,396,203.00		3,396,203.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421080 PAR Cumberland Pk Roof Claim				30,171.00		30,171.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421270 PAR TDEC Capitol View LPRF 18				71,724.00		71,724.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421280 PAR Cornelia Ft Playground 19				27,780.00		27,780.00
Direct	041 Arts Commission	10101 GSD General	41105000 ART Basic Grants				2,433,849.00		2,433,849.00
Direct	041 Arts Commission	10101 GSD General	41106000 ART Public Art & Artist Devel	55,888.00	21,833.00	176,436.00			254,157.00
Direct	041 Arts Commission	10101 GSD General	41106100 ART Cultural Vitality Index	196,631.00	66,449.00	98,925.00			362,005.00
Direct	041 Arts Commission	10101 GSD General	41106200 ART Grants Development	112,039.00	32,326.00	21,342.00			165,707.00
Direct	041 Arts Commission	10101 GSD General	41106250 ART Organizational Development	107,709.00	40,992.00	43,428.00			192,129.00
Direct	041 Arts Commission	10101 GSD General	41106260 ART Opportunity Now Program			(15,930.00)	15,930.00		-
Direct	041 Arts Commission	30003 General Fund 4% Reserve	41201000 4% ART Arts Commission				8,579.00		8,579.00
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310260 ART TAC Arts Build Communities			5,184.00	29,403.00		34,587.00
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310270 ART TAC Major Cultural Inst	6,877.00	526.00	82,400.00			89,803.00
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310340 ART NEA Creativity Connects			45,000.00			45,000.00
Direct	041 Arts Commission	40009 GSD FY10 Capital Projects Fund	41401010 ART Public Art				391,751.00		391,751.00
Direct	041 Arts Commission	40014 GSD FY14 Capital Projects	41404114 ART Percent for the Arts				276,410.00		276,410.00
Direct	042 Public Works	10101 GSD General	42141110 PW GSD Developer Services	917,136.00	295,559.00	16,401.00			1,229,096.00
Direct	042 Public Works	10101 GSD General	42141210 PW GSD Traffic Engineering	848,240.00	309,037.00	630.00			1,157,907.00
Direct	042 Public Works	10101 GSD General	42141310 PW GSD Right of Way Permits	296,432.00	97,760.00	2,231.00			396,423.00
Direct	042 Public Works	10101 GSD General	42141410 PW GSD Park Spaces Off Street	85,552.00	28,173.00	44.00			113,769.00
Direct	042 Public Works	10101 GSD General	42141420 PW GSD Park Spaces On Street	393,407.00	211,066.00	50,373.00			654,846.00
Direct	042 Public Works	10101 GSD General	42141510 PW GSD Street Construction	1,061,348.00	362,860.00	4,898.00			1,429,106.00
Direct	042 Public Works	10101 GSD General	42141610 PW GSD Sidewalk Construction	67,070.00	20,562.00	217.00			87,849.00
Direct	042 Public Works	10101 GSD General	42141710 PW GSD ITS Construction	191,747.00	75,709.00	334.00			267,790.00
Direct	042 Public Works	10101 GSD General	42142110 PW GSD Roadway Maintenance	6,388,040.00	2,915,918.00	1,236,409.00			10,540,367.00
Direct	042 Public Works	10101 GSD General	42142180 PW GSD Film and Special Events	355,060.00	131,937.00	103,476.00			590,473.00
Direct	042 Public Works	10101 GSD General	42142210 PW GSD Emergency Response	298,290.00	118,336.00				416,626.00
Direct	042 Public Works	10101 GSD General	42142710 PW GSD Traffic Signal Maint	815,151.00	355,893.00	703,612.00			1,874,656.00
Direct	042 Public Works	10101 GSD General	42142832 PW GSD Traffic Sign & Marking	519,740.00	258,989.00	320,306.00	29,650.00		1,128,685.00
Direct	042 Public Works	10101 GSD General	42144110 PW GSD Cust Serv Resp & Supp	289,771.00	118,553.00				408,324.00

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MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Public Works	10101 GSD General	42145210 PW TL Enforcement	105,544.00	35,947.00	630.00			142,121.00
Direct	042 Public Works	10101 GSD General	42145230 PW TL Permitting	261,534.00	121,313.00	99,049.00			481,896.00
Direct	042 Public Works	10101 GSD General	42161000 PW NonPayrollExp Clearing			223,875.00			223,875.00
Direct	042 Public Works	10101 GSD General	42161110 PW GSD Administration	1,366,105.00	441,410.00	3,568,186.00		5,769,900.00	11,145,601.00
Direct	042 Public Works	18301 USD General	42192170 PW USD Roadway All Other	1,076,561.00	466,488.00	8,112,246.00			9,655,295.00
Direct	042 Public Works	18301 USD General	42197110 PW USD Administration			147,080.00		15,704,800.00	15,851,880.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42201000 4% PW GSD Public Works				10,378.00		10,378.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42204000 4% PW Div of Roads						213,709.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42206000 4% PW Div of Equipment					656,732.00	656,732.00
Direct	042 Public Works	30003 General Fund 4% Reserve	42245000 4% PW TL Transportation				18,150.00		18,150.00
Direct	042 Public Works	30501 Solid Waste Operations	42801200 PW WM Education/Pub Relations	67,881.00	20,730.00	167,564.00			256,175.00
Direct	042 Public Works	30501 Solid Waste Operations	42803100 PW WM Metro Collection	817,163.00	365,864.00	14,035,795.00			15,218,822.00
Direct	042 Public Works	30501 Solid Waste Operations	42803300 PW WM Downtown Business Coll	152,654.00	73,282.00	68,821.00			294,757.00
Direct	042 Public Works	30501 Solid Waste Operations	42803500 PW WM Front Loader Coll	271,404.00	118,868.00	4,653.00			394,925.00
Direct	042 Public Works	30501 Solid Waste Operations	42803600 PW WM Dead Animal Coll	42,618.00	27,504.00	1,477.00			71,599.00
Direct	042 Public Works	30501 Solid Waste Operations	42803700 PW WM Brush Collection	1,313,590.00	685,565.00	2,325.00			2,001,480.00
Direct	042 Public Works	30501 Solid Waste Operations	42804200 PW WM Downtown Bus Recycling	314,107.00	128,806.00				442,913.00
Direct	042 Public Works	30501 Solid Waste Operations	42804300 PW WM Curbside Recycling	927,915.00	357,708.00	1,142,384.00			2,428,007.00
Direct	042 Public Works	30501 Solid Waste Operations	42804510 PW WM Drop Off Recycle Centers	291,667.00	111,457.00	295.00	218,174.00		621,593.00
Direct	042 Public Works	30501 Solid Waste Operations	42804520 PW WM Convenience/Recycle Ctrs	529,254.00	221,293.00	1,557,579.00			2,308,126.00
Direct	042 Public Works	30501 Solid Waste Operations	42804710 PW WM Compost Program	46,559.00	17,127.00	1,083,055.00			1,146,741.00
Direct	042 Public Works	30501 Solid Waste Operations	42804800 PW WM Household Hazardous Wast	97,078.00	45,835.00	103,572.00			246,485.00
Direct	042 Public Works	30501 Solid Waste Operations	42804900 PW WM Tire Program	5,820.00	1,111.00				6,931.00
Direct	042 Public Works	30501 Solid Waste Operations	42805200 PW WM Landfill Engineering	81,861.00	24,020.00	247,422.00			353,303.00
Direct	042 Public Works	30501 Solid Waste Operations	42805300 PW WM Bordeaux Gas Utilization			3,184.00			3,184.00
Direct	042 Public Works	30501 Solid Waste Operations	42861110 PW WM Administration	610,136.00	186,902.00	3,399,165.00		636,800.00	4,833,003.00
Direct	042 Public Works	30502 Solid Waste Grant	42301300 PW Solid Waste Haz Grant			-			-
Direct	042 Public Works	30502 Solid Waste Grant	42301500 PW Solid Waste Rebate Grant			-			-
Direct	042 Public Works	30502 Solid Waste Grant	42302000 PW Special Litter Grant			115,361.00			115,361.00
Direct	042 Public Works	30503 Public Works Tire Waste	42701300 PW Solid Waste Tires			567,466.00			567,466.00
Direct	042 Public Works	30508 Public Works Sidewalk	42701100 PW PedestrianBenefitZone 10			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42702100 PW PedestrianBenefitZone 3			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42702110 PW PedestrianBenefitZone 4			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42704100 PW PedestrianBenefitZone 6			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42704110 PW PedestrianBenefitZone 8			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705100 PW PedestrianBenefitZone 5			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705110 PW PedestrianBenefitZone 16			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705130 PW PedestrianBenefitZone 1			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705140 PW PedestrianBenefitZone 2			-			-
Direct	042 Public Works	30508 Public Works Sidewalk	42705160 PW PedestrianBenefitZone 13			-			-
Direct	042 Public Works	30509 PW Surplus Parking Fund	42341400 PW Surplus Parking Funds			3,431,762.00	737,580.00	3,006,073.00	7,175,415.00
Direct	042 Public Works	30511 Public Works Paving	42707000 PW Paving			3,080,802.00			3,080,802.00
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42404010 PW Information Systems GSD				9,866.00		9,866.00
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42416011 PW 28th/31st Ave Conn GSD				19,015.00		19,015.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42401013 PW Sidewalks GSD				299,592.00		299,592.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42402013 PW Paving/Resurfacing GSD				17,248.00		17,248.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42403013 PW Bikeways GSD				20,623.00		20,623.00
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42406013 PW Road Projects GSD				210,618.00		210,618.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42401014 PW Sidewalks GSD				7,964.00		7,964.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42402014 PW Paving/Resurfacing GSD				280,795.00		280,795.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42403014 PW Bikeways GSD				83,134.00		83,134.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42406014 PW Road Projects GSD				14,406.00		14,406.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42407014 PW Signalization GSD				910.00		910.00
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42411014 PW Bridges/Colverts-Redirected				4,538,649.00		4,538,649.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42401015 PW Sidewalks GSD				700,871.00		700,871.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42402015 PW Paving/Resurfacing GSD				1,095,128.00		1,095,128.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42403015 PW Traffic/Signal Controls GSD				434,040.00		434,040.00
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42404015 PW Bridges GSD				136,503.00		136,503.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42401016 PW Sidewalks GSD				158,293.00		158,293.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42402016 PW Paving GSD				40,268.00		40,268.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42403016 PW Traffic/Signal Controls GSD				(35,955.00)		(35,955.00)
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42404016 PW Roads Bridges Bikeways GSD				863,344.00	30,000.00	893,344.00
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42406016 PW SWalk Paving Rdwy-Recall				1,241,067.00		1,241,067.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42401017 PW Sidewalks GSD				10,513,202.00		10,513,202.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42402017 PW Paving GSD				314,543.00		314,543.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42404017 PW Bridges GSD				159,643.00		159,643.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42405017 PW Station Blvd Project GSD				167,054.00		167,054.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42407017 PW Traffic Signalization GSD				57,756.00		57,756.00
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42408017 PW Road Reconstruction GSD				14,025.00		14,025.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42401018 PW Paving GSD				6,239,746.00		6,239,746.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42402018 PW Sidewalks GSD				2,230,066.00		2,230,066.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42403018 PW Bikeways GSD				1,178,994.00		1,178,994.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42404018 PW Roadway Reconstructn/Improv				2,971,754.00		2,971,754.00
Direct	042 Public Works	40020 GSD FY20 Cap Projs RS2019-100	42410020 PW Solid Waste-Facilities Equip & Maint				241,331.00		241,331.00
Direct	042 Public Works	40020 GSD FY20 Cap Projs RS2019-100	42420020 PW Roadway ROW Reconst'r Improv & Maint				200,619.00		200,619.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42401118 PW Century Farms Access Roads				3,017,730.00		3,017,730.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42402118 PW Roadway Construct & Improve				18,122.00		18,122.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42403118 PW Traffic Management Program				395,132.00		395,132.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42401119 PW Paving Program				15,463,986.00		15,463,986.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42403119 PW Road Program				4,073,917.00		4,073,917.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42404119 PW Bridges Program				2,094,476.00		2,094,476.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42405119 PW Solid Waste- Recycle Equip					1,500,000.00	1,500,000.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42406119 PW Traffic Mgmt Program				1,584,827.00		1,584,827.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42407119 PW Traffic Calming				787,787.00		787,787.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42408119 PW Bikeways Program				694,095.00		694,095.00
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42409119 PW East Bank/Cowan-Infrastruct				1,531,556.00		1,531,556.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412013 PW Development Infrastructure				62,969.00		62,969.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412014 PW Harding Place Sidewalks				32,687.00		32,687.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412020 PW Sidewalks Lebanon Pike				860.00		860.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412021 PW Roadway Maint Dickerson Pk				29,999.00		29,999.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412050 PW BRT Lite Murfreesboro Pike				5,202.00		5,202.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412060 PW BRT Lite Gallatin Road				3,064.00		3,064.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412080 PW Andrew Jackson RR Crossing				2,755.00		2,755.00
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42408010 PW USD Roadway Projects			29,184.00			29,184.00
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42406011 PW USD Paving/Resurfacing			2,438.00			2,438.00
Direct	042 Public Works	48017 USD FY17 Capital Projects Fund	42481017 PW Solid Waste Study			19,955.00			19,955.00
Direct	044 Human Relations Commission	10101 GSD General	44100310 HRC Advoc Comp and Educ ACE	290,533.00	78,014.00	152,152.00			520,699.00
Direct	047 Criminal Justice Planning	10101 GSD General	47102000 CJP Reporting Program	362,714.00	117,521.00	63,597.00			543,832.00
Direct	049 Office of Emergency Management	10101 GSD General	49101000 OEM Administration	83,091.00	111,096.00	310,359.00			692,946.00
Direct	049 Office of Emergency Management	30003 General Fund 4% Reserve	49201000 4% OEM Office of Emergency Mgt				1,567,996.00		1,567,996.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301015 OEM Port Security FY16/17			12,020.00			12,020.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301025 OEM Port Security FY 18-21			362,431.00			362,431.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301210 OEM Homeland Security FY17			43,859.00			43,859.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301230 OEM Emerg Mgmt Perf Grant 2018	15,732.00	3,231.00	19,137.00			38,100.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301240 OEM Homeland Security FY18-21			145,912.00			145,912.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301251 OEM FY20 TN Highland Rim OEM Grant			15,454.00			15,454.00
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301265 OEM Homeland Security FY19-22			-			-
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301270 OEM Performance Grant 2019	308,000.00	66,189.00				374,189.00
Direct	051 Office of Family Safety	10101 GSD General	51101000 OFS Office of Family Safety	1,084,353.00	330,592.00	743,814.00			2,158,759.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303100 OFS VOCA FJC Navigator/Advocat		70,058.00	4,830.00			95,972.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303400 OFS STOP Fatality Review Grant		54,000.00	16,498.00			87,902.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303420 OFS ICJR Grant		154,000.00	49,054.00			237,569.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303430 OFS Enhancing Language Access Grant		6,231.00	2,658.00			9,796.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303440 OFS VOCA Family Justice Ctr			3,207.00			3,374.00
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51304000 OFS Cherished Hearts Grant	43,000.00	14,575.00	31,433.00			89,008.00
Direct	051 Office of Family Safety	32104 OFS Donations Fund	51301000 OFS Donations			16.00			16.00
Direct	051 Office of Family Safety	32233 Police VOCA OFS Grant	51303300 OFS VOCA Victim Svc Coordnr	318,454.00	106,593.00	36,701.00			461,748.00
Direct	052 Community Oversight Board	10101 GSD General	52100100 COB Community Oversight Board	662,390.00	182,550.00	248,101.00			1,093,041.00
Direct	060 Farmer's Market	40119 GSD FY19B Capital Projects	60402119 FAR Farmers Mkt HVAC Replace					1,033,213.00	1,033,213.00
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	60400440 FAR NonBond Fd Capital Projs					1,000,000.00	1,000,000.00
Direct	060 Farmer's Market	60152 Farmers Market	60511000 FAR Facility Mgmt Program	305,466.00	70,936.00	1,464,347.00		76,400.00	1,917,149.00
Direct	060 Farmer's Market	60152 Farmers Market	60511210 FAR TAEP Grant 10-11			-			-
Direct	060 Farmer's Market	60152 Farmers Market	60511400 FAR Grow Local Kitchen			1,639.00			1,639.00
Direct	060 Farmer's Market	60152 Farmers Market	60512000 FAR Marketing Service Program			84,484.00		36,100.00	120,584.00
Direct	060 Farmer's Market	60152 Farmers Market	60513000 FAR Non Alloc Financial Trans			293,464.00			293,464.00
Direct	061 Municipal Auditorium	30003 General Fund 4% Reserve	61201000 4% MUN Municipal Auditorium				2,963.00	88,437.00	91,400.00
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	61501510 MUN Administration	386,276.00	122,533.00	1,260,934.00		96,900.00	1,866,643.00
Direct	062 State Fair Board	10101 GSD General	01101646 ADM State Fair Subsidy					1,374,200.00	1,374,200.00
Direct	062 State Fair Board	40017 GSD FY17 Capital Projects	62401017 BFC Fairgrounds Improvements					(306,184.00)	(306,184.00)
Direct	062 State Fair Board	40019 GSD FY19 Cap Projs RS2018-1328	62401019 BFC Buildings & Facilities Imp				145,542.00	11,361,726.00	11,507,268.00
Direct	062 State Fair Board	60156 State Fair	62507000 BFC Tennessee State Fair Prog			28,126.00			28,126.00
Direct	062 State Fair Board	60156 State Fair	62507200 BFC Corporate Sales Program	1,016,505.00	399,096.00	2,448,512.00		229,100.00	4,093,213.00
Direct	064 Sports Authority	10101 GSD General	64101100 SPO Sports Authority Admin			846,700.00			846,700.00
Direct	064 Sports Authority	30003 General Fund 4% Reserve	64201000 4% SPA Sports Authority				960.00		960.00
Direct	064 Sports Authority	30276 SPA Pub Fac Arena Revenue 98	64301000 SPA Pub Fac Arena Rev 98			6,512,893.00	1,369,630.00		7,882,523.00
Direct	064 Sports Authority	30281 SPA Stadium \$2 Ticket Tax	64720200 SPA Stadium \$2 Ticket Tax Exps			1,713,046.00			1,713,046.00
Direct	064 Sports Authority	30286 SPA Arena Capital Improv Rev	64740100 SPA Arena Capital Improv Rev			33,054.00	3,837,193.00		3,870,247.00
Direct	064 Sports Authority	30287 SPA Stadium Improv 15 Revenue	64730300 SPA Stadium Improv 15 Revenue					1,515,376.00	1,515,376.00
Direct	064 Sports Authority	30288 SPA Arena Account 2019	64740200 SPA Arena Account 2019			15,965,976.00			15,965,976.00
Direct	064 Sports Authority	30289 SPA Arena Revenue 2019	64740300 SPA Arena Revenue 2019	22,236.00	6,078.00	936,241.00			964,555.00
Direct	064 Sports Authority	30350 SPA Ballpark Revenue 2013A	64701100 SPA Ballpark Revenue 2013A			2,000.00		1,982,584.00	1,984,584.00
Direct	064 Sports Authority	30351 SPA Ballpark Revenue 2013B	64701200 SPA Ballpark Revenue 2013B			121,000.00		701,065.00	822,065.00
Direct	064 Sports Authority	31282 SPA Pub Imp Stadium Revenue 04	64100400 SPA Stadium Revenue			4,307,010.00			4,307,010.00
Direct	064 Sports Authority	40019 GSD FY19 Cap Projs RS2018-1328	64401019 SPA MLS Infrastructure				1,013,308.00		1,013,308.00
Direct	064 Sports Authority	40297 SPA NHC Contr Bellevue IceRink	64401420 SPA NHC Contr Bellevue IceRink				1,190,065.00		1,190,065.00
Direct	064 Sports Authority	49964 SPA CAFR Elimination	64409999 SPA CAFR Elimination					(4,264,885.00)	(4,264,885.00)
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64303000 SPA Facilities Management	202,110.00	88,037.00	549,384.00			839,531.00
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64303100 SPA Special Events PIP Program						-
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64304000 SPA Non Alloc Financial Trans			3,500.00			3,500.00
Direct	064 Sports Authority	60287 SPA Arena Working Capital	64208000 SPA Arena Working Capital			5,560,970.00			5,560,970.00
Direct	064 Sports Authority	91264 SPA Bonded Debt & Interest	64708000 SPA Bonded Debt & Interest			27,459.00			27,459.00
Direct	064 Sports Authority	91364 SPA General Fixed Assets	64709000 SPA General Fixed Assets			16,594,177.00	(469,014.00)		16,125,163.00
Direct	065 Water and Sewer	27312 W&S Debt Service	65550000 W&S Debt Service			38,657,945.00		197,828,648.00	236,486,593.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801170 W&S SW SevereRepetitiveLossAcq				3,450.00		3,450.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801190 W&S SW Mill Creek RiskMgt Proj			2,258,117.00	91,620.00		2,349,737.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801200 W&S SW Whites Creek Buyout				(147,897.00)		(147,897.00)

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**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801210 W&S SW FMA PJ 01 Whites Creek			483,358.00			483,358.00
Direct	065 Water and Sewer	37100 Stormwater	65757710 x-W&S Water Quality Key			306.00			306.00
Direct	065 Water and Sewer	40017 GSD FY17 Capital Projects	65401017 W&S FY17 StormwaterHomeBuyouts				344,216.00		344,216.00
Direct	065 Water and Sewer	41118 W&S GSD StormwaterS/F FY18BCap	65411118 W&S Stormwater FY18 SF Projs			350.00	6,257,927.00		6,258,277.00
Direct	065 Water and Sewer	41119 W&S GSD StormwaterS/F FY19BCap	65411119 W&S Stormwater FY19 SF Projs				1,131,555.00		1,131,555.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530101 W&S Misc InfoSys Imprv					319,446.00	319,446.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530103 W&S CWWTP Misc Imprv	292,026.00	115,074.00			(5,511,138.00)	(5,104,038.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530104 W&S DCWWTP Misc Imprv					(6,889,592.00)	(6,889,592.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530105 W&S WCWWTP Misc Imprv					(11,291,460.00)	(11,291,460.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530106 W&S OMH WTP Misc Imprv	46,493.00	17,924.00			(5,347,392.00)	(5,282,975.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530107 W&S KRH WTP Misc Imprv	54,828.00	22,949.00			309,309.00	387,086.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530112 W&S Gen Facilities Impr					68,790.00	68,790.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530113 W&S TDOT Misc Projects					81,820.00	81,820.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530117 W&S Water Audit 03WG5					504,421.00	504,421.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530118 W&S New Water Taps					(1,514,145.00)	(1,514,145.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530120 W&S Lay & Deed Water					2,981,145.00	2,981,145.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530124 W&S Misc Distr Syst Projs					8,955,805.00	8,955,805.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530132 W&S WRES Misc Improvements	23,485.00	8,636.00			32,121.00	32,121.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530133 W&S Lay & Deed Sewer					4,590,471.00	4,590,471.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530138 W&S Misc Sewer Imprvmnts					1,909,246.00	1,909,246.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530143 W&S SPS Misc Improvements					384,415.00	384,415.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530144 W&S Gen Captrl Prog Mgmt					3,943,416.00	3,943,416.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530155 W&S OAP Cockrll 93SC28K					(116,827.00)	(116,827.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530164 W&S OAP Misc Sewer Reh					473,433.00	473,433.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530173 W&S OAP CTE/Dept ProgMgt					8,627,687.00	8,627,687.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530177 W&S Laboratory Upgrades	8,748.00	3,687.00			12,435.00	12,435.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530225 W&S CSC Spec Loc AMR Meters					1,402,625.00	1,402,625.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530246 W&S Mobile Dispatching System					(2,819,311.00)	(2,819,311.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530276 W&S Cust Info Syst Replacement					(2,183,742.00)	(2,183,742.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530293 W&S SE Participation/Cap Imp					1,263,406.00	1,263,406.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530300 W&S Boat Dock					(25,000.00)	(25,000.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65557110 W&S Devel Review Key	216.00	101.00				317.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572120 W&S Ext & Replace Debt Service			1,065,772.00			1,065,772.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572130 W&S Ext & Replace Capital			86,868,784.00			86,868,784.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572140 W&S Ext & Replace W-I-P						-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572150 W&S Capital Comm EQP					3,507,654.00	3,507,654.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572160 W&S Capital MIS Upgr	370,407.00	130,202.00				500,609.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572171 W&S Capital Meter Prog			387,071.00			567,648.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572225 W&S Financial Support Capital			285,185.00			403,174.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572271 W&S Engr Admin - Capital			136,158.00			180,555.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572272 W&S Engr Desgin - Capital	1,693,983.00	579,297.00	185.00			2,273,465.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572274 W&S Engr OAP Sup - Capital			535,321.00			697,187.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572276 W&S Engr Planning - Capital			863,571.00	947.00		1,174,652.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572281 W&S Engr Inspection - Capital	1,475,394.00	526,785.00				2,002,179.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572310 W&S Water Maint - Capital			16,083.00			22,210.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572435 W&S Lead Serv Repl			773,899.00			1,055,377.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572592 W&S Capital SPS Impr			287,705.00			400,775.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572627 W&S Capital DCWWTP Impro			138,609.00			186,812.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572652 W&S Capital WCWWTP Improv			32,301.00			46,164.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572660 W&S Capital Biosolids Mgmt	75,779.00	30,662.00				106,441.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65489999 W&S Project Close-out					(620,735,581.00)	(620,735,581.00)
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490001 W&S FA Closeout Transfers					53,954.00	53,954.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490101 W&S Information Systems					8,635,228.00	8,635,228.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490103 W&S Central Waste Water Treatm					84,579,970.00	84,579,970.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490104 W&S Dry Creek Waste Water Trea					15,819,187.00	15,819,187.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490105 W&S Whites Creek Waste Water T					11,502,384.00	11,502,384.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490106 W&S Omohundro Water Treatment					108,615,479.00	108,615,479.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490107 W&S KR Harrington Water Treatm					26,924,390.00	26,924,390.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490110 W&S Customer Services					12,456,361.00	12,456,361.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490112 W&S Misc Capital Projects					128,250,427.00	128,250,427.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490124 W&S Engineering Water					129,969,929.00	129,969,929.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490131 W&S Route Svrs Water Pumping					10,232,145.00	10,232,145.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490132 W&S Reservoirs					17,099,839.00	17,099,839.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490138 W&S Engineering Sewer					34,696,541.00	34,696,541.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490143 W&S Route Svrs Sewer Pumping					27,378,451.00	27,378,451.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490164 W&S Consent Decree Related Pro					199,526,293.00	199,526,293.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490170 W&S CSO Misc Sewer Rehab					39,789,327.00	39,789,327.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490180 W&S North Nashville Water Line					1,677,000.00	1,677,000.00
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65492010 W&S Flood 2010					3,358,692.00	3,358,692.00
Direct	065 Water and Sewer	49110 W&S GSD Stormwater S/F FY10Cap	65403010 W&S Stormwater S/F FY10 CapPrj			218.00	2,321,012.00		2,321,230.00
Direct	065 Water and Sewer	67311 W&S Revenue	65525000 W&S Revenue			2,330,404.00		235,790,425.00	238,120,829.00
Direct	065 Water and Sewer	67311 W&S Revenue	65525199 W&S CAFR Eliminations					(673,565,917.00)	(673,565,917.00)
Direct	065 Water and Sewer	67331 W&S Operating	65501100 W&S Administration				583,403.00		583,403.00
Direct	065 Water and Sewer	67331 W&S Operating	65506263 W&S Engineering				(90.00)		(90.00)
Direct	065 Water and Sewer	67331 W&S Operating	65555030 W&S ALOB IT Application Supp	531,606.00	192,197.00				4,309,167.00
Direct	065 Water and Sewer	67331 W&S Operating	65555110 W&S Building Cleanings			141,724.00			472,266.00
Direct	065 Water and Sewer	67331 W&S Operating	65555210 W&S General Administration	416,851.00	146,592.00			55,623.00	619,066.00
Direct	065 Water and Sewer	67331 W&S Operating	65555330 W&S General Accounting	737,730.00	260,371.00			1,123,804.00	2,121,905.00

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**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer	67331 W&S Operating	6555410 W&S Procurement Svcs	178,878.00	79,287.00	55,911.00			314,076.00
Direct	065 Water and Sewer	67331 W&S Operating	6555420 W&S Central Stores Inv ProcPrg			1,327.00			1,327.00
Direct	065 Water and Sewer	67331 W&S Operating	6555510 W&S Oper Admin Key	258,743.00	78,091.00	39,964.00			376,798.00
Direct	065 Water and Sewer	67331 W&S Operating	6555520 W&S Admin Security	179,770.00	56,373.00	81,240.00			317,383.00
Direct	065 Water and Sewer	67331 W&S Operating	6555570 W&S OHUD Administration			431.00			431.00
Direct	065 Water and Sewer	67331 W&S Operating	65555610 W&S Safety Train Session	74,059.00	31,056.00	6,811.00			111,926.00
Direct	065 Water and Sewer	67331 W&S Operating	65555620 W&S Occupation Health Svcs			12,092.00			12,092.00
Direct	065 Water and Sewer	67331 W&S Operating	65555630 W&S Skills Train & Coordin			34,371.00			34,371.00
Direct	065 Water and Sewer	67331 W&S Operating	65555710 W&S ALOB Exec Leade Key	1,016,143.00	308,740.00	10,409,710.00		6,479,400.00	18,213,993.00
Direct	065 Water and Sewer	67331 W&S Operating	65555720 W&S ALOB Communication Svcs	208,609.00	72,202.00	68,555.00			349,366.00
Direct	065 Water and Sewer	67331 W&S Operating	65555740 W&S KVB Median Irrigation			8,860.00			8,860.00
Direct	065 Water and Sewer	67331 W&S Operating	65555910 W&S Billing & Collections/Lobby	334,567.00	148,652.00	1,292,826.00	27,500.00		1,803,545.00
Direct	065 Water and Sewer	67331 W&S Operating	65556010 W&S Meter Reading Key Product	575,407.00	239,759.00	155,065.00			970,231.00
Direct	065 Water and Sewer	67331 W&S Operating	65556110 W&S Cash / Payment Processing	130,335.00	45,891.00	126,711.00			302,937.00
Direct	065 Water and Sewer	67331 W&S Operating	65556210 W&S Permits Key			(75.00)			(75.00)
Direct	065 Water and Sewer	67331 W&S Operating	65556310 W&S Phone Center Key	1,177,384.00	464,337.00	33,261.00			1,674,982.00
Direct	065 Water and Sewer	67331 W&S Operating	65556410 W&S W&S Field Actv Key	1,416,092.00	598,282.00	565,027.00	(43,611.00)		2,535,790.00
Direct	065 Water and Sewer	67331 W&S Operating	65556440 W&S Cust Svcs Gen Admin	229,199.00	49,563.00	406,022.00			684,784.00
Direct	065 Water and Sewer	67331 W&S Operating	65556510 W&S Planning/Locating Key			261.00			261.00
Direct	065 Water and Sewer	67331 W&S Operating	65556520 W&S Fleet Svcs Coordinator	279,876.00	108,435.00	11,903.00			400,214.00
Direct	065 Water and Sewer	67331 W&S Operating	65556530 W&S System Svcs Gen Admin	463,429.00	167,879.00	9,095,546.00		4,028,887.00	13,755,741.00
Direct	065 Water and Sewer	67331 W&S Operating	65556540 W&S Admin Supp Svcs	9,107.00					9,107.00
Direct	065 Water and Sewer	67331 W&S Operating	65556610 W&S Sewer Maint Key Day Cre	2,288,190.00	877,943.00	76,909.00	(437,443.00)		2,805,599.00
Direct	065 Water and Sewer	67331 W&S Operating	65556620 W&S Sewer Day Sewer Rep			113.00			113.00
Direct	065 Water and Sewer	67331 W&S Operating	65556640 W&S Sewer Night Sewer Maint			74.00			74.00
Direct	065 Water and Sewer	67331 W&S Operating	65556810 W&S Water Maint Key Day Crew	5,622,940.00	2,254,991.00	669,531.00	(1,185,021.00)		7,362,441.00
Direct	065 Water and Sewer	67331 W&S Operating	65556820 W&S Water Maint Day Repair			7,467.00	(14.00)		7,453.00
Direct	065 Water and Sewer	67331 W&S Operating	65556830 W&S Water Maint Night			217.00			217.00
Direct	065 Water and Sewer	67331 W&S Operating	65557010 W&S Comm & Contract Key	278.00	122.00	44.00			444.00
Direct	065 Water and Sewer	67331 W&S Operating	65557020 W&S Engineering Admin	740,677.00	247,876.00	303,110.00			1,291,663.00
Direct	065 Water and Sewer	67331 W&S Operating	65557030 W&S Consent Decree Compl OAP	92,660.00	26,640.00	2,234.00			121,534.00
Direct	065 Water and Sewer	67331 W&S Operating	65557110 W&S Devel Review Key	1,205,718.00	403,239.00	179,486.00	(831,759.00)		956,684.00
Direct	065 Water and Sewer	67331 W&S Operating	65557210 W&S Inspection Key			6.00			6.00
Direct	065 Water and Sewer	67331 W&S Operating	65557310 W&S Sys Imprv & Plan Key			5,439.00			5,439.00
Direct	065 Water and Sewer	67331 W&S Operating	65557910 W&S Sewer Pump Stat Operations	34,056.00	10,273.00	6,283,670.00			6,327,999.00
Direct	065 Water and Sewer	67331 W&S Operating	65557920 W&S Telemetry & Controls	144,178.00	49,529.00	407.00			194,114.00
Direct	065 Water and Sewer	67331 W&S Operating	65557930 W&S Sewer Pump Stat Maint	1,768,029.00	719,884.00	1,300,305.00	(25,801.00)		3,762,417.00
Direct	065 Water and Sewer	67331 W&S Operating	65558010 W&S Dry Creek Repairs Key	347,642.00	131,242.00	338,493.00			817,377.00
Direct	065 Water and Sewer	67331 W&S Operating	65558020 W&S Central Repairs Key	2,382,549.00	950,950.00	1,548,008.00			4,881,507.00
Direct	065 Water and Sewer	67331 W&S Operating	65558030 W&S Whites Creek Repairs Key	319,097.00	145,256.00	160,067.00			624,420.00
Direct	065 Water and Sewer	67331 W&S Operating	65558310 W&S Wastewater Dry Creek Key	1,024,435.00	394,122.00	2,998,774.00			4,417,331.00
Direct	065 Water and Sewer	67331 W&S Operating	65558320 W&S Wastewater Centrl Key	3,193,306.00	1,191,911.00	12,527,954.00			16,913,171.00
Direct	065 Water and Sewer	67331 W&S Operating	65558330 W&S Wastewater Whites Cr Key	853,110.00	340,907.00	1,821,937.00			3,015,954.00
Direct	065 Water and Sewer	67331 W&S Operating	65558340 W&S Dry Creek Administration	63,515.00	27,475.00	7,114.00			98,104.00
Direct	065 Water and Sewer	67331 W&S Operating	65558350 W&S Central Administration	237,340.00	61,142.00	6,262.00			304,744.00
Direct	065 Water and Sewer	67331 W&S Operating	65558360 W&S Whites Creek Administratio	56,517.00	18,130.00	5,108.00			79,755.00
Direct	065 Water and Sewer	67331 W&S Operating	65558510 W&S Laboratory Administration	198,363.00	70,327.00	3,366.00			272,056.00
Direct	065 Water and Sewer	67331 W&S Operating	65558520 W&S Laboratory Analysis	530,945.00	196,244.00	551,487.00	(1,360.00)		1,277,316.00
Direct	065 Water and Sewer	67331 W&S Operating	65558530 W&S Environmental Compliance	378,970.00	143,145.00	487,501.00			1,009,616.00
Direct	065 Water and Sewer	67331 W&S Operating	65558820 W&S Adelpia San Sewer MaintRp			7,137.00			7,137.00
Direct	065 Water and Sewer	67331 W&S Operating	65558830 W&S Stadium Storm SPS MaintRp				(1,509.00)		(1,509.00)
Direct	065 Water and Sewer	67331 W&S Operating	65558840 W&S Hamilton Cr Park Plant				(1,812.00)		(1,812.00)
Direct	065 Water and Sewer	67331 W&S Operating	65559010 W&S Telemetry & Controls	137,488.00	57,376.00	89,907.00			284,771.00
Direct	065 Water and Sewer	67331 W&S Operating	65559020 W&S Pump Stations			2,413,636.00			2,413,636.00
Direct	065 Water and Sewer	67331 W&S Operating	65559030 W&S Reservoir General	216,610.00	100,048.00	1,202,983.00			1,519,641.00
Direct	065 Water and Sewer	67331 W&S Operating	65559040 W&S Water Pump Station Maint	532,178.00	226,678.00	132,268.00			891,124.00
Direct	065 Water and Sewer	67331 W&S Operating	65559210 W&S Laboratory Administration	118,204.00	45,340.00	1,200.00			164,744.00
Direct	065 Water and Sewer	67331 W&S Operating	65559220 W&S Lab Analysis Water Key	600,590.00	232,330.00	-			832,920.00
Direct	065 Water and Sewer	67331 W&S Operating	65560010 W&S Omohundro Plant MaintKey	547,516.00	234,193.00	655,823.00			1,437,532.00
Direct	065 Water and Sewer	67331 W&S Operating	65560020 W&S KR-Harrington Maint Key	528,435.00	221,411.00	691,954.00			1,441,800.00
Direct	065 Water and Sewer	67331 W&S Operating	65560210 W&S Omohundro Operations	1,423,150.00	546,007.00	6,484,324.00			8,453,481.00
Direct	065 Water and Sewer	67331 W&S Operating	65560220 W&S Omohundro Administration	187,945.00	59,106.00	74,613.00			321,664.00
Direct	065 Water and Sewer	67331 W&S Operating	65560230 W&S Omohundro Rechlorination	167,941.00	66,740.00	25,709.00			260,390.00
Direct	065 Water and Sewer	67331 W&S Operating	65560240 W&S Harrington Admin	268,033.00	93,138.00	24,588.00			385,759.00
Direct	065 Water and Sewer	67331 W&S Operating	65560260 W&S OHUD Water Plant Ops			3,425.00			3,425.00
Direct	065 Water and Sewer	67331 W&S Operating	65560270 W&S KR Harrington Operations	724,121.00	322,994.00	5,915,507.00			6,962,622.00
Direct	065 Water and Sewer	67332 W&S Operating Reserve	65574000 W&S Convert Operating Rsv			-			-
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582000 W&S SW Stormwater Revenue			(5,390.00)	900,000.00	24,936,000.00	25,830,610.00
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582500 W&S SW Non-Infrastructure Fas	443,999.00	149,095.00			912,045.00	1,505,139.00
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582600 W&S SW Enterprise Home-Buyout			-	881,302.00	300,000.00	1,181,302.00
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582700 W&S SW Elimination					(24,936,000.00)	(24,936,000.00)
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581750 W&S SW Stormwater Pump Station			10,990.00			10,990.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581760 W&S SW Stormwater NonAllocd FT			20,800.00			20,800.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581800 W&S SW Gen Admin	377,768.00	133,973.00	1,251,141.00	-	5,599,500.00	7,362,382.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581810 W&S SW Devel Review & Permit	1,125,918.00	419,597.00	390,777.00			1,936,292.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581820 W&S SW Master Plan	327,591.00	120,497.00	2,271.00			450,359.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581830 W&S SW Routine Maint	2,468,426.00	1,038,717.00	1,377,732.00			4,884,875.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581840 W&S SW Water Quality	1,199,527.00	422,021.00	584,431.00			2,205,979.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581850 W&S SW Remedial Maint	339,441.00	130,540.00	15,479.00			485,460.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581860 W&S SW RM C Class Projects			4,139,288.00			4,139,288.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581870 W&S SW Street Sweeping Program			906,133.00			906,133.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581880 W&S SW Capital Projects NonBnd	2,151.00	6,470.00	94.00			8,715.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581890 W&S SW Parks Asst Home Buyout	82,089.00	6,280.00				88,369.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581900 W&S SW Stormwater Revenue			148,115.00			148,115.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581910 W&S SW Watershed Improvement	-	-	67,059.00			67,059.00
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581980 W&S SW Soil Conservation	57,755.00	19,154.00	4,878.00			81,787.00
Direct	067 General Hospital	30003 General Fund 4% Reserve	67201000 4% GHO General Hospital				1,030,983.00		1,030,983.00
Direct	067 General Hospital	40119 GSD FY19B Capital Projects	67401119 GHO Misc Repairs Maint Equipmt				354,840.00		354,840.00
Direct	068 District Energy System (DES)	28203 DES Debt Service 2012A	68113000 DES Debt Service 2012A			1,287,819.00		17,743.00	1,305,562.00
Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	68591000 DES Debt Service GO Bonds			94,274.00			94,274.00
Direct	068 District Energy System (DES)	49107 DES MCC Infrastructure FY11 CP	68403010 DES MCC Infrastructure CP			2,182.00			2,182.00
Direct	068 District Energy System (DES)	49109 DES FY10 Self-Funding Cap Proj	68401010 DES Misc Service Projects			2,677.00		3,406.00	6,083.00
Direct	068 District Energy System (DES)	49116 USD DES FY16 S/F Capital Projs	68401016 DES FY16 Misc Service Projects			622,720.00		45,362.00	668,082.00
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512000 DES Revenue					18,217,403.00	18,217,403.00
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512100 DES CAFR Eliminations					(22,095,851.00)	(22,095,851.00)
Direct	068 District Energy System (DES)	68201 DES Oper General Acct	68511000 DES Oper General Account			14,608,859.00		4,955,750.00	19,564,609.00
Direct	068 District Energy System (DES)	68202 DES Oper EDS Repair&Replace	68513000 DES Oper EDS Repair&Replace			236,337.00		2,109.00	238,446.00
Direct	068 District Energy System (DES)	68206 DES Operating Reserve	68517000 DES Operating Reserve					46,378.00	46,378.00
Direct	070 Community Education Commission	10101 GSD General	70101000 CEC Community Education Admin	208,495.00	72,048.00	127,361.00			407,904.00
Direct	070 Community Education Commission	10101 GSD General	70101100 CEC Cohn Adult Community Ed			96,515.00			96,515.00
Direct	070 Community Education Commission	30170 Community Education Commission	70701000 CEC Community Educ Commission			4,439.00		20,000.00	24,439.00
Direct	070 Community Education Commission	30170 Community Education Commission	70702000 CEC Flora Family Fund			2,243.00			2,243.00
Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	71130100 CCA Debt Service 2010A-1			1,689,513.00	3,860,000.00		5,549,513.00
Direct	071 Convention Center Authority	23101 CCA Debt Srvc Reserve 2010A-1	71130150 CCA Debt Service Resrv 2010A-1					62,534.00	62,534.00
Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	71130200 CCA Debt Service 2010A-2			11,324,472.00			11,324,472.00
Direct	071 Convention Center Authority	23201 CCA Debt Srvc Reserve 2010A-2	71130250 CCA Debt Service Resrv 2010A-2					225,167.00	225,167.00
Direct	071 Convention Center Authority	23300 CCA Debt Service 2010B	71130300 CCA Debt Service 2010B			26,027,345.00	9,565,000.00		35,592,345.00
Direct	071 Convention Center Authority	23301 CCA Debt Service Reserve 2010B	71130350 CCA Debt Service Reserve 2010B					719,842.00	719,842.00
Direct	071 Convention Center Authority	29999 CCA Debt Service CAFR	71130105 CCA Debt Service CAFR			(362,742.00)	(13,425,000.00)		(13,787,742.00)
Direct	071 Convention Center Authority	30031 Hotel Occ Convention Ctr 2007	01103310 ADM HOT Conv Ctr 2007 \$2 Tax			17,006,654.00			17,006,654.00
Direct	071 Convention Center Authority	30041 HOT Event and Marketing	01103510 ADM HOT Event and MarketingTax			2,344,000.00			2,344,000.00
Direct	071 Convention Center Authority	30042 Hotel Occ Conv Ctr 1% Tax	01103250 ADM HOT Convention Ctr 1% Tax			10,766,687.00			10,766,687.00
Direct	071 Convention Center Authority	30043 Hotel Occ Conv Ctr 2007 1% Tax	01103255 ADM HOT Conv Ctr 2007 1% Tax			9,643,792.00			9,643,792.00
Direct	071 Convention Center Authority	30044 Hotel Tourist Promotion	01103280 ADM HOT Tourist Promotion			19,124,939.00		3,600,000.00	22,724,939.00
Direct	071 Convention Center Authority	30045 Hotel Occupancy Tourist Relate	01103290 ADM HOT Tourist Related			10,766,746.00			10,766,746.00
Direct	071 Convention Center Authority	30046 Hotel Occupancy General Fnd 1%	01103200 ADM HOT General Fund 1%					10,776,135.00	10,776,135.00
Direct	071 Convention Center Authority	30047 Hotel Occ 2007 1% SecondaryTDZ	01103260 ADM HOT 2007 1% Secondary TDZ				1,122,901.00		1,122,901.00
Direct	071 Convention Center Authority	30171 CCA Surplus Revenue 2010B	71130400 CCA Surplus Revenue 2010B			27,793,020.00	14,550,000.00	16,929,795.00	59,272,815.00
Direct	071 Convention Center Authority	30406 CCA CMHOF Maintenance Reserve	71701000 CCA CMHOF Connector Maint Rsrv			209,752.00			209,752.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440300 CCA MCC Building Improvements					462,520.00	462,520.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440400 CCA NCC Redevelopment Garage					59,523.00	59,523.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440500 CCA NCC Redevel Conference Fac					372,888.00	372,888.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440700 CCA Bollard Project					2,844,638.00	2,844,638.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440800 CCA FY20 MCC Capital Projects				4,066.00	1,176,352.00	1,180,418.00
Direct	071 Convention Center Authority	49999 CCA Capital Project CAFR	71400105 CCA Capital Project CAFR					(219,424,753.00)	(219,424,753.00)
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511100 CCA MCC Event Services	864,402.00	254,576.00	24,376.00			1,143,354.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511150 FIN MCC Event Services	171,881.00	59,817.00	994.00			232,692.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512100 CCA MCC Engineering	1,069,039.00	334,338.00	5,174,655.00			6,578,032.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512200 CCA MCC Facilities	1,308,604.00	391,724.00	914,929.00			2,615,257.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512250 FIN MCC Facilities	154,387.00	76,351.00				230,738.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512300 CCA MCC Technology	338,354.00	96,074.00	721,213.00			1,155,641.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512350 FIN MCC Technology	238,748.00	85,554.00	994.00			325,296.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512400 CCA MCC Safety/Security	1,211,691.00	401,821.00	1,291,431.00			2,904,943.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512450 FIN MCC Safety/Security/Parkg	109,202.00	41,851.00				151,053.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512500 CCA MCC Parking	300,796.00	76,253.00	362,043.00			739,092.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512550 CCA MCC 705 4th Ave			21,265.00			21,265.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71513100 CCA MCC Food & Beverage			223,377.00			223,377.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514100 CCA MCC Sales Program	333,037.00	69,186.00	138,546.00			540,769.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514150 FIN MCC Sales Program	461,665.00	122,922.00	1,988.00			586,575.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514200 CCA MCC Marketing & Public Rel	178,928.00	32,672.00	16,704.00			228,304.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515100 CCA MCC Finance & Admin	529,790.00	132,473.00	1,205,781.00			1,868,044.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515150 FIN MCC Finance & Admin	262,260.00	64,371.00	994.00			327,625.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516100 CCA MCC Administration	(228,664.00)	(36,454.00)	413,931.00			148,813.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516150 FIN MCC Administration	721,723.00	141,102.00	994.00			863,819.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516200 CCA MCC Purchasing/DBE	229,500.00	76,541.00	5,495.00			311,536.00
Direct	071 Convention Center Authority	60271 Music City Center Operations	71520100 CCA MCC FA/Debt			16,919,638.00			16,919,638.00
Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	71530100 CCA Revenue 2010A					83,387,022.00	83,387,022.00
Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	71530300 CCA Revenue 2010B					113,184,471.00	113,184,471.00
Direct	075 Metro Action Commission (MAC)	10101 GSD General	01101204 ADM Metro Action Commission					4,873,571.00	4,873,571.00
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	01700111 ADM MAC CAFR Consolidate					(6,430,742.00)	(6,430,742.00)
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	75701000 MAC Admin & LH Oper	1,159,961.00	343,969.00	989,329.00	359,341.00	4,471,845.00	7,324,445.00
Direct	075 Metro Action Commission (MAC)	31501 MAC Local Programs	75303100 MAC Fan and Cooling			-			-
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75302140 MAC Head Start	8,979,067.00	3,376,384.00	1,904,268.00	415,191.00	1,041,320.00	15,716,230.00
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75308450 MAC Early Head Start	804,002.00	331,461.00	474,220.00		60,000.00	1,669,683.00
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	75303101 MAC LIHEAP	238,945.00	94,293.00	4,172,428.00		359,236.00	4,864,902.00
Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	75303201 MAC CSBG Emergency Services	900,182.00	312,875.00	1,012,635.00		286,277.00	2,511,969.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	75303300 MAC Summer Food	141,538.00	46,770.00	416,626.00		15,000.00	619,934.00
Direct	075 Metro Action Commission (MAC)	31506 MAC CACFP	75302200 MAC CACFP	263,590.00	96,450.00	851,319.00		100,000.00	1,311,359.00
Direct	075 Metro Action Commission (MAC)	31508 MAC BF/AF Care Program	75302300 MAC HS B/F & A/F Care	206,382.00	26,795.00	67,261.00	33,518.00	50,000.00	383,956.00
Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	75705000 MAC Parent Club Federal Fd					4,565.00	4,565.00
Direct	075 Metro Action Commission (MAC)	31512 MAC Community Svc Assistance	75704000 MAC Community Svc Assistance			641,453.00		58,547.00	700,000.00
Direct	075 Metro Action Commission (MAC)	31514 MAC ComSrv Poverty Summit	75306100 MAC ComSrv PovertySummit(CSPS)			11,813.00		2,500.00	14,313.00
Direct	075 Metro Action Commission (MAC)	31519 MAC Share the Warmth	75308540 MAC Share the Warmth Program			50,107.00			50,107.00
Direct	075 Metro Action Commission (MAC)	31521 MAC The Kresge Foundation Grant	75308630 MAC The Kresge Foundation Grant			11,637.00		1,457.00	13,094.00
Direct	075 Metro Action Commission (MAC)	31522 MAC Youth Grant	75311000 MAC Youth Employment			14,975.00			14,975.00
Direct	075 Metro Action Commission (MAC)	31523 MAC Workforce	75312000 MAC Workforce			823.00			823.00
Direct	075 Metro Action Commission (MAC)	40018 GSD FY18 Capital Projects	75401018 MAC Repairs/Major Maintenance				270,395.00		270,395.00
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101213 ADM NCAC Local Match	132,239.00	23,094.00	10,938.00		30,711.00	196,982.00
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101687 ADM SummerYouth Employ Prg	665,478.00	105,151.00	945,240.00	246,596.00	83,658.00	2,046,123.00
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101691 ADM NCAC Nash Constr Readiness	274,340.00	122,174.00	110,859.00		134,136.00	641,509.00
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76341000 NCAC Local NYAW AO ALOB	235.00	125.00				360.00
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76342000 NCAC NonPayroll Transactions		659.00	950.00			1,609.00
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76342010 NCAC Cost Pool Clearing	259,172.00	77,065.00	5,974.00			342,211.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76340630 NCAC Local&NYAW AO YouthDevel			18.00			18.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76341000 NCAC Local NYAW AO ALOB	1,942.00	745.00	8,423.00			11,110.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76342010 NCAC Cost Pool Clearing	319.00	109.00				428.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76372524 NCAC United Way Prosperity Pathways	18,631.00	5,814.00	51,728.00		8,387.00	84,560.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701100 NCAC Green Jobs Initiative			171,620.00			171,620.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701110 NCAC OpportunityNow Foundation	7,966.00	646.00	106.00			8,718.00
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701120 NCAC VOCA Grant	80,580.00	24,631.00	283,910.00		35,670.00	424,791.00
Direct	076 Nashville Career Advancement Center (NCAC)	31229 NCAC WIA Youth PY17	76372370 NCAC WIA Youth PY17			(3,135.00)			(3,135.00)
Direct	077 Metro Development & Housing Authority (MDI)	10101 GSD General	01101693 ADM MDHA VASH Pilot Program			85,570.00			85,570.00
Direct	077 Metro Development & Housing Authority (MDI)	10101 GSD General	01101998 ADM MDHA Prop Tax Increments			3,829,861.00			3,829,861.00
Direct	077 Metro Development & Housing Authority (MDI)	18301 USD General	01191998 ADM MDHA Prop Tax Increments			934,907.00			934,907.00
Direct	077 Metro Development & Housing Authority (MDI)	40017 GSD FY17 Capital Projects	77401017 MDHA Infrastructure Improv- Hsg				124,307.00		124,307.00
Direct	077 Metro Development & Housing Authority (MDI)	40209 GSD FY10 Non-BAB Capital Projs	77411010 MDHA African Am Museum				1,607,955.00		1,607,955.00
Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	01101304 ADM Subsidy MTA			48,635,900.00			48,635,900.00
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78403013 MTA Murfreesboro Road BRT				13,179.00		13,179.00
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78401014 MTA The AMP				29,190.00		29,190.00
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78402015 MTA Building Renovations				93,034.00		93,034.00
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78403015 MTA BRT Lite Infrastructure				735,037.00		735,037.00
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78404016 MTA RTA - Grant Match				1,357,383.00		1,357,383.00
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78401017 MTA Replacement Buses				682,498.00		682,498.00
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78402017 MTA Grant Matches				1,009,568.00		1,009,568.00
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78404017 MTA Grant Match - RTA				945,446.00		945,446.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78401018 MTA Access Ride Replacements				19,927.00		19,927.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78402018 MTA Replacement Buses				6,608,882.00		6,608,882.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78404018 MTA Fed / State Grants				1,497,060.00		1,497,060.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78406018 MTA Fare Collection System				1,394,909.00		1,394,909.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78408018 MTA Engineering Studies - MTA				5,200.00		5,200.00
Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	78501000 MTA Administration	215,000.00	46,540.00	540.00			262,080.00
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80106000 MNPS Debt Service			46,509,140.00	62,510,141.00		109,019,281.00
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80109104 MNPS Debt Srv General Revenue			707,635.00			707,635.00
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	80700510 MNPS NAECC56 Litton MS			21,265.00			21,265.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701003 MNPS CLASS Fiscal						
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701011 MNPS The Academies of Nash			4,770.00			4,770.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701016 MNPS Guidance Donations			23,846.00			23,846.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701019 MNPS Dollar General-325GlenHS	27,076.00	3,867.00				30,943.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701021 MNPS CMA-Keep the MusicPlaying			27,860.00			27,860.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701024 MNPS School Choice Festival			16,756.00			16,756.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701025 MNPS MMU - NPEF			5,746.00			5,746.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701035 MNPS QSCB Interest Payment				1,619,422.00		1,619,422.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701045 MNPS STAR Awards			7,308.00			7,308.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701047 MNPS Student Visit Honorarium			40,321.00			40,321.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701051 MNPS NBPTS i3 grant			1,858.00			1,858.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701075 MNPS Big Machine Label - MMU			38,014.00			38,014.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701081 MNPS Maplewood-Ingersol Rand	739.00					739.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701084 MNPS FFA - Whites Creek			357.00			357.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701096 MNPS Vanderbilt Univ NJ GRANT	249,807.00	76,383.00				326,190.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701098 MNPS TCRS Pension Contribution			13,341,332.00			13,341,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701100 MNPS Capital Exp-outside reven			558,839.00	(740,539.00)		(181,700.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701140 MNPS Music & Arts Prog	36,338.00	6,520.00	57.00			42,915.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701147 MNPS Visual Arts Donations			13,254.00			13,254.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701148 MNPS Grammy Foundation	206,124.00	74,406.00	11,687.00			292,217.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701149 MNPS Battelle TVA STEM 7 Schools			9,029.00			9,029.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701153 MNPS Dell - STEAM			3,950.00			3,950.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701155 MNPS TSU Agriculture Bioscienc	2,722.00	818.00	3,577.00			7,117.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701156 MNPS Teaching Tolerance Edu.			5,689.00			5,689.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701157 MNPS UW Rise For Reading						11,482.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701200 MNPS NoVo Foundation SEL			45,367.00			45,367.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701202 MNPS Notes for Education Grant FY20			5,786.00			5,786.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701237 MNPS CTE Work Based Learning			198.00			198.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701252 MNPS DODSON ELEM RACK ROOM TEACHER OF THE YEAR			9,954.00			9,954.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701308 MNPS CAT Fin!-Fall Hamilton			6,150.00			6,150.00

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Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701410 MNPS DELL STEM HEAD MIDDLE			4,766.00			4,766.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701452 MNPS HLHS-Caterpilla			1,082.00			1,082.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701828 MNPS ELL Advocacy Fellowship	12,875.00	1,178.00				14,053.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701911 MNPS STUDENT HEALTH			4,288.00			4,288.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702001 MNPS Library School Donations			1,252.00			1,252.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702004 MNPS Edgenuty NCAA Eligibilit			500.00			500.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702007 MNPS IT Dept Dell Technology	72,699.00	27,995.00	113,962.00			214,656.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702014 MNPS Amazon First Computer Science	12,830.00	1,266.00	85,747.00			99,843.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702028 MNPS Communities In Schools			6,000.00			6,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702035 MNPS Charter School Office	549,264.00	153,345.00	18,562.00			721,171.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702036 MNPS Charter School Office App	1,036.00	144.00	4,492.00			5,672.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702045 MNPS Bookkeeper Training Donat			4,283.00			4,283.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702435 MNPS Hillsboro High Battelle			4,882.00			4,882.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702787 MNPS Whites Creek Rockefeller			1,293.00			1,293.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702929 MNPS Before/AfterCare PreKCtr	337,722.00	57,036.00	13,908.00			408,666.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80703028 MNPS Community Achieves	3,803.00	294.00	12,164.00			16,261.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101000 MNPS General Purpose					5,541,903.00	5,541,903.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101001 MNPS Director of Schools	1,852,064.00	414,735.00	1,128,467.00			3,395,266.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101002 MNPS Curriculum & Instruction	4,161,947.00	1,145,889.00	4,160,266.00			9,468,102.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101003 MNPS Purchasing	650,105.00	227,681.00	(12,584.00)			865,202.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101004 MNPS Accounting	708,016.00	254,246.00	8,592.00			970,854.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101005 MNPS School Operating Budgets	-	-	450.00			450.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101006 MNPS Human Resources & Org Dev	4,174,694.00	886,803.00	1,645,144.00	843.00		6,707,484.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101007 Technology Services	8,486,726.00	2,970,506.00	6,587,949.00			18,045,181.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101008 MNPS Student Assignment Svcs	682,223.00	239,964.00	90,937.00			1,013,124.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101009 x - MNPS K Twelve Administration	161.00	12.00	173.00			336.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101010 MNPS Discipline Services	1,964,856.00	600,837.00	623,329.00			3,189,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101011 MNPS Chief Operating Officer	188,546.00	53,588.00	55.00			242,189.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101014 MNPS Instructional Support	165,741.00	41,526.00	471.00			207,738.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101015 MNPS Business and Facility Svc	262,104.00	63,186.00	126,168.00			451,458.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101016 MNPS Guidance	313,517.00	90,239.00	51,367.00		4,428,356.00	4,881,479.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101017 MNPS Operations			20,141,859.00			20,141,859.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101018 MNPS Library Media & Tech			7,446.00			7,446.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101019 MNPS Textbook Services			3,853,643.00			3,853,643.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101020 MNPS School Social Work	2,866,285.00	1,009,724.00	86,735.00			3,962,744.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101022 MNPS Transportation	4,722,966.00	1,821,290.00	5,880,758.00			12,425,014.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101023 MNPS Construction	487,154.00	120,080.00	484,912.00			1,092,146.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101025 MNPS Attendance	636,488.00	236,238.00	6,865.00			879,591.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101026 MNPS Student Family Services	1,706,723.00	837,741.00	50,607.00			2,595,071.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101027 MNPS Info Mgmt & Decision	3,528,021.00	1,468,524.00	31,459.00			5,028,004.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101028 MNPS Community Achieves	1,425,562.00	511,026.00	359,337.00			2,295,925.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101029 MNPS Extended Learning Service	39,346.00	8,305.00	9,458.00			57,109.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101030 MNPS Special Leave	4,285.00	631.00				4,916.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101033 MNPS Smaller Learning Comm SLC	178,458.00	45,758.00	331,044.00			555,260.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101035 MNPS Charter Sch Office	61,813.00	22,795.00				84,608.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101036 MNPS Student Services	193,636.00	50,096.00	86.00			243,818.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101037 MNPS Career & Technical Edu	221,543.00	69,440.00	173,454.00			464,437.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101038 MNPS Curriculum & Instruction	686,177.00	198,599.00	464,816.00			1,349,599.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101041 MNPS Financial Operations	505,981.00	219,395.00	25,721.00			751,097.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101043 MNPS School Audit	475,641.00	182,723.00	129,876.00			788,240.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101044 MNPS Insurance and Retirement	742,572.00	369,394.00	14,975.00			1,126,941.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101045 MNPS Business Office	1,192,938.00	241,002.00	4,133,069.00		1,442,000.00	7,009,009.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101046 MNPS Mail and Delivery	498,519.00	260,119.00	48,061.00			806,699.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101047 MNPS Pupil Personnel	4,366,082.00	1,516,527.00	19,795.00			5,902,404.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101048 MNPS Library Services	142,137.00	39,838.00	383,689.00	606.00		566,270.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101050 MNPS Homebound	117,616.00	31,586.00	50,902.00			200,104.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101051 MNPS Hearing Impaired	7,019.00	1,057.00				8,076.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101052 MNPS Speech	481,241.00	108,466.00				589,707.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101053 MNPS Employee Relations	523,185.00	131,831.00	197.00			655,213.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101055 MNPS Research and Evaluation	1,169,924.00	350,147.00	1,042,768.00			2,562,839.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101056 MNPS Family Information Center	471,604.00	187,988.00	7,308.00			666,900.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101061 MNPS Athletic Department			591,561.00			591,561.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101064 MNPS Exceptional Education	8,384,015.00	3,050,018.00	5,059,578.00		488,750.00	16,982,361.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101066 MNPS Board Members	299,411.00	125,156.00	27,995.00	72.00		452,634.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101067 MNPS Curriculum&Instruction-VS	23,834.00	10,609.00				34,443.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101068 MNPS Magnet Schools	1,244.00	219.00				1,463.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101071 MNPS Curriculum&Instruction-ES	(54,508.00)	(20,495.00)				(75,003.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101072 MNPS Curriculum&Instruction-MS	17,602.00	3,908.00				21,510.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101073 MNPS Curriculum&Instruction-HS	2,241.00	405.00				2,646.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101074 MNPS Federal Programs	143,162.00	42,815.00	59,645.00			245,622.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101080 MNPS Division Teaching & Learn	700,374.00	193,145.00	104,825.00			998,344.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101083 MNPS Supply Center	42,344.00	19,434.00	17,771.00			79,549.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101085 MNPS Maintenance	7,838,462.00	3,344,446.00	7,440,696.00			18,759,336.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101088 MNPS Communications	1,064,096.00	306,839.00	338,292.00			1,709,227.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101090 MNPS County Pension Employees			2,233,399.00			2,233,399.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101091 MNPS City Pension Employees			304,486.00			304,486.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101093 MNPS Metro Pension Employees			20,687,829.00		4,285,000.00	24,972,829.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101095 MNPS Bus Drivers	6,345,764.00	2,854,587.00				9,200,351.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101100 MNPS Margaret Allen Middle	2,200,534.00	711,730.00	171,861.00			3,084,125.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101105 MNPS Amqui Elementary	2,492,961.00	844,841.00	177,147.00			3,514,949.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101110 MNPS Antioch High	8,224,891.00	2,617,874.00	617,452.00			11,460,217.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101111 MNPS Antioch Middle	3,550,680.00	1,260,073.00	300,841.00			5,111,594.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101114 MNPS W A Bass Adult Program	490,332.00	147,915.00	13,760.00			652,007.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101115 x-MNPSBailey Middle			162.00			162.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101116 MNPS W A Bass ALC	904,254.00	317,013.00	2,789.00			1,224,056.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101117 MNPS Transitions at Bass	409,083.00	126,069.00	97,342.00			632,494.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101120 MNPS Jere Baxter Middle	1,556,632.00	527,266.00	163,082.00			2,246,980.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101122 MNPS Lakeview Elementary	2,918,778.00	1,052,080.00	142,474.00			4,113,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101130 MNPS Bellevue Middle	3,233,336.00	1,171,883.00	259,072.00			4,664,291.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101135 MNPS Bellshire Elementary	1,816,343.00	653,483.00	202,087.00			2,671,913.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101142 MNPS The Big Picture School	1,418,070.00	499,699.00	198,494.00			2,116,263.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101145 MNPS Norman Binkley Elementary	3,025,716.00	1,104,388.00	152,078.00			4,282,182.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101150 x-MNPSBordeaux Elementary			5,936.00			5,936.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101152 MNPS Ivanetta H Davis ELC	1,116,075.00	410,430.00	81,921.00			1,608,426.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101165 MNPS Buena Vista Elementary	1,348,581.00	450,321.00	125,755.00			1,924,657.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101175 MNPS Ida B Wells Elementary	1,809,309.00	543,637.00	121,684.00			2,474,630.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101182 MNPS Cane Ridge High	7,424,788.00	2,581,800.00	574,333.00			10,580,921.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101184 MNPS Cane Ridge Elementary	2,850,791.00	909,515.00	169,002.00			3,929,308.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101185 MNPS Carter-Lawrence Elem	1,745,406.00	615,764.00	89,873.00			2,451,043.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101186 MNPS Casa Azafran ELC	472,645.00	156,408.00	203,611.00			832,664.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101200 MNPS Chadwell Elementary	1,827,022.00	579,835.00	115,855.00			2,522,712.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101205 MNPS Charlotte Park Elementary	2,758,719.00	958,439.00	152,942.00			3,870,100.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101210 x-MNPSCockrill New Beginnings	973.00					973.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101211 MNPS The Academy-Old Cockrill	817,095.00	317,831.00	36,112.00			1,171,038.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101215 MNPS Cockrill Elementary	2,184,768.00	717,219.00	150,532.00			3,052,519.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101220 x-MNPS Cohn Adult High School			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101225 MNPS Cole Elementary	3,739,950.00	1,289,422.00	172,549.00			5,201,921.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101230 MNPS Hattie Cotton Elementary	1,697,338.00	536,862.00	88,181.00			2,322,381.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101235 MNPS Crieve Hall Elementary	2,308,332.00	922,732.00	127,364.00			3,358,428.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101238 MNPS Croft Middle	3,591,260.00	1,262,570.00	135,207.00			4,989,037.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101240 MNPS Cumberland Elementary	1,424,348.00	448,983.00	90,541.00			1,963,872.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101242 MNPS Nashville School of Arts	2,424,597.00	847,690.00	331,161.00			3,603,448.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101252 MNPS Dodson Elementary	2,552,361.00	902,732.00	133,630.00			3,588,723.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101260 MNPS Donelson Middle	3,640,520.00	1,311,357.00	292,690.00			5,244,567.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101265 MNPS Dupont Elementary	2,073,248.00	774,629.00	100,564.00			2,948,441.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101270 MNPS Dupont Hadley Middle	3,030,390.00	1,188,411.00	229,999.00			4,448,800.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101275 MNPS Dupont Tyler Middle	2,892,212.00	982,514.00	250,544.00			4,125,270.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101278 MNPS Eagle View Elementary	2,860,067.00	999,009.00	190,359.00			4,049,435.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101280 MNPS Eakin Elementary	2,855,041.00	1,009,420.00	148,447.00			4,012,908.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101284 MNPS McGruder Assess Center			10,814.00			10,814.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101285 MNPS John Early Museum Magnet	1,711,714.00	562,021.00	182,532.00			2,456,267.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101290 MNPS East Nashville Magnet	3,036,782.00	1,088,191.00	89,735.00			4,214,708.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101295 MNPS East Middle	2,833.00	217.00	232,567.00			235,617.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101296 MNPS East Nash Middle	1,610,177.00	537,269.00	147,941.00			2,295,387.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101308 MNPS Fall-Hamilton Elementary	1,970,348.00	688,612.00	183,427.00			2,842,387.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101310 MNPS J E Moss Elementary	4,029,060.00	1,377,014.00	271,258.00			5,677,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101315 MNPS Gateway Elementary	1,466,015.00	563,153.00	139,489.00			2,168,657.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101320 MNPS Glencliff Elementary	2,756,115.00	936,061.00	86,122.00			3,778,298.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101325 MNPS Glencliff High	5,384,114.00	1,889,260.00	563,033.00			7,836,407.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101330 MNPS Glendale Elementary	2,177,278.00	810,068.00	66,399.00			3,053,745.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101335 MNPS Glengarry Elementary	2,203,295.00	829,945.00	145,983.00			3,179,223.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101340 x-MNPSGlenn Elementary			9,273.00			9,273.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101345 MNPS Glenview Elementary	2,912,944.00	919,869.00	218,148.00			4,050,961.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101350 MNPS Goodlettsville Elementary	1,843,844.00	604,354.00	107,928.00			2,556,126.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101355 MNPS Goodlettsville Middle	2,593,748.00	891,146.00	268,537.00			3,753,431.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101360 MNPS Gower Elementary	3,319,395.00	1,258,813.00	192,902.00			4,771,110.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101365 MNPS Gra Mar Middle	1,742,354.00	587,666.00	184,336.00			2,514,356.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101370 MNPS Granbery Elementary	3,694,009.00	1,358,155.00	163,009.00			5,215,173.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101375 MNPS Alex Green Elementary	1,600,495.00	524,406.00	109,182.00			2,234,083.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101380 MNPS Julia Green Elementary	2,422,980.00	879,834.00	139,161.00			3,441,975.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101395 MNPS Harpeth Valley Elementary	3,622,700.00	1,454,690.00	147,833.00			5,225,223.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101397 MNPS Harris-Hillman Special Ed	2,363,147.00	904,533.00	150,932.00			3,418,612.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101400 MNPS Haynes Middle	1,594,737.00	545,997.00	152,236.00			2,292,970.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101405 MNPS Haywood Elementary	3,048,634.00	1,033,202.00	167,173.00			4,249,009.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101410 MNPS Head Middle	2,651,598.00	963,380.00	174,526.00			3,789,504.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101415 MNPS Hermitage Elementary	1,869,487.00	773,639.00	122,052.00			2,765,178.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101419 MNPS Cambridge Early Learning	133,010.00	45,785.00	9,553.00			188,348.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101420 MNPS Hickman Elementary	2,689,324.00	925,599.00	145,466.00			3,760,389.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101422 MNPS TheAcademy-Hickory Hollow	779,166.00	257,773.00	59,771.00			1,096,710.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101434 MNPS H G Hill Middle	3,449,877.00	1,155,402.00	232,592.00			4,837,871.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101435 MNPS Hillsboro High	6,012,186.00	2,219,388.00	388,375.00			8,619,949.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101440 MNPS Hillwood High	5,174,305.00	1,817,398.00	477,947.00			7,469,650.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101448 MNPS Cora Howe School	1,847,261.00	688,604.00	112,864.00			2,648,729.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101450 MNPS Hume-Fogg High	3,727,602.00	1,403,426.00	413,356.00			5,544,384.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101451 MNPS Hull Jackson Elementary	2,420,879.00	885,582.00	141,577.00			3,448,038.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101452 MNPS Hunters Lane High	5,805,097.00	1,942,700.00	466,254.00			8,214,051.00

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MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101454 Available			485.00			485.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101455 MNPS Inglewood Elementary	1,246,030.00	368,329.00	157,502.00			1,771,861.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101460 MNPS Andrew Jackson Elementary	2,691,040.00	1,141,097.00	138,673.00			3,970,810.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101465 MNPS Joelton Elementary	1,669,610.00	656,937.00	103,310.00			2,429,857.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101470 MNPS Joelton Middle	1,474,046.00	497,282.00	198,929.00			2,170,257.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101475 x-MNPSJohnson School			7,076.00			7,076.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101480 MNPS Johnson ALC	1,418,870.00	489,304.00	119,441.00			2,027,615.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101485 MNPS Jones Paideia	1,353,090.00	461,988.00	154,963.00			1,970,041.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101495 MNPS Tom Joy Elementary	2,169,613.00	750,881.00	133,388.00			3,053,882.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101496 MNPS A Z Kelley Elementary	4,016,085.00	1,555,627.00	198,883.00			5,770,595.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101497 MNPS Martin Luther King Magnet	4,775,289.00	1,574,146.00	378,461.00			6,727,896.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101498 MNPS John F Kennedy Middle	3,827,116.00	1,255,427.00	278,462.00			5,361,005.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101500 MNPS Robert E Lillard Elem	1,401,413.00	502,150.00	119,564.00			2,023,127.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101505 x-MNPSKirkpatrick Elementary			749.00			749.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101510 MNPS Isaac Litton Middle	2,197,879.00	797,075.00	255,225.00			3,250,179.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101520 MNPS Lockeland Elementary	1,519,567.00	578,142.00	83,766.00			2,181,475.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101522 MNPS Ruby Major Elementary	2,501,648.00	944,445.00	174,745.00			3,620,838.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101525 x-MNPS McCann ALC			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101530 MNPS McGavock Elementary	1,708,614.00	555,389.00	128,040.00			2,392,043.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101532 MNPS McGavock High	10,101,681.00	3,695,977.00	862,653.00			14,660,311.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101535 MNPS McKissack Middle	1,840,681.00	712,331.00	133,010.00			2,686,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101540 MNPS McMurray Middle	3,652,298.00	1,275,355.00	330,219.00			5,257,872.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101545 MNPS Madison Middle School	2,620,488.00	833,038.00	310,610.00			3,764,136.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101548 MNPS Special Ed Early Chldhood	39,796.00	9,777.00	342.00			49,915.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101550 MNPS Maplewood High	3,255,845.00	1,057,664.00	359,665.00			4,673,174.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101551 MNPS Thurgood Marshall Middle	4,012,709.00	1,409,646.00	243,424.00			5,665,779.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101552 MNPS Henry C Maxwell Elem	2,701,399.00	910,100.00	130,879.00			3,742,378.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101555 MNPS Meigs Middle Magnet	2,893,839.00	1,081,876.00	172,917.00			4,148,632.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101560 MNPS Dan Mills Elementary	2,750,298.00	1,033,969.00	142,932.00			3,927,199.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101562 MNPS Middle College High Sch	823,083.00	292,028.00	110,966.00			1,226,077.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101563 MNPS John Trotwood Moore MS	3,551,811.00	1,218,513.00	223,650.00			4,993,974.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101575 MNPS Thomas A Edison Elem	3,663,488.00	1,263,441.00	201,201.00			5,128,130.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101576 MNPS Mt View Elementary	3,443,846.00	1,306,158.00	179,282.00			4,929,286.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101577 MNPS Apollo Middle	3,711,041.00	1,247,079.00	379,445.00			5,337,565.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101585 MNPS Murrell School	1,513,872.00	516,348.00	118,263.00			2,148,483.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101590 MNPS Napier Elementary	1,529,275.00	485,506.00	134,076.00			2,148,857.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101591 x-MNPSThe Cohn School			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101595 MNPS Neelys Bend Elementary	1,617,657.00	538,073.00	232,215.00			2,387,945.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101610 MNPS Old Center Elementary	2,159,558.00	786,066.00	100,443.00			3,046,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101612 MNPS William Henry Oliver MS	4,313,440.00	1,601,839.00	254,328.00			6,169,607.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101613 MNPS The Academy at Opry Mills	633,197.00	217,625.00	49,073.00			899,895.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101615 MNPS John Overton High	8,483,220.00	3,044,294.00	581,641.00			12,109,155.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101618 MNPS Paragon Mills Elementary	3,066,735.00	1,026,290.00	173,918.00			4,266,943.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101620 MNPS Park Avenue Elementary	1,817,108.00	597,336.00	143,315.00			2,557,759.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101632 MNPS Pearl Cohn High	2,464,152.00	718,519.00	387,631.00			3,570,302.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101640 MNPS Pennington Elementary	1,777,788.00	646,397.00	90,306.00			2,514,491.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101650 MNPS Percy Priest Elementary	2,416,942.00	994,831.00	137,969.00			3,549,742.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101655 MNPS Martin Profess Dev Ctr	1,211,431.00	430,809.00	1,118,900.00			2,761,140.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101665 MNPS Robertson Academy	441,172.00	142,745.00	71,780.00			655,697.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101670 MNPS Rosebank Elementary	1,886,774.00	659,479.00	129,480.00			2,675,733.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101675 MNPS Rose Park Middle	2,017,356.00	644,429.00	261,172.00			2,922,957.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101680 MNPS Ross Elementary	54.00					54.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101681 MNPS Ross Early Learning Ctr	1,374,751.00	448,146.00	146,735.00			1,969,632.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101682 MNPS May Werthan Shayne Elem	3,600,017.00	1,273,382.00	118,509.00			4,991,908.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101685 MNPS Shawb Elementary	1,827,047.00	621,366.00	115,457.00			2,563,870.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101686 MNPS Smith Springs Elem	2,634,658.00	909,806.00	165,835.00			3,710,299.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101690 MNPS Stanford Elementary	2,471,457.00	995,952.00	131,640.00			3,599,049.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101704 MNPS Stratford STEM Magnet MS	10,720.00	1,047.00	34,871.00			46,638.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101705 MNPS Stratford STEM Magnet HS	4,920,955.00	1,698,100.00	291,599.00			6,910,654.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101710 MNPS Stratton Elementary	2,726,240.00	921,159.00	215,754.00			3,863,153.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101715 MNPS Sylvan Park Elementary	2,139,558.00	823,005.00	134,273.00			3,096,836.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101717 MNPS Tulip Grove Elementary	2,744,484.00	1,103,151.00	146,179.00			3,993,814.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101718 MNPS The Cohn Learning Center	1,028,822.00	335,587.00	121,693.00			1,486,102.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101725 MNPS Tusculum Elementary	3,747,359.00	1,242,141.00	203,949.00			5,193,449.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101730 MNPS Two Rivers Middle	1,911,429.00	656,498.00	174,627.00			2,742,554.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101735 MNPS Una Elementary	3,381,587.00	1,231,517.00	198,890.00			4,811,994.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101745 x-MNPS Martha Vaught Middle			8,542.00			8,542.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101748 MNPS Nashville Virtual School	1,019,380.00	297,769.00	32,873.00			1,350,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101755 MNPS Warner Elementary	1,722,379.00	589,231.00	129,614.00			2,441,224.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101765 MNPS Waverly Belmont ES	2,571,302.00	927,327.00	112,989.00			3,611,618.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101770 MNPS West End Middle	2,601,215.00	928,536.00	216,451.00			3,746,202.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101775 MNPS Westmeade Elementary	2,404,791.00	897,237.00	106,729.00			3,408,757.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101780 x-MNPS W A Bass Middle			18,453.00			18,453.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101783 MNPS Creswell Middle Prep SOA	1,956,197.00	699,237.00	225,618.00			2,881,052.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101784 MNPS Robert Churchwell Museum	1,923,196.00	546,641.00	46,376.00			2,516,213.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101787 MNPS Whites Creek High	2,874,129.00	961,352.00	431,325.00			4,266,806.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101790 MNPS John B Whitsitt Elem	2,526,269.00	818,530.00	124,987.00			3,469,786.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101805 MNPS Wright Middle	3,689,865.00	1,244,073.00	224,709.00			5,158,647.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101828 MNPS ELL	3,818,222.00	1,185,081.00	817,369.00			5,820,672.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101835 MNPS Safety and Security	2,042,200.00	735,223.00	398,926.00			3,176,349.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101865 MNPS Vision	30,304.00	13,039.00				43,343.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101881 MNPS Day to Day Sub Area I	4,592,376.00	331,470.00	51.00			4,923,897.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101884 MNPS Sub & Clerical Aides	449,520.00	34,212.00				483,732.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101894 MNPS BEP Teacher Supply			1,171,159.00			1,171,159.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101925 MNPS Fixed Assets & Inventory	1,027,445.00	410,439.00	251,766.00			1,689,650.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101995 MNPS Special Ed Bus Sub	8,718,225.00	4,002,372.00				12,720,597.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80111000 MNPS General Revenue			2,822,698.00			2,822,698.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80122045 MNPS Project 22 Transportation	579,970.00	911.00				580,881.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80150045 MNPS Project 50			393,482.00		134,418,605.00	134,812,087.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80160045 MNPS Project 60	503,516.00	124,801.00	(6,796.00)			621,521.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80198045 MNPS Project 98	72,949.00	2,901.00	158,673.00			234,523.00
Direct	080 Metro Nashville Public Schools (MNPS)	35132 X-MNPS Federal/State Grants	80300200 x-MNPS Federal/State Grants						
Direct	080 Metro Nashville Public Schools (MNPS)	35133 MNPS Unemployment Comp	80704000 MNPS Unemployment Compensation			695,720.00			695,720.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701181 MNPS Cameron College Prep			7,494,856.00			7,494,856.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701286 MNPS East End Prep			9,408,071.00			9,408,071.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701305 MNPS Explore! Community			4,583,417.00			4,583,417.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701457 MNPS Intrepid Prep			7,343,223.00			7,343,223.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701499 MNPS KIPP Kirkpatrick ES(KIRK)			4,241,714.00			4,241,714.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701501 MNPS KIPP Nash College Prep ES			3,482,676.00			3,482,676.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701502 MNPS KIPP Academy			3,957,296.00			3,957,296.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701503 MNPS KIPP Nash College Prep MS			3,707,787.00			3,707,787.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701504 MNPS KIPP Collegiate High Sch			4,470,728.00			4,470,728.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701506 MNPS Knowledge Academies			1,556,274.00			1,556,274.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701507 MNPS LEAD Prep Southeast			8,332,994.00			8,332,994.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701508 MNPS LEAD Academy			4,711,739.00			4,711,739.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701511 MNPS Knowledge Academies HS			1,544,336.00			1,544,336.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701512 MNPS KA at the Crossing			1,688,255.00			1,688,255.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701517 MNPS Liberty Collegiate			4,433,897.00			4,433,897.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701589 MNPS Nash Academy of Computer			2,426,832.00			2,426,832.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701592 MNPS Nashville Classical			4,611,526.00			4,611,526.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701594 MNPS Nash Preparatory			3,131,788.00			3,131,788.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701605 MNPS New Vision Academy			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701652 MNPS Purpose Prep			3,837,386.00			3,837,386.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701660 MNPS Republic High School			6,761,514.00			6,761,514.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701667 MNPS Rocketship Nash NE Elem			5,134,029.00			5,134,029.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701668 MNPS Rocketship United			5,792,780.00			5,792,780.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701687 MNPS Smithson Craighead Acad			2,186,965.00			2,186,965.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701695 MNPS Stem Preparatory			5,409,885.00			5,409,885.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701696 MNPS STEM Prep HS			5,129,761.00			5,129,761.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701712 MNPS STRIVE Collegiate Academy			3,895,810.00			3,895,810.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701743 MNPS Valor Flagship Academy			9,892,723.00			9,892,723.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701744 MNPS Valor Voyager Academy			5,249,851.00			5,249,851.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80302719 MNPS IDEA Preschool FY19	13,675.00	18,608.00				32,283.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80302720 MNPS IDEA Preschool FY20	113,156.00	49,457.00	45,295.00		6,334.00	214,242.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303715 x-MNPSIDEA-Part B 15-01	1,780.00	26.00	278.00			2,084.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303719 MNPS IDEA-Part B FY19	145,813.00	56,847.00	30,015.00		2,398.00	235,073.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303720 MNPS IDEA-Part B FY20	9,817,673.00	3,748,709.00	3,567,050.00		342,773.00	17,476,205.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80309920 MNPS IDEA TECHNOLOGY FY20			637.00			637.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80311720 MNPS IDEA Discr Stwde Ach FY20			56,841.00			56,841.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80313719 MNPS SP ED TRANS SCH-WORK FY19	21,841.00	6,768.00	222.00			28,831.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80313720 MNPS SP ED TRANS SCH-WORK FY20	62,367.00	19,491.00	326.00		1,740.00	83,924.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80314720 MNPS IDEA Discr Postsec Outcomes FY20			18,130.00			18,130.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80322720 MNPS IDEA Discr PreK FY20			21,313.00			21,313.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302018 x-MNPS Title I FY2017 - 2018			30.00			30.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302019 MNPS Title I FY2018 - 2019	65,092.00	11,116.00	288,127.00		10,230.00	374,565.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302020 MNPS Title I FY2019 - 2020	12,202,672.00	3,445,948.00	8,492,586.00		397,788.00	24,538,994.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302109 MNPS Title IA ATSI	163,689.00	57,099.00	109,425.00		2,642.00	332,855.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302120 MNPS TITLE IA ATSI FY20			100,199.00			100,199.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312018 MNPS Title I SIG Priority Sch	1,513,297.00	346,714.00	798,971.00		48,029.00	2,707,011.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312107 MNPS Title IA Neglected FY18			559,332.00			559,332.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312108 MNPS Title ID Delinquent FY18			(134,684.00)			(134,684.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80703000 MNPS Nutrition Svc Commodities			1,876,747.00			1,876,747.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705031 MNPS Nutrition Service Central	1,715,667.00	598,442.00	3,712,953.00			6,027,062.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705032 MNPS Nutrition Svc Internal	331,752.00	105,723.00	10,432.00			447,907.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705034 MNPS Nutrition Service Subs	5,555.00	425.00				5,980.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705079 MNPS Nutrition Service Roving	69,167.00	57,253.00	2,261.00			128,681.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705100 MNPS Margaret Allen Middle	97,552.00	47,324.00	116,071.00			260,947.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705105 MNPS Amqui Elementary	113,511.00	73,814.00	130,766.00			318,091.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705110 MNPS Antioch High	260,150.00	117,883.00	269,384.00			647,417.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705111 MNPS Antioch Middle	137,995.00	77,812.00	182,546.00			398,353.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705115 MNPS Bailey Middle			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705118 MNPS Brick Church College Prep	88,826.00	56,851.00	102,535.00			248,212.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705120 MNPS Jere Baxter Middle	71,475.00	39,257.00	63,278.00			174,010.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705122 MNPS Lakeview Elementary	103,483.00	41,252.00	117,624.00			262,359.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705130 MNPS Bellevue Middle	80,911.00	55,548.00	88,506.00			224,965.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705135 MNPS Bellshire Elementary	84,547.00	31,099.00	119,505.00			235,151.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705142 MNPS The Big Picture School	13,040.00	5,930.00	63.00	-	-	19,033.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705145 MNPS Norman Binkley Elementary	95,325.00	52,038.00	150,164.00	-	-	297,527.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705150 MNPS Bordeaux Elementary EO	-	-	65.00	-	-	65.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705152 MNPS Ivanetta H Davis ELC	77,168.00	33,536.00	68,357.00	-	-	179,061.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705155 MNPS Brick Church Middle	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705165 MNPS Buena Vista Elem EO	67,844.00	25,387.00	67,337.00	-	-	160,568.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705175 MNPS Ida B Wells Elementary	50,299.00	17,927.00	96,989.00	-	-	165,215.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705181 MNPS Cameron College Prep	170,379.00	54,948.00	217,252.00	13,629.00	-	456,208.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705182 MNPS Cane Ridge High	251,796.00	101,209.00	422,921.00	-	-	775,926.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705184 MNPS Cane Ridge Elementary	111,641.00	44,601.00	175,826.00	-	-	332,068.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705185 MNPS Carter Lawrence Elem	66,246.00	28,314.00	83,585.00	-	-	178,145.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705200 MNPS Chadwell Elementary	65,548.00	29,870.00	89,344.00	-	-	184,762.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705205 MNPS Charlotte Park Elementary	90,892.00	60,638.00	126,596.00	-	-	278,126.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705215 MNPS Cockrill Elementary	97,508.00	30,786.00	115,940.00	-	-	244,234.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705225 MNPS Cole Elementary	155,315.00	100,040.00	256,376.00	-	-	511,731.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705230 MNPS Hattie Cotton Elementary	75,314.00	35,720.00	79,557.00	-	-	190,591.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705234 MNPS Creswell Elementary	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705235 MNPS Crew Hall Elementary	41,540.00	16,879.00	45,557.00	-	-	103,976.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705238 MNPS Croft Margaret Elise Mid	93,559.00	30,866.00	132,683.00	-	-	257,108.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705240 MNPS Cumberland Elementary	79,587.00	35,471.00	71,560.00	-	-	186,618.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705242 MNPS Nashville School of Arts	52,783.00	25,113.00	61,788.00	-	-	139,684.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705252 MNPS Dodson Elementary	100,585.00	61,245.00	108,950.00	-	-	270,780.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705260 MNPS Donelson Middle	101,093.00	50,712.00	127,449.00	-	-	279,254.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705265 MNPS Dupont Elementary	64,072.00	30,982.00	82,087.00	-	-	177,141.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705270 MNPS Dupont Hadley Middle	119,364.00	62,266.00	117,943.00	-	-	299,573.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705275 MNPS Dupont Tyler Middle	129,348.00	67,680.00	149,196.00	156,965.00	-	503,189.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705278 MNPS Eagle View Elementary	119,985.00	73,622.00	199,327.00	-	-	392,934.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705280 MNPS Eakin Elementary	65,239.00	29,031.00	109,053.00	15,576.00	-	218,899.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705285 MNPS John Early Museum Magnet	97,680.00	38,855.00	85,936.00	-	-	222,471.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705286 MNPS East End Preparatory	161,380.00	76,848.00	251,987.00	15,576.00	-	505,791.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705290 MNPS East Nashville Magnet	104,710.00	55,617.00	92,092.00	-	-	252,419.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705295 x-MNPS East Middle	-	-	288.00	-	-	288.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705296 MNPS East Nash Magnet Middle	82,292.00	45,247.00	72,091.00	13,629.00	-	213,259.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705308 MNPS Fall Hamilton Elem EO	80,862.00	40,417.00	125,590.00	-	-	246,869.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705310 MNPS J E Moss Elementary	158,972.00	63,288.00	247,200.00	-	-	469,460.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705315 MNPS Gateway Elementary	52,117.00	20,542.00	47,973.00	-	-	120,632.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705320 MNPS Glenciff Elementary	101,659.00	44,953.00	141,457.00	-	-	288,069.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705325 MNPS Glenciff High	165,208.00	41,738.00	195,245.00	-	-	402,191.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705330 MNPS Glendale Elementary	39,777.00	29,945.00	48,535.00	-	-	118,257.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705335 MNPS Glengarry Elementary	105,510.00	39,771.00	126,408.00	-	-	271,689.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705340 MNPS Glenn Elementary EO	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705345 MNPS Glenview Elementary	174,372.00	128,261.00	194,458.00	-	-	497,091.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705350 MNPS Goodlettsville Elementary	65,529.00	25,862.00	100,348.00	13,004.00	-	204,743.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705355 MNPS Goodlettsville Middle	93,839.00	60,683.00	120,640.00	-	-	275,162.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705360 MNPS Gower Elementary	115,427.00	81,690.00	100,714.00	-	-	297,831.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705365 MNPS Gra Mar Middle	99,391.00	52,696.00	101,854.00	-	-	253,941.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705370 MNPS Granbery Elementary	74,862.00	62,338.00	91,640.00	-	-	228,840.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705375 MNPS Alex Green Elementary	101,666.00	80,832.00	89,605.00	-	-	272,103.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705380 MNPS Julia Green Elementary	51,752.00	17,721.00	41,274.00	-	-	110,747.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705395 MNPS Harpeth Valley Elementary	69,436.00	39,421.00	84,763.00	-	-	193,620.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705397 MNPS Harris-Hillman Special Ed	37,179.00	31,102.00	42,259.00	-	-	110,540.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705400 MNPS Haynes Middle	78,832.00	46,177.00	146,904.00	-	-	271,913.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705405 MNPS Haywood Elementary	141,697.00	51,279.00	180,180.00	-	-	373,156.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705410 MNPS Head Middle Magnet	90,532.00	43,893.00	91,612.00	-	-	226,037.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705415 MNPS Hermitage Elementary	70,432.00	35,494.00	92,247.00	-	-	198,173.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705419 MNPS Cambridge Early Learning	53,510.00	28,283.00	42,649.00	-	-	124,442.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705420 MNPS Hickman Elementary	100,425.00	40,425.00	153,263.00	-	-	294,113.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705425 MNPS HighlandHghts KIPP	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705434 MNPS H G Hill Middle	125,421.00	64,346.00	151,402.00	-	-	341,169.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705435 MNPS Hillsboro High	82,143.00	43,022.00	87,181.00	-	-	212,346.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705440 MNPS Hillwood High	139,270.00	54,488.00	154,150.00	13,629.00	-	361,537.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705448 MNPS Cora Howe School	-	-	22,962.00	-	-	22,962.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705450 MNPS Hume Fogg Magnet	70,541.00	27,268.00	53,205.00	-	-	151,014.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705451 MNPS Hull Jackson Montessori	90,394.00	44,154.00	92,956.00	-	-	227,504.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705452 MNPS Hunters Lane High	151,725.00	61,469.00	185,214.00	-	-	398,408.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705455 MNPS Hunterwood Elementary	73,433.00	27,617.00	71,657.00	-	-	172,707.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705460 MNPS Andrew Jackson Elementary	63,118.00	27,392.00	72,583.00	-	-	163,093.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705465 MNPS Joelton Elementary	88,314.00	69,240.00	52,336.00	-	-	209,890.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705470 MNPS Joelton Middle	65,470.00	24,178.00	75,188.00	-	-	164,836.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705475 MNPS Johnson School	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705480 MNPS Johnson ALC	35,390.00	19,872.00	23,914.00	-	-	79,176.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705485 MNPS Jones Paideia	70,837.00	32,434.00	76,179.00	-	-	179,450.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705495 MNPS Tom Joy Elementary	102,403.00	55,508.00	137,637.00	-	-	295,548.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705496 MNPS A Z Kelley Elementary	150,774.00	53,194.00	234,840.00	-	-	438,808.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705497 MNPS Martin Luther King Magnet	98,381.00	46,924.00	113,839.00	-	-	259,144.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705498 MNPS Kennedy Middle	137,876.00	60,828.00	164,922.00	-	-	363,626.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705499 MNPS KIPP Kirkpatrick	246.00	43.00	360.00	-	-	649.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705500 MNPS Robert E Lillard Elem	80,510.00	29,692.00	92,955.00	-	-	203,148.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705502 MNPS KIPP Academy	112,220.00	45,216.00	181,794.00	-	-	339,230.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705503 MNPS KIPP Nash College Prep MS	131,693.00	51,222.00	191,492.00	-	-	374,407.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705505 MNPS Kirkpatrick Elementary EO	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705507 MNPS Lead Prep Southeast	135,586.00	59,849.00	176,639.00	-	-	372,074.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705508 MNPS LEAD Academy	288.00	42.00	-	-	-	330.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705510 MNPS Isaac Litton Middle	51,636.00	13,147.00	80,236.00	-	-	145,019.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705520 MNPS Lockeland Elementary	22,009.00	5,015.00	32,777.00	-	-	59,801.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705522 MNPS Ruby Major Elementary	72,236.00	32,200.00	115,392.00	-	-	219,828.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705530 MNPS McGavock Elementary	60,825.00	27,605.00	76,639.00	-	-	165,069.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705532 MNPS McGavock High	247,985.00	143,728.00	298,062.00	-	-	689,775.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705535 MNPS McKissack Middle	84,953.00	36,772.00	92,496.00	-	-	214,221.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705540 MNPS McMurray Middle	159,908.00	80,292.00	223,520.00	-	-	463,720.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705541 MNPS McMurray Annex	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705545 MNPS Madison Middle School	120,443.00	50,819.00	153,173.00	-	-	324,435.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705550 MNPS Maplewood High	111,963.00	55,623.00	107,940.00	-	-	275,526.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705551 MNPS Thurgood Marshall Middle	144,361.00	54,419.00	159,610.00	-	-	358,390.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705552 MNPS Maxwell Elementary	106,376.00	64,934.00	176,124.00	-	-	347,434.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705555 MNPS Meigs Middle Magnet	67,903.00	38,111.00	53,567.00	-	-	159,581.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705560 MNPS Dan Mills Elementary	51,007.00	18,398.00	58,380.00	-	-	127,785.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705563 MNPS John Trotwood Moore MS	48,708.00	21,873.00	60,964.00	-	-	131,545.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705575 MNPS Thomas A Edison Elem	149,871.00	79,858.00	225,638.00	-	-	455,367.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705576 MNPS Mt View Elementary	107,500.00	42,252.00	174,858.00	-	-	324,610.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705577 MNPS Apollo Middle	132,051.00	42,022.00	181,224.00	-	-	355,297.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705580 MNPS Murphy ALC	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705585 MNPS Murrell School	30,172.00	6,331.00	21,738.00	-	-	58,241.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705589 MNPS Nashville Academy of Comp	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705590 MNPS Napier Elementary EO	107,261.00	34,185.00	114,191.00	-	-	255,637.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705592 MNPS Nashville Classical	74,102.00	35,393.00	126,470.00	15,576.00	-	251,541.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705595 MNPS Neelys Bend Elementary	79,476.00	26,938.00	79,517.00	-	-	185,931.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705600 MNPS Neelys Bend Middle	-	-	2,150.00	-	-	2,150.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705601 MNPS Neelys Bend College Prep	85,407.00	76,605.00	105,693.00	-	-	267,705.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705610 MNPS Old Center Elementary	79,547.00	49,879.00	108,070.00	-	-	237,496.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705612 MNPS William Henry Oliver MS	92,696.00	56,536.00	120,270.00	-	-	269,502.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705615 MNPS Overton High	215,915.00	87,428.00	365,318.00	-	-	668,661.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705618 MNPS Paragon Mills Elementary	148,629.00	95,085.00	178,871.00	-	-	422,585.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705620 MNPS Park Avenue Elementary EO	123,655.00	46,858.00	157,996.00	-	-	328,509.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705632 MNPS Pearl Cohn High	61,453.00	31,220.00	76,772.00	-	-	169,445.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705640 MNPS Pennington Elementary	59,238.00	26,350.00	84,056.00	-	-	169,640.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705650 MNPS Percy Priest Elementary	42,717.00	30,801.00	47,426.00	-	-	120,944.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705670 MNPS Rosebank Elementary	41,296.00	13,512.00	74,660.00	-	-	129,468.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705675 MNPS Rose Park Middle	52,156.00	20,819.00	57,890.00	-	-	130,865.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705680 X-MNPS Ross Elementary	15,855.00	2,897.00	2,049.00	-	-	20,801.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705681 MNPS Ross Early Learning Ctr	49,613.00	23,318.00	64,234.00	-	-	137,165.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705682 MNPS May Werthan Shayne Elem	93,828.00	37,243.00	95,533.00	-	-	226,604.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705685 MNPS Shawb Elementary	95,496.00	26,534.00	104,648.00	-	-	226,678.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705686 MNPS Smith Springs Elem	127,375.00	59,441.00	159,537.00	-	-	346,353.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705690 MNPS Stanford Elementary	54,089.00	19,150.00	47,742.00	-	-	120,981.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705695 MNPS Stem Middle School	-	-	3,841.00	-	-	3,841.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705696 MNPS Stem High School	176,598.00	74,741.00	206,140.00	-	-	457,479.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705705 MNPS Stratford STEM Magnet HS	167,084.00	78,150.00	177,892.00	-	-	423,126.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705710 MNPS Stratton Elementary	109,308.00	47,240.00	129,976.00	-	-	286,524.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705715 MNPS Sylvan Park Elementary	56,506.00	18,089.00	54,622.00	-	-	129,217.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705717 MNPS Tulip Grove Elementary	82,658.00	38,690.00	114,980.00	-	-	236,328.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705718 MNPS The Cohn Learning Center	13,040.00	5,930.00	52.00	-	-	19,022.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705725 MNPS Tusculum Elementary	204,494.00	70,721.00	236,677.00	-	-	511,892.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705730 MNPS Two Rivers Middle	97,112.00	31,528.00	94,372.00	-	-	223,012.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705735 MNPS Una Elementary	133,623.00	56,192.00	193,370.00	-	-	383,185.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705755 MNPS Warner Elementary EO	65,523.00	32,396.00	69,104.00	-	-	167,023.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705765 MNPS Waverly Belmont ES	58,787.00	33,314.00	73,933.00	-	-	166,034.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705770 MNPS West End Middle	48,424.00	21,032.00	51,328.00	-	-	120,784.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705775 MNPS Westmeade Elementary	61,138.00	30,442.00	84,428.00	-	-	176,008.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705783 MNPS Creswell Middle Prep SOA	86,704.00	44,139.00	79,425.00	-	-	210,268.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705784 MNPS Robert Churchwell Museum	91,391.00	26,591.00	80,085.00	-	-	198,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705787 MNPS Whites Creek High	85,493.00	58,558.00	97,361.00	17,702.00	-	259,114.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705790 MNPS John B Whitsitt Elem	110,452.00	30,905.00	125,542.00	-	-	266,899.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705805 MNPS Wright Middle	98,554.00	38,617.00	192,166.00	-	-	329,337.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705810 MNPS Nutrition Svcs Warehouse	179,006.00	81,427.00	68,641.00	-	-	329,074.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705834 MNPS Nutr Serv Roving Cashiers	109,215.00	53,118.00	3,538.00	-	-	165,871.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705838 MNPS Nutrition Svc Roving Mgrs	-	-	-	-	-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80301510 MNPS Title IIA-NonPublic	-	-	22,598.00	-	-	22,598.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304419 MNPS Title III FY2019	4,697.00	858.00	5,376.00	-	-	10,931.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304420 MNPS Title III FY2020	1,342,770.00	446,612.00	217,268.00	36,017.00	-	2,042,667.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304518 MNPS Title III Immigrant Disc	28,520.00	9,545.00	40,138.00	-	-	78,203.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80307407 MNPS NCLB Consolidated Admin	2,303,329.00	712,247.00	116,876.00	-	51,412.00	3,183,864.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308019 MNPS Title II A FY2018 - 2019	-	-	81,233.00	-	-	81,233.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308020 MNPS Title II A FY2019 - 2020	2,227,188.00	754,971.00	567,356.00	-	57,730.00	3,607,245.00
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80309010 MNPS II-A Principal Pipeline	58,874.00	5,817.00	47,260.00	-	2,056.00	114,007.00
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307020 MNPS ROTC USAF FY20	206,144.00	42,994.00	-	-	-	249,138.00

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MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307120 MNPS ROTC ARMY FY20	74,115.00	9,641.00				83,756.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80301002 TN Complete Counts (Census)			7,920.00			7,920.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80301217 MNPS ACE Initiative	55,942.00	15,566.00				71,508.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303120 MNPS CSH FY2020	178,632.00	44,884.00	1,006.00		3,288.00	227,810.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305019 MNPS LEAPS Lottery for Ed FY19	4,430.00	658.00	30,623.00			35,711.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305020 MNPS LEAPS Lottery for Ed FY20	114,262.00	17,850.00	240,962.00			373,074.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305619 MNPS FRC FY2019			9,870.00			9,870.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305620 MNPS FRC FY2020			234,067.00			234,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308519 MNPS TN Safe Schools FY19	65,581.00	14,617.00	188,726.00	6,951.00	189.00	276,064.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308520 MNPS TN Safe Schools FY20	247,021.00	30,583.00	99,004.00	8,118.00	189.00	384,915.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80309519 MNPS Safe Sch Equip FY19			352,058.00	161,367.00		513,425.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311180 MNPS Glenciff HS Governor's Civic Seal Mini Grant			286.00			286.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311219 MNPS VOCA Grant FY19	42,111.00	13,442.00			1,452.00	57,005.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311220 MNPS VOCA Grant FY20	102,257.00	42,378.00	420.00		4,406.00	149,461.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314018 MNPS Priority School State Gr	174,821.00	48,820.00	815,201.00		567.00	1,039,409.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314020 MNPS Competitive Priority School FY2020	72,258.00	5,428.00	219,257.00			296,943.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314119 MNPS School Level Impr Grant	357,111.00	74,162.00	418,778.00		567.00	850,618.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314319 MNPS Southern Word Arts Grant			20,000.00			20,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315020 MNPS PreK State FY20	3,062,254.00	1,288,445.00	11,265.00		114,454.00	4,476,418.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315418 MNPS Read to be Ready Summer18	75,034.00	11,721.00	2,736.00			89,491.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80303020 MNPS Adaptive Learning Technol	95,814.00	33,580.00	1,068,254.00		29,246.00	1,226,894.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304019 MNPS Homeless Education FY19			(38.00)			(38.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304020 MNPS Homeless Education FY20	135,041.00	52,096.00	44,361.00		4,436.00	235,934.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313217 x-MNPS CarlPerkins FY2017			2,916.00			2,916.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313219 MNPS Carl Perkins FY19	730.00	134.00	573.00		(5,515.00)	(4,078.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313220 MNPS Carl Perkins FY20	63,532.00	5,175.00	1,365,186.00		10,315.00	1,444,208.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315216 MNPS Preschool Expansion	2,872,860.00	1,069,060.00	2,749,200.00		112,164.00	6,803,284.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315313 MNPS Gear Up Nashville FY13	199,497.00	43,268.00	64,786.00			307,551.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315314 MNPS GEAR UP TN 3.0	100,351.00	23,360.00	25,786.00		2,356.00	151,853.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315319 MNPS Gear Up Nashville FY19	358,862.00	142,564.00	1,161,891.00		17,197.00	1,680,514.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316118 MNPS FY18 Izone Grant	460.00	72.00				532.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316519 MNPS SIG IV FY 2019	1,135.00	207.00	129,364.00			130,706.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316520 MNPS SIG IV FY 2020	42,799.00	15,655.00			2,651.00	61,105.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316619 MNPS 21st CCLC Cohort FY19	260.00	20.00	790.00			1,070.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316620 MNPS 21st CCLC Cohort FY20	231,774.00	57,300.00	56,420.00		9,158.00	354,652.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316719 MNPS 21stCCLC-PreK FY19	664.00	51.00				715.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316720 MNPS 21stCCLC-PreK FY20	209,766.00	30,980.00	686.00		4,515.00	245,947.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80317020 MNPS USDA Spec Crop Block Grant			611.00			611.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80322019 MNPS Student Support-Academic			477.00			477.00
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80323220 MNPS Carl Perkins Reserve FY20			14,874.00			14,874.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301015 MNPS Project Prevent			52,131.00		1,418.00	53,549.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301019 MNPS CDC Cooperative Agreement	148,524.00	39,200.00	97,057.00			284,781.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303516 MNPS GROW STEM	299,257.00	73,513.00	154,603.00		6,129.00	533,502.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303518 MNPS EIR Pyramid Model	408,357.00	133,355.00	839,587.00		19,366.00	1,400,665.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80306901 MNPS Magnet Schools Asst	908,563.00	274,690.00	1,237,131.00		12,674.00	2,433,058.00
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80313017 MNPS Music and Art City	3,451.00	2,616.00	207,914.00			213,981.00
Direct	080 Metro Nashville Public Schools (MNPS)	45009 X-MNPS FY10 Capital Projects	80413009 x-MNPSRoof Replacement Repairs			(4,597.00)			(4,597.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404215 MNPS Overton Cluster ES			345,527.00	324,564.00		670,091.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404415 MNPS MLK Magnet Addition			6,400.00	97,498.00		103,898.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404915 MNPS Hume-Fogg HS Renovation			3,046.00	93,086.00		96,132.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405015 MNPS Tusculum Elem Replacement			8,006.00	78,369.00		86,375.00
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406515 MNPS Casework/Furn./Lab Upgrad				5,482.00		5,482.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405416 MNPS Planning for Hillsboro				23,000.00		23,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405516 MNPS Planning for Hillwood			31,301.00			31,301.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405916 MNPS Emergency Constr/Conting			(24,732.00)	42,547.00		17,815.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406316 MNPS Rosebank ES Reno			51,579.00	958.00		52,537.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406816 MNPS Overton Reno/Addition			939.00	2,985.00		3,924.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404017 MNPS McMurray MS Renovation			(43,529.00)	132,502.00		88,973.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404417 MNPS Glenciff HS Stadium Upgr				33,978.00		33,978.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404517 MNPS Land Acquisitions			10,508.00	4,400.00		14,908.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405117 MNPS ADA Improvements			10,738.00	1,953.00		12,691.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405417 MNPS Hillsboro HS Renovation			369,778.00	6,899,018.00		7,268,796.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405517 MNPS Hillwood HS Planning			65,427.00	349,387.00		414,814.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405917 MNPS EmergencyContingencyFunds			(79,204.00)	400,115.00		320,911.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406117 MNPS Pennington Elem Renovate				195,749.00		195,749.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406217 MNPS Facilities Assessment Rpt			207,729.00			207,729.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406517 MNPS Transportation			2,599.00	4,189.00		6,788.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406817 MNPS Overton HS Renovation				99,982.00		99,982.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406917 X - MNPS Environmental Remediation			3,170.00			3,170.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80401018 MNPS Hillsboro HS Phase 2			6,121.00	18,292,915.00		18,299,036.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80404018 MNPS ADA Compliance				897.00		897.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80405018 MNPS Asbestos/Environmtl			6,552.00			6,552.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80406018 MNPS Bus and Fleet			733.00	84,856.00		85,589.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80407018 X - MNPS Electrical Upgrades			2,121.00			2,121.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80408018 MNPS Emerg Constrctn/Contingcy			57,900.00	368,276.00		426,176.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80409018 x - MNPS Exterior Bldg Improvments			1,999.00			1,999.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80412018 x - MNPS Interior Bldg Improvement			21,432.00			21,432.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80415018 x - MNPS Roof Repair Replacement			24,000.00			24,000.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**  
**FULL COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80418018 MNPS HVAC Upgrades/Repairs			(120,506.00)			(120,506.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80401118 MNPS Hillsboro HS Phase 2			114,150.00	1,809,158.00		1,923,308.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80405118 MNPS Emergency Contngncy			51,885.00	12,000.00		63,885.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80407118 X - MNPS Paving Upgrades			3,516.00			3,516.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80409118 MNPS Tech Facility Infrastr Im			279,360.00	16,514.00		295,874.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80410118 MNPS ADA Compliance				75,000.00		75,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80411118 MNPS Bus and Fleet			52.00	763,390.00		763,442.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80401119 MNPS Hillwood HS Phase 1				7,670,678.00		7,670,678.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80402119 MNPS School Imprvmnts Small Pr			196,483.00	516,316.00		712,799.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80405119 MNPS Interior Building Imprvmt			271,780.00	21,976.00		293,756.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80406119 MNPS HVAC Upgrades			6,836,639.00	29,214.00		6,865,853.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80407119 MNPS Plumbing Upgrades			642,932.00	43,111.00		686,043.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80408119 MNPS Electrical Upgrades			2,054,253.00			2,054,253.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80409119 MNPS Exterior Building Imprvmt			559,561.00			559,561.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80410119 MNPS School Safety Security			130,801.00			130,801.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80411119 MNPS Bus Fleet Replacement			480,849.00	3,649,948.00		4,130,797.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80412119 MNPS Maplewood Athletic Upgrad			100,352.00	679,080.00		779,432.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80413119 MNPS Site Improvements			519,878.00	129,123.00		649,001.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80414119 MNPS Roof Repair Replacements			642,299.00	9,739.00		652,038.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80415119 MNPS Paving Upgrades			532,447.00	192,826.00		725,273.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80416119 MNPS Environmtl Remedtn Test			139,983.00			139,983.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80417119 MNPS Casework Furn Lab Upgrade			32,400.00	104,826.00		137,226.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80418119 MNPS Tech Improve Replace	48,365.00	15,889.00	5,178,775.00	63,211.00		5,306,240.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80419119 MNPS ADA Compliance			30,380.00	36,687.00		67,067.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80420119 MNPS Cntrl Svcs Furniture Equ				108,058.00		108,058.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80422119 MNPS Pre K and K4 Playgrounds			17,949.00	147,200.00		165,149.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80423119 MNPS Project Management			59,477.00			59,477.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80424119 MNPS Schools R12 Project				849,835.00		849,835.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80410220 MNPS Electrical Upgrades			55,218.00			55,218.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80420220 MNPS HVAC Upgrades			655,911.00	517,475.00		1,173,386.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80430220 MNPS Roof Repair/Replacement			16,973.00	60,874.00		77,847.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80460220 MNPS Plumbing Upgrades			3,680.00	(91,577.00)		(87,897.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80470220 MNPS Environmental Remediation			815.00	(815.00)		-
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80491220 MNPS Tornado Rpr Churchwell			1,802.00			1,802.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80493220 MNPS Tornado Rpr Meigs Magnet			867,369.00			867,369.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80494220 MNPS Tornado Misc Repairs/Clean-Up			7,630.00			7,630.00
Direct	080 Metro Nashville Public Schools (MNPS)	45220 MNPS FY20B Cap Projs RS2020-213	80496220 MNPS Tornado Large Repair Contingency	109,156.00		15,442.00			124,598.00
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80501044 MNPS Prof Insurance Trust	253,668.00	104,848.00	134,707,690.00	11,150.00		135,077,356.00
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80701944 MNPS Daily Grind Cafe	68,938.00	19,872.00	32,014.00			120,824.00
Direct	080 Metro Nashville Public Schools (MNPS)	55146 MNPS Print Shop	80501021 MNPS Printing	87,879.00	35,022.00	193,139.00			316,040.00
Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Asst FD-Athletic	80601270 MNPS Emerg Asst Athletics				7,531.00		7,531.00
Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockrill Medal Fd	80602274 MNPS Mark S. Cockrill Medal			(5.00)			(5.00)
Direct	080 Metro Nashville Public Schools (MNPS)	75276 MNPS Hillwood Comm Art Schishp	80601276 MNPS Hillwood Comm Art Scholar			500.00			500.00
Direct	080 Metro Nashville Public Schools (MNPS)	95232 MNPS Bonded Debt & Interest	01750100 ADM General MNPS Debt	3,176,961.00					3,176,961.00
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	80700300 MNPS General Fixed Assets			42,827,630.00	(40,882,569.00)		1,945,061.00
Direct	083 Industrial Development Board	30083 Industrial Development Brd-CU	83701000 IDB Industrial Dev Board-CU			514.00	4,887,352.00		4,887,866.00
Direct	090 Debt Service	20115 GSD Debt Service	90101000 DS GSD Debt Service			71,937,583.00	89,479,615.00		161,417,198.00
Direct	090 Debt Service	20115 GSD Debt Service	90101100 DS GSD Debt Service CP Activit			4,535,461.00			4,535,461.00
Direct	090 Debt Service	20115 GSD Debt Service	90109115 DS GSD Debt Service Revenue			738,924.00			738,924.00
Direct	090 Debt Service	20283 SPA Stadium Debt Svc 04/13B	90110400 SPA Debt Service Ref Bds 2013B			529,738.00	3,460,000.00		3,989,738.00
Direct	090 Debt Service	20283 SPA Stadium Debt Svc 04/13B	90110800 SPA Debt Service Ref Bds 2014			708,100.00			708,100.00
Direct	090 Debt Service	20300 SPA Stadium Debt Service 2012A	90110200 SPA Stadium Debt Service2012A			834,937.00	870,000.00		1,704,937.00
Direct	090 Debt Service	20301 SPA Arena Debt Service 2013A	90110500 SPA Arena Debt Service 2013A			519,188.00	565,000.00		1,084,188.00
Direct	090 Debt Service	20302 SPA Ballpark Debt Service2013A	90110600 SPA Ballpark Debt Service2013A			2,449,069.00	1,095,000.00	65,859.00	3,609,928.00
Direct	090 Debt Service	20303 SPA Ballpark Debt Service2013B	90110700 SPA Ballpark Debt Service2013B			546,500.00	235,000.00		781,500.00
Direct	090 Debt Service	20304 SPA Stadium DS Reserve 15	90110900 SPA Stadium DS Reserve 15			492,670.00	1,502,018.00		1,994,688.00
Direct	090 Debt Service	28315 USD Debt Service	90191000 DS USD Debt Service			8,530,363.00	10,292,628.00		18,822,991.00
Direct	090 Debt Service	28315 USD Debt Service	90191100 DS USD Debt Service CP Activit			146,554.00			146,554.00
Direct	090 Debt Service	28315 USD Debt Service	90199315 DS USD Debt Srv General Rev			121,479.00			121,479.00
Direct	091 Emergency Communication Center	10101 GSD General	91110010 ECC 911 Comm Sys Key Product	679,805.00	212,819.00	38,158.00			930,782.00
Direct	091 Emergency Communication Center	10101 GSD General	91110110 ECC Training Acad Key Product	237,580.00	86,670.00	133,541.00			457,791.00
Direct	091 Emergency Communication Center	10101 GSD General	91110210 ECC Results Man Key Product	333,277.00	104,683.00	25.00			437,985.00
Direct	091 Emergency Communication Center	10101 GSD General	91110410 ECC Operations Pub Life Safety	4,415,489.00	1,564,194.00	1.00			5,979,684.00
Direct	091 Emergency Communication Center	10101 GSD General	91110710 ECC Info Support Key Product	4,507,504.00	1,580,735.00	1.00			6,088,240.00
Direct	091 Emergency Communication Center	10101 GSD General	91112010 ECC Leadership & Accreditation	94,235.00	27,420.00	756,075.00			877,730.00
Direct	091 Emergency Communication Center	10101 GSD General	91112210 ECC Admin	256,960.00	100,147.00	28.00			357,135.00
Direct	091 Emergency Communication Center	30003 General Fund 4% Reserve	91112900 ECC ALOB Non-Alloc'd Fin Trans			-			-
Direct	091 Emergency Communication Center	30003 General Fund 4% Reserve	91201000 4% ECC				3,903.00		3,903.00
Direct	Bordeaux Long-Term Care	10101 GSD General	01101432 ADM Subsidy BLTC Mgmt Contract			3,500,000.00			3,500,000.00
Direct	Flood 2010	30039 Flood 2010	01700510 ADM Flood 2010 Interest			531,578.00			531,578.00
Direct	Flood 2010	30039 Flood 2010	06701510 LAW Flood 2010			6,549.00			6,549.00
Direct	Hospital Authority	10101 GSD General	01101426 ADM Subsidy Hospital Authority			43,112,100.00			43,112,100.00
Direct	Knowles Home	10101 GSD General	01101433 ADM Knowles Home Mgmt Contract			2,120,661.00			2,120,661.00
Direct	Medical Examiner	10101 GSD General	01101614 ADM Forensic Medical Examiner			5,361,316.00			5,361,316.00
Direct	All Other	10101 GSD General	01101117 ADM Regional Transit Authority				320,200.00		320,200.00
Direct	All Other	10101 GSD General	01101118 ADM Econ/Job Incentive Dell				500,000.00		500,000.00
Direct	All Other	10101 GSD General	01101131 ADM Study Formulating Comm						-
Direct	All Other	10101 GSD General	01101136 ADM Econ/Job Incentive UBS			407,000.00			407,000.00

All Monetary Values are US Dollars



MAXCAP 2021 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.



**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	10101 GSD General	01101137 ADM Econ/Job Incentive HCA Cap			762,833.00	-		762,833.00
Direct	All Other	10101 GSD General	01101141 ADM Econ/Job Incentive Warner			60,500.00			60,500.00
Direct	All Other	10101 GSD General	01101144 ADM Econ/Job Incent Bridgestone			381,000.00			381,000.00
Direct	All Other	10101 GSD General	01101147 ADM Nashville St Cmty Coll Frnd				480,359.00		480,359.00
Direct	All Other	10101 GSD General	01101148 ADM Body Worn Cameras Implemen						
Direct	All Other	10101 GSD General	01101151 ADM Bridgeway Connections			9,154.00			9,154.00
Direct	All Other	10101 GSD General	01101152 ADM Justice for Our Neighbors				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101153 ADM Business Incubation Ctr				100,000.00		100,000.00
Direct	All Other	10101 GSD General	01101154 ADM St Thomas Foundation				17,500.00		17,500.00
Direct	All Other	10101 GSD General	01101155 ADM Sexual Assault Ctr				100,000.00		100,000.00
Direct	All Other	10101 GSD General	01101156 ADM TN Immigrant Refugee Right				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101222 ADM Stadium Maintenance			1,000,000.00			1,000,000.00
Direct	All Other	10101 GSD General	01101224 ADM Contingency Subrogation						
Direct	All Other	10101 GSD General	01101225 ADM GSD Debt Transfer-Stadium					3,200,000.00	3,200,000.00
Direct	All Other	10101 GSD General	01101227 ADM HIPPA Compliance			883.00			883.00
Direct	All Other	10101 GSD General	01101237 ADM Commuter Rail				1,500,000.00		1,500,000.00
Direct	All Other	10101 GSD General	01101315 ADM PayPlan Improvements						
Direct	All Other	10101 GSD General	01101326 ADM Property Tax Relief Progrm				2,947,229.00	707,400.00	2,947,229.00
Direct	All Other	10101 GSD General	01101416 ADM Subsidy Advance Planning			176,216.00		50,000.00	226,216.00
Direct	All Other	10101 GSD General	01101499 ADM GSD General Revenue						
Direct	All Other	10101 GSD General	01101502 ADM Contr Nashville Symphony				15,000.00		15,000.00
Direct	All Other	10101 GSD General	01101503 ADM Contr Adventure Sci Ctr				175,000.00		175,000.00
Direct	All Other	10101 GSD General	01101506 ADM Contr Partnership 2020				350,000.00		350,000.00
Direct	All Other	10101 GSD General	01101521 ADM Contr Humane Assoc						
Direct	All Other	10101 GSD General	01101534 ADM Contr Sister Cities				80,000.00		80,000.00
Direct	All Other	10101 GSD General	01101555 ADM Contr Second Harvest				200,000.00		200,000.00
Direct	All Other	10101 GSD General	01101557 ADM Contr Hermitage				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101578 ADM Barnes Affordable HsgTrust					5,000,000.00	5,000,000.00
Direct	All Other	10101 GSD General	01101587 ADM Contr Alignment Nashville				150,000.00		150,000.00
Direct	All Other	10101 GSD General	01101613 ADM Correctional Healthcare			14,146,566.00			14,146,566.00
Direct	All Other	10101 GSD General	01101631 ADM Contr Fifty Foward				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101638 ADM TSU Foundation				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101645 ADM Entrepreneur Center				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101650 ADM Small Business Incentive				73,145.00		73,145.00
Direct	All Other	10101 GSD General	01101658 ADM Self-Insured Excise Tax			71,946.00			71,946.00
Direct	All Other	10101 GSD General	01101661 ADM Nashville Civic Design Ctr				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101663 ADM In Full Motion				250,000.00		250,000.00
Direct	All Other	10101 GSD General	01101670 ADM Nash LGBT Chamber				25,000.00		25,000.00
Direct	All Other	10101 GSD General	01101671 ADM Nash Black Chamber				(4,792.00)		(4,792.00)
Direct	All Other	10101 GSD General	01101672 ADM TN Latin American Chmbr				17,000.00		17,000.00
Direct	All Other	10101 GSD General	01101673 ADM Nash Area Hispanic Chmbr				23,000.00		23,000.00
Direct	All Other	10101 GSD General	01101678 ADM Ballpark Debt Svc Contrib			775,000.00			775,000.00
Direct	All Other	10101 GSD General	01101686 ADM Public Educ Fndtn				270,824.00		270,824.00
Direct	All Other	10101 GSD General	01101995 ADM Tax Increment Payment-IDB			1,213,901.00			1,213,901.00
Direct	All Other	10101 GSD General	01101996 ADM Transfer 4% Funding					32,408,498.00	32,408,498.00
Direct	All Other	10101 GSD General	01102160 ADM Operating Xfer Debt Servic			16,669,900.00	21,230,100.00	32,421,600.00	70,321,600.00
Direct	All Other	10103 MIP Metro Investment Pool	01116000 ADM MIP Expense			614,852.00			614,852.00
Direct	All Other	18301 USD General	01191309 ADM Contingency Account						
Direct	All Other	18301 USD General	01191326 ADM Property Tax Relief				254,200.00		254,200.00
Direct	All Other	30005 Central Business Imp District	01701000 ADM Cntrl Business Imp Dstrct			3,010,263.00			3,010,263.00
Direct	All Other	30064 CBID Fee Event and Marketing	01104100 ADM CBID Fee Event & Marketing			1,165,000.00			1,165,000.00
Direct	All Other	30081 Hurricane Harvey Texas 2017	32703200 FIR Hurricane Harvey TX 2017			577.00			577.00
Direct	All Other	30082 Hurricane Irma Florida 2017	01703300 ADM Irma Hurr Revenue			219.00			219.00
Direct	All Other	30085 Hurricane Florence 2018	01703310 ADM Hurricane Florence Rev			3,069.00			3,069.00
Direct	All Other	30088 Hotel Occ Tourist Promotion DS	01103300 ADM HOT Tourist Promotion DS			13.00		3,764,800.00	3,764,813.00
Direct	All Other	30089 Hurricane Dorian 2019	01703320 ADM Hurricane Dorian Rev			408.00			408.00
Direct	All Other	30089 Hurricane Dorian 2019	31703420 POL Hurricane Dorian 2019	17,074.00	4,810.00	1,222.00			23,106.00
Direct	All Other	30089 Hurricane Dorian 2019	32703230 FIR Hurricane Dorian 2019	61,140.00	14,369.00	2,115.00			77,624.00
Direct	All Other	30089 Hurricane Dorian 2019	42703510 PW Hurricane Dorian 2019			13,652.00			13,652.00
Direct	All Other	30089 Hurricane Dorian 2019	49701020 OEM Hurricane Dorian 2019			3,385.00			3,385.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	01713320 ADM Tornadoes 3/3/2020 Rev & Int			37,087.00			37,087.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	01803320 ADM BHO Tornadoes 3/3/2020			6,373.00			6,373.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	07703320 PLA Tornadoes 3/3/2020	9,361.00	3,174.00				12,535.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	10703320 GSR Tornadoes 3/3/2020	6,224.00	1,244.00	264,549.00			272,017.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	14703320 ITS Tornadoes 3/3/2020	640.00	128.00	32,555.00			33,323.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	15703320 FIN Tornadoes 3/3/2020			303,754.00			303,754.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	21703320 PDF Tornadoes 3/3/2020			503.00			503.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	27703320 GSC Tornadoes 3/3/2020			676.00			676.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	28703320 STC Tornadoes 3/3/2020			7,046.00			7,046.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	30703320 SHE Tornadoes 3/3/2020			120,385.00			120,385.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	31703320 POL Tornadoes 3/3/2020	6,858,810.00	2,099,730.00	3,277.00			8,961,817.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	32703320 FIR Tornadoes 3/3/2020	97,240.00	19,438.00				116,678.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	33703320 COD Tornadoes 3/3/2020	30,667.00	12,828.00				43,495.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	37703320 SOC Tornadoes 3/3/2020				14,855.00		14,855.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	38703320 HEA Tornadoes 3/3/2020			72,858.00			72,858.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	39703320 LIB Tornadoes 3/3/2020			62,719.00			62,719.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	40703320 PAR Tornadoes 3/3/2020			56,745.00			56,745.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	42703320 PW Tornadoes 3/3/2020	495,906.00		6,240,602.00			6,736,508.00

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**NASHVILLE DAVIDSON COUNTY, TENNESSEE  
FULL COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020  
Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	49703320 OEM Tornadoes 3/3/2020	20,982.00	4,194.00	8,158.00			33,334.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	60703320 FAR Tornadoes 3/3/2020			138,687.00			138,687.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	61703320 MUN Tornadoes 3/3/2020			542.00			542.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	65703320 W&S Tornadoes 3/3/2020	6,212.00	4,564.00	610,199.00			620,975.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	75703320 MAC Tornadoes 3/3/2020			314.00			314.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	80703320 MNPS Tornadoes 3/3/2020	5,123.00	4,439.00	2,046,072.00			2,055,634.00
Direct	All Other	30092 Tornadoes 3/2020 Response/Relief	91703320 ECC Tornadoes 3/3/2020	111,614.00	22,311.00				133,925.00
Direct	All Other	30093 GSD Tornadoes 3/2020 Capital CommPaper	10903320 GSR Capital Tornadoes-Bldgs 3/3/2020			4,875.00	66,404.00		71,279.00
Direct	All Other	30093 GSD Tornadoes 3/2020 Capital CommPaper	14903320 ITS Capital Tornadoes 3/3/2020				17,598.00		17,598.00
Direct	All Other	30093 GSD Tornadoes 3/2020 Capital CommPaper	60903320 FAR Capital Tornadoes 3/3/2020			124,964.00		381,970.00	506,934.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	10705320 GSR Storms SL Winds 5/3/20			24,609.00			24,609.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	32705320 FIR Storms SL Winds 5/3/20			1,581.00			1,581.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	40705320 PAR Storms SL Winds 5/3/2020			11,461.00			11,461.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	42705320 PW Storms SL Winds 5/3/20	151,499.00					151,499.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	49705320 OEM Storms SL Winds 5/3/20	2,545.00	347.00				2,892.00
Direct	All Other	30095 Storms/Straight Line Winds 5/3/20	91705320 ECC Storms SL Winds 5/3/20	38,572.00	7,710.00				46,282.00
Direct	All Other	30099 COVID-19 Pandemic	01602020 ADM COVID-19 Rev & Int			17,201.00			17,201.00
Direct	All Other	30099 COVID-19 Pandemic	02902020 MCO COVID-19			1,187.00			1,187.00
Direct	All Other	30099 COVID-19 Pandemic	04902020 MAY COVID-19			20,000.00			20,000.00
Direct	All Other	30099 COVID-19 Pandemic	07902020 PLA COVID-19	1,832.00	633.00	26,238.00			28,703.00
Direct	All Other	30099 COVID-19 Pandemic	08902020 HR COVID-19			8,426.00			8,426.00
Direct	All Other	30099 COVID-19 Pandemic	10902020 GSR COVID-19	1,762.00	830.00	830,998.00	273,730.00		1,107,320.00
Direct	All Other	30099 COVID-19 Pandemic	14902020 ITS COVID-19	4,557.00	911.00	660,445.00			665,913.00
Direct	All Other	30099 COVID-19 Pandemic	15902020 FIN COVID-19			91,143.00			91,143.00
Direct	All Other	30099 COVID-19 Pandemic	16902020 ASR COVID-19			2,263.00			2,263.00
Direct	All Other	30099 COVID-19 Pandemic	21902020 PDF COVID-19			3,674.00			3,674.00
Direct	All Other	30099 COVID-19 Pandemic	25902020 CHA COVID-19			1,905.00			1,905.00
Direct	All Other	30099 COVID-19 Pandemic	26902020 JUV COVID-19			9,061.00			9,061.00
Direct	All Other	30099 COVID-19 Pandemic	27902020 GSC COVID-19			3,495.00			3,495.00
Direct	All Other	30099 COVID-19 Pandemic	28902020 STC COVID-19			12,286.00			12,286.00
Direct	All Other	30099 COVID-19 Pandemic	30902020 SHE COVID-19	1,149,186.00	222,244.00	171,135.00			1,542,565.00
Direct	All Other	30099 COVID-19 Pandemic	31902020 POL COVID-19	919,830.00	269,686.00	200,976.00			1,390,492.00
Direct	All Other	30099 COVID-19 Pandemic	32902020 FIR COVID-19	157,850.00	55,964.00	1,327,263.00			1,541,077.00
Direct	All Other	30099 COVID-19 Pandemic	37902020 SOC COVID-19	147,290.00	61,740.00	378,146.00	1,833.00		589,009.00
Direct	All Other	30099 COVID-19 Pandemic	39902020 LIB COVID-19	738,014.00		169,973.00			907,987.00
Direct	All Other	30099 COVID-19 Pandemic	40902020 PAR COVID-19	2,255,292.00	103,045.00	31,804.00			2,390,141.00
Direct	All Other	30099 COVID-19 Pandemic	42902020 PW COVID-19	9,869.00		63,274.00			73,143.00
Direct	All Other	30099 COVID-19 Pandemic	49902020 OEM COVID-19	130,702.00	28,328.00	3,140,121.00			3,299,151.00
Direct	All Other	30099 COVID-19 Pandemic	51902020 OFS COVID-19			10,254.00			10,254.00
Direct	All Other	30099 COVID-19 Pandemic	60902020 FAR COVID-19			65,292.00		77,040.00	142,332.00
Direct	All Other	30099 COVID-19 Pandemic	61902020 MUN COVID-19			48,837.00			48,837.00
Direct	All Other	30099 COVID-19 Pandemic	62902020 BFC COVID-19			372,007.00			372,007.00
Direct	All Other	30099 COVID-19 Pandemic	65902020 W&S COVID-19	40,042.00	31,102.00	77,748.00			148,892.00
Direct	All Other	30099 COVID-19 Pandemic	75902020 MAC COVID-19	49,509.00		58,980.00			108,489.00
Direct	All Other	30099 COVID-19 Pandemic	80902020 MNPS COVID-19			369,258.00			369,258.00
Direct	All Other	30099 COVID-19 Pandemic	91902020 DEC COVID-19	5,717.00	1,142.00	1,620.00			8,479.00
Direct	All Other	30130 DA Mediation Services Fund	01105100 ADM Contr Mediation Services				80,698.00		80,698.00
Direct	All Other	30163 Civil Unrest May 2020	01700530 ADM Civil Unrest			9.00			9.00
Direct	All Other	30163 Civil Unrest May 2020	10700530 GSR Civil Unrest	677.00	136.00	25,560.00			26,373.00
Direct	All Other	30163 Civil Unrest May 2020	14700530 ITS Civil Unrest			10,355.00			10,355.00
Direct	All Other	30163 Civil Unrest May 2020	30700530 SHE Civil Unrest			2,752.00			2,752.00
Direct	All Other	30163 Civil Unrest May 2020	31700530 POL Civil Unrest	104,799.00	20,950.00				125,749.00
Direct	All Other	35300 MNPS Other Federal Grants	01700110 ADM Education Svc Eliminations					(135,702.00)	(135,702.00)
Direct	All Other	38005 Gulch Central Business Imp Dst	01781000 ADM Gulch Cntrl Business ImpDt			496,005.00			496,005.00
Direct	All Other	39005 So Nash Central Business ImpDt	01791000 ADM So Nash Cntrl Bus Imp Dstr			(28,811.00)			(28,811.00)
Direct	All Other	40011 GSD FY11 Capital Projects Fund	01412011 ADM Admin projects Recall				8,378.00		8,378.00
Direct	All Other	40018 GSD FY18 Capital Projects	01403018 ADM Affordable Housing				291,215.00		291,215.00
Direct	All Other	40109 GSD FY10 Self-funding Cap Proj	01406310 ADM EconDev CapitolView-Recall				786,340.00		786,340.00
Direct	All Other	40113 GSD FY13B Capital Projects	01402313 ADM EconDev CapitolView-Recall				879,577.00		879,577.00
Direct	All Other	40202 GSD Capital Improvement Plan	01402101 ADM GSD CapImpPlan 02 Interest				88.00		88.00
Direct	All Other	40400 GSD Externally Funded Cap Proj	01440400 ADM GSD Ext Funded CapProj Int				40,929.00		40,929.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700401 ADM GSD GEN Debt	106,796.00					106,796.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700402 ADM GSD FIS Debt	45,448.00					45,448.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700403 ADM GSD JUS Debt	662,315.00					662,315.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700404 ADM GSD LAW Debt	1,710,327.00					1,710,327.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700405 ADM GSD FIR Debt	422,552.00					422,552.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700406 ADM GSD REG Debt	202,097.00					202,097.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700408 ADM GSD WEL Debt	115,207.00					115,207.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700409 ADM GSD HEA Debt	301,107.00					301,107.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700410 ADM GSD LIB Debt	335,480.00					335,480.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700411 ADM GSD PWO Debt	321,953.00					321,953.00
Direct	All Other	90231 GSD Bonded Debt & Interest	01700412 ADM GSD REC Debt	(1,674,693.00)					(1,674,693.00)
Direct	All Other	90241 GSD General Fixed Assets	01700300 ADM General Fixed Assets			8,952,072.00	(36,071,688.00)		(27,119,616.00)
Direct	All Other	90241 GSD General Fixed Assets	01700301 ADM GEN Fixed Assets			16,023,360.00	(6,793,343.00)		9,230,017.00
Direct	All Other	90241 GSD General Fixed Assets	01700302 ADM FIS Fixed Assets			756,856.00	(9,709,018.00)		(8,952,162.00)
Direct	All Other	90241 GSD General Fixed Assets	01700303 ADM JUS Fixed Assets			2,490,902.00	(1,004,556.00)		1,486,346.00
Direct	All Other	90241 GSD General Fixed Assets	01700304 ADM LAW Fixed Assets			23,966,147.00	(1,316,619.00)		22,649,528.00
Direct	All Other	90241 GSD General Fixed Assets	01700305 ADM FIR Fixed Assets			2,369,873.00	(2,373,201.00)		(3,328.00)

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FULL COST ALLOCATION PLAN  
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Cost Reconciliation**

Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	90241 GSD General Fixed Assets	01700306 ADM REG Fixed Assets			5,971.00			5,971.00
Direct	All Other	90241 GSD General Fixed Assets	01700308 ADM WEL Fixed Assets			1,557,534.00	(962,346.00)		595,188.00
Direct	All Other	90241 GSD General Fixed Assets	01700309 ADM HEA Fixed Assets			1,343,811.00	(80,257.00)		1,263,554.00
Direct	All Other	90241 GSD General Fixed Assets	01700310 ADM LIB Fixed Assets			3,263,756.00			3,263,756.00
Direct	All Other	90241 GSD General Fixed Assets	01700311 ADM PWO Fixed Assets			6,000,029.00	(7,516,258.00)		(1,516,229.00)
Direct	All Other	90241 GSD General Fixed Assets	01700312 ADM REC Fixed Assets			12,630,156.00	(22,939,816.00)		(10,309,660.00)
Direct	All Other	98431 USD Bonded Debt & Interest	01790405 ADM USD FIR Debt	303,784.00					303,784.00
Direct	All Other	98431 USD Bonded Debt & Interest	01790411 ADM USD PWO Debt	16,532.00					16,532.00
<b>Direct Total</b>				<b>1,060,205,238.00</b>	<b>375,838,159.00</b>	<b>2,107,337,772.00</b>	<b>363,998,623.00</b>	<b>370,645,993.00</b>	<b>4,278,025,785.00</b>
<b>Grand Total</b>				<b>1,103,272,026.00</b>	<b>449,266,697.00</b>	<b>2,204,112,956.00</b>	<b>377,432,296.00</b>	<b>403,554,731.00</b>	<b>4,537,638,706.00</b>

MAXIMUS<sup>®</sup>



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