



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

FY 2018
Full Cost Allocation Plan

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

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

FY 2018
Full Cost Allocation Plan

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

Certificate of Cost Allocation Plan


Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2019 through June 30, 2020

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

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

I declare that the foregoing is true and correct.

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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Section A: Cost Allocation Methodology and Process

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2018.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

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FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Cost Allocation Methodology and Process**

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

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

Summary Schedules

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule .4 includes:

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

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amounts by activities indicates which detail allocation schedules to review.

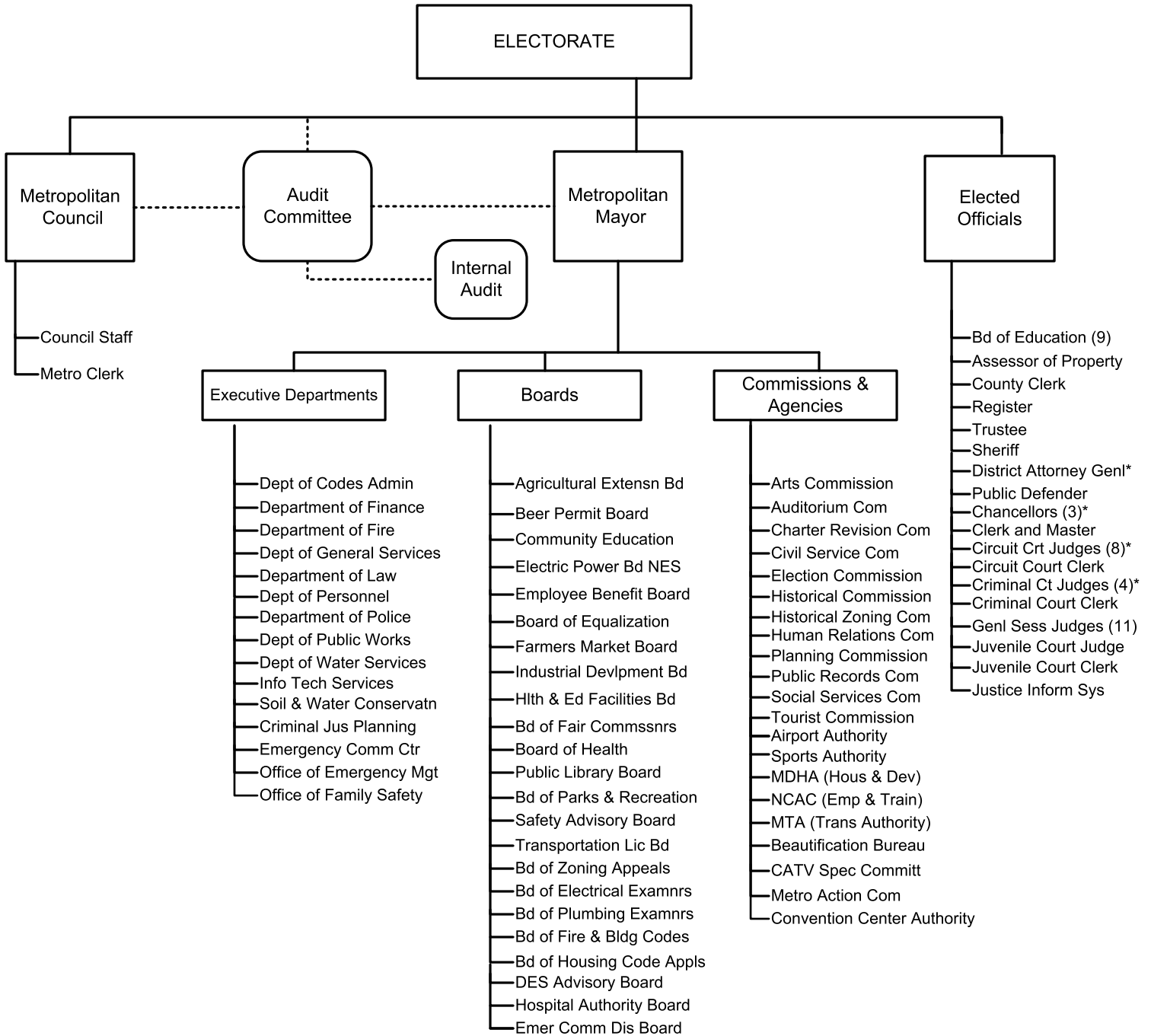
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Section B: Organizational Chart

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

ORGANIZATION CHART



* State officials with local funding for certain operations

Section C: Cost Allocation Plan

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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	42,965	211,819	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	116,548	266,641	139,811	0
001 Administrative - Facility Rental	0	34,539	0	0	7,163
001 Administrative - Insurance	0	15,215	15,789	0	0
001 Administrative - Post Audits	444	386	2,608	149	1,521
002 Metropolitan Council	291	11,677	17,953	0	2,334
003 Metropolitan Clerk	95	3,899	5,999	0	778
003 Metropolitan Clerk - Records Center	0	2,986	4,371	2,405	0
004 Mayor's Office - Administration	463	18,745	28,835	0	3,746
006 Law	10,032	30,769	64,910	666	0
008 Human Resources	0	20,293	31,436	18,993	0
010 General Services - Administration	0	0	0	0	215,142
010 General Services - Facilities	0	204,294	279,817	0	122,169
010 General Services - Fleet Management	0	621	5,381	395	521
010 General Services - Mail Services	172	50,132	6,872	6,269	31
014 Information Technology Service	(9)	(4,777)	(8,893)	(2,506)	(925)
015 Finance - Accountability	8	1,003	828	789	1
015 Finance - Administration	237,126	0	0	0	0
015 Finance - Business Assistance	12,336	0	3,079	0	0
015 Finance - Grants & Cost Planning	388	254	1,548	286	59
015 Finance - Office of Mgmt & Budget	21,074	2,191	7,201	208	564
015 Finance - Operations	1,278	1,130	7,774	856	4,421
015 Finance - Payroll	26	36,406	1,734	195	207
015 Finance - Property Administration	848	557	1,407	626	132
015 Finance - Purchasing	0	0	15,486	0	0
015 Finance - Treasury	1,609	5,102	484	103	165
030 Sheriff's Office - Security Services	0	13,137	27,601	651	2,494
038 Health - Employee Health & Wellness	0	92	0	0	0
048 Internal Audit	1,789	1,179	2,949	1,327	280
Allocated Costs for Fiscal 2018	287,970	609,343	1,003,629	171,223	360,803

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

Central Service Departments	011 Historical Commission	015 Finance	016 Assessor of Property	017 Trustee	018 County Clerk
Depreciation	2,544	0	236,241	69,664	198,326
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	24,730	0	509,456	302,270	377,675
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	2,419	0	41,938	8,284	23,839
001 Administrative - Post Audits	490	101	565	249	574
002 Metropolitan Council	3,936	0	37,386	8,463	24,533
003 Metropolitan Clerk	1,314	0	12,493	2,824	8,197
003 Metropolitan Clerk - Records Center	0	341	4,730	123	1,833
004 Mayor's Office - Administration	6,320	0	60,017	13,580	39,378
006 Law	57,545	0	129,829	193,419	7,354
008 Human Resources	7,498	0	50,826	14,247	44,812
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	15,169	0	368,437	133,163	293,711
010 General Services - Fleet Management	0	0	74,039	2,766	5,058
010 General Services - Mail Services	3,271	0	12,781	9,304	172,189
014 Information Technology Service	(1,138)	0	(7,776)	(9,478)	(3,501)
015 Finance - Accountability	784	0	816	800	791
015 Finance - Administration	0	94,190	0	0	0
015 Finance - Business Assistance	3,079	0	0	0	0
015 Finance - Grants & Cost Planning	1,914	0	675	210	403
015 Finance - Office of Mgmt & Budget	1,063	6	6,232	1,826	3,659
015 Finance - Operations	1,577	252	2,265	1,182	1,769
015 Finance - Payroll	371	0	3,121	966	2,700
015 Finance - Property Administration	229	0	1,479	460	889
015 Finance - Purchasing	15,486	0	0	0	7,730
015 Finance - Treasury	82	0	624	188	528
030 Sheriff's Office - Security Services	332	0	36,406	10,736	30,563
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	486	0	3,106	974	1,872
Allocated Costs for Fiscal 2018	149,501	94,890	1,585,686	766,220	1,244,882

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

Central Service Departments	019 District Attorney	021 Public Defender	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk
Depreciation	0	0	0	995,634	179,258
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	91,639	149,341	80,202	538,445	337,722
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	29,616	22,160	9,496	19,654	26,629
001 Administrative - Post Audits	1,308	1,163	283	465	670
002 Metropolitan Council	26,870	27,747	10,508	12,844	27,747
003 Metropolitan Clerk	8,976	9,271	3,509	4,293	9,271
003 Metropolitan Clerk - Records Center	0	10,915	17,646	19,073	11,743
004 Mayor's Office - Administration	43,132	44,539	16,872	20,620	44,539
006 Law	1,329	0	0	8,018	10,032
008 Human Resources	55,165	52,600	19,647	73,519	56,387
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	22,070	24,270	52,337	539,773	179,012
010 General Services - Fleet Management	6,066	451	95	536	8,382
010 General Services - Mail Services	12,384	4,828	14,587	154,149	45,961
014 Information Technology Service	1,661	(2,438)	(1,138)	(2,772)	(2,561)
015 Finance - Accountability	823	800	781	67,327	790
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	1,734	1,692	167	932	589
015 Finance - Office of Mgmt & Budget	7,252	6,621	1,291	2,609	4,888
015 Finance - Operations	5,004	3,824	852	1,991	2,428
015 Finance - Payroll	2,440	2,492	981	1,984	2,798
015 Finance - Property Administration	1,798	1,720	367	2,032	1,286
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	869	569	179	532	584
030 Sheriff's Office - Security Services	9,771	11,032	17,282	339,810	5,911
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,780	3,616	778	4,266	2,700
Allocated Costs for Fiscal 2018	333,687	377,213	246,722	2,805,734	956,766

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

Central Service Departments	025 Clerk and Master - Chancery	026 Juvenile Court	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services
Depreciation	381,396	0	481,120	394,061	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	72,851	394,320	441,955	352,663	7,820
001 Administrative - Facility Rental	0	0	38,564	0	0
001 Administrative - Insurance	6,051	58,212	35,288	31,018	6,236
001 Administrative - Post Audits	266	3,218	2,491	2,299	445
002 Metropolitan Council	4,957	40,261	47,029	49,947	5,978
003 Metropolitan Clerk	1,654	13,456	15,713	16,692	1,995
003 Metropolitan Clerk - Records Center	13,978	0	87	90	76
004 Mayor's Office - Administration	7,966	64,631	75,493	80,191	9,607
006 Law	2,004	14,712	52,862	5,342	666
008 Human Resources	10,449	80,136	82,364	95,646	12,750
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	184,115	616,999	638,877	774,448	0
010 General Services - Fleet Management	0	25,104	115	17,502	0
010 General Services - Mail Services	15,343	14,144	10,726	13,992	174
014 Information Technology Service	(700)	8,590	(249)	(2,044)	(3,587)
015 Finance - Accountability	785	932	23,768	92,696	796
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	6,164	0	0
015 Finance - Grants & Cost Planning	131	4,979	2,065	4,814	249
015 Finance - Office of Mgmt & Budget	981	10,894	9,350	9,159	2,158
015 Finance - Operations	926	11,245	7,303	9,069	1,295
015 Finance - Payroll	562	3,806	4,513	4,881	543
015 Finance - Property Administration	294	2,949	2,538	2,591	542
015 Finance - Purchasing	0	17,557	42,839	0	0
015 Finance - Treasury	113	952	973	1,074	198
030 Sheriff's Office - Security Services	73,968	180,674	422,209	287,809	391
038 Health - Employee Health & Wellness	0	4,535	0	0	0
048 Internal Audit	622	6,199	5,334	5,445	1,148
Allocated Costs for Fiscal 2018	778,712	1,578,505	2,449,491	2,249,385	49,480

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

Central Service Departments	030 Sheriff's Office	031 Police	032 Fire	033 Codes Administration	034 Beer Board
Depreciation	124,168	61,941	86,889	262,834	15,423
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,385,331	15,515,761	13,591,702	642,218	19,506
001 Administrative - Facility Rental	6,862	90,161	43,300	0	0
001 Administrative - Insurance	270,109	1,355,293	722,756	59,390	2,236
001 Administrative - Post Audits	7,983	30,361	10,404	6,288	563
002 Metropolitan Council	274,902	630,873	374,536	34,026	1,896
003 Metropolitan Clerk	91,901	211,149	125,214	11,374	630
003 Metropolitan Clerk - Records Center	0	8,197	738	1,172	534
004 Mayor's Office - Administration	441,333	1,012,768	601,284	54,624	3,040
006 Law	131,168	702,124	109,082	297,829	16,718
008 Human Resources	534,817	1,236,880	805,659	71,470	3,558
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	5,075,373	1,718,964	394,519	19,865
010 General Services - Fleet Management	468,135	3,253,831	4,680,453	103,776	3,745
010 General Services - Mail Services	19	35,609	4,632	75,905	4,424
014 Information Technology Service	(3,546)	957,618	383,901	(15,607)	1,662
015 Finance - Accountability	1,417	1,484	1,151	828	781
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	6,164	6,164	3,079	6,164	0
015 Finance - Grants & Cost Planning	9,238	28,541	18,408	952	40
015 Finance - Office of Mgmt & Budget	61,102	158,805	102,857	8,633	281
015 Finance - Operations	29,223	93,909	36,702	17,000	1,446
015 Finance - Payroll	26,002	66,297	41,904	3,937	155
015 Finance - Property Administration	16,182	42,348	28,248	2,075	88
015 Finance - Purchasing	25,287	184,432	33,043	23,232	0
015 Finance - Treasury	6,706	15,463	10,205	946	28
030 Sheriff's Office - Security Services	2,136,446	172,708	18,708	34,249	2,010
038 Health - Employee Health & Wellness	29,669	313,323	151,020	46	0
048 Internal Audit	33,949	88,816	59,258	4,356	189
Allocated Costs for Fiscal 2018	7,114,567	31,350,229	23,764,097	2,102,236	98,818

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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	9,518	1,652	50,952	54,063	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	7,820	939,669	2,272,773	1,192,571
001 Administrative - Facility Rental	0	2,621	0	12,897	0
001 Administrative - Insurance	2,885	372	64,724	138,230	278,086
001 Administrative - Post Audits	180	124	2,446	18,639	15,330
002 Metropolitan Council	2,040	291	21,752	162,615	119,625
003 Metropolitan Clerk	681	95	7,270	54,354	39,992
003 Metropolitan Clerk - Records Center	0	0	1,172	22,045	6,116
004 Mayor's Office - Administration	3,277	463	34,928	261,075	192,051
006 Law	0	0	23,417	95,698	16,718
008 Human Resources	4,557	632	39,462	299,208	226,013
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	25,665	4,487	57,930	750,163	744,574
010 General Services - Fleet Management	0	0	4,894	76,258	50,450
010 General Services - Mail Services	296	106	2,019	1,223	28,362
014 Information Technology Service	(653)	(244)	(3,040)	(7,370)	(34,048)
015 Finance - Accountability	781	780	871	1,124	1,190
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	3,079	12,336
015 Finance - Grants & Cost Planning	30	9	8,963	45,653	9,742
015 Finance - Office of Mgmt & Budget	256	76	6,319	35,726	29,191
015 Finance - Operations	507	331	10,083	61,447	80,162
015 Finance - Payroll	171	37	3,509	17,053	12,115
015 Finance - Property Administration	62	19	1,698	9,596	7,383
015 Finance - Purchasing	0	0	7,730	0	23,232
015 Finance - Treasury	25	6	725	3,893	3,360
030 Sheriff's Office - Security Services	0	913	8,291	548,767	205,890
038 Health - Employee Health & Wellness	0	0	0	39,488	1,394
048 Internal Audit	135	40	3,570	20,154	15,494
Allocated Costs for Fiscal 2018	50,413	20,630	1,299,354	4,997,851	3,277,329

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

Central Service Departments	040 Parks	041 Arts Commission	042 Public Works	044 Human Relations Commission	045 Transportation Licensing
Depreciation	0	51,993	3,708	0	3,157
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,318,594	32,075	4,728,780	7,411	8,539
001 Administrative - Facility Rental	0	0	5,009	0	0
001 Administrative - Insurance	859,507	1,769	216,014	1,304	1,956
001 Administrative - Post Audits	20,808	1,051	13,354	203	0
002 Metropolitan Council	172,356	3,209	133,298	1,459	0
003 Metropolitan Clerk	57,613	1,071	44,562	485	0
003 Metropolitan Clerk - Records Center	1,212	0	1,171	27	250
004 Mayor's Office - Administration	276,717	5,150	214,010	2,338	0
006 Law	106,409	10,701	274,662	3,339	20,737
008 Human Resources	375,179	6,528	261,432	2,587	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	549,070	50,939	8,481	0	0
010 General Services - Fleet Management	885,540	0	4,502,168	0	7,938
010 General Services - Mail Services	4,425	648	4,608	184	0
014 Information Technology Service	5,358	(778)	78,479	(651)	0
015 Finance - Accountability	1,114	800	2,117	785	780
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	55,532	12,336	80,240	0	0
015 Finance - Grants & Cost Planning	22,136	2,176	14,298	47	0
015 Finance - Office of Mgmt & Budget	34,519	3,094	56,154	386	(5)
015 Finance - Operations	81,113	4,010	40,817	777	0
015 Finance - Payroll	21,658	345	15,580	111	11
015 Finance - Property Administration	8,590	802	15,299	100	0
015 Finance - Purchasing	108,497	33,043	92,996	0	0
015 Finance - Treasury	4,427	159	5,614	27	1
030 Sheriff's Office - Security Services	126,520	6,775	2,227	0	0
038 Health - Employee Health & Wellness	16,122	0	4,279	0	0
048 Internal Audit	18,023	1,695	32,093	217	0
Allocated Costs for Fiscal 2018	6,131,039	229,591	10,851,450	21,136	43,364

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

Central Service Departments	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety	060 Farmer's Market	061 Municipal Auditorium
Depreciation	0	73,508	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	789	0	61,472	54,339
001 Administrative - Facility Rental	0	57,845	0	0	0
001 Administrative - Insurance	930	23,993	0	0	0
001 Administrative - Post Audits	149	554	835	1,160	1,875
002 Metropolitan Council	1,161	3,499	8,756	2,334	2,626
003 Metropolitan Clerk	388	1,164	2,923	778	876
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	1,869	5,621	14,052	3,746	4,213
006 Law	666	1,329	2,004	12,035	6,684
008 Human Resources	2,587	6,502	16,358	3,402	5,868
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	27,469	180,309	0	0	0
010 General Services - Fleet Management	0	11,132	0	0	555
010 General Services - Mail Services	0	195	220	8	649
014 Information Technology Service	(318)	56,140	(669)	(581)	(631)
015 Finance - Accountability	781	27	17	822	818
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	3,079	3,079
015 Finance - Grants & Cost Planning	49	5,594	4,731	1,105	226
015 Finance - Office of Mgmt & Budget	406	1,635	2,100	1,413	145
015 Finance - Operations	425	1,860	2,805	4,193	6,617
015 Finance - Payroll	105	301	557	250	325
015 Finance - Property Administration	106	326	417	441	492
015 Finance - Purchasing	0	7,730	0	23,232	15,486
015 Finance - Treasury	26	110	134	342	519
030 Sheriff's Office - Security Services	16,795	20,138	717	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	229	691	880	930	1,048
Allocated Costs for Fiscal 2018	53,823	460,992	56,837	120,161	105,809

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

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	147,553	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	118,382	7,820	4,890,489	3,402,025	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	3,445	1,373	40,415	5	899
002 Metropolitan Council	7,001	872	237,355	0	0
003 Metropolitan Clerk	2,339	292	79,347	0	0
003 Metropolitan Clerk - Records Center	252	27	1,031	0	107
004 Mayor's Office - Administration	11,243	1,400	381,063	0	0
006 Law	66,254	38,136	(13,415)	77,625	0
008 Human Resources	15,168	1,939	495,779	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	13,273	192,407	0	0
010 General Services - Fleet Management	0	0	2,519,139	0	0
010 General Services - Mail Services	108	435	533	0	0
014 Information Technology Service	(1,963)	(460)	(22,009)	(3,014)	(273)
015 Finance - Accountability	832	780	2,997	780	1,194
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,079	0	197,711	0	3,079
015 Finance - Grants & Cost Planning	354	2,831	20,684	0	1,729
015 Finance - Office of Mgmt & Budget	2,391	1,331	156,780	1	12,006
015 Finance - Operations	11,124	3,965	151,568	38	2,986
015 Finance - Payroll	1,425	88	27,588	6,030	0
015 Finance - Property Administration	777	6,167	35,156	0	3,778
015 Finance - Purchasing	7,730	17,557	393,913	0	0
015 Finance - Treasury	366	1,884	24,718	971	620
030 Sheriff's Office - Security Services	0	940	19,227	0	0
038 Health - Employee Health & Wellness	0	0	4,858	0	0
048 Internal Audit	1,643	12,940	73,724	0	7,926
Allocated Costs for Fiscal 2018	251,950	120,730	10,058,611	3,484,461	34,051

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

Central Service Departments	069 Knowles Home	070 Community Education Commission	071 Convention Center Authority	075 Metro Action Commission	076 Nashville Career Advancement
Depreciation	0	0	0	100,451	9,942
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	215,110	54,748	129,566	667,604	110,674
001 Administrative - Facility Rental	0	0	0	0	15,777
001 Administrative - Insurance	0	4,468	0	0	0
001 Administrative - Post Audits	0	741	14,202	16,527	4,559
002 Metropolitan Council	0	1,161	57,536	112,857	14,012
003 Metropolitan Clerk	0	388	19,228	37,725	4,686
003 Metropolitan Clerk - Records Center	0	0	0	2,798	2,241
004 Mayor's Office - Administration	0	1,869	92,387	181,185	22,499
006 Law	17,385	0	14,712	22,074	15,378
008 Human Resources	0	2,587	96,149	182,085	13,155
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	2,630	168
010 General Services - Fleet Management	0	0	0	374,965	0
010 General Services - Mail Services	0	1,627	1,628	14,846	1,402
014 Information Technology Service	0	(858)	(4,831)	(9,240)	(1,914)
015 Finance - Accountability	780	786	780	1,047	911
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	27,766
015 Finance - Grants & Cost Planning	0	46	9,711	12,367	20,639
015 Finance - Office of Mgmt & Budget	2	629	29,701	20,429	5,533
015 Finance - Operations	1	2,464	46,420	61,664	17,082
015 Finance - Payroll	385	179	4,120	9,023	929
015 Finance - Property Administration	0	97	21,156	5,167	1,335
015 Finance - Purchasing	0	0	0	50,595	208,330
015 Finance - Treasury	52	54	499,601	2,512	336
030 Sheriff's Office - Security Services	0	0	0	16,346	5,492
038 Health - Employee Health & Wellness	0	0	231	11,584	0
048 Internal Audit	0	209	44,380	10,830	2,803
Allocated Costs for Fiscal 2018	233,715	71,195	1,076,677	1,908,071	503,735

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Central Service Departments	077 Metro Development & Housing Authorit	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public Schools (MNPS)	083 Industrial Development Board	088 Airport Authority
Depreciation	0	0	114,277	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	7,820	29,820,456	0	55,069
001 Administrative - Facility Rental	0	0	586,325	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	11	403	397,303	63	0
002 Metropolitan Council	0	291	0	0	0
003 Metropolitan Clerk	0	95	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	463	0	0	0
006 Law	666	9,362	599,794	4,673	1,329
008 Human Resources	0	632	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	290,511	0	0
010 General Services - Fleet Management	0	0	3,142	0	0
010 General Services - Mail Services	99	0	0	0	0
014 Information Technology Service	(414)	(8,546)	318,360	0	0
015 Finance - Accountability	0	780	780	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	3,079	0	0
015 Finance - Grants & Cost Planning	37	25	119,770	391	0
015 Finance - Office of Mgmt & Budget	383	0	975,304	0	0
015 Finance - Operations	81	2,061	1,445,127	204	0
015 Finance - Payroll	0	37	365,744	0	115
015 Finance - Property Administration	83	57	260,148	861	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	71	12	95,564	165	14
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	835	0	162	0	0
048 Internal Audit	177	125	545,233	1,812	0
Allocated Costs for Fiscal 2018	2,029	13,617	35,941,079	8,169	56,527

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Central Service Departments	090 Debt Service	091 Emergency Communication Center	901 Bordeaux Longterm Care	902 Flood	Nashville Electric Service (NES)
Depreciation	0	57,989	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	192,653	2,363,575	0	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	54,938	0	0	0
001 Administrative - Post Audits	553	2,088	2	268	0
002 Metropolitan Council	0	57,978	0	0	0
003 Metropolitan Clerk	0	19,375	0	0	0
003 Metropolitan Clerk - Records Center	0	175	0	0	0
004 Mayor's Office - Administration	0	93,092	0	0	0
006 Law	0	42,817	1,329	0	666
008 Human Resources	0	113,455	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	179,611	0	0	0
010 General Services - Fleet Management	0	4,262	0	0	0
010 General Services - Mail Services	0	30	0	0	0
014 Information Technology Service	0	25,820	0	0	(19,507)
015 Finance - Accountability	780	801	0	1	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	1,411	335	41	0
015 Finance - Office of Mgmt & Budget	0	11,835	2,694	1	0
015 Finance - Operations	2,246	7,176	19	649	0
015 Finance - Payroll	0	4,977	4,113	0	0
015 Finance - Property Administration	0	3,088	732	90	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	4,984	1,101	657	5,912	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	0	6,484	1,543	192	0
Allocated Costs for Fiscal 2018	8,563	881,156	2,374,999	7,154	(18,841)

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

Central Service Departments	IKON Printing	All Other	Total Allocated	Direct Billed	Unallocated
Depreciation	4,260	485,762	4,920,208	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	327	90,019,757	0	0
001 Administrative - Facility Rental	0	57,666	958,729	0	0
001 Administrative - Insurance	0	0	4,410,804	0	0
001 Administrative - Post Audits	0	118,901	753,760	0	0
002 Metropolitan Council	0	1,603	2,802,381	0	173,316
003 Metropolitan Clerk	0	535	936,959	0	66,670
003 Metropolitan Clerk - Records Center	0	222	139,884	0	0
004 Mayor's Office - Administration	0	2,573	4,499,007	0	0
006 Law	0	14,712	3,334,306	524,400	670
008 Human Resources	0	0	5,550,416	0	137,911
010 General Services - Administration	0	0	215,142	0	0
010 General Services - Facilities	0	1,951,203	16,686,272	1,013,998	8,466,553
010 General Services - Fleet Management	0	5,698	17,103,113	20,234,594	0
010 General Services - Mail Services	0	381	731,930	0	0
014 Information Technology Service	0	(4,304)	1,637,628	26,750,778	19,092,039
015 Finance - Accountability	0	166,139	393,954	0	0
015 Finance - Administration	0	0	331,316	0	297,057
015 Finance - Business Assistance	0	0	450,624	0	0
015 Finance - Grants & Cost Planning	0	180,485	565,883	0	0
015 Finance - Office of Mgmt & Budget	0	189,736	2,011,076	0	1,974
015 Finance - Operations	0	436,179	2,730,922	0	0
015 Finance - Payroll	0	5,984	711,886	0	0
015 Finance - Property Administration	0	51,016	546,724	0	0
015 Finance - Purchasing	0	0	1,355,163	0	0
015 Finance - Treasury	0	27,452	734,690	0	0
030 Sheriff's Office - Security Services	0	390,258	5,204,194	0	0
038 Health - Employee Health & Wellness	0	0	577,638	0	0
048 Internal Audit	0	107,004	1,146,642	0	0
Allocated Costs for Fiscal 2018	4,260	4,189,532	171,461,008	48,523,770	28,236,190

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

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	(7,216,786)		
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 - Administration	0		
006 Law	10,977,912		
008 Human Resources	0	2,288	
010 General Services - Administration	0		
010 General Services - Facilities	0		
010 General Services - Fleet Management	253,305		
010 General Services - Mail Services	0		
014 Information Technology Service	43,868	1,296,000	
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	815,904		
030 Sheriff's Office - Security Services	8,852,921	0	
038 Health - Employee Health & Wellness	0		
048 Internal Audit	0		
Allocated Costs for Fiscal 2018	13,727,124	1,298,288	263,246,380

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		7,216,786		0	
001 Administrative - Corporate Dues	627,602		0		0	
001 Administrative - Employee Benefits	92,428,586		0		0	
001 Administrative - Facility Rental	1,226,185		0		0	
001 Administrative - Insurance	4,507,500		0		0	
001 Administrative - Post Audits	835,334		0		0	
002 Metropolitan Council	2,241,075		0	(173,316)	0	
003 Metropolitan Clerk	601,619		0	(66,670)	0	
003 Metropolitan Clerk - Records Center	176,808		0		0	
004 Mayor's Office - Administration	3,887,778		0		0	
006 Law	15,122,448		(10,977,912)	(670)	(524,400)	
008 Human Resources	5,124,620	(2,288)	0	(137,911)	0	
010 General Services - Administration	1,026,936		0		0	
010 General Services - Facilities	28,704,448		0	(8,466,553)	(1,013,998)	
010 General Services - Fleet Management	34,331,558		(253,305)		(20,234,594)	
010 General Services - Mail Services	868,755		0		0	
014 Information Technology Service	46,308,997	(1,296,000)	(43,868)	(19,092,039)	(26,750,778)	
015 Finance - Accountability	455,785		0		0	
015 Finance - Administration	1,903,648		0	(297,057)	0	
015 Finance - Business Assistance	837,989		0		0	
015 Finance - Grants & Cost Planning	326,455		0		0	
015 Finance - Office of Mgmt & Budget	1,525,972		0	(1,974)	0	
015 Finance - Operations	2,113,557		0		0	
015 Finance - Payroll	546,974		0		0	
015 Finance - Property Administration	471,694		0		0	
015 Finance - Purchasing	1,129,656		0		0	
015 Finance - Treasury	1,229,737		(815,904)		0	
030 Sheriff's Office - Security Services	12,768,078	0	(8,852,921)		0	
038 Health - Employee Health & Wellness	635,252		0		0	
048 Internal Audit	1,281,334		0		0	
004 Mayor's Office						287,970
005 Election Commission						609,343
007 Planning Commission						1,003,629
009 Register of Deeds						171,223
010 General Services						360,803
011 Historical Commission						149,501
015 Finance						94,890
016 Assessor of Property						1,585,686
017 Trustee						766,220
018 County Clerk						1,244,882
019 District Attorney						333,687
021 Public Defender						377,213
022 Juvenile Court Clerk						246,722
023 Circuit Court Clerk						2,805,734
024 Criminal Court Clerk						956,766
025 Clerk and Master - Chancery						778,712
026 Juvenile Court						1,578,505
027 General Sessions Court						2,449,491
028 State Trial Courts						2,249,385
029 Justice Integration Services						49,480
030 Sheriff's Office						7,114,567
031 Police						31,350,229

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
032 Fire						23,764,097
033 Codes Administration						2,102,236
034 Beer Board						98,818
035 Agricultural Extension						50,413
036 Soil and Water Conservation						20,630
037 Social Services						1,299,354
038 Health						4,997,851
039 Public Library						3,277,329
040 Parks						6,131,039
041 Arts Commission						229,591
042 Public Works						10,851,450
044 Human Relations Commission						21,136
045 Transportation Licensing						43,364
047 Criminal Justice Planning						53,823
049 Office of Emergency Management						460,992
051 Office of Family Safety						56,837
060 Farmer's Market						120,161
061 Municipal Auditorium						105,809
062 State Fair Board						251,950
064 Sports Authority						120,730
065 Water and Sewer						10,058,611
067 General Hospital						3,484,461
068 District Energy System (DES)						34,051
069 Knowles Home						233,715
070 Community Education Commission						71,195
071 Convention Center Authority						1,076,677
075 Metro Action Commission						1,908,071
076 Nashville Career Advancement Center						503,735
077 Metro Development & Housing Authorit						2,029
078 Metropolitan Transit Authority (MTA)						13,617
080 Metro Nashville Public Schools (MNPS)						35,941,079
083 Industrial Development Board						8,169
088 Airport Authority						56,527
090 Debt Service						8,563
091 Emergency Communication Center						881,156
901 Bordeaux Longterm Care						2,374,999
902 Flood						7,154
Nashville Electric Service (NES)						(18,841)
IKON Printing						4,260
All Other						4,189,532
Totals	263,246,380	(1,298,288)	(13,727,124)	(28,236,190)	(48,523,770)	171,461,008

Deviation: 0

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

Department	Allocation Basis	Allocation Source
Depreciation		
1.4.1 Clifford Allen Building	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2018 BOSS Square Feet by Building Report - Gen Svcs-Facilities
001 Administrative - Corporate Dues		
2.4.1 Corporate Dues	Corporate Dues Costs Identified to Benefiting Department	FY 2018 Analysis of Expenditures - Finance-Grants & Cost Planning
001 Administrative - Employee Benefits		
3.4.1 County Retire Match	Number of Retirees Receiving Checks (excl. Unknown) by Department	FY 2018 Pensioner Information - Human Resources
3.4.2 Cnty Teach Retire Match	Direct Allocation to 080 MNPS	Direct Assignment
3.4.3 Health Insurance Match	Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept	FY 2018 Pensioner Information - Human Resources
3.4.4 Death Benefit Payments	Death Benefit Payments by Department	FY 2018 Death Benefit Payments - Finance-Grants & Cost Planning
3.4.5 Employee & Pension IOD Medical Expense	General Fund Medical Expense Allocation by Benefiting Department	FY 2018 IOD Summary Report - Human Resources
3.4.6 Unemployment Compensation	Unemployment Benefits by Benefiting Department	FY 2018 Benefit Charges by Location Report - Human Resources
3.4.7 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2018 Pensioner Information - Human Resources
3.4.8 Empl Tuition Reimburse	Tuition Assistance Reimbursements by Benefiting Department	FY 2018 Employee Tuition Assistance Program Tracking - Human Resources
3.4.9 TCRS Pension Contribution	Direct Allocation to 080 MNPS	Direct Assignment
3.4.10 Police/Fire Retire Match	Number of Police/Fire Retirees by Department	FY 2018 Pensioner Information - Human Resources
3.4.11 Civil Service Retire Match	Number of Civil Service Retirees (excl. Unknown) by Department	FY 2018 Pensioner Information - Human Resources
3.4.12 Teacher Pens Match	Direct Allocation to 080 MNPS	Direct Assignment
001 Administrative - Facility Rental		
4.4.1 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
4.4.2 STEM	Direct Allocation to 080 MNPS	Direct Assignment
001 Administrative - Insurance		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2018 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2018 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2018 Insurance Spreadsheet - Law
001 Administrative - Post Audits		
6.4.1 Post Audits	Number of Accounting Transactions by Benefiting Department	FY 2018 Transaction Count Reports - Finance-Operations
6.4.2 Management Consultant	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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 2018 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 2018 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 2018 Records Stored and Requests Report - Metro Clerk
9.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2018 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 2018 Human Resources Model - Human Resources
006 Law		
11.4.1 Legal Services	Percentage of Law Staff Time by Benefiting Department	FY 2018 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 2018 Human Resources Model - Human Resources
12.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2018 Human Resources Model - Human Resources
12.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2018 Human Resources Model - Human Resources
12.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2018 Human Resources Model - Human Resources
010 General Services - Administration		
13.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2018 Expenditure Report - Finance-Operations
010 General Services - Facilities		
14.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2018 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 2018 Fleet Management Billings Report - Finance-Operations
15.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2018 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
16.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2018 Postal Charges Report - General Services
014 Information Technology Service		
17.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2018 Information Systems Billings Report - Finance-Operations
17.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2018 Information Systems Billings Report - Finance-Operations
17.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2018 Information Systems Billings Report - Finance-Operations

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

Department	Allocation Basis	Allocation Source
015 Finance - Accountability		
18.4.1 Procurement Review	Purchasing Modified Expenditures (in 000's) by Benefiting Department	FY 2018 Expenditure Report - Finance-Operations
18.4.2 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2018 Reviews Report - Finance-Accountability
18.4.3 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2018 Reviews Report - Finance-Accountability
18.4.4 Community Enhancements	Direct Allocation to All Other	Direct Assignment
18.4.5 Special Projects	Equal Distribution by Benefiting Department	FY 2018 Reviews Report - Finance-Accountability
18.4.6 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
18.4.7 Supervision	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 2018 Expenditure Report - Finance-Operations
19.4.2 30215 MEGAN Study	Direct Allocation to 015 Finance-Business Assistance	Direct Assignment
19.4.3 30215 Strategic Budget'g & Innov	Direct Allocation to 004 Mayor's Office	Direct Assignment
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 Solicitations by Benefiting Department	FY 2018 Business Assistance Report - Finance-Business Assistance
015 Finance - Grants & Cost Planning		
21.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2018 Grant Assessment Report - Finance-Grants Coordination
21.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2018 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 2018 Expenditure Report - Finance-Operations
015 Finance - Operations		
23.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2018 Transaction Count Reports - Finance-Operations
23.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2018 Transaction Count Reports - Finance-Operations
015 Finance - Payroll		
24.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2018 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 2018 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
26.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2018 KPI Details Report - Finance-Purchasing
26.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2018 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 2018 Average Weighted MIP Balances by Fund - Finance-Treasury

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

Department	Allocation Basis	Allocation Source
27.4.3 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2018 Employee and Pensioner Reports - Human Resources
27.4.4 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2018 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
28.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.4 HDII	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2018 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 2018 Security Per Square Foot Report - Sheriff
28.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.9 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.10 Fulton	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.11 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.12 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 2018 Activity Report - Health
29.4.2 Employee Benefit Board	Direct Allocation to 001 Employee Benefit Board	Direct Assignment
048 Internal Audit		
30.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2018 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department Depreciation**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
YTD Depreciation Expense	7,216,786			
Total Departmental Cost Adjustments:	7,216,786		7,216,786	
Total To Be Allocated:	7,216,786		7,216,786	

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

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

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

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

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

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

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

Activity - Clifford Allen Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	249.06	0.808425	1,234		1,234		1,234
037 Social Services	10,284.00	33.380875	50,952		50,952		50,952
075 Metro Action Commission	20,275.00	65.810700	100,451		100,451		100,451
Schedule .4 Total for Clifford Allen Building	30,808.06	100.000000	152,637		152,637	0	152,637

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

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

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	145.00	0.102924	1,162		1,162		1,162
014 Information Technology Service	250.00	0.177456	2,004		2,004		2,004
023 Circuit Court Clerk	11,478.00	8.147359	91,999		91,999		91,999
024 Criminal Court Clerk	19,973.00	14.177314	160,088		160,088		160,088
027 General Sessions Court	47,006.00	33.365985	376,764		376,764		376,764
028 State Trial Courts	49,164.00	34.897787	394,061		394,061		394,061
030 Sheriff's Office	12,224.00	8.676888	97,978		97,978		97,978
031 Police	640.00	0.454287	5,130		5,130		5,130
Schedule .4 Total for AA Birch Building	140,880.00	100.000000	1,129,186		1,129,186	0	1,129,186

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

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

Activity - Communications Building

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

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2018 BOSS Square Foot by Building Report - Gen Svcs-Facilities

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

Activity - Metro Southeast

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

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

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

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	14,330.00	10.025396	249,067		249,067		249,067
003 Metropolitan Clerk	4,502.00	3.149639	78,248		78,248		78,248
004 Mayor's Office - Administration	14,446.00	10.106550	251,083		251,083		251,083
006 Law	3,376.00	2.361880	58,678		58,678		58,678
014 Information Technology Service	3,161.00	2.211464	54,941		54,941		54,941
015 Finance - Administration	2,787.00	1.949810	48,440		48,440		48,440
023 Circuit Court Clerk	51,445.50	35.991731	894,163		894,163		894,163
025 Clerk and Master - Chancery	21,943.50	15.351868	381,396		381,396		381,396
027 General Sessions Court	4,606.00	3.222399	80,056		80,056		80,056
030 Sheriff's Office	1,258.00	0.880108	21,865		21,865		21,865
All Other	21,082.00	14.749155	366,422		366,422		366,422
Schedule .4 Total for Courthouse	142,937.00	100.000000	2,484,359		2,484,359	0	2,484,359

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

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

Activity - Lindsley Hall

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

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

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

Activity - Howard Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,081.00	5.660272	68,310		68,310		68,310
010 General Services - Mail Services	404.00	0.376048	4,538		4,538		4,538
014 Information Technology Service	38,536.00	35.869800	432,892		432,892		432,892
015 Finance - Administration	682.00	0.634814	7,661		7,661		7,661
015 Finance - Grants & Cost Planning	550.00	0.511947	6,178		6,178		6,178
015 Finance - Office of Mgmt & Budget	6,767.00	6.298809	76,016		76,016		76,016
015 Finance - Operations	8,346.00	7.768563	93,754		93,754		93,754
015 Finance - Payroll	1,457.00	1.356194	16,367		16,367		16,367
015 Finance - Property Administration	309.00	0.287621	3,471		3,471		3,471
015 Finance - Treasury	1,449.00	1.348748	16,277		16,277		16,277
016 Assessor of Property	18,007.00	16.761144	202,280		202,280		202,280
017 Trustee	5,310.00	4.942615	59,649		59,649		59,649
018 County Clerk	15,117.00	14.071095	169,815		169,815		169,815
All Other	4,418.00	4.112330	49,629		49,629		49,629
Schedule .4 Total for Howard Office Building	107,433.00	100.000000	1,206,837		1,206,837	0	1,206,837

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

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

Activity - Metro Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	1.102867	7,496		7,496		7,496
007 Planning Commission	13,652.00	27.375175	186,071		186,071		186,071
010 General Services - Facilities	1,945.00	3.900140	26,509		26,509		26,509
011 Historical Commission	164.00	0.328855	2,235		2,235		2,235
014 Information Technology Service	557.00	1.116904	7,592		7,592		7,592
030 Sheriff's Office - Security Services	171.00	0.342892	2,331		2,331		2,331
032 Fire	1,797.00	3.603369	24,492		24,492		24,492
033 Codes Administration	16,940.00	33.968318	230,885		230,885		230,885
034 Beer Board	994.00	1.993182	13,548		13,548		13,548
041 Arts Commission	3,351.00	6.719471	45,673		45,673		45,673
042 Public Works	239.00	0.479246	3,257		3,257		3,257
065 Water and Sewer	9,510.00	19.069581	129,617		129,617		129,617
Schedule .4 Total for Metro Office Building	49,870.00	100.000000	679,706		679,706	0	679,706

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

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

Activity - Fulton Campus Garage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	0.312140	1,037		1,037		1,037
007 Planning Commission	13,652.00	7.747882	25,748		25,748		25,748
010 General Services - Administration	3,002.00	1.703717	5,662		5,662		5,662
010 General Services - Facilities	16,820.00	9.545808	31,723		31,723		31,723
010 General Services - Mail Services	404.00	0.229281	762		762		762
011 Historical Commission	164.00	0.093074	309		309		309
014 Information Technology Service	39,421.00	22.372491	74,346		74,346		74,346
015 Finance - Administration	682.00	0.387054	1,286		1,286		1,286
015 Finance - Business Assistance	710.00	0.402944	1,339		1,339		1,339
015 Finance - Grants & Cost Planning	550.00	0.312140	1,037		1,037		1,037
015 Finance - Office of Mgmt & Budget	6,767.00	3.840457	12,763		12,763		12,763
015 Finance - Operations	8,346.00	4.736582	15,741		15,741		15,741
015 Finance - Payroll	1,457.00	0.826887	2,748		2,748		2,748
015 Finance - Property Administration	309.00	0.175366	583		583		583
015 Finance - Purchasing	4,917.00	2.790531	9,273		9,273		9,273
015 Finance - Treasury	1,449.00	0.822347	2,733		2,733		2,733
016 Assessor of Property	18,007.00	10.219463	33,961		33,961		33,961
017 Trustee	5,310.00	3.013570	10,015		10,015		10,015
018 County Clerk	15,117.00	8.579309	28,511		28,511		28,511
030 Sheriff's Office - Security Services	171.00	0.097047	323		323		323
032 Fire	1,797.00	1.019846	3,389		3,389		3,389
033 Codes Administration	16,940.00	9.613911	31,949		31,949		31,949
034 Beer Board	994.00	0.564122	1,875		1,875		1,875
041 Arts Commission	3,351.00	1.901784	6,320		6,320		6,320
042 Public Works	239.00	0.135639	451		451		451
064 Sports Authority	465.00	0.263900	877		877		877
065 Water and Sewer	9,510.00	5.397184	17,936		17,936		17,936
All Other	5,102.00	2.895524	9,622		9,622		9,622
Schedule .4 Total for Fulton Campus Garage	176,203.00	100.000000	332,319		332,319	0	332,319

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

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

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

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

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

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

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
002 Metropolitan Council	249,067	0	0	0	0
003 Metropolitan Clerk	78,248	0	0	0	0
004 Mayor's Office - Administration	251,083	0	0	0	0
005 Election Commission	0	0	0	7,496	1,037
006 Law	58,678	0	0	0	0
007 Planning Commission	0	0	0	186,071	25,748
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	40,431	0	0	5,662
010 General Services - Facilities	0	118,439	68,310	26,509	31,723
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	4,538	0	762
011 Historical Commission	0	0	0	2,235	309
014 Information Technology Service	54,941	4,418	432,892	7,592	74,346
015 Finance - Administration	48,440	0	7,661	0	1,286
015 Finance - Business Assistance	0	9,562	0	0	1,339
015 Finance - Grants & Cost Planning	0	0	6,178	0	1,037
015 Finance - Office of Mgmt & Budget	0	0	76,016	0	12,763
015 Finance - Operations	0	0	93,754	0	15,741
015 Finance - Payroll	0	0	16,367	0	2,748
015 Finance - Property Administration	0	0	3,471	0	583
015 Finance - Purchasing	0	66,223	0	0	9,273
015 Finance - Treasury	0	0	16,277	0	2,733
016 Assessor of Property	0	0	202,280	0	33,961
017 Trustee	0	0	59,649	0	10,015
018 County Clerk	0	0	169,815	0	28,511
023 Circuit Court Clerk	894,163	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	381,396	0	0	0	0
027 General Sessions Court	80,056	0	0	0	0
028 State Trial Courts	0	0	0	0	0
030 Sheriff's Office	21,865	0	0	0	0
030 Sheriff's Office - Security Services	0	0	0	2,331	323
031 Police	0	0	0	0	0
032 Fire	0	0	0	24,492	3,389
033 Codes Administration	0	0	0	230,885	31,949
034 Beer Board	0	0	0	13,548	1,875
035 Agricultural Extension	0	0	0	0	0
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	0	0	45,673	6,320
042 Public Works	0	0	0	3,257	451
045 Transportation Licensing	0	0	0	0	0
048 Internal Audit	0	0	0	0	0
049 Office of Emergency Management	0	0	0	0	0
064 Sports Authority	0	6,263	0	0	877
065 Water and Sewer	0	0	0	129,617	17,936
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0	0	0
091 Emergency Communication Center	0	0	0	0	0

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Corporate Dues**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	627,602			627,602
Inbound Costs:				
001 Administrative - Post Audits		12	12	
015 Finance - Accountability		14	14	
015 Finance - Grants & Cost Planning		55	55	
015 Finance - Office of Mgmt & Budget		506	506	
015 Finance - Operations		99	99	
015 Finance - Property Administration		126	126	
015 Finance - Treasury		15	15	
048 Internal Audit		274	274	
Total Allocated Additions:		<u>1,101</u>	1,101	1,101
Total To Be Allocated:	<u>627,602</u>	<u>1,101</u>		<u>628,703</u>

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

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	176,882	0	176,882
502884 Membership Dues	450,720	0	450,720
Departmental Total			
Expenditures Per Financial Statement	627,602		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	627,602	0	627,602
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	627,602	0	627,602
Allocation Step 2			
Inbound - All Others	1,101	1,101	0
Reallocate Admin Costs		(1,101)	1,101
Unallocated Costs	0	0	0
2nd Allocation	1,101	0	1,101
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	628,703	0	628,703

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

Activity - Corporate Dues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	408,003.95	65.009943	408,004		408,004	718	408,722
004 Mayor's Office - Administration	219,598.43	34.990057	219,598		219,598	383	219,981
Schedule .4 Total for Corporate Dues	627,602.38	100.000000	627,602		627,602	1,101	628,703

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2018 Analysis of Expenditures - Finance-Grants & Cost Planning

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

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	408,722	408,722
004 Mayor's Office - Administration	219,981	219,981
Direct Bill	0	0
Total	628,703	628,703

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Employee Benefits

Employee Benefits include costs recorded in business units 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, 01101138, and 01101145 of fund 10101 and business units 01191102, 01191103, 01191106, 01191109, 01191112, 01191113, and 01191115 of fund 18301.

The costs have been identified to the following areas:

- **County Retirement Match** - represents the costs recorded in business unit 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the number of retired employees by department (excluding Unknown).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools.
- **Health Insurance Match** - represents the costs recorded in business unit 01101109 for the employer's costs of retirees' health insurance. These costs were allocated using the number retired employees by department (excluding Unknown) receiving health insurance.
- **Death Benefit Payments** - represents the costs recorded in business unit 01101110. This cost is allocated based on the death benefit payments by department.
- **Employee & Pension IOD Medical Expense** - this activity represents costs recorded to business units 01101113, 01101120, 01901112 and 01191113. These costs have been allocated using the total General Fund medical expense allocation by benefiting department.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment benefits identified to each department.
- **Life Insurance Match** - represents the costs recorded in business units 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated using the number of retired employees by department (excluding Unknown) receiving life insurance benefits.
- **Employee Tuition Reimbursement** - the costs recorded to business unit 01101138 are included in this activity and have been allocated using the actual tuition assistance program reimbursement by benefiting department.
- **TCRS Pension Contribution** - includes costs recorded in business unit 01101145. These costs have been allocated directly to Metro Nashville Public Schools.
- **Police/Fire Retirement Match** - represents the costs recorded in business unit 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the number of retired employees by department.
- **Civil Service Retirement Match** - represents the costs recorded in business unit 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the number of retired employees by department (excluding Unknown).
- **Teacher Pension Match** - this activity includes costs recorded to business unit 01101106. These costs have been allocated directly to Metro Nashville Public Schools.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	92,428,586			92,428,586
Inbound Costs:				
001 Administrative - Post Audits		192	192	
010 General Services - Facilities		-467	-467	
015 Finance - Accountability		2	2	
015 Finance - Grants & Cost Planning		5,323	5,323	
015 Finance - Office of Mgmt & Budget		47,637	47,637	
015 Finance - Operations		704	704	
015 Finance - Property Administration		11,893	11,893	
015 Finance - Treasury		1,701	1,701	
038 Health - Employee Health & Wellness		64,669	64,669	
048 Internal Audit		25,864	25,864	
Total Allocated Additions:		157,518	157,518	157,518
Total To Be Allocated:	92,428,586	157,518		92,586,104

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

	Total	G&A	County Retire Match	Cnty Teach Retire Match	Health Insurance Match
Other Expense & Cost					
501174 Employer Group Health	52,128,548	0	0	0	52,128,548
501175 Employer Dental Group	2,957,589	0	0	0	2,957,589
501176 Employer Group Life	3,131,797	0	0	0	0
501177 Employer Pension	37,572	0	0	0	0
502885 Employee Tuition Reimburse	38,476	0	0	0	0
505207 Insurance-Unemployment Comp	69,554	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	2,265,450	0	0	0	0
531011 Transfer IOD Employee	2,307,200	0	0	0	0
531702 Transfer Guaranteed Pens	18,890,100	0	0	0	0
531702 Transfer Guaranteed Pension	10,402,300	0	3,501,900	6,900,400	0
Departmental Total					
Expenditures Per Financial Statement	92,428,586				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	92,428,586	0	3,501,900	6,900,400	55,086,137
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	92,428,586	0	3,501,900	6,900,400	55,086,137
Allocation Step 2					
Inbound - All Others	157,518	157,518	0	0	0
Reallocate Admin Costs		(157,518)	5,965	11,757	93,933
Unallocated Costs	0	0	0	0	0
2nd Allocation	157,518	0	5,965	11,757	93,933
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	92,586,104	0	3,507,865	6,912,157	55,180,070

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

	Death Benefit Payments	Employee & Pension IOD Medical Expense	Unemployment Compensation	Life Insurance Match	Empl Tuition Reimburse
Other Expense & Cost					
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	3,131,797	0
501177 Employer Pension	0	0	0	0	0
502885 Employee Tuition Reimburse	0	0	0	0	38,476
505207 Insurance-Unemployment Comp	0	0	69,554	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	0	2,265,450	0	0	0
531011 Transfer IOD Employee	0	2,307,200	0	0	0
531702 Transfer Guaranteed Pens	0	0	0	0	0
531702 Transfer Guaranteed Pension	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	200,000	4,572,650	69,554	3,131,797	38,476
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	200,000	4,572,650	69,554	3,131,797	38,476
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	335	7,784	113	5,338	62
Unallocated Costs	0	0	0	0	0
2nd Allocation	335	7,784	113	5,338	62
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,335	4,580,434	69,667	3,137,135	38,538

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

	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
Other Expense & Cost				
501174 Employer Group Health	0	0	0	0
501175 Employer Dental Group	0	0	0	0
501176 Employer Group Life	0	0	0	0
501177 Employer Pension	37,572	0	0	0
502885 Employee Tuition Reimburse	0	0	0	0
505207 Insurance-Unemployment Comp	0	0	0	0
531001 Transfer Operational	0	0	0	0
531010 Transfer IOD Pensioner	0	0	0	0
531011 Transfer IOD Employee	0	0	0	0
531702 Transfer Guaranteed Pens	0	8,873,000	5,424,700	4,592,400
531702 Transfer Guaranteed Pension	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
 Functional Cost	 37,572	 8,873,000	 5,424,700	 4,592,400
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	37,572	8,873,000	5,424,700	4,592,400
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	61	15,113	9,237	7,820
Unallocated Costs	0	0	0	0
2nd Allocation	61	15,113	9,237	7,820
Total For 001 Administrative - Employee Benefits				
Schedule .3 Total	37,633	8,888,113	5,433,937	4,600,220

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

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	3	0.032520	1,139		1,139	1	1,140
003 Metropolitan Clerk	6	0.065041	2,278		2,278	4	2,282
004 Mayor's Office - Administration	19	0.205962	7,213		7,213	11	7,224
005 Election Commission	17	0.184282	6,453		6,453	10	6,463
006 Law	15	0.162602	5,694		5,694	9	5,703
007 Planning Commission	38	0.411924	14,425		14,425	21	14,446
008 Human Resources	40	0.433604	15,184		15,184	23	15,207
009 Register of Deeds	18	0.195122	6,833		6,833	11	6,844
010 General Services - Administration	132	1.430894	50,108		50,108	81	50,189
010 General Services - Facilities	1	0.010840	380		380		380
011 Historical Commission	4	0.043360	1,518		1,518	2	1,520
014 Information Technology Service	60	0.650407	22,777		22,777	36	22,813
015 Finance - Administration	78	0.845528	29,610		29,610	48	29,658
016 Assessor of Property	72	0.780488	27,332		27,332	44	27,376
017 Trustee	24	0.260163	9,111		9,111	13	9,124
018 County Clerk	56	0.607046	21,258		21,258	33	21,291
019 District Attorney	14	0.151762	5,315		5,315	8	5,323
021 Public Defender	22	0.238482	8,351		8,351	13	8,364
022 Juvenile Court Clerk	13	0.140921	4,935		4,935	6	4,941
023 Circuit Court Clerk	81	0.878049	30,748		30,748	49	30,797
024 Criminal Court Clerk	52	0.563686	19,740		19,740	30	19,770
025 Clerk and Master - Chancery	12	0.130081	4,555		4,555	6	4,561
026 Juvenile Court	58	0.628726	22,017		22,017	34	22,051
027 General Sessions Court	64	0.693767	24,295		24,295	38	24,333
028 State Trial Courts	55	0.596206	20,879		20,879	34	20,913
029 Justice Integration Services	1	0.010840	380		380		380
030 Sheriff's Office	329	3.566396	124,892		124,892	205	125,097
031 Police	1,300	14.092141	493,493		493,493	836	494,329
032 Fire	877	9.506775	332,918		332,918	564	333,482
033 Codes Administration	93	1.008130	35,304		35,304	56	35,360
034 Beer Board	2	0.021680	759		759	1	760
036 Soil and Water Conservation	1	0.010840	380		380		380
037 Social Services	143	1.550136	54,284		54,284	88	54,372
038 Health	329	3.566396	124,892		124,892	205	125,097
039 Public Library	183	1.983740	69,469		69,469	113	69,582
040 Parks	257	2.785908	97,560		97,560	161	97,721
041 Arts Commission	5	0.054201	1,898		1,898	3	1,901
042 Public Works	421	4.563686	159,816		159,816	269	160,085
044 Human Relations Commission	1	0.010840	380		380		380
045 Transportation Licensing	1	0.010840	380		380		380
048 Internal Audit	2	0.021680	759		759	1	760
049 Office of Emergency Management	1	0.010840	380		380		380
060 Farmer's Market	9	0.097561	3,416		3,416	4	3,420
061 Municipal Auditorium	7	0.075881	2,657		2,657	4	2,661
062 State Fair Board	17	0.184282	6,453		6,453	10	6,463
064 Sports Authority	1	0.010840	380		380		380
065 Water and Sewer	616	6.677507	233,840		233,840	393	234,233
067 General Hospital	516	5.593496	195,879		195,879	329	196,208
069 Knowles Home	33	0.357724	12,527		12,527	19	12,546
070 Community Education Commission	7	0.075881	2,657		2,657	4	2,661
071 Convention Center Authority	18	0.195122	6,833		6,833	11	6,844
075 Metro Action Commission	98	1.062331	37,202		37,202	61	37,263

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

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	16	0.173442	6,074		6,074	9	6,083
078 Metropolitan Transit Authority (MTA)	1	0.010840	380		380		380
080 Metro Nashville Public Schools (MNPS)	2,598	28.162599	986,221		986,221	1,814	988,035
088 Airport Authority	10	0.108401	3,796		3,796	5	3,801
091 Emergency Communication Center	29	0.314363	11,009		11,009	17	11,026
901 Bordeaux Longterm Care	348	3.772358	132,104		132,104	218	132,322
All Other	1	0.010840	380		380		380
Schedule .4 Total for County Retire Match	9,225	100.000000	3,501,900		3,501,900	5,965	3,507,865

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

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

Activity - Cnty Teach Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	6,900,400		6,900,400	11,757	6,912,157
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,900,400		6,900,400	11,757	6,912,157

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

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	2	0.025487	14,040		14,040	21	14,061
003 Metropolitan Clerk	6	0.076462	42,120		42,120	67	42,187
004 Mayor's Office - Administration	17	0.216643	119,340		119,340	198	119,538
005 Election Commission	14	0.178412	98,280		98,280	164	98,444
006 Law	12	0.152925	84,240		84,240	136	84,376
007 Planning Commission	34	0.433287	238,681		238,681	402	239,083
008 Human Resources	35	0.446030	245,701		245,701	414	246,115
009 Register of Deeds	18	0.229387	126,360		126,360	208	126,568
010 General Services - Administration	114	1.452785	800,283		800,283	1,356	801,639
010 General Services - Facilities	1	0.012744	7,020		7,020	11	7,031
011 Historical Commission	3	0.038231	21,060		21,060	34	21,094
014 Information Technology Service	52	0.662674	365,042		365,042	618	365,660
015 Finance - Administration	65	0.828342	456,302		456,302	773	457,075
016 Assessor of Property	64	0.815598	449,281		449,281	761	450,042
017 Trustee	19	0.242131	133,381		133,381	220	133,601
018 County Clerk	48	0.611699	336,961		336,961	572	337,533
019 District Attorney	11	0.140181	77,220		77,220	124	77,344
021 Public Defender	19	0.242131	133,381		133,381	220	133,601
022 Juvenile Court Clerk	10	0.127437	70,200		70,200	114	70,314
023 Circuit Court Clerk	68	0.866573	477,362		477,362	809	478,171
024 Criminal Court Clerk	43	0.547980	301,861		301,861	511	302,372
025 Clerk and Master - Chancery	9	0.114694	63,180		63,180	103	63,283
026 Juvenile Court	48	0.611699	336,961		336,961	572	337,533
027 General Sessions Court	55	0.700905	386,101		386,101	654	386,755
028 State Trial Courts	44	0.560724	308,881		308,881	524	309,405
029 Justice Integration Services	1	0.012744	7,020		7,020	11	7,031
030 Sheriff's Office	281	3.580986	1,972,627		1,972,627	3,358	1,975,985
031 Police	1,184	15.088569	8,311,710		8,311,710	14,168	8,325,878
032 Fire	795	10.131260	5,580,920		5,580,920	9,518	5,590,438
033 Codes Administration	80	1.019498	561,602		561,602	952	562,554
034 Beer Board	2	0.025487	14,040		14,040	21	14,061
036 Soil and Water Conservation	1	0.012744	7,020		7,020	11	7,031
037 Social Services	118	1.503759	828,363		828,363	1,405	829,768
038 Health	285	3.631961	2,000,707		2,000,707	3,403	2,004,110
039 Public Library	147	1.873327	1,031,943		1,031,943	1,757	1,033,700
040 Parks	220	2.803619	1,544,405		1,544,405	2,625	1,547,030
041 Arts Commission	4	0.050975	28,080		28,080	45	28,125
042 Public Works	356	4.536766	2,499,129		2,499,129	4,254	2,503,383
044 Human Relations Commission	1	0.012744	7,020		7,020	11	7,031
045 Transportation Licensing	1	0.012744	7,020		7,020	11	7,031
048 Internal Audit	2	0.025487	14,040		14,040	21	14,061
060 Farmer's Market	8	0.101950	56,160		56,160	91	56,251
061 Municipal Auditorium	7	0.089206	49,140		49,140	79	49,219
062 State Fair Board	15	0.191156	105,300		105,300	174	105,474
064 Sports Authority	1	0.012744	7,020		7,020	11	7,031
065 Water and Sewer	528	6.728686	3,706,573		3,706,573	6,316	3,712,889
067 General Hospital	428	5.454314	3,004,571		3,004,571	5,114	3,009,685
069 Knowles Home	27	0.344081	189,541		189,541	320	189,861
070 Community Education Commission	7	0.089206	49,140		49,140	79	49,219
071 Convention Center Authority	16	0.203900	112,321		112,321	189	112,510
075 Metro Action Commission	84	1.070473	589,682		589,682	1,000	590,682

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

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	14	0.178412	98,280		98,280	164	98,444
078 Metropolitan Transit Authority (MTA)	1	0.012744	7,020		7,020	11	7,031
080 Metro Nashville Public Schools (MNPS)	2,092	26.659869	14,685,897		14,685,897	25,293	14,711,190
088 Airport Authority	7	0.089206	49,140		49,140	79	49,219
091 Emergency Communication Center	24	0.305849	168,480		168,480	282	168,762
901 Bordeaux Longterm Care	299	3.810373	2,098,987		2,098,987	3,574	2,102,561
Schedule .4 Total for Health Insurance Match	7,847	100.000000	55,086,137		55,086,137	93,933	55,180,070

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

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

Activity - Death Benefit Payments

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

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

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

Activity - Employee & Pension IOD Medical Expense

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	4,663.93	0.102078	4,668		4,668	6	4,674
008 Human Resources	561.86	0.012297	562		562		562
009 Register of Deeds	251.60	0.005507	252		252		252
011 Historical Commission	476.48	0.010429	477		477		477
015 Finance - Administration	161.92	0.003544	162		162		162
016 Assessor of Property	5,113.35	0.111915	5,117		5,117	7	5,124
019 District Attorney	3,052.65	0.066813	3,055		3,055	4	3,059
022 Juvenile Court Clerk	1,257.16	0.027515	1,258		1,258	1	1,259
023 Circuit Court Clerk	697.64	0.015269	698		698		698
024 Criminal Court Clerk	6.75	0.000148	7		7		7
026 Juvenile Court	13,098.53	0.286685	13,109		13,109	19	13,128
027 General Sessions Court	1,384.21	0.030296	1,385		1,385	2	1,387
030 Sheriff's Office	164,525.89	3.600941	164,658		164,658	276	164,934
031 Police	1,354,012.39	29.634961	1,355,103		1,355,103	2,302	1,357,405
032 Fire	2,687,038.26	58.810595	2,689,204		2,689,204	4,622	2,693,826
033 Codes Administration	14,841.08	0.324823	14,853		14,853	22	14,875
034 Beer Board	4,266.73	0.093385	4,270		4,270	6	4,276
037 Social Services	6,253.45	0.136868	6,258		6,258	9	6,267
038 Health	21,230.82	0.464674	21,248		21,248	33	21,281
039 Public Library	7,783.90	0.170364	7,790		7,790	12	7,802
040 Parks	136,108.91	2.978985	136,219		136,219	227	136,446
042 Public Works	140,005.37	3.064266	140,118		140,118	234	140,352
045 Transportation Licensing	717.21	0.015697	718		718	1	719
060 Farmer's Market	161.92	0.003544	162		162		162
091 Emergency Communication Center	1,297.64	0.028401	1,299		1,299	1	1,300
Schedule .4 Total for Employee & Pension IOD Medical Expense	4,568,969.65	100.000000	4,572,650		4,572,650	7,784	4,580,434

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

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

Activity - Unemployment Compensation

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

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

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

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	3	0.039195	1,228		1,228	1	1,229
003 Metropolitan Clerk	5	0.065325	2,046		2,046	3	2,049
004 Mayor's Office - Administration	17	0.222106	6,956		6,956	11	6,967
005 Election Commission	17	0.222106	6,956		6,956	11	6,967
006 Law	13	0.169846	5,319		5,319	8	5,327
007 Planning Commission	32	0.418082	13,093		13,093	19	13,112
008 Human Resources	36	0.470342	14,730		14,730	21	14,751
009 Register of Deeds	15	0.195976	6,138		6,138	9	6,147
010 General Services - Administration	109	1.424092	44,600		44,600	71	44,671
011 Historical Commission	4	0.052260	1,637		1,637	2	1,639
014 Information Technology Service	52	0.679383	21,277		21,277	33	21,310
015 Finance - Administration	67	0.875359	27,414		27,414	44	27,458
016 Assessor of Property	62	0.810034	25,369		25,369	40	25,409
017 Trustee	21	0.274366	8,593		8,593	13	8,606
018 County Clerk	46	0.600993	18,822		18,822	29	18,851
019 District Attorney	12	0.156781	4,910		4,910	6	4,916
021 Public Defender	18	0.235171	7,365		7,365	11	7,376
022 Juvenile Court Clerk	9	0.117586	3,683		3,683	5	3,688
023 Circuit Court Clerk	69	0.901489	28,233		28,233	46	28,279
024 Criminal Court Clerk	38	0.496472	15,548		15,548	25	15,573
025 Clerk and Master - Chancery	11	0.143716	4,501		4,501	6	4,507
026 Juvenile Court	52	0.679383	21,277		21,277	33	21,310
027 General Sessions Court	51	0.666318	20,868		20,868	34	20,902
028 State Trial Courts	45	0.587928	18,413		18,413	29	18,442
029 Justice Integration Services	1	0.013065	409		409		409
030 Sheriff's Office	268	3.501437	109,658		109,658	182	109,840
031 Police	1,121	14.645937	458,681		458,681	777	459,458
032 Fire	691	9.027959	282,737		282,737	480	283,217
033 Codes Administration	70	0.914554	28,642		28,642	47	28,689
034 Beer Board	1	0.013065	409		409		409
036 Soil and Water Conservation	1	0.013065	409		409		409
037 Social Services	119	1.554743	48,691		48,691	79	48,770
038 Health	293	3.828064	119,887		119,887	200	120,087
039 Public Library	166	2.168801	67,922		67,922	111	68,033
040 Parks	196	2.560753	80,198		80,198	130	80,328
041 Arts Commission	5	0.065325	2,046		2,046	3	2,049
042 Public Works	269	3.514502	110,067		110,067	182	110,249
045 Transportation Licensing	1	0.013065	409		409		409
048 Internal Audit	2	0.026130	818		818	1	819
049 Office of Emergency Management	1	0.013065	409		409		409
060 Farmer's Market	4	0.052260	1,637		1,637	2	1,639
061 Municipal Auditorium	6	0.078390	2,455		2,455	4	2,459
062 State Fair Board	15	0.195976	6,138		6,138	9	6,147
064 Sports Authority	1	0.013065	409		409		409
065 Water and Sewer	453	5.918474	185,355		185,355	313	185,668
067 General Hospital	444	5.800888	181,672		181,672	306	181,978
069 Knowles Home	31	0.405017	12,684		12,684	19	12,703
070 Community Education Commission	7	0.091455	2,864		2,864	4	2,868
071 Convention Center Authority	13	0.169846	5,319		5,319	8	5,327
075 Metro Action Commission	87	1.136661	35,598		35,598	56	35,654
076 Nashville Career Advancement Center	15	0.195976	6,138		6,138	9	6,147

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

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1	0.013065	409		409		409
080 Metro Nashville Public Schools (MNPS)	2,222	29.030576	909,177		909,177	1,674	910,851
088 Airport Authority	5	0.065325	2,046		2,046	3	2,049
091 Emergency Communication Center	27	0.352757	11,048		11,048	17	11,065
901 Bordeaux Longterm Care	314	4.102430	128,480		128,480	212	128,692
Schedule .4 Total for Life Insurance Match	7,654	100.000000	3,131,797		3,131,797	5,338	3,137,135

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

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

Activity - Empl Tuition Reimburse

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

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

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

Activity - TCRS Pension Contribution

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	37,572		37,572	61	37,633
Schedule .4 Total for TCRS Pension Contribution	100	100.000000	37,572		37,572	61	37,633

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

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

Activity - Police/Fire Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
031 Police	32	48.484848	4,302,061		4,302,061	7,317	4,309,378
032 Fire	34	51.515152	4,570,939		4,570,939	7,796	4,578,735
Schedule .4 Total for Police/Fire Retire Match	66	100.000000	8,873,000		8,873,000	15,113	8,888,113

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

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

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1	2.777778	150,686		150,686	253	150,939
017 Trustee	1	2.777778	150,686		150,686	253	150,939
031 Police	3	8.333333	452,058		452,058	760	452,818
040 Parks	3	8.333333	452,058		452,058	760	452,818
042 Public Works	12	33.333333	1,808,234		1,808,234	3,111	1,811,345
065 Water and Sewer	5	13.888889	753,431		753,431	1,277	754,708
080 Metro Nashville Public Schools (MNPS)	11	30.555556	1,657,547		1,657,547	2,823	1,660,370
Schedule .4 Total for Civil Service Retire Match	36	100.000000	5,424,700		5,424,700	9,237	5,433,937

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

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

Activity - Teacher Pens Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	4,592,400		4,592,400	7,820	4,600,220
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	7,820	4,600,220

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

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Death Benefit Payments
002 Metropolitan Council	16,430	1,140	0	14,061	0
003 Metropolitan Clerk	46,518	2,282	0	42,187	0
004 Mayor's Office - Administration	133,729	7,224	0	119,538	0
005 Election Commission	116,548	6,463	0	98,444	0
006 Law	95,406	5,703	0	84,376	0
007 Planning Commission	266,641	14,446	0	239,083	0
008 Human Resources	276,635	15,207	0	246,115	0
009 Register of Deeds	139,811	6,844	0	126,568	0
010 General Services - Administration	896,999	50,189	0	801,639	0
010 General Services - Facilities	158,350	380	0	7,031	0
011 Historical Commission	24,730	1,520	0	21,094	0
014 Information Technology Service	409,783	22,813	0	365,660	0
015 Finance - Administration	516,857	29,658	0	457,075	0
016 Assessor of Property	509,456	27,376	0	450,042	0
017 Trustee	302,270	9,124	0	133,601	0
018 County Clerk	377,675	21,291	0	337,533	0
019 District Attorney	91,639	5,323	0	77,344	0
021 Public Defender	149,341	8,364	0	133,601	0
022 Juvenile Court Clerk	80,202	4,941	0	70,314	0
023 Circuit Court Clerk	538,445	30,797	0	478,171	0
024 Criminal Court Clerk	337,722	19,770	0	302,372	0
025 Clerk and Master - Chancery	72,851	4,561	0	63,283	0
026 Juvenile Court	394,320	22,051	0	337,533	0
027 General Sessions Court	441,955	24,333	0	386,755	0
028 State Trial Courts	352,663	20,913	0	309,405	0
029 Justice Integration Services	7,820	380	0	7,031	0
030 Sheriff's Office	2,385,331	125,097	0	1,975,985	0
031 Police	15,515,761	494,329	0	8,325,878	100,159
032 Fire	13,591,702	333,482	0	5,590,438	100,176
033 Codes Administration	642,218	35,360	0	562,554	0
034 Beer Board	19,506	760	0	14,061	0
036 Soil and Water Conservation	7,820	380	0	7,031	0
037 Social Services	939,669	54,372	0	829,768	0
038 Health	2,272,773	125,097	0	2,004,110	0
039 Public Library	1,192,571	69,582	0	1,033,700	0
040 Parks	2,318,594	97,721	0	1,547,030	0
041 Arts Commission	32,075	1,901	0	28,125	0
042 Public Works	4,728,780	160,085	0	2,503,383	0
044 Human Relations Commission	7,411	380	0	7,031	0
045 Transportation Licensing	8,539	380	0	7,031	0
048 Internal Audit	15,640	760	0	14,061	0
049 Office of Emergency Management	789	380	0	0	0
060 Farmer's Market	61,472	3,420	0	56,251	0
061 Municipal Auditorium	54,339	2,661	0	49,219	0
062 State Fair Board	118,382	6,463	0	105,474	0
064 Sports Authority	7,820	380	0	7,031	0
065 Water and Sewer	4,890,489	234,233	0	3,712,889	0
067 General Hospital	3,402,025	196,208	0	3,009,685	0
069 Knowles Home	215,110	12,546	0	189,861	0
070 Community Education Commission	54,748	2,661	0	49,219	0
071 Convention Center Authority	129,566	6,844	0	112,510	0
075 Metro Action Commission	667,604	37,263	0	590,682	0

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

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Death Benefit Payments
076 Nashville Career Advancement Center	110,674	6,083	0	98,444	0
078 Metropolitan Transit Authority (MTA)	7,820	380	0	7,031	0
080 Metro Nashville Public Schools (MNPS)	29,820,456	988,035	6,912,157	14,711,190	0
088 Airport Authority	55,069	3,801	0	49,219	0
091 Emergency Communication Center	192,653	11,026	0	168,762	0
901 Bordeaux Longterm Care	2,363,575	132,322	0	2,102,561	0
All Other	327	380	0	0	0
Direct Bill	0	0	0	0	0
Total	92,586,104	3,507,865	6,912,157	55,180,070	200,335

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

Receiving Department	Employee & Pension IOD Medical Expense	Unemployment Compensation	Life Insurance Match	Empl Tuition Reimburse	TCRS Pension Contribution
002 Metropolitan Council	0	0	1,229	0	0
003 Metropolitan Clerk	0	0	2,049	0	0
004 Mayor's Office - Administration	0	0	6,967	0	0
005 Election Commission	4,674	0	6,967	0	0
006 Law	0	0	5,327	0	0
007 Planning Commission	0	0	13,112	0	0
008 Human Resources	562	0	14,751	0	0
009 Register of Deeds	252	0	6,147	0	0
010 General Services - Administration	0	0	44,671	500	0
010 General Services - Facilities	0	0	0	0	0
011 Historical Commission	477	0	1,639	0	0
014 Information Technology Service	0	0	21,310	0	0
015 Finance - Administration	162	0	27,458	2,504	0
016 Assessor of Property	5,124	3	25,409	1,502	0
017 Trustee	0	0	8,606	0	0
018 County Clerk	0	0	18,851	0	0
019 District Attorney	3,059	0	4,916	997	0
021 Public Defender	0	0	7,376	0	0
022 Juvenile Court Clerk	1,259	0	3,688	0	0
023 Circuit Court Clerk	698	0	28,279	500	0
024 Criminal Court Clerk	7	0	15,573	0	0
025 Clerk and Master - Chancery	0	0	4,507	500	0
026 Juvenile Court	13,128	298	21,310	0	0
027 General Sessions Court	1,387	7,076	20,902	1,502	0
028 State Trial Courts	0	2,421	18,442	1,482	0
029 Justice Integration Services	0	0	409	0	0
030 Sheriff's Office	164,934	6,971	109,840	2,504	0
031 Police	1,357,405	12,331	459,458	4,005	0
032 Fire	2,693,826	298	283,217	11,530	0
033 Codes Administration	14,875	740	28,689	0	0
034 Beer Board	4,276	0	409	0	0
036 Soil and Water Conservation	0	0	409	0	0
037 Social Services	6,267	(8)	48,770	500	0
038 Health	21,281	195	120,087	2,003	0
039 Public Library	7,802	9,950	68,033	3,504	0
040 Parks	136,446	3,751	80,328	500	0
041 Arts Commission	0	0	2,049	0	0
042 Public Works	140,352	3,366	110,249	0	0
044 Human Relations Commission	0	0	0	0	0
045 Transportation Licensing	719	0	409	0	0
048 Internal Audit	0	0	819	0	0
049 Office of Emergency Management	0	0	409	0	0
060 Farmer's Market	162	0	1,639	0	0
061 Municipal Auditorium	0	0	2,459	0	0
062 State Fair Board	0	298	6,147	0	0
064 Sports Authority	0	0	409	0	0
065 Water and Sewer	0	2,991	185,668	0	0
067 General Hospital	0	14,154	181,978	0	0
069 Knowles Home	0	0	12,703	0	0
070 Community Education Commission	0	0	2,868	0	0
071 Convention Center Authority	0	4,885	5,327	0	0
075 Metro Action Commission	0	0	35,654	4,005	0

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

Receiving Department	Employee & Pension IOD Medical Expense	Unemployment Compensation	Life Insurance Match	Empl Tuition Reimburse	TCRS Pension Contribution
076 Nashville Career Advancement Center	0	0	6,147	0	0
078 Metropolitan Transit Authority (MTA)	0	0	409	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	910,851	0	37,633
088 Airport Authority	0	0	2,049	0	0
091 Emergency Communication Center	1,300	0	11,065	500	0
901 Bordeaux Longterm Care	0	0	128,692	0	0
All Other	0	(53)	0	0	0
Direct Bill	0	0	0	0	0
Total	4,580,434	69,667	3,137,135	38,538	37,633

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

Receiving Department	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
002 Metropolitan Council	0	0	0
003 Metropolitan Clerk	0	0	0
004 Mayor's Office - Administration	0	0	0
005 Election Commission	0	0	0
006 Law	0	0	0
007 Planning Commission	0	0	0
008 Human Resources	0	0	0
009 Register of Deeds	0	0	0
010 General Services - Administration	0	0	0
010 General Services - Facilities	0	150,939	0
011 Historical Commission	0	0	0
014 Information Technology Service	0	0	0
015 Finance - Administration	0	0	0
016 Assessor of Property	0	0	0
017 Trustee	0	150,939	0
018 County Clerk	0	0	0
019 District Attorney	0	0	0
021 Public Defender	0	0	0
022 Juvenile Court Clerk	0	0	0
023 Circuit Court Clerk	0	0	0
024 Criminal Court Clerk	0	0	0
025 Clerk and Master - Chancery	0	0	0
026 Juvenile Court	0	0	0
027 General Sessions Court	0	0	0
028 State Trial Courts	0	0	0
029 Justice Integration Services	0	0	0
030 Sheriff's Office	0	0	0
031 Police	4,309,378	452,818	0
032 Fire	4,578,735	0	0
033 Codes Administration	0	0	0
034 Beer Board	0	0	0
036 Soil and Water Conservation	0	0	0
037 Social Services	0	0	0
038 Health	0	0	0
039 Public Library	0	0	0
040 Parks	0	452,818	0
041 Arts Commission	0	0	0
042 Public Works	0	1,811,345	0
044 Human Relations Commission	0	0	0
045 Transportation Licensing	0	0	0
048 Internal Audit	0	0	0
049 Office of Emergency Management	0	0	0
060 Farmer's Market	0	0	0
061 Municipal Auditorium	0	0	0
062 State Fair Board	0	0	0
064 Sports Authority	0	0	0
065 Water and Sewer	0	754,708	0
067 General Hospital	0	0	0
069 Knowles Home	0	0	0
070 Community Education Commission	0	0	0
071 Convention Center Authority	0	0	0
075 Metro Action Commission	0	0	0

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

Receiving Department	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
076 Nashville Career Advancement Center	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	1,660,370	4,600,220
088 Airport Authority	0	0	0
091 Emergency Communication Center	0	0	0
901 Bordeaux Longterm Care	0	0	0
All Other	0	0	0
Direct Bill	0	0	0
Total	8,888,113	5,433,937	4,600,220

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Facility Rental

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,226,185			1,226,185
Inbound Costs:				
001 Administrative - Post Audits		8	8	
015 Finance - Accountability		27	27	
015 Finance - Grants & Cost Planning		109	109	
015 Finance - Office of Mgmt & Budget		952	952	
015 Finance - Operations		72	72	
015 Finance - Property Administration		250	250	
015 Finance - Treasury		32	32	
048 Internal Audit		541	541	
Total Allocated Additions:		<u>1,991</u>	1,991	1,991
Total To Be Allocated:	<u>1,226,185</u>	<u>1,991</u>		<u>1,228,176</u>

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

	Total	G&A	Metro Southeast	STEM
Other Expense & Cost				
502339 Recording	240	240	0	0
505231 Rent Building & Land	1,225,945	0	640,679	585,266
Departmental Total				
Expenditures Per Financial Statement	1,226,185			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,226,185	240	640,679	585,266
Allocation Step 1				
Reallocate Admin Costs		(240)	125	115
Unallocated Costs	0	0	0	0
1st Allocation	1,226,185	0	640,804	585,381
Allocation Step 2				
Inbound - All Others	1,991	1,991	0	0
Reallocate Admin Costs		(1,991)	1,047	944
Unallocated Costs	0	0	0	0
2nd Allocation	1,991	0	1,047	944
Total For 001 Administrative - Facility Rental				
Schedule .3 Total	1,228,176	0	641,851	586,325

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

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.381925	34,488		34,488	51	34,539
008 Human Resources	1,977.00	1.019945	6,536		6,536	9	6,545
010 General Services	2,164.00	1.116419	7,154		7,154	9	7,163
010 General Services - Facilities	221.00	0.114015	730		730		730
010 General Services - Fleet Management	61,853.00	31.910293	204,482		204,482	395	204,877
014 Information Technology Service	14,629.00	7.547180	48,362		48,362	72	48,434
027 General Sessions Court	11,647.00	6.008750	38,505		38,505	59	38,564
030 Sheriff's Office	2,073.00	1.069472	6,853		6,853	9	6,862
031 Police	27,229.00	14.047587	90,018		90,018	143	90,161
032 Fire	13,078.00	6.747010	43,235		43,235	65	43,300
036 Soil and Water Conservation	792.00	0.408597	2,619		2,619	2	2,621
038 Health	3,896.00	2.009967	12,880		12,880	17	12,897
042 Public Works	1,513.00	0.780565	5,002		5,002	7	5,009
048 Internal Audit	2,677.00	1.381079	8,850		8,850	11	8,861
049 Office of Emergency Management	17,471.00	9.013383	57,758		57,758	87	57,845
076 Nashville Career Advancement Center	4,765.00	2.458289	15,753		15,753	24	15,777
All Other	17,417.00	8.985524	57,579		57,579	87	57,666
Schedule .4 Total for Metro Southeast	193,834.00	100.000000	640,804		640,804	1,047	641,851

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

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

Activity - STEM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	585,381		585,381	944	586,325
Schedule .4 Total for STEM	100	100.000000	585,381		585,381	944	586,325

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

Receiving Department	Total	Metro Southeast	STEM
005 Election Commission	34,539	34,539	0
008 Human Resources	6,545	6,545	0
010 General Services	7,163	7,163	0
010 General Services - Facilities	730	730	0
010 General Services - Fleet Management	204,877	204,877	0
014 Information Technology Service	48,434	48,434	0
027 General Sessions Court	38,564	38,564	0
030 Sheriff's Office	6,862	6,862	0
031 Police	90,161	90,161	0
032 Fire	43,300	43,300	0
036 Soil and Water Conservation	2,621	2,621	0
038 Health	12,897	12,897	0
042 Public Works	5,009	5,009	0
048 Internal Audit	8,861	8,861	0
049 Office of Emergency Management	57,845	57,845	0
076 Nashville Career Advancement Center	15,777	15,777	0
080 Metro Nashville Public Schools (MNPS)	586,325	0	586,325
All Other	57,666	57,666	0
Direct Bill	0	0	0
Total	1,228,176	641,851	586,325

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Insurance**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,507,500			4,507,500
Inbound Costs:				
001 Administrative - Post Audits		8	8	
006 Law		223,801	223,801	
015 Finance - Accountability		100	100	
015 Finance - Grants & Cost Planning		408	408	
015 Finance - Office of Mgmt & Budget		3,420	3,420	
015 Finance - Operations		19	19	
015 Finance - Property Administration		916	916	
015 Finance - Treasury		123	123	
048 Internal Audit		1,991	1,991	
Total Allocated Additions:		230,786	230,786	230,786
Total To Be Allocated:	4,507,500	230,786		4,738,286

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

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
Other Expense & Cost					
505951 Insurance-Buildings	707,500	0	707,500	0	0
505955 Insurance-Liab/PropDmg	2,032,100	0	0	2,032,100	0
505957 Insurance-Premium J&L	1,767,900	0	0	0	1,767,900
Departmental Total					
Expenditures Per Financial Statement	4,507,500				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,507,500	0	707,500	2,032,100	1,767,900
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,507,500	0	707,500	2,032,100	1,767,900
Allocation Step 2					
Inbound - All Others	230,786	230,786	0	0	0
Reallocate Admin Costs		(230,786)	36,218	104,059	90,509
Unallocated Costs	0	0	0	0	0
2nd Allocation	230,786	0	36,218	104,059	90,509
Total For 001 Administrative - Insurance					
Schedule .3 Total	4,738,286	0	743,718	2,136,159	1,858,409

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

Activity - Insurance - Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	5,000	0.706714	5,000		5,000	254	5,254
007 Planning Commission	2,800	0.395760	2,800		2,800	142	2,942
010 General Services - Facilities	166,400	23.519435	166,400		166,400	8,512	174,912
026 Juvenile Court	12,300	1.738516	12,300		12,300	627	12,927
030 Sheriff's Office	80,100	11.321555	80,100		80,100	4,096	84,196
032 Fire	71,500	10.106007	71,500		71,500	3,656	75,156
037 Social Services	9,600	1.356890	9,600		9,600	488	10,088
038 Health	26,100	3.689046	26,100		26,100	1,334	27,434
039 Public Library	128,900	18.219081	128,900		128,900	6,598	135,498
040 Parks	204,800	28.946996	204,800		204,800	10,511	215,311
Schedule .4 Total for Insurance - Buildings	707,500	100.000000	707,500		707,500	36,218	743,718

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

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

Activity - Insurance - Liab/PropDmg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	400	0.017483	355		355	18	373
005 Election Commission	400	0.017483	355		355	18	373
006 Law	600	0.026224	533		533	26	559
007 Planning Commission	400	0.017483	355		355	18	373
008 Human Resources	600	0.026224	533		533	26	559
010 General Services - Facilities	26,000	1.136364	23,092		23,092	1,181	24,273
015 Finance - Administration	800	0.034965	711		711	35	746
016 Assessor of Property	17,300	0.756119	15,365		15,365	784	16,149
018 County Clerk	1,900	0.083042	1,687		1,687	86	1,773
019 District Attorney	4,200	0.183566	3,730		3,730	190	3,920
021 Public Defender	600	0.026224	533		533	26	559
022 Juvenile Court Clerk	400	0.017483	355		355	18	373
023 Circuit Court Clerk	3,800	0.166084	3,375		3,375	172	3,547
024 Criminal Court Clerk	500	0.021853	444		444	22	466
026 Juvenile Court	14,700	0.642483	13,056		13,056	664	13,720
027 General Sessions Court	400	0.017483	355		355	18	373
028 State Trial Courts	6,300	0.275350	5,595		5,595	285	5,880
029 Justice Integration Services	100	0.004371	89		89	4	93
030 Sheriff's Office	139,900	6.114510	124,253		124,253	6,355	130,608
031 Police	905,100	39.558563	803,872		803,872	41,228	845,100
032 Fire	331,400	14.484266	294,335		294,335	15,068	309,403
033 Codes Administration	33,000	1.442308	29,309		29,309	1,498	30,807
034 Beer Board	1,000	0.043706	888		888	44	932
037 Social Services	30,700	1.341783	27,266		27,266	1,393	28,659
038 Health	35,600	1.555944	31,618		31,618	1,616	33,234
039 Public Library	53,300	2.329545	47,339		47,339	2,419	49,758
040 Parks	501,800	21.931818	445,676		445,676	22,816	468,492
042 Public Works	148,300	6.481643	131,713		131,713	6,739	138,452
045 Transportation Licensing	800	0.034965	711		711	35	746
049 Office of Emergency Management	25,700	1.123252	22,826		22,826	1,167	23,993
070 Community Education Commission	300	0.013112	266		266	13	279
091 Emergency Communication Center	1,700	0.074301	1,510		1,510	77	1,587
Schedule .4 Total for Insurance - Liab/PropDmg	2,288,000	100.000000	2,032,100		2,032,100	104,059	2,136,159

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

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

Activity - Insurance - Premium J&L

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	15,900	0.796673	14,084		14,084	718	14,802
003 Metropolitan Clerk	3,100	0.155326	2,746		2,746	139	2,885
004 Mayor's Office - Administration	11,700	0.586231	10,364		10,364	529	10,893
005 Election Commission	10,300	0.516084	9,124		9,124	464	9,588
006 Law	16,100	0.806694	14,262		14,262	727	14,989
007 Planning Commission	13,400	0.671410	11,870		11,870	604	12,474
008 Human Resources	17,800	0.891873	15,767		15,767	806	16,573
010 General Services - Facilities	27,900	1.397936	24,714		24,714	1,263	25,977
011 Historical Commission	2,600	0.130274	2,303		2,303	116	2,419
014 Information Technology Service	3,100	0.155326	2,746		2,746	139	2,885
015 Finance - Administration	35,500	1.778735	31,446		31,446	1,607	33,053
016 Assessor of Property	27,700	1.387915	24,537		24,537	1,252	25,789
017 Trustee	8,900	0.445936	7,884		7,884	400	8,284
018 County Clerk	23,700	1.187494	20,994		20,994	1,072	22,066
019 District Attorney	27,600	1.382904	24,448		24,448	1,248	25,696
021 Public Defender	23,200	1.162441	20,551		20,551	1,050	21,601
022 Juvenile Court Clerk	9,800	0.491031	8,681		8,681	442	9,123
023 Circuit Court Clerk	17,300	0.866820	15,325		15,325	782	16,107
024 Criminal Court Clerk	28,100	1.407957	24,891		24,891	1,272	26,163
025 Clerk and Master - Chancery	6,500	0.325684	5,758		5,758	293	6,051
026 Juvenile Court	33,900	1.698567	30,029		30,029	1,536	31,565
027 General Sessions Court	37,500	1.878946	33,218		33,218	1,697	34,915
028 State Trial Courts	27,000	1.352841	23,917		23,917	1,221	25,138
029 Justice Integration Services	6,600	0.330694	5,846		5,846	297	6,143
030 Sheriff's Office	59,400	2.976250	52,617		52,617	2,688	55,305
031 Police	547,800	27.447642	485,248		485,248	24,945	510,193
032 Fire	363,200	18.198216	321,726		321,726	16,471	338,197
033 Codes Administration	30,700	1.538230	27,194		27,194	1,389	28,583
034 Beer Board	1,400	0.070147	1,240		1,240	64	1,304
035 Agricultural Extension	3,100	0.155326	2,746		2,746	139	2,885
036 Soil and Water Conservation	400	0.020042	354		354	18	372
037 Social Services	27,900	1.397936	24,714		24,714	1,263	25,977
038 Health	83,300	4.173765	73,788		73,788	3,774	77,562
039 Public Library	99,700	4.995491	88,315		88,315	4,515	92,830
040 Parks	188,700	9.454855	167,152		167,152	8,552	175,704
041 Arts Commission	1,900	0.095200	1,683		1,683	86	1,769
042 Public Works	83,300	4.173765	73,788		73,788	3,774	77,562
044 Human Relations Commission	1,400	0.070147	1,240		1,240	64	1,304
045 Transportation Licensing	1,300	0.065137	1,152		1,152	58	1,210
047 Criminal Justice Planning	1,000	0.050105	886		886	44	930
048 Internal Audit	4,300	0.215452	3,809		3,809	194	4,003
070 Community Education Commission	4,500	0.225473	3,986		3,986	203	4,189
091 Emergency Communication Center	57,300	2.871029	50,757		50,757	2,594	53,351
Schedule .4 Total for Insurance - Premium J&L	1,995,800	100.000000	1,767,900		1,767,900	90,509	1,858,409

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

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

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	14,802	0	0	14,802
003 Metropolitan Clerk	3,258	0	373	2,885
004 Mayor's Office - Administration	10,893	0	0	10,893
005 Election Commission	15,215	5,254	373	9,588
006 Law	15,548	0	559	14,989
007 Planning Commission	15,789	2,942	373	12,474
008 Human Resources	17,132	0	559	16,573
010 General Services - Facilities	225,162	174,912	24,273	25,977
011 Historical Commission	2,419	0	0	2,419
014 Information Technology Service	2,885	0	0	2,885
015 Finance - Administration	33,799	0	746	33,053
016 Assessor of Property	41,938	0	16,149	25,789
017 Trustee	8,284	0	0	8,284
018 County Clerk	23,839	0	1,773	22,066
019 District Attorney	29,616	0	3,920	25,696
021 Public Defender	22,160	0	559	21,601
022 Juvenile Court Clerk	9,496	0	373	9,123
023 Circuit Court Clerk	19,654	0	3,547	16,107
024 Criminal Court Clerk	26,629	0	466	26,163
025 Clerk and Master - Chancery	6,051	0	0	6,051
026 Juvenile Court	58,212	12,927	13,720	31,565
027 General Sessions Court	35,288	0	373	34,915
028 State Trial Courts	31,018	0	5,880	25,138
029 Justice Integration Services	6,236	0	93	6,143
030 Sheriff's Office	270,109	84,196	130,608	55,305
031 Police	1,355,293	0	845,100	510,193
032 Fire	722,756	75,156	309,403	338,197
033 Codes Administration	59,390	0	30,807	28,583
034 Beer Board	2,236	0	932	1,304
035 Agricultural Extension	2,885	0	0	2,885
036 Soil and Water Conservation	372	0	0	372
037 Social Services	64,724	10,088	28,659	25,977
038 Health	138,230	27,434	33,234	77,562
039 Public Library	278,086	135,498	49,758	92,830
040 Parks	859,507	215,311	468,492	175,704
041 Arts Commission	1,769	0	0	1,769
042 Public Works	216,014	0	138,452	77,562
044 Human Relations Commission	1,304	0	0	1,304
045 Transportation Licensing	1,956	0	746	1,210
047 Criminal Justice Planning	930	0	0	930
048 Internal Audit	4,003	0	0	4,003
049 Office of Emergency Management	23,993	0	23,993	0
070 Community Education Commission	4,468	0	279	4,189
091 Emergency Communication Center	54,938	0	1,587	53,351
Direct Bill	0	0	0	0
Total	4,738,286	743,718	2,136,159	1,858,409

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Post Audits**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	835,334			835,334
Inbound Costs:				
001 Administrative - Post Audits		9	9	
015 Finance - Accountability		19	19	
015 Finance - Grants & Cost Planning		73	73	
015 Finance - Office of Mgmt & Budget		917	917	
015 Finance - Operations		62	62	
015 Finance - Property Administration		168	168	
015 Finance - Treasury		19	19	
048 Internal Audit		369	369	
Total Allocated Additions:		1,636	1,636	1,636
Total To Be Allocated:	835,334	1,636		836,970

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

	Total	G&A	Post Audits	Management Consultant
Other Expense & Cost				
502224 Accounting Service	776,810	0	751,000	25,810
502229 Management Consultant	57,429	0	48,949	8,480
502883 Registration	1,095	0	1,095	0
Departmental Total				
Expenditures Per Financial Statement	835,334			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	835,334	0	801,044	34,290
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	835,334	0	801,044	34,290
Allocation Step 2				
Inbound - All Others	1,636	1,636	0	0
Reallocate Admin Costs		(1,636)	1,573	63
Unallocated Costs	0	0	0	0
2nd Allocation	1,636	0	1,573	63
Total For 001 Administrative - Post Audits				
Schedule .3 Total	836,970	0	802,617	34,353

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

Activity - Post Audits

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

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

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	1,371	0.070292	563		563		563
035 Agricultural Extension	439	0.022508	180		180		180
036 Soil and Water Conservation	303	0.015535	124		124		124
037 Social Services	5,949	0.305007	2,443		2,443	3	2,446
038 Health	45,300	2.322546	18,605		18,605	34	18,639
038 Health - Employee Health & Wellness	637	0.032659	262		262		262
039 Public Library	37,261	1.910384	15,303		15,303	27	15,330
040 Parks	50,575	2.592997	20,771		20,771	37	20,808
041 Arts Commission	2,557	0.131098	1,050		1,050	1	1,051
042 Public Works	32,452	1.663825	13,328		13,328	26	13,354
044 Human Relations Commission	494	0.025328	203		203		203
047 Criminal Justice Planning	364	0.018662	149		149		149
048 Internal Audit	1,121	0.057474	460		460		460
049 Office of Emergency Management	1,350	0.069215	554		554		554
051 Office of Family Safety	2,031	0.104130	834		834	1	835
060 Farmer's Market	2,823	0.144736	1,159		1,159	1	1,160
061 Municipal Auditorium	4,560	0.233793	1,873		1,873	2	1,875
062 State Fair Board	8,376	0.429440	3,440		3,440	5	3,445
064 Sports Authority	3,338	0.171140	1,371		1,371	2	1,373
065 Water and Sewer	98,223	5.035925	40,340		40,340	75	40,415
067 General Hospital	11	0.000564	5		5		5
068 District Energy System (DES)	2,187	0.112128	898		898	1	899
070 Community Education Commission	1,803	0.092440	740		740	1	741
071 Convention Center Authority	34,516	1.769647	14,176		14,176	26	14,202
075 Metro Action Commission	40,169	2.059478	16,497		16,497	30	16,527
076 Nashville Career Advancement Center	11,082	0.568178	4,551		4,551	8	4,559
077 Metro Development & Housing Authorit	26	0.001333	11		11		11
078 Metropolitan Transit Authority (MTA)	981	0.050296	403		403		403
080 Metro Nashville Public Schools (MNPS)	965,261	49.489245	396,430		396,430	873	397,303
083 Industrial Development Board	154	0.007896	63		63		63
090 Debt Service	1,346	0.069010	553		553		553
091 Emergency Communication Center	5,076	0.260248	2,085		2,085	3	2,088
901 Bordeaux Longterm Care	5	0.000256	2		2		2
902 Flood	652	0.033428	268		268		268
All Other	288,957	14.814919	118,674		118,674	227	118,901
Schedule .4 Total for Post Audits	1,950,445	99.999949	801,044		801,044	1,573	802,617

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

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

Activity - Management Consultant

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	34,290		34,290	63	34,353
Schedule .4 Total for Management Consultant	100	100.000000	34,290		34,290	63	34,353

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

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

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

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

Receiving Department	Total	Post Audits	Management Consultant
035 Agricultural Extension	180	180	0
036 Soil and Water Conservation	124	124	0
037 Social Services	2,446	2,446	0
038 Health	18,639	18,639	0
038 Health - Employee Health & Wellness	262	262	0
039 Public Library	15,330	15,330	0
040 Parks	20,808	20,808	0
041 Arts Commission	1,051	1,051	0
042 Public Works	13,354	13,354	0
044 Human Relations Commission	203	203	0
047 Criminal Justice Planning	149	149	0
048 Internal Audit	460	460	0
049 Office of Emergency Management	554	554	0
051 Office of Family Safety	835	835	0
060 Farmer's Market	1,160	1,160	0
061 Municipal Auditorium	1,875	1,875	0
062 State Fair Board	3,445	3,445	0
064 Sports Authority	1,373	1,373	0
065 Water and Sewer	40,415	40,415	0
067 General Hospital	5	5	0
068 District Energy System (DES)	899	899	0
070 Community Education Commission	741	741	0
071 Convention Center Authority	14,202	14,202	0
075 Metro Action Commission	16,527	16,527	0
076 Nashville Career Advancement Center	4,559	4,559	0
077 Metro Development & Housing Authority	11	11	0
078 Metropolitan Transit Authority (MTA)	403	403	0
080 Metro Nashville Public Schools (MNPS)	397,303	397,303	0
083 Industrial Development Board	63	63	0
090 Debt Service	553	553	0
091 Emergency Communication Center	2,088	2,088	0
901 Bordeaux Longterm Care	2	2	0
902 Flood	268	268	0
All Other	118,901	118,901	0
Direct Bill	0	0	0
Total	836,970	802,617	34,353

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 002 Metropolitan Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,241,075			2,241,075
Inbound Costs:				
Depreciation	249,067		249,067	
001 Administrative - Corporate Dues	408,004	718	408,722	
001 Administrative - Employee Benefits	16,407	23	16,430	
001 Administrative - Insurance	14,084	718	14,802	
001 Administrative - Post Audits	202		202	
002 Metropolitan Council		13,715	13,715	
003 Metropolitan Clerk		3,747	3,747	
003 Metropolitan Clerk - Records Center		25	25	
004 Mayor's Office - Administration		22,357	22,357	
006 Law		19,413	19,413	
008 Human Resources		29,354	29,354	
010 General Services - Facilities		101,974	101,974	
010 General Services - Mail Services		8,220	8,220	
014 Information Technology Service		3,562	3,562	
015 Finance - Accountability		638	638	
015 Finance - Grants & Cost Planning		204	204	
015 Finance - Office of Mgmt & Budget		1,719	1,719	
015 Finance - Operations		672	672	
015 Finance - Payroll		1,321	1,321	
015 Finance - Property Administration		455	455	
015 Finance - Treasury		248	248	
030 Sheriff's Office - Security Services		41,587	41,587	
038 Health - Employee Health & Wellness		23	23	
048 Internal Audit		990	990	
Total Allocated Additions:	687,764	251,683	939,447	939,447
Total To Be Allocated:	2,928,839	251,683		3,180,522

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	1,307,477	0	1,307,477	0
501109 Longevity	3,355	0	3,355	0
501172 Employer OASDI	68,436	0	68,436	0
501173 Employer SSN Medical	16,602	0	16,602	0
501174 Employer Group Health	426,410	0	426,410	0
501175 Employer Dental Group	14,524	0	14,524	0
501176 Employer Group Life	1,528	0	1,528	0
501177 Employer Pension	80,407	0	80,407	0
501181 FSA Pre-Tax Savings	6	0	6	0
501182 Cafe Plan Pre-Tax Savings	11,682	0	11,682	0
502105 Cable Television	358	0	358	0
502229 Management Consultant	20,335	0	0	20,335
502351 Network Services	3,200	0	3,200	0
502451 Employee Out-of-town Travel	54,135	0	54,135	0
502452 Employee Air Travel	25	0	25	0
502503 Cell Phone Service	4,739	0	4,739	0
502520 Postage & Delivery Srvc	(660)	0	(660)	0
502701 Printing/Binding	490	0	490	0
502702 Sign Printing	400	0	400	0
502851 Subscriptions	407	0	407	0
502882 Tuition	635	0	635	0
502883 Registration	25,734	0	25,734	0
502884 Membership Dues	660	0	660	0
502951 Info Systems Charge	77,400	0	77,400	0
502957 Telecommnct'n Charge	9,754	0	9,754	0
502983 Surplus Property	600	0	600	0
503100 Offc & Admin Supply	5,268	0	5,268	0
503120 Computer Software	1,451	0	1,451	0
503130 Computer Hardware <\$10K	101,076	0	(720)	101,796
503160 Printing Supply	1,580	0	1,580	0
503210 Food & Ice	246	0	246	0
503330 Books/Magazines/Periodicals	1,210	0	1,210	0
503999 Credit Card Clearing	494	0	494	0
505252 Software License	141	0	141	0
505269 Other License & Fees	170	0	170	0
505282 Professional Privilege Tax	800	0	800	0
Departmental Total				
Expenditures Per Financial Statement	2,241,075			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,241,075	0	2,118,944	122,131
Allocation Step 1				
Inbound - All Others	687,764	687,764	0	0
Reallocate Admin Costs		(687,764)	650,283	37,481
Unallocated Costs	(159,612)	0	0	(159,612)
1st Allocation	2,769,227	0	2,769,227	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council	30003 General Fund 4% Reserve**
Allocation Step 2				
Inbound - All Others	251,683	251,683	0	0
Reallocate Admin Costs		(251,683)	237,979	13,704
Unallocated Costs	(13,704)	0	0	(13,704)
2nd Allocation	237,979	0	237,979	0
Total For 002 Metropolitan Council				
Schedule .3 Total	3,007,206	0	3,007,206	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.495266	13,715		13,715		13,715
003 Metropolitan Clerk	5.50	0.053411	1,479		1,479	124	1,603
003 Metropolitan Clerk - Records Center	2.00	0.019422	539		539	42	581
004 Mayor's Office	1.00	0.009711	269		269	22	291
004 Mayor's Office - Administration	33.00	0.320466	8,875		8,875	762	9,637
005 Election Commission	40.00	0.388444	10,757		10,757	920	11,677
006 Law	51.00	0.495266	13,715		13,715	1,171	14,886
007 Planning Commission	61.50	0.597232	16,539		16,539	1,414	17,953
008 Human Resources	62.00	0.602088	16,673		16,673	1,424	18,097
010 General Services	8.00	0.077689	2,151		2,151	183	2,334
010 General Services - Administration	8.00	0.077689	2,151		2,151	183	2,334
010 General Services - Facilities	32.00	0.310755	8,606		8,606	735	9,341
010 General Services - Fleet Management	84.84	0.823889	22,816		22,816	1,965	24,781
010 General Services - Mail Services	4.00	0.038844	1,075		1,075	86	1,161
011 Historical Commission	13.50	0.131100	3,630		3,630	306	3,936
014 Information Technology Service	168.00	1.631464	45,179		45,179	3,891	49,070
015 Finance - Accountability	4.00	0.038844	1,075		1,075	86	1,161
015 Finance - Administration	11.00	0.106822	2,958		2,958	251	3,209
015 Finance - Business Assistance	6.00	0.058267	1,614		1,614	137	1,751
015 Finance - Grants & Cost Planning	3.00	0.029133	807		807	65	872
015 Finance - Office of Mgmt & Budget	17.00	0.165089	4,572		4,572	385	4,957
015 Finance - Operations	27.00	0.262200	7,261		7,261	620	7,881
015 Finance - Payroll	7.50	0.072833	2,017		2,017	169	2,186
015 Finance - Property Administration	6.50	0.063122	1,749		1,749	147	1,896
015 Finance - Purchasing	17.00	0.165089	4,572		4,572	385	4,957
015 Finance - Treasury	10.00	0.097111	2,690		2,690	227	2,917
016 Assessor of Property	128.00	1.243020	34,422		34,422	2,964	37,386
017 Trustee	29.00	0.281622	7,799		7,799	664	8,463
018 County Clerk	84.00	0.815732	22,591		22,591	1,942	24,533
019 District Attorney	92.00	0.893421	24,742		24,742	2,128	26,870
021 Public Defender	95.00	0.922554	25,548		25,548	2,199	27,747
022 Juvenile Court Clerk	36.00	0.349599	9,682		9,682	826	10,508
023 Circuit Court Clerk	44.00	0.427288	11,832		11,832	1,012	12,844
024 Criminal Court Clerk	95.00	0.922554	25,548		25,548	2,199	27,747
025 Clerk and Master - Chancery	17.00	0.165089	4,572		4,572	385	4,957
026 Juvenile Court	137.84	1.338577	37,069		37,069	3,192	40,261
027 General Sessions Court	161.00	1.563486	43,296		43,296	3,733	47,029
028 State Trial Courts	171.00	1.660597	45,986		45,986	3,961	49,947
029 Justice Integration Services	20.50	0.199077	5,513		5,513	465	5,978
030 Sheriff's Office	941.00	9.138140	253,056		253,056	21,846	274,902
030 Sheriff's Office - Security Services	75.84	0.736489	20,394		20,394	1,752	22,146
031 Police	2,157.68	20.953437	580,239		580,239	50,634	630,873
032 Fire	1,281.99	12.449527	344,756		344,756	29,780	374,536
033 Codes Administration	116.50	1.131343	31,330		31,330	2,696	34,026
034 Beer Board	6.50	0.063122	1,749		1,749	147	1,896
035 Agricultural Extension	7.00	0.067978	1,882		1,882	158	2,040
036 Soil and Water Conservation	1.00	0.009711	269		269	22	291
037 Social Services	74.50	0.723477	20,034		20,034	1,718	21,752
038 Health	556.66	5.405778	149,698		149,698	12,917	162,615
038 Health - Employee Health & Wellness	9.50	0.092255	2,554		2,554	215	2,769
039 Public Library	409.50	3.976693	110,125		110,125	9,500	119,625

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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
040 Parks	590.00	5.729546	158,665		158,665	13,691	172,356
041 Arts Commission	11.00	0.106822	2,958		2,958	251	3,209
042 Public Works	456.33	4.431464	122,716		122,716	10,582	133,298
044 Human Relations Commission	5.00	0.048555	1,344		1,344	115	1,459
047 Criminal Justice Planning	4.00	0.038844	1,075		1,075	86	1,161
048 Internal Audit	10.00	0.097111	2,690		2,690	227	2,917
049 Office of Emergency Management	12.00	0.116533	3,227		3,227	272	3,499
051 Office of Family Safety	30.00	0.291333	8,068		8,068	688	8,756
060 Farmer's Market	8.00	0.077689	2,151		2,151	183	2,334
061 Municipal Auditorium	9.00	0.087400	2,421		2,421	205	2,626
062 State Fair Board	24.00	0.233066	6,454		6,454	547	7,001
064 Sports Authority	3.00	0.029133	807		807	65	872
065 Water and Sewer	812.49	7.890168	218,497		218,497	18,858	237,355
070 Community Education Commission	4.00	0.038844	1,075		1,075	86	1,161
071 Convention Center Authority	197.00	1.913086	52,978		52,978	4,558	57,536
075 Metro Action Commission	386.33	3.751687	103,893		103,893	8,964	112,857
076 Nashville Career Advancement Center	48.00	0.466133	12,908		12,908	1,104	14,012
078 Metropolitan Transit Authority (MTA)	1.00	0.009711	269		269	22	291
091 Emergency Communication Center	198.50	1.927652	53,382		53,382	4,596	57,978
All Other	5.50	0.053411	1,479		1,479	124	1,603
Schedule .4 Total for Metro Council	10,297.50	100.000000	2,769,227		2,769,227	237,979	3,007,206

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2018 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
002 Metropolitan Council	13,715	13,715
003 Metropolitan Clerk	1,603	1,603
003 Metropolitan Clerk - Records Center	581	581
004 Mayor's Office	291	291
004 Mayor's Office - Administration	9,637	9,637
005 Election Commission	11,677	11,677
006 Law	14,886	14,886
007 Planning Commission	17,953	17,953
008 Human Resources	18,097	18,097
010 General Services	2,334	2,334
010 General Services - Administration	2,334	2,334
010 General Services - Facilities	9,341	9,341
010 General Services - Fleet Management	24,781	24,781
010 General Services - Mail Services	1,161	1,161
011 Historical Commission	3,936	3,936
014 Information Technology Service	49,070	49,070
015 Finance - Accountability	1,161	1,161
015 Finance - Administration	3,209	3,209
015 Finance - Business Assistance	1,751	1,751
015 Finance - Grants & Cost Planning	872	872
015 Finance - Office of Mgmt & Budget	4,957	4,957
015 Finance - Operations	7,881	7,881
015 Finance - Payroll	2,186	2,186
015 Finance - Property Administration	1,896	1,896
015 Finance - Purchasing	4,957	4,957
015 Finance - Treasury	2,917	2,917
016 Assessor of Property	37,386	37,386
017 Trustee	8,463	8,463
018 County Clerk	24,533	24,533
019 District Attorney	26,870	26,870
021 Public Defender	27,747	27,747
022 Juvenile Court Clerk	10,508	10,508
023 Circuit Court Clerk	12,844	12,844
024 Criminal Court Clerk	27,747	27,747
025 Clerk and Master - Chancery	4,957	4,957
026 Juvenile Court	40,261	40,261
027 General Sessions Court	47,029	47,029
028 State Trial Courts	49,947	49,947
029 Justice Integration Services	5,978	5,978
030 Sheriff's Office	274,902	274,902
030 Sheriff's Office - Security Services	22,146	22,146
031 Police	630,873	630,873
032 Fire	374,536	374,536
033 Codes Administration	34,026	34,026
034 Beer Board	1,896	1,896
035 Agricultural Extension	2,040	2,040
036 Soil and Water Conservation	291	291
037 Social Services	21,752	21,752
038 Health	162,615	162,615
038 Health - Employee Health & Wellness	2,769	2,769
039 Public Library	119,625	119,625
040 Parks	172,356	172,356

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
041 Arts Commission	3,209	3,209
042 Public Works	133,298	133,298
044 Human Relations Commission	1,459	1,459
047 Criminal Justice Planning	1,161	1,161
048 Internal Audit	2,917	2,917
049 Office of Emergency Management	3,499	3,499
051 Office of Family Safety	8,756	8,756
060 Farmer's Market	2,334	2,334
061 Municipal Auditorium	2,626	2,626
062 State Fair Board	7,001	7,001
064 Sports Authority	872	872
065 Water and Sewer	237,355	237,355
070 Community Education Commission	1,161	1,161
071 Convention Center Authority	57,536	57,536
075 Metro Action Commission	112,857	112,857
076 Nashville Career Advancement Center	14,012	14,012
078 Metropolitan Transit Authority (MTA)	291	291
091 Emergency Communication Center	57,978	57,978
All Other	1,603	1,603
Direct Bill	0	0
Total	3,007,206	3,007,206

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	601,619			601,619
Inbound Costs:				
Depreciation	153,901		153,901	
001 Administrative - Employee Benefits	46,444	74	46,518	
001 Administrative - Insurance	3,101	157	3,258	
001 Administrative - Post Audits	276		276	
002 Metropolitan Council	1,479	124	1,603	
003 Metropolitan Clerk		404	404	
003 Metropolitan Clerk - Records Center		650	650	
004 Mayor's Office - Administration		2,411	2,411	
006 Law		5,784	5,784	
008 Human Resources		3,290	3,290	
010 General Services - Facilities		232,685	232,685	
010 General Services - Mail Services		260	260	
014 Information Technology Service		2,449	2,449	
015 Finance - Accountability		636	636	
015 Finance - Grants & Cost Planning		51	51	
015 Finance - Office of Mgmt & Budget		521	521	
015 Finance - Operations		1,028	1,028	
015 Finance - Payroll		189	189	
015 Finance - Property Administration		112	112	
015 Finance - Treasury		35	35	
030 Sheriff's Office - Security Services		13,152	13,152	
048 Internal Audit		248	248	
Total Allocated Additions:	205,201	264,260	469,461	469,461
Total To Be Allocated:	806,820	264,260		1,071,080

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	219,445	0	219,445	0
501102 Leave Pay	9,390	0	9,390	0
501104 Overtime Pay	12,967	0	12,967	0
501109 Longevity	1,980	0	1,980	0
501172 Employer OASDI	13,984	0	13,984	0
501173 Employer SSN Medical	3,271	0	3,271	0
501174 Employer Group Health	48,250	0	48,250	0
501175 Employer Dental Group	1,232	0	1,232	0
501176 Employer Group Life	568	0	568	0
501177 Employer Pension	19,557	0	19,557	0
501181 FSA Pre-Tax Savings	29	0	29	0
501182 Cafe Plan Pre-Tax Savings	1,369	0	1,369	0
502105 Cable Television	478	0	478	0
502229 Management Consultant	68,154	0	68,154	0
502314 Pre-Employment Checks	258	0	258	0
502337 DP-Outside Metro	8	0	8	0
502339 Recording	527	0	527	0
502359 Devlop/Framing/Artwork	98	0	98	0
502453 Employee Local Travel/Park	8,251	0	8,251	0
502502 Allowance-Cell/Mobile Devices	46	0	46	0
502503 Cell Phone Service	476	0	476	0
502520 Postage & Delivery Srvc	778	0	778	0
502701 Printing/Binding	(342)	0	(342)	0
502801 Advertising & Promot'n	13,928	0	13,928	0
502851 Subscriptions	250	0	250	0
502883 Registration	478	0	478	0
502884 Membership Dues	100	0	100	0
502920 Other Rpr & Maint Srvc	29,574	0	29,574	0
502951 Info Systems Charge	55,800	0	55,800	0
502957 Telecmmnct'n Charge	4,139	0	4,139	0
502983 Surplus Property	200	0	200	0
503100 Offc & Admin Supply	1,566	0	1,566	0
503850 Small Equipment Supply	1,227	0	1,227	0
505207 Insurance-Unemployment Comp	38	0	38	0
505233 Rent Equipment	3,748	0	3,748	0
505252 Software License	42,339	0	42,339	0
507455 Computer Software	37,458	0	0	37,458
Departmental Total				
Expenditures Per Financial Statement	601,619			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	601,619	0	564,161	37,458
Allocation Step 1				
Inbound - All Others	205,201	205,201	0	0
Reallocate Admin Costs		(205,201)	192,426	12,775

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Unallocated Costs	(50,233)	0	0	(50,233)
1st Allocation	756,587	0	756,587	0
Allocation Step 2				
Inbound - All Others	264,260	264,260	0	0
Reallocate Admin Costs		(264,260)	247,823	16,437
Unallocated Costs	(16,437)	0	0	(16,437)
2nd Allocation	247,823	0	247,823	0
Total For 003 Metropolitan Clerk				
Schedule .3 Total	1,004,410	0	1,004,410	0

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.495266	3,747		3,747		3,747
003 Metropolitan Clerk	5.50	0.053411	404		404		404
003 Metropolitan Clerk - Records Center	2.00	0.019422	147		147	46	193
004 Mayor's Office	1.00	0.009711	73		73	22	95
004 Mayor's Office - Administration	33.00	0.320466	2,424		2,424	790	3,214
005 Election Commission	40.00	0.388444	2,938		2,938	961	3,899
006 Law	51.00	0.495266	3,747		3,747	1,230	4,977
007 Planning Commission	61.50	0.597232	4,518		4,518	1,481	5,999
008 Human Resources	62.00	0.602088	4,556		4,556	1,492	6,048
010 General Services	8.00	0.077689	587		587	191	778
010 General Services - Administration	8.00	0.077689	587		587	191	778
010 General Services - Facilities	32.00	0.310755	2,350		2,350	767	3,117
010 General Services - Fleet Management	84.84	0.823889	6,234		6,234	2,046	8,280
010 General Services - Mail Services	4.00	0.038844	293		293	95	388
011 Historical Commission	13.50	0.131100	991		991	323	1,314
014 Information Technology Service	168.00	1.631464	12,343		12,343	4,057	16,400
015 Finance - Accountability	4.00	0.038844	293		293	95	388
015 Finance - Administration	11.00	0.106822	808		808	263	1,071
015 Finance - Business Assistance	6.00	0.058267	441		441	142	583
015 Finance - Grants & Cost Planning	3.00	0.029133	220		220	72	292
015 Finance - Office of Mgmt & Budget	17.00	0.165089	1,248		1,248	406	1,654
015 Finance - Operations	27.00	0.262200	1,984		1,984	648	2,632
015 Finance - Payroll	7.50	0.072833	551		551	178	729
015 Finance - Property Administration	6.50	0.063122	477		477	153	630
015 Finance - Purchasing	17.00	0.165089	1,248		1,248	406	1,654
015 Finance - Treasury	10.00	0.097111	734		734	240	974
016 Assessor of Property	128.00	1.243020	9,403		9,403	3,090	12,493
017 Trustee	29.00	0.281622	2,131		2,131	693	2,824
018 County Clerk	84.00	0.815732	6,172		6,172	2,025	8,197
019 District Attorney	92.00	0.893421	6,758		6,758	2,218	8,976
021 Public Defender	95.00	0.922554	6,980		6,980	2,291	9,271
022 Juvenile Court Clerk	36.00	0.349599	2,645		2,645	864	3,509
023 Circuit Court Clerk	44.00	0.427288	3,234		3,234	1,059	4,293
024 Criminal Court Clerk	95.00	0.922554	6,980		6,980	2,291	9,271
025 Clerk and Master - Chancery	17.00	0.165089	1,248		1,248	406	1,654
026 Juvenile Court	137.84	1.338577	10,128		10,128	3,328	13,456
027 General Sessions Court	161.00	1.563486	11,829		11,829	3,884	15,713
028 State Trial Courts	171.00	1.660597	12,563		12,563	4,129	16,692
029 Justice Integration Services	20.50	0.199077	1,506		1,506	489	1,995
030 Sheriff's Office	941.00	9.138140	69,140		69,140	22,761	91,901
030 Sheriff's Office - Security Services	75.84	0.736489	5,572		5,572	1,828	7,400
031 Police	2,157.68	20.953437	158,556		158,556	52,593	211,149
032 Fire	1,281.99	12.449527	94,191		94,191	31,023	125,214
033 Codes Administration	116.50	1.131343	8,560		8,560	2,814	11,374
034 Beer Board	6.50	0.063122	477		477	153	630
035 Agricultural Extension	7.00	0.067978	515		515	166	681
036 Soil and Water Conservation	1.00	0.009711	73		73	22	95
037 Social Services	74.50	0.723477	5,474		5,474	1,796	7,270
038 Health	556.66	5.405778	40,897		40,897	13,457	54,354
038 Health - Employee Health & Wellness	9.50	0.092255	697		697	227	924
039 Public Library	409.50	3.976693	30,087		30,087	9,905	39,992

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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
040 Parks	590.00	5.729546	43,349		43,349	14,264	57,613
041 Arts Commission	11.00	0.106822	808		808	263	1,071
042 Public Works	456.33	4.431464	33,527		33,527	11,035	44,562
044 Human Relations Commission	5.00	0.048555	367		367	118	485
047 Criminal Justice Planning	4.00	0.038844	293		293	95	388
048 Internal Audit	10.00	0.097111	734		734	240	974
049 Office of Emergency Management	12.00	0.116533	880		880	284	1,164
051 Office of Family Safety	30.00	0.291333	2,204		2,204	719	2,923
060 Farmer's Market	8.00	0.077689	587		587	191	778
061 Municipal Auditorium	9.00	0.087400	661		661	215	876
062 State Fair Board	24.00	0.233066	1,763		1,763	576	2,339
064 Sports Authority	3.00	0.029133	220		220	72	292
065 Water and Sewer	812.49	7.890168	59,695		59,695	19,652	79,347
070 Community Education Commission	4.00	0.038844	293		293	95	388
071 Convention Center Authority	197.00	1.913086	14,474		14,474	4,754	19,228
075 Metro Action Commission	386.33	3.751687	28,384		28,384	9,341	37,725
076 Nashville Career Advancement Center	48.00	0.466133	3,528		3,528	1,158	4,686
078 Metropolitan Transit Authority (MTA)	1.00	0.009711	73		73	22	95
091 Emergency Communication Center	198.50	1.927652	14,584		14,584	4,791	19,375
All Other	5.50	0.053411	404		404	131	535
Schedule .4 Total for Metro Clerk	10,297.50	100.000000	756,587		756,587	247,823	1,004,410

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2018 Human Resources Model - Human Resources

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

Receiving Department	Total	Metro Clerk
002 Metropolitan Council	3,747	3,747
003 Metropolitan Clerk	404	404
003 Metropolitan Clerk - Records Center	193	193
004 Mayor's Office	95	95
004 Mayor's Office - Administration	3,214	3,214
005 Election Commission	3,899	3,899
006 Law	4,977	4,977
007 Planning Commission	5,999	5,999
008 Human Resources	6,048	6,048
010 General Services	778	778
010 General Services - Administration	778	778
010 General Services - Facilities	3,117	3,117
010 General Services - Fleet Management	8,280	8,280
010 General Services - Mail Services	388	388
011 Historical Commission	1,314	1,314
014 Information Technology Service	16,400	16,400
015 Finance - Accountability	388	388
015 Finance - Administration	1,071	1,071
015 Finance - Business Assistance	583	583
015 Finance - Grants & Cost Planning	292	292
015 Finance - Office of Mgmt & Budget	1,654	1,654
015 Finance - Operations	2,632	2,632
015 Finance - Payroll	729	729
015 Finance - Property Administration	630	630
015 Finance - Purchasing	1,654	1,654
015 Finance - Treasury	974	974
016 Assessor of Property	12,493	12,493
017 Trustee	2,824	2,824
018 County Clerk	8,197	8,197
019 District Attorney	8,976	8,976
021 Public Defender	9,271	9,271
022 Juvenile Court Clerk	3,509	3,509
023 Circuit Court Clerk	4,293	4,293
024 Criminal Court Clerk	9,271	9,271
025 Clerk and Master - Chancery	1,654	1,654
026 Juvenile Court	13,456	13,456
027 General Sessions Court	15,713	15,713
028 State Trial Courts	16,692	16,692
029 Justice Integration Services	1,995	1,995
030 Sheriff's Office	91,901	91,901
030 Sheriff's Office - Security Services	7,400	7,400
031 Police	211,149	211,149
032 Fire	125,214	125,214
033 Codes Administration	11,374	11,374
034 Beer Board	630	630
035 Agricultural Extension	681	681
036 Soil and Water Conservation	95	95
037 Social Services	7,270	7,270
038 Health	54,354	54,354
038 Health - Employee Health & Wellness	924	924
039 Public Library	39,992	39,992
040 Parks	57,613	57,613

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

Receiving Department	Total	Metro Clerk
041 Arts Commission	1,071	1,071
042 Public Works	44,562	44,562
044 Human Relations Commission	485	485
047 Criminal Justice Planning	388	388
048 Internal Audit	974	974
049 Office of Emergency Management	1,164	1,164
051 Office of Family Safety	2,923	2,923
060 Farmer's Market	778	778
061 Municipal Auditorium	876	876
062 State Fair Board	2,339	2,339
064 Sports Authority	292	292
065 Water and Sewer	79,347	79,347
070 Community Education Commission	388	388
071 Convention Center Authority	19,228	19,228
075 Metro Action Commission	37,725	37,725
076 Nashville Career Advancement Center	4,686	4,686
078 Metropolitan Transit Authority (MTA)	95	95
091 Emergency Communication Center	19,375	19,375
All Other	535	535
Direct Bill	0	0
Total	1,004,410	1,004,410

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 003 Metropolitan Clerk - Records Center**

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	176,808			176,808
Inbound Costs:				
001 Administrative - Post Audits	124		124	
002 Metropolitan Council	539	42	581	
003 Metropolitan Clerk	147	46	193	
003 Metropolitan Clerk - Records Center		23	23	
004 Mayor's Office - Administration		876	876	
006 Law		825	825	
010 General Services - Fleet Management		246	246	
014 Information Technology Service		568	568	
015 Finance - Accountability		1	1	
015 Finance - Grants & Cost Planning		14	14	
015 Finance - Office of Mgmt & Budget		-29	-29	
015 Finance - Operations		380	380	
015 Finance - Payroll		49	49	
015 Finance - Property Administration		35	35	
015 Finance - Treasury		14	14	
030 Sheriff's Office - Security Services		22	22	
048 Internal Audit		77	77	
Total Allocated Additions:	810	3,189	3,999	3,999
Total To Be Allocated:	177,618	3,189		180,807

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

	Total	G&A	Records & Storage	Records Requests
Other Expense & Cost				
501101 Regular Pay	79,132	0	39,566	39,566
501102 Leave Pay	10,834	0	5,417	5,417
501109 Longevity	798	0	399	399
501134 Paid Family Leave	2,517	0	1,258	1,259
501172 Employer OASDI	5,389	0	2,694	2,695
501173 Employer SSN Medical	1,260	0	630	630
501174 Employer Group Health	17,040	0	8,520	8,520
501175 Employer Dental Group	625	0	312	313
501176 Employer Group Life	298	0	149	149
501177 Employer Pension	11,354	0	5,677	5,677
501182 Cafe Plan Pre-Tax Savings	486	0	243	243
502303 Refuse Disposal	24,492	0	12,246	12,246
502883 Registration	20	0	10	10
502884 Membership Dues	151	0	75	76
502951 Info Systems Charge	11,300	0	5,650	5,650
502957 Telecommnct'n Charge	2,677	0	1,338	1,339
502977 Fleet Management	1,800	0	900	900
503100 Offc & Admin Supply	1,747	0	873	874
505233 Rent Equipment	771	0	385	386
505252 Software License	4,117	0	2,058	2,059
Departmental Total				
Expenditures Per Financial Statement	176,808			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	176,808	0	88,400	88,408
Allocation Step 1				
Inbound - All Others	810	810	0	0
Reallocate Admin Costs		(810)	403	407
Unallocated Costs	0	0	0	0
1st Allocation	177,618	0	88,803	88,815
Allocation Step 2				
Inbound - All Others	3,189	3,189	0	0
Reallocate Admin Costs		(3,189)	1,568	1,621
Unallocated Costs	0	0	0	0
2nd Allocation	3,189	0	1,568	1,621
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	180,807	0	90,371	90,436

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

Activity - Records & Storage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13	0.028712	25		25		25
003 Metropolitan Clerk	306	0.675825	598		598		598
003 Metropolitan Clerk - Records Center	3	0.006626	6		6		6
005 Election Commission	285	0.629445	557		557	7	564
007 Planning Commission	1,131	2.497902	2,218		2,218	37	2,255
008 Human Resources	2,640	5.830646	5,177		5,177	89	5,266
009 Register of Deeds	1,206	2.663545	2,365		2,365	40	2,405
010 General Services - Administration	6	0.013251	12		12		12
010 General Services - Facilities	863	1.906003	1,692		1,692	24	1,716
010 General Services - Fleet Management	17	0.037546	33		33		33
014 Information Technology Service	38	0.083926	74		74		74
015 Finance	102	0.225275	199		199	2	201
015 Finance - Administration	8	0.017669	16		16		16
015 Finance - Operations	830	1.833120	1,627		1,627	23	1,650
015 Finance - Payroll	157	0.346747	308		308	3	311
015 Finance - Purchasing	391	0.863554	766		766	9	775
015 Finance - Treasury	20	0.044172	39		39		39
016 Assessor of Property	893	1.972260	1,750		1,750	26	1,776
017 Trustee	9	0.019877	18		18		18
018 County Clerk	307	0.678033	600		600	8	608
021 Public Defender	3,596	7.942047	7,052		7,052	122	7,174
022 Juvenile Court Clerk	3,879	8.567075	7,607		7,607	134	7,741
023 Circuit Court Clerk	8,653	19.110823	16,998		16,998	407	17,405
024 Criminal Court Clerk	3,665	8.094439	7,187		7,187	125	7,312
025 Clerk and Master - Chancery	4,329	9.560935	8,490		8,490	148	8,638
027 General Sessions Court	36	0.079509	70		70		70
028 State Trial Courts	46	0.101595	90		90		90
029 Justice Integration Services	39	0.086135	76		76		76
031 Police	2,361	5.214453	4,631		4,631	77	4,708
032 Fire	221	0.488096	432		432	6	438
033 Codes Administration	341	0.753125	668		668	8	676
034 Beer Board	216	0.477053	423		423	6	429
037 Social Services	153	0.337912	300		300	3	303
038 Health	5,007	11.058351	9,821		9,821	167	9,988
039 Public Library	2,077	4.587217	4,074		4,074	68	4,142
040 Parks	103	0.227484	201		201	2	203
042 Public Works	332	0.733248	650		650	8	658
044 Human Relations Commission	5	0.011043	10		10		10
045 Transportation Licensing	109	0.240735	213		213	2	215
048 Internal Audit	22	0.048589	43		43		43
062 State Fair Board	39	0.086135	76		76		76
064 Sports Authority	14	0.030920	27		27		27
065 Water and Sewer	154	0.340121	302		302	3	305
068 District Energy System (DES)	55	0.121472	107		107		107
075 Metro Action Commission	307	0.678033	600		600	8	608
076 Nashville Career Advancement Center	198	0.437298	388		388	6	394
091 Emergency Communication Center	54	0.119263	105		105		105
All Other	42	0.092760	82		82		82
Schedule .4 Total for Records & Storage	45,278	100.000000	88,803		88,803	1,568	90,371

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

Activity - Records & Storage

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

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

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

Activity - Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	3	0.059137	52		52		52
003 Metropolitan Clerk - Records Center	1	0.019712	17		17		17
005 Election Commission	136	2.680859	2,381		2,381	41	2,422
007 Planning Commission	119	2.345752	2,083		2,083	33	2,116
008 Human Resources	59	1.163020	1,032		1,032	13	1,045
010 General Services - Administration	4	0.078849	70		70		70
010 General Services - Facilities	1,271	25.054208	22,271		22,271	542	22,813
010 General Services - Fleet Management	7	0.137985	122		122	1	123
014 Information Technology Service	12	0.236546	209		209	2	211
015 Finance	8	0.157698	139		139	1	140
015 Finance - Administration	6	0.118273	105		105		105
015 Finance - Operations	300	5.913661	5,251		5,251	89	5,340
015 Finance - Payroll	28	0.551942	489		489	7	496
016 Assessor of Property	166	3.272226	2,906		2,906	48	2,954
017 Trustee	6	0.118273	105		105		105
018 County Clerk	69	1.360142	1,208		1,208	17	1,225
021 Public Defender	210	4.139562	3,678		3,678	63	3,741
022 Juvenile Court Clerk	556	10.959984	9,735		9,735	170	9,905
023 Circuit Court Clerk	94	1.852947	1,645		1,645	23	1,668
024 Criminal Court Clerk	249	4.908338	4,359		4,359	72	4,431
025 Clerk and Master - Chancery	300	5.913661	5,251		5,251	89	5,340
027 General Sessions Court	1	0.019712	17		17		17
030 Sheriff's Office - Security Services	1	0.019712	17		17		17
031 Police	196	3.863592	3,431		3,431	58	3,489
032 Fire	17	0.335107	297		297	3	300
033 Codes Administration	28	0.551942	489		489	7	496
034 Beer Board	6	0.118273	105		105		105
037 Social Services	49	0.965898	858		858	11	869
038 Health	677	13.345161	11,851		11,851	206	12,057
039 Public Library	111	2.188054	1,943		1,943	31	1,974
040 Parks	57	1.123596	997		997	12	1,009
042 Public Works	29	0.571654	506		506	7	513
044 Human Relations Commission	1	0.019712	17		17		17
045 Transportation Licensing	2	0.039424	35		35		35
048 Internal Audit	4	0.078849	70		70		70
062 State Fair Board	10	0.197122	174		174	2	176
065 Water and Sewer	41	0.808200	718		718	8	726
075 Metro Action Commission	123	2.424601	2,154		2,154	36	2,190
076 Nashville Career Advancement Center	104	2.050069	1,819		1,819	28	1,847
091 Emergency Communication Center	4	0.078849	70		70		70
All Other	8	0.157698	139		139	1	140
Schedule .4 Total for Records Requests	5,073	100.000000	88,815		88,815	1,621	90,436

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

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

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	25	25	0
003 Metropolitan Clerk	650	598	52
003 Metropolitan Clerk - Records Center	23	6	17
005 Election Commission	2,986	564	2,422
007 Planning Commission	4,371	2,255	2,116
008 Human Resources	6,311	5,266	1,045
009 Register of Deeds	2,405	2,405	0
010 General Services - Administration	82	12	70
010 General Services - Facilities	24,529	1,716	22,813
010 General Services - Fleet Management	156	33	123
014 Information Technology Service	285	74	211
015 Finance	341	201	140
015 Finance - Administration	121	16	105
015 Finance - Operations	6,990	1,650	5,340
015 Finance - Payroll	807	311	496
015 Finance - Purchasing	775	775	0
015 Finance - Treasury	39	39	0
016 Assessor of Property	4,730	1,776	2,954
017 Trustee	123	18	105
018 County Clerk	1,833	608	1,225
021 Public Defender	10,915	7,174	3,741
022 Juvenile Court Clerk	17,646	7,741	9,905
023 Circuit Court Clerk	19,073	17,405	1,668
024 Criminal Court Clerk	11,743	7,312	4,431
025 Clerk and Master - Chancery	13,978	8,638	5,340
027 General Sessions Court	87	70	17
028 State Trial Courts	90	90	0
029 Justice Integration Services	76	76	0
030 Sheriff's Office - Security Services	17	0	17
031 Police	8,197	4,708	3,489
032 Fire	738	438	300
033 Codes Administration	1,172	676	496
034 Beer Board	534	429	105
037 Social Services	1,172	303	869
038 Health	22,045	9,988	12,057
039 Public Library	6,116	4,142	1,974
040 Parks	1,212	203	1,009
042 Public Works	1,171	658	513
044 Human Relations Commission	27	10	17
045 Transportation Licensing	250	215	35
048 Internal Audit	113	43	70
062 State Fair Board	252	76	176
064 Sports Authority	27	27	0
065 Water and Sewer	1,031	305	726
068 District Energy System (DES)	107	107	0
075 Metro Action Commission	2,798	608	2,190
076 Nashville Career Advancement Center	2,241	394	1,847
091 Emergency Communication Center	175	105	70
All Other	222	82	140
Direct Bill	0	0	0

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

Receiving Department	Total	Records & Storage	Records Requests
Total	180,807	90,371	90,436

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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, 2018
Schedule .2 - Costs To Be Allocated
For Department 004 Mayor's Office - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,887,778			3,887,778
Inbound Costs:				
Depreciation	251,083		251,083	
001 Administrative - Corporate Dues	219,598	383	219,981	
001 Administrative - Employee Benefits	133,509	220	133,729	
001 Administrative - Insurance	10,364	529	10,893	
001 Administrative - Post Audits	349		349	
002 Metropolitan Council	8,875	762	9,637	
003 Metropolitan Clerk	2,424	790	3,214	
004 Mayor's Office - Administration		14,465	14,465	
006 Law		31,810	31,810	
008 Human Resources		16,467	16,467	
010 General Services - Facilities		116,099	116,099	
010 General Services - Mail Services		3,059	3,059	
014 Information Technology Service		4,993	4,993	
015 Finance - Accountability		51,247	51,247	
015 Finance - Business Assistance		3,018	3,018	
015 Finance - Grants & Cost Planning		5,516	5,516	
015 Finance - Office of Mgmt & Budget		3,110	3,110	
015 Finance - Operations		1,479	1,479	
015 Finance - Payroll		998	998	
015 Finance - Property Administration		787	787	
015 Finance - Purchasing		7,414	7,414	
015 Finance - Treasury		233	233	
030 Sheriff's Office - Security Services		47,900	47,900	
048 Internal Audit		1,719	1,719	
Total Allocated Additions:	626,202	312,998	939,200	939,200
Total To Be Allocated:	4,513,980	312,998		4,826,978

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Other Expense & Cost			
501101 Regular Pay	2,449,949	0	2,449,949
501102 Leave Pay	156,899	0	156,899
501103 Holiday Pay	399	0	399
501109 Longevity	3,575	0	3,575
501134 Paid Family Leave	32,790	0	32,790
501172 Employer OASDI	146,019	0	146,019
501173 Employer SSN Medical	37,132	0	37,132
501174 Employer Group Health	217,677	0	217,677
501175 Employer Dental Group	8,370	0	8,370
501176 Employer Group Life	4,169	0	4,169
501177 Employer Pension	307,280	0	307,280
501181 FSA Pre-Tax Savings	841	0	841
501182 Cafe Plan Pre-Tax Savings	5,855	0	5,855
502105 Cable Television	2,311	0	2,311
502229 Management Consultant	209,229	0	209,229
502237 Project Administration	19,225	0	19,225
502253 Geotechnical Services non-cap	350	0	350
502330 Other Purchased Srvc	17,852	0	17,852
502331 Temporary Service	16,059	0	16,059
502359 Develop/Framing/Artwork	757	0	757
502401 Transport Non-employee	6,878	0	6,878
502405 Travel - Non-employee	4,112	0	4,112
502451 Employee Out-of-town Travel	35,467	0	35,467
502452 Employee Air Travel	11,336	0	11,336
502453 Employee Local Travel/Park	53	0	53
502501 Telephone & Telegraph	19	0	19
502503 Cell Phone Service	19,301	0	19,301
502520 Postage & Delivery Srvc	143	0	143
502701 Printing/Binding	4,086	0	4,086
502801 Advertising & Promot'n	1,045	0	1,045
502851 Subscriptions	4,742	0	4,742
502883 Registration	5,655	0	5,655
502884 Membership Dues	2,750	0	2,750
502951 Info Systems Charge	100,300	0	100,300
502957 Telecmmnct'n Charge	21,939	0	21,939
502983 Surplus Property	4,700	0	4,700
503050 Host & Hostess	10,753	0	10,753
503100 Offc & Admin Supply	6,320	0	6,320
503130 Computer Hardware <\$10K	3,479	0	3,479
503150 Furniture/Fixtures<\$10K	511	0	511
503850 Small Equipment Supply	300	0	300
505233 Rent Equipment	7,098	0	7,098
505252 Software License	53	0	53
Departmental Total			
Expenditures Per Financial Statement	3,887,778		
Deductions			
*Total Disallowed Costs	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Functional Cost	3,887,778	0	3,887,778
Allocation Step 1			
Inbound - All Others	626,202	626,202	0
Reallocate Admin Costs		(626,202)	626,202
Unallocated Costs	0	0	0
1st Allocation	4,513,980	0	4,513,980
Allocation Step 2			
Inbound - All Others	312,998	312,998	0
Reallocate Admin Costs		(312,998)	312,998
Unallocated Costs	0	0	0
2nd Allocation	312,998	0	312,998
Total For 004 Mayor's Office - Administration			
Schedule .3 Total	4,826,978	0	4,826,978

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.495266	22,357		22,357		22,357
003 Metropolitan Clerk	5.50	0.053411	2,411		2,411		2,411
003 Metropolitan Clerk - Records Center	2.00	0.019422	876		876		876
004 Mayor's Office	1.00	0.009711	438		438	25	463
004 Mayor's Office - Administration	33.00	0.320466	14,465		14,465		14,465
005 Election Commission	40.00	0.388444	17,534		17,534	1,211	18,745
006 Law	51.00	0.495266	22,357		22,357	1,550	23,907
007 Planning Commission	61.50	0.597232	26,960		26,960	1,875	28,835
008 Human Resources	62.00	0.602088	27,178		27,178	1,893	29,071
010 General Services	8.00	0.077689	3,506		3,506	240	3,746
010 General Services - Administration	8.00	0.077689	3,506		3,506	240	3,746
010 General Services - Facilities	32.00	0.310755	14,025		14,025	965	14,990
010 General Services - Fleet Management	84.84	0.823889	37,189		37,189	2,588	39,777
010 General Services - Mail Services	4.00	0.038844	1,753		1,753	116	1,869
011 Historical Commission	13.50	0.131100	5,918		5,918	402	6,320
014 Information Technology Service	168.00	1.631464	73,644		73,644	5,134	78,778
015 Finance - Accountability	4.00	0.038844	1,753		1,753	116	1,869
015 Finance - Administration	11.00	0.106822	4,821		4,821	329	5,150
015 Finance - Business Assistance	6.00	0.058267	2,629		2,629	175	2,804
015 Finance - Grants & Cost Planning	3.00	0.029133	1,315		1,315	85	1,400
015 Finance - Office of Mgmt & Budget	17.00	0.165089	7,452		7,452	514	7,966
015 Finance - Operations	27.00	0.262200	11,835		11,835	813	12,648
015 Finance - Payroll	7.50	0.072833	3,288		3,288	224	3,512
015 Finance - Property Administration	6.50	0.063122	2,848		2,848	192	3,040
015 Finance - Purchasing	17.00	0.165089	7,452		7,452	514	7,966
015 Finance - Treasury	10.00	0.097111	4,383		4,383	299	4,682
016 Assessor of Property	128.00	1.243020	56,110		56,110	3,907	60,017
017 Trustee	29.00	0.281622	12,710		12,710	870	13,580
018 County Clerk	84.00	0.815732	36,821		36,821	2,557	39,378
019 District Attorney	92.00	0.893421	40,328		40,328	2,804	43,132
021 Public Defender	95.00	0.922554	41,643		41,643	2,896	44,539
022 Juvenile Court Clerk	36.00	0.349599	15,781		15,781	1,091	16,872
023 Circuit Court Clerk	44.00	0.427288	19,286		19,286	1,334	20,620
024 Criminal Court Clerk	95.00	0.922554	41,643		41,643	2,896	44,539
025 Clerk and Master - Chancery	17.00	0.165089	7,452		7,452	514	7,966
026 Juvenile Court	137.84	1.338577	60,424		60,424	4,207	64,631
027 General Sessions Court	161.00	1.563486	70,574		70,574	4,919	75,493
028 State Trial Courts	171.00	1.660597	74,960		74,960	5,231	80,191
029 Justice Integration Services	20.50	0.199077	8,988		8,988	619	9,607
030 Sheriff's Office	941.00	9.138140	412,493		412,493	28,840	441,333
030 Sheriff's Office - Security Services	75.84	0.736489	33,243		33,243	2,312	35,555
031 Police	2,157.68	20.953437	945,861		945,861	66,907	1,012,768
032 Fire	1,281.99	12.449527	561,967		561,967	39,317	601,284
033 Codes Administration	116.50	1.131343	51,068		51,068	3,556	54,624
034 Beer Board	6.50	0.063122	2,848		2,848	192	3,040
035 Agricultural Extension	7.00	0.067978	3,069		3,069	208	3,277
036 Soil and Water Conservation	1.00	0.009711	438		438	25	463
037 Social Services	74.50	0.723477	32,657		32,657	2,271	34,928
038 Health	556.66	5.405778	244,016		244,016	17,059	261,075
038 Health - Employee Health & Wellness	9.50	0.092255	4,165		4,165	285	4,450
039 Public Library	409.50	3.976693	179,507		179,507	12,544	192,051

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
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
040 Parks	590.00	5.729546	258,630		258,630	18,087	276,717
041 Arts Commission	11.00	0.106822	4,821		4,821	329	5,150
042 Public Works	456.33	4.431464	200,032		200,032	13,978	214,010
044 Human Relations Commission	5.00	0.048555	2,192		2,192	146	2,338
047 Criminal Justice Planning	4.00	0.038844	1,753		1,753	116	1,869
048 Internal Audit	10.00	0.097111	4,383		4,383	299	4,682
049 Office of Emergency Management	12.00	0.116533	5,261		5,261	360	5,621
051 Office of Family Safety	30.00	0.291333	13,149		13,149	903	14,052
060 Farmer's Market	8.00	0.077689	3,506		3,506	240	3,746
061 Municipal Auditorium	9.00	0.087400	3,945		3,945	268	4,213
062 State Fair Board	24.00	0.233066	10,520		10,520	723	11,243
064 Sports Authority	3.00	0.029133	1,315		1,315	85	1,400
065 Water and Sewer	812.49	7.890168	356,162		356,162	24,901	381,063
070 Community Education Commission	4.00	0.038844	1,753		1,753	116	1,869
071 Convention Center Authority	197.00	1.913086	86,357		86,357	6,030	92,387
075 Metro Action Commission	386.33	3.751687	169,350		169,350	11,835	181,185
076 Nashville Career Advancement Center	48.00	0.466133	21,041		21,041	1,458	22,499
078 Metropolitan Transit Authority (MTA)	1.00	0.009711	438		438	25	463
091 Emergency Communication Center	198.50	1.927652	87,016		87,016	6,076	93,092
All Other	5.50	0.053411	2,411		2,411	162	2,573
Schedule .4 Total for Mayors Office Admin	10,297.50	100.000000	4,513,980		4,513,980	312,998	4,826,978

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2018 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
002 Metropolitan Council	22,357	22,357
003 Metropolitan Clerk	2,411	2,411
003 Metropolitan Clerk - Records Center	876	876
004 Mayor's Office	463	463
004 Mayor's Office - Administration	14,465	14,465
005 Election Commission	18,745	18,745
006 Law	23,907	23,907
007 Planning Commission	28,835	28,835
008 Human Resources	29,071	29,071
010 General Services	3,746	3,746
010 General Services - Administration	3,746	3,746
010 General Services - Facilities	14,990	14,990
010 General Services - Fleet Management	39,777	39,777
010 General Services - Mail Services	1,869	1,869
011 Historical Commission	6,320	6,320
014 Information Technology Service	78,778	78,778
015 Finance - Accountability	1,869	1,869
015 Finance - Administration	5,150	5,150
015 Finance - Business Assistance	2,804	2,804
015 Finance - Grants & Cost Planning	1,400	1,400
015 Finance - Office of Mgmt & Budget	7,966	7,966
015 Finance - Operations	12,648	12,648
015 Finance - Payroll	3,512	3,512
015 Finance - Property Administration	3,040	3,040
015 Finance - Purchasing	7,966	7,966
015 Finance - Treasury	4,682	4,682
016 Assessor of Property	60,017	60,017
017 Trustee	13,580	13,580
018 County Clerk	39,378	39,378
019 District Attorney	43,132	43,132
021 Public Defender	44,539	44,539
022 Juvenile Court Clerk	16,872	16,872
023 Circuit Court Clerk	20,620	20,620
024 Criminal Court Clerk	44,539	44,539
025 Clerk and Master - Chancery	7,966	7,966
026 Juvenile Court	64,631	64,631
027 General Sessions Court	75,493	75,493
028 State Trial Courts	80,191	80,191
029 Justice Integration Services	9,607	9,607
030 Sheriff's Office	441,333	441,333
030 Sheriff's Office - Security Services	35,555	35,555
031 Police	1,012,768	1,012,768
032 Fire	601,284	601,284
033 Codes Administration	54,624	54,624
034 Beer Board	3,040	3,040
035 Agricultural Extension	3,277	3,277
036 Soil and Water Conservation	463	463
037 Social Services	34,928	34,928
038 Health	261,075	261,075
038 Health - Employee Health & Wellness	4,450	4,450
039 Public Library	192,051	192,051
040 Parks	276,717	276,717

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
041 Arts Commission	5,150	5,150
042 Public Works	214,010	214,010
044 Human Relations Commission	2,338	2,338
047 Criminal Justice Planning	1,869	1,869
048 Internal Audit	4,682	4,682
049 Office of Emergency Management	5,621	5,621
051 Office of Family Safety	14,052	14,052
060 Farmer's Market	3,746	3,746
061 Municipal Auditorium	4,213	4,213
062 State Fair Board	11,243	11,243
064 Sports Authority	1,400	1,400
065 Water and Sewer	381,063	381,063
070 Community Education Commission	1,869	1,869
071 Convention Center Authority	92,387	92,387
075 Metro Action Commission	181,185	181,185
076 Nashville Career Advancement Center	22,499	22,499
078 Metropolitan Transit Authority (MTA)	463	463
091 Emergency Communication Center	93,092	93,092
All Other	2,573	2,573
Direct Bill	0	0
Total	4,826,978	4,826,978

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 006 Law**

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

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

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,122,448			15,122,448
Cost Adjustments:				
DIRECT COST	-9,036,793			
REVENUE:	0			
Legal Services/Ad for Taxes	-8,119			
Transfer Legal Services/Self Insured	-695,000			
Transfer Legal Services/J&L	-1,088,000			
Transfer Legal Services/Emp Prof Liab	-150,000			
Total Departmental Cost Adjustments:	<u>-10,977,912</u>			-10,977,912
Inbound Costs:				
Depreciation	58,678		58,678	
001 Administrative - Employee Benefits	95,253	153	95,406	
001 Administrative - Insurance	14,795	753	15,548	
001 Administrative - Post Audits	2,332	3	2,335	
002 Metropolitan Council	13,715	1,171	14,886	
003 Metropolitan Clerk	3,747	1,230	4,977	
004 Mayor's Office - Administration	22,357	1,550	23,907	
006 Law		1,481,389	1,481,389	
008 Human Resources		28,156	28,156	
010 General Services - Facilities		26,377	26,377	
010 General Services - Fleet Management		196	196	
010 General Services - Mail Services		13,335	13,335	
014 Information Technology Service		4,931	4,931	
015 Finance - Accountability		824	824	
015 Finance - Grants & Cost Planning		1,198	1,198	
015 Finance - Office of Mgmt & Budget		4,696	4,696	
015 Finance - Operations		10,233	10,233	
015 Finance - Payroll		1,398	1,398	
015 Finance - Property Administration		2,686	2,686	
015 Finance - Purchasing		7,414	7,414	
015 Finance - Treasury		2,343	2,343	
030 Sheriff's Office - Security Services		11,681	11,681	
048 Internal Audit		5,840	5,840	
Total Allocated Additions:	<u>210,877</u>	<u>1,607,557</u>	1,818,434	1,818,434
Total To Be Allocated:	<u>4,355,413</u>	<u>1,607,557</u>		<u>5,962,970</u>

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

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

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

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505269 Other License & Fees	87,897	0	0	0	87,897
505282 Professional Privilege Tax	12,400	0	12,400	0	0
505500 Change in Claims Payable	(1,030,862)	0	0	0	(1,030,862)
505740 Compensation for Damages	4,787,266	0	0	0	4,787,266
505959 Insurance-Surety Bond	400	0	0	0	400
531100 Transfer Legal Services	1,933,000	0	0	0	1,933,000
Departmental Total					
Expenditures Per Financial Statement	15,122,448				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	(9,036,793)	0	0	0	(9,036,793)
REVENUE:	0	0	0	0	0
Legal Services/Ad for Taxes	(8,119)	(8,119)	0	0	0
Transfer Legal Services/Self Insured	(695,000)	(695,000)	0	0	0
Transfer Legal Services/J&L	(1,088,000)	(1,088,000)	0	0	0
Transfer Legal Services/Emp Prof Liab	(150,000)	(150,000)	0	0	0
Functional Cost	4,144,536	(1,941,119)	5,738,699	346,286	0
Allocation Step 1					
Inbound - All Others	210,877	0	210,877	0	0
Reallocate Admin Costs		1,941,119	(1,818,634)	(122,485)	0
Unallocated Costs	(670)	0	0	0	0
1st Allocation	4,354,743	0	4,130,942	223,801	0
Allocation Step 2					
Inbound - All Others	1,607,557	0	1,607,557	0	0
2nd Allocation	1,607,557	0	1,607,557	0	0
Total For 006 Law					
Schedule .3 Total	5,962,300	0	5,738,499	223,801	0

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

30003 General Fund
4% Reserve**

Other Expense & Cost	
501101 Regular Pay	0
501102 Leave Pay	0
501103 Holiday Pay	0
501109 Longevity	0
501134 Paid Family Leave	0
501172 Employer OASDI	0
501173 Employer SSN Medical	0
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
501181 FSA Pre-Tax Savings	0
501182 Cafe Plan Pre-Tax Savings	0
501212 Court Reporter	0
501218 Witness Fees	0
501221 Guardian Ad Litem Fee	0
502105 Cable Television	0
502222 Apprsl & Ngtn Srvc	0
502223 Legal Services	0
502223 Legal Srvc Special Master	0
502229 Management Consultant	0
502314 Pre-Employment Checks	0
502357 Internet Services	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502502 Allowance-Cell/Mobile Devices	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
502801 Advertising & Promot'n	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502920 Other Rpr & Maint Srvc	0
502951 Info Systems Charge	0
502957 Telecmmnct'n Charge	0
502977 Fleet Management	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	384
503150 Furniture/Fixtures<\$10K	286
503330 Books/Magazines/Periodicals	0
503400 Medical Supply	0
505202 Insurance-Buildings	0
505205 Insurance-Emp Blanket Bond	0
505206 Insurance-Workman's Comp	0
505208 Insurance-Liability/PropDmg	0
505231 Rent Building & Land	0
505233 Rent Equipment	0

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

	30003 General Fund 4% Reserve**	
<hr/>		
505269 Other License & Fees	0	
505282 Professional Privilege Tax	0	
505500 Change in Claims Payable	0	
505740 Compensation for Damages	0	
505959 Insurance-Surety Bond	0	
531100 Transfer Legal Services	0	
Departmental Total		
<hr/>		
Expenditures Per Financial Statement		
Deductions		
<hr/>		
*Total Disallowed Costs	0	
Cost Adjustments		
<hr/>		
DIRECT COST	0	
REVENUE:	0	
Legal Services/Ad for Taxes	0	
Transfer Legal Services/Self Insured	0	
Transfer Legal Services/J&L	0	
Transfer Legal Services/Emp Prof Liab	0	
Functional Cost	670	
Allocation Step 1		
<hr/>		
Inbound - All Others	0	
Reallocate Admin Costs	0	
Unallocated Costs	(670)	
1st Allocation	0	
Allocation Step 2		
<hr/>		
Inbound - All Others	0	
2nd Allocation	0	
Total For 006 Law		
<hr/>		
Schedule .3 Total	0	

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

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	0.47	0.470000	19,413		19,413		19,413
003 Metropolitan Clerk	0.14	0.140000	5,784		5,784		5,784
003 Metropolitan Clerk - Records Center	0.02	0.020000	825		825		825
004 Mayor's Office	0.15	0.150000	6,196		6,196	3,836	10,032
004 Mayor's Office - Administration	0.77	0.770000	31,810		31,810		31,810
005 Election Commission	0.46	0.460000	19,001		19,001	11,768	30,769
006 Law	35.86	35.860000	1,481,389		1,481,389		1,481,389
007 Planning Commission	0.97	0.970000	40,070		40,070	24,840	64,910
008 Human Resources	0.84	0.840000	34,700		34,700	21,506	56,206
009 Register of Deeds	0.01	0.010000	412		412	254	666
010 General Services - Administration	0.82	0.820000	33,873		33,873	20,992	54,865
010 General Services - Fleet Management	0.05	0.050000	2,065		2,065	1,274	3,339
011 Historical Commission	0.86	0.860000	35,526		35,526	22,019	57,545
014 Information Technology Service	0.50	0.500000	20,652		20,652	12,798	33,450
015 Finance - Administration	1.48	1.480000	61,138		61,138	37,913	99,051
015 Finance - Property Administration	0.51	0.510000	21,066		21,066	13,059	34,125
015 Finance - Purchasing	0.73	0.730000	30,156		30,156	18,692	48,848
015 Finance - Treasury	0.10	0.100000	4,130		4,130	2,554	6,684
016 Assessor of Property	1.94	1.940000	80,140		80,140	49,689	129,829
017 Trustee	2.89	2.890000	119,382		119,382	74,037	193,419
018 County Clerk	0.11	0.110000	4,545		4,545	2,809	7,354
019 District Attorney	0.02	0.020000	825		825	504	1,329
023 Circuit Court Clerk	0.12	0.120000	4,956		4,956	3,062	8,018
024 Criminal Court Clerk	0.15	0.150000	6,196		6,196	3,836	10,032
025 Clerk and Master - Chancery	0.03	0.030000	1,239		1,239	765	2,004
026 Juvenile Court	0.22	0.220000	9,087		9,087	5,625	14,712
027 General Sessions Court	0.79	0.790000	32,635		32,635	20,227	52,862
028 State Trial Courts	0.08	0.080000	3,305		3,305	2,037	5,342
029 Justice Integration Services	0.01	0.010000	412		412	254	666
030 Sheriff's Office	1.96	1.960000	80,967		80,967	50,201	131,168
031 Police	10.49	10.490000	433,335		433,335	268,789	702,124
032 Fire	1.63	1.630000	67,335		67,335	41,747	109,082
033 Codes Administration	4.45	4.450000	183,827		183,827	114,002	297,829
034 Beer Board	0.25	0.250000	10,328		10,328	6,390	16,718
037 Social Services	0.35	0.350000	14,457		14,457	8,960	23,417
038 Health	1.43	1.430000	59,071		59,071	36,627	95,698
039 Public Library	0.25	0.250000	10,328		10,328	6,390	16,718
040 Parks	1.59	1.590000	65,681		65,681	40,728	106,409
041 Arts Commission	0.16	0.160000	6,609		6,609	4,092	10,701
042 Public Works	5.35	5.350000	221,004	(83,400)	137,604	137,058	274,662
044 Human Relations Commission	0.05	0.050000	2,065		2,065	1,274	3,339
045 Transportation Licensing	0.31	0.310000	12,806		12,806	7,931	20,737
047 Criminal Justice Planning	0.01	0.010000	412		412	254	666
048 Internal Audit	0.06	0.060000	2,478		2,478	1,526	4,004
049 Office of Emergency Management	0.02	0.020000	825		825	504	1,329
051 Office of Family Safety	0.03	0.030000	1,239		1,239	765	2,004
060 Farmer's Market	0.18	0.180000	7,434		7,434	4,601	12,035
061 Municipal Auditorium	0.10	0.100000	4,130		4,130	2,554	6,684
062 State Fair Board	0.99	0.990000	40,898		40,898	25,356	66,254
064 Sports Authority	0.57	0.570000	23,545		23,545	14,591	38,136
065 Water and Sewer	3.52	3.520000	145,407	(249,000)	(103,593)	90,178	(13,415)

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

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
067 General Hospital	1.16	1.160000	47,921		47,921	29,704	77,625
069 Knowles Home	0.26	0.260000	10,741		10,741	6,644	17,385
071 Convention Center Authority	0.22	0.220000	9,087		9,087	5,625	14,712
075 Metro Action Commission	0.33	0.330000	13,633		13,633	8,441	22,074
076 Nashville Career Advancement Center	0.23	0.230000	9,500		9,500	5,878	15,378
077 Metro Development & Housing Authorit	0.01	0.010000	412		412	254	666
078 Metropolitan Transit Authority (MTA)	0.14	0.140000	5,784		5,784	3,578	9,362
080 Metro Nashville Public Schools (MNPS)	11.82	11.820000	488,278	(192,000)	296,278	303,516	599,794
083 Industrial Development Board	0.07	0.070000	2,891		2,891	1,782	4,673
088 Airport Authority	0.02	0.020000	825		825	504	1,329
091 Emergency Communication Center	0.64	0.640000	26,437		26,437	16,380	42,817
901 Bordeaux Longterm Care	0.02	0.020000	825		825	504	1,329
Nashville Electric Service (NES)	0.01	0.010000	412		412	254	666
All Other	0.22	0.220000	9,087		9,087	5,625	14,712
Schedule .4 Total for Legal Services	100.00	100.000000	4,130,942	(524,400)	3,606,542	1,607,557	5,214,099
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	100.00	100.000000		0	4,130,942	1,607,557	5,738,499

Allocation Basis: Percentage of Law Staff Time by Benefiting Department

Allocation Source: FY 2018 Total Time Report - Law

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

Activity - Risk Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Insurance	100	100.000000	223,801		223,801		223,801
Schedule .4 Total for Risk Management	100	100.000000	223,801		223,801	0	223,801

Allocation Basis: Direct Allocation to 001 Admin-Insurance

Allocation Source: Direct Assignment for Further Allocation

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

Activity - Self-Insured & Liability Funds

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
	0	0.000000					0
Schedule .4 Total for Self-Insured & Liability Funds	0	0.000000	0		0	0	0

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

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

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Insurance	223,801	0	223,801	0
002 Metropolitan Council	19,413	19,413	0	0
003 Metropolitan Clerk	5,784	5,784	0	0
003 Metropolitan Clerk - Records Center	825	825	0	0
004 Mayor's Office	10,032	10,032	0	0
004 Mayor's Office - Administration	31,810	31,810	0	0
005 Election Commission	30,769	30,769	0	0
006 Law	1,481,389	1,481,389	0	0
007 Planning Commission	64,910	64,910	0	0
008 Human Resources	56,206	56,206	0	0
009 Register of Deeds	666	666	0	0
010 General Services - Administration	54,865	54,865	0	0
010 General Services - Fleet Management	3,339	3,339	0	0
011 Historical Commission	57,545	57,545	0	0
014 Information Technology Service	33,450	33,450	0	0
015 Finance - Administration	99,051	99,051	0	0
015 Finance - Property Administration	34,125	34,125	0	0
015 Finance - Purchasing	48,848	48,848	0	0
015 Finance - Treasury	6,684	6,684	0	0
016 Assessor of Property	129,829	129,829	0	0
017 Trustee	193,419	193,419	0	0
018 County Clerk	7,354	7,354	0	0
019 District Attorney	1,329	1,329	0	0
023 Circuit Court Clerk	8,018	8,018	0	0
024 Criminal Court Clerk	10,032	10,032	0	0
025 Clerk and Master - Chancery	2,004	2,004	0	0
026 Juvenile Court	14,712	14,712	0	0
027 General Sessions Court	52,862	52,862	0	0
028 State Trial Courts	5,342	5,342	0	0
029 Justice Integration Services	666	666	0	0
030 Sheriff's Office	131,168	131,168	0	0
031 Police	702,124	702,124	0	0
032 Fire	109,082	109,082	0	0
033 Codes Administration	297,829	297,829	0	0
034 Beer Board	16,718	16,718	0	0
037 Social Services	23,417	23,417	0	0
038 Health	95,698	95,698	0	0
039 Public Library	16,718	16,718	0	0
040 Parks	106,409	106,409	0	0
041 Arts Commission	10,701	10,701	0	0
042 Public Works	274,662	274,662	0	0
044 Human Relations Commission	3,339	3,339	0	0
045 Transportation Licensing	20,737	20,737	0	0
047 Criminal Justice Planning	666	666	0	0
048 Internal Audit	4,004	4,004	0	0
049 Office of Emergency Management	1,329	1,329	0	0
051 Office of Family Safety	2,004	2,004	0	0
060 Farmer's Market	12,035	12,035	0	0
061 Municipal Auditorium	6,684	6,684	0	0
062 State Fair Board	66,254	66,254	0	0
064 Sports Authority	38,136	38,136	0	0
065 Water and Sewer	(13,415)	(13,415)	0	0

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

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
067 General Hospital	77,625	77,625	0	0
069 Knowles Home	17,385	17,385	0	0
071 Convention Center Authority	14,712	14,712	0	0
075 Metro Action Commission	22,074	22,074	0	0
076 Nashville Career Advancement Center	15,378	15,378	0	0
077 Metro Development & Housing Authorit	666	666	0	0
078 Metropolitan Transit Authority (MTA)	9,362	9,362	0	0
080 Metro Nashville Public Schools (MNPS)	599,794	599,794	0	0
083 Industrial Development Board	4,673	4,673	0	0
088 Airport Authority	1,329	1,329	0	0
091 Emergency Communication Center	42,817	42,817	0	0
901 Bordeaux Longterm Care	1,329	1,329	0	0
Nashville Electric Service (NES)	666	666	0	0
All Other	14,712	14,712	0	0
Direct Bill	524,400	524,400	0	0
Total	5,962,300	5,738,499	223,801	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 008 Human Resources

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,124,620			5,124,620
Deductions:				
507250 Building Improvements	-2,288			
Total Deductions:	-2,288			-2,288
Inbound Costs:				
Depreciation	4,125		4,125	
001 Administrative - Employee Benefits	276,177	458	276,635	
001 Administrative - Facility Rental	6,536	9	6,545	
001 Administrative - Insurance	16,300	832	17,132	
001 Administrative - Post Audits	4,729	8	4,737	
002 Metropolitan Council	16,673	1,424	18,097	
003 Metropolitan Clerk	4,556	1,492	6,048	
003 Metropolitan Clerk - Records Center	6,209	102	6,311	
004 Mayor's Office - Administration	27,178	1,893	29,071	
006 Law	34,700	21,506	56,206	
008 Human Resources		35,049	35,049	
010 General Services - Facilities		10,980	10,980	
010 General Services - Fleet Management		62	62	
010 General Services - Mail Services		76,598	76,598	
014 Information Technology Service		11,487	11,487	
015 Finance - Accountability		7,567	7,567	
015 Finance - Business Assistance		15,103	15,103	
015 Finance - Grants & Cost Planning		25,545	25,545	
015 Finance - Office of Mgmt & Budget		4,125	4,125	
015 Finance - Operations		16,804	16,804	
015 Finance - Payroll		1,962	1,962	
015 Finance - Property Administration		57,049	57,049	
015 Finance - Purchasing		78,604	78,604	
015 Finance - Treasury		20,293	20,293	
030 Sheriff's Office - Security Services		3,408	3,408	
048 Internal Audit		124,084	124,084	
Total Allocated Additions:	397,183	516,444	913,627	913,627
Total To Be Allocated:	5,519,515	516,444		6,035,959

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

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

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

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Deductions					
*Total Disallowed Costs	(2,288)	0	0	0	0
Functional Cost	5,122,332	0	390,771	1,659,545	1,197,164
Allocation Step 1					
Inbound - All Others	397,183	397,183	0	0	0
Reallocate Admin Costs		(397,183)	30,299	128,680	92,827
Unallocated Costs	(126,132)	0	0	0	0
1st Allocation	5,393,383	0	421,070	1,788,225	1,289,991
Allocation Step 2					
Inbound - All Others	516,444	516,444	0	0	0
Reallocate Admin Costs		(516,444)	39,384	167,315	120,683
Unallocated Costs	(11,779)	0	0	0	0
2nd Allocation	504,665	0	39,384	167,315	120,683
Total For 008 Human Resources					
Schedule .3 Total	5,898,048	0	460,454	1,955,540	1,410,674

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

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

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

	Admin & Customer Svc Program	Veterans Affairs Officer**
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	1,757,793	117,059
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	136,304	9,073
Unallocated Costs	0	(126,132)
1st Allocation	1,894,097	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	177,283	11,779
Unallocated Costs	0	(11,779)
2nd Allocation	177,283	0
Total For 008 Human Resources		
Schedule .3 Total	2,071,380	0

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	49.00	0.544333	2,293		2,293		2,293
003 Metropolitan Clerk	5.50	0.061099	257		257		257
004 Mayor's Office - Administration	27.49	0.305382	1,284		1,284		1,284
005 Election Commission	31.00	0.344374	1,449		1,449	130	1,579
006 Law	47.00	0.522115	2,197		2,197		2,197
007 Planning Commission	48.00	0.533224	2,246		2,246	204	2,450
008 Human Resources	58.51	0.649978	2,735		2,735		2,735
009 Register of Deeds	29.00	0.322156	1,356		1,356	123	1,479
010 General Services - Administration	117.00	1.299733	5,472		5,472	512	5,984
011 Historical Commission	11.50	0.127752	536		536	41	577
014 Information Technology Service	134.40	1.493026	6,289		6,289	586	6,875
015 Finance - Administration	97.49	1.083000	4,558		4,558	422	4,980
016 Assessor of Property	77.54	0.861378	3,627		3,627	335	3,962
017 Trustee	21.79	0.242061	1,017		1,017	88	1,105
018 County Clerk	68.40	0.759844	3,198		3,198	290	3,488
019 District Attorney	84.14	0.934697	3,936		3,936	364	4,300
021 Public Defender	80.24	0.891372	3,753		3,753	345	4,098
022 Juvenile Court Clerk	30.00	0.333265	1,401		1,401	126	1,527
023 Circuit Court Clerk	112.12	1.245522	5,240		5,240	492	5,732
024 Criminal Court Clerk	86.00	0.955359	4,022		4,022	376	4,398
025 Clerk and Master - Chancery	16.00	0.177741	747		747	62	809
026 Juvenile Court	122.20	1.357499	5,715		5,715	536	6,251
027 General Sessions Court	125.60	1.395269	5,875		5,875	546	6,421
028 State Trial Courts	145.83	1.620000	6,821		6,821	637	7,458
029 Justice Integration Services	19.50	0.216622	911		911	76	987
030 Sheriff's Office	814.91	9.052695	38,120		38,120	3,622	41,742
031 Police	1,880.01	20.884706	88,002		88,002	8,905	96,907
032 Fire	1,227.47	13.635753	57,415		57,415	5,476	62,891
033 Codes Administration	109.00	1.210862	5,097		5,097	481	5,578
034 Beer Board	5.48	0.060876	256		256	21	277
035 Agricultural Extension	7.00	0.077762	325		325	27	352
036 Soil and Water Conservation	1.00	0.011109	45		45	2	47
037 Social Services	60.23	0.669085	2,816		2,816	258	3,074
038 Health	455.97	5.065292	21,325		21,325	2,017	23,342
039 Public Library	344.43	3.826214	16,109		16,109	1,523	17,632
040 Parks	571.69	6.350806	26,739		26,739	2,539	29,278
041 Arts Commission	10.00	0.111088	466		466	39	505
042 Public Works	398.40	4.425757	18,634		18,634	1,759	20,393
044 Human Relations Commission	4.00	0.044435	186		186	10	196
047 Criminal Justice Planning	4.00	0.044435	186		186	10	196
048 Internal Audit	10.00	0.111088	466		466	39	505
049 Office of Emergency Management	9.96	0.110644	464		464	39	503
051 Office of Family Safety	25.00	0.277721	1,167		1,167	101	1,268
060 Farmer's Market	5.25	0.058321	244		244	17	261
061 Municipal Auditorium	9.00	0.099979	419		419	35	454
062 State Fair Board	23.19	0.257614	1,083		1,083	93	1,176
064 Sports Authority	3.00	0.033326	139		139	8	147
065 Water and Sewer	755.39	8.391497	35,335		35,335	3,362	38,697
070 Community Education Commission	4.00	0.044435	186		186	10	196
071 Convention Center Authority	146.60	1.628554	6,857		6,857	640	7,497
075 Metro Action Commission	277.52	3.082922	12,979		12,979	1,225	14,204

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	20.10	0.223287	940		940	81	1,021
078 Metropolitan Transit Authority (MTA)	1.00	0.011109	45		45	2	47
091 Emergency Communication Center	173.00	1.921827	8,090		8,090	752	8,842
Schedule .4 Total for Employee Relations	9,001.85	100.000000	421,070		421,070	39,384	460,454

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

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

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	49.00	0.544333	9,730		9,730		9,730
003 Metropolitan Clerk	5.50	0.061099	1,092		1,092		1,092
004 Mayor's Office - Administration	27.49	0.305382	5,460		5,460		5,460
005 Election Commission	31.00	0.344374	6,158		6,158	573	6,731
006 Law	47.00	0.522115	9,335		9,335		9,335
007 Planning Commission	48.00	0.533224	9,532		9,532	893	10,425
008 Human Resources	58.51	0.649978	11,623		11,623		11,623
009 Register of Deeds	29.00	0.322156	5,758		5,758	540	6,298
010 General Services - Administration	117.00	1.299733	23,242		23,242	2,198	25,440
011 Historical Commission	11.50	0.127752	2,285		2,285	207	2,492
014 Information Technology Service	134.40	1.493026	26,696		26,696	2,532	29,228
015 Finance - Administration	97.49	1.083000	19,366		19,366	1,831	21,197
016 Assessor of Property	77.54	0.861378	15,399		15,399	1,456	16,855
017 Trustee	21.79	0.242061	4,329		4,329	402	4,731
018 County Clerk	68.40	0.759844	13,585		13,585	1,275	14,860
019 District Attorney	84.14	0.934697	16,712		16,712	1,582	18,294
021 Public Defender	80.24	0.891372	15,939		15,939	1,510	17,449
022 Juvenile Court Clerk	30.00	0.333265	5,961		5,961	557	6,518
023 Circuit Court Clerk	112.12	1.245522	22,269		22,269	2,107	24,376
024 Criminal Court Clerk	86.00	0.955359	17,082		17,082	1,614	18,696
025 Clerk and Master - Chancery	16.00	0.177741	3,177		3,177	288	3,465
026 Juvenile Court	122.20	1.357499	24,275		24,275	2,294	26,569
027 General Sessions Court	125.60	1.395269	24,950		24,950	2,360	27,310
028 State Trial Courts	145.83	1.620000	28,968		28,968	2,750	31,718
029 Justice Integration Services	19.50	0.216622	3,873		3,873	358	4,231
030 Sheriff's Office	814.91	9.052695	161,887		161,887	15,444	177,331
031 Police	1,880.01	20.884706	373,539		373,539	36,369	409,908
032 Fire	1,227.47	13.635753	243,840		243,840	23,289	267,129
033 Codes Administration	109.00	1.210862	21,650		21,650	2,047	23,697
034 Beer Board	5.48	0.060876	1,086		1,086	94	1,180
035 Agricultural Extension	7.00	0.077762	1,389		1,389	126	1,515
036 Soil and Water Conservation	1.00	0.011109	197		197	14	211
037 Social Services	60.23	0.669085	11,963		11,963	1,129	13,092
038 Health	455.97	5.065292	90,575		90,575	8,636	99,211
039 Public Library	344.43	3.826214	68,420		68,420	6,526	74,946
040 Parks	571.69	6.350806	113,565		113,565	10,841	124,406
041 Arts Commission	10.00	0.111088	1,985		1,985	181	2,166
042 Public Works	398.40	4.425757	79,141		79,141	7,544	86,685
044 Human Relations Commission	4.00	0.044435	793		793	68	861
047 Criminal Justice Planning	4.00	0.044435	793		793	68	861
048 Internal Audit	10.00	0.111088	1,985		1,985	181	2,166
049 Office of Emergency Management	9.96	0.110644	1,977		1,977	181	2,158
051 Office of Family Safety	25.00	0.277721	4,965		4,965	464	5,429
060 Farmer's Market	5.25	0.058321	1,040		1,040	90	1,130
061 Municipal Auditorium	9.00	0.099979	1,785		1,785	162	1,947
062 State Fair Board	23.19	0.257614	4,606		4,606	428	5,034
064 Sports Authority	3.00	0.033326	596		596	50	646
065 Water and Sewer	755.39	8.391497	150,058		150,058	14,324	164,382
070 Community Education Commission	4.00	0.044435	793		793	68	861
071 Convention Center Authority	146.60	1.628554	29,120		29,120	2,767	31,887
075 Metro Action Commission	277.52	3.082922	55,127		55,127	5,249	60,376

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

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	20.10	0.223287	3,993		3,993	374	4,367
078 Metropolitan Transit Authority (MTA)	1.00	0.011109	197		197	14	211
091 Emergency Communication Center	173.00	1.921827	34,364		34,364	3,260	37,624
Schedule .4 Total for Workforce Management	9,001.85	100.000000	1,788,225		1,788,225	167,315	1,955,540

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

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

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	49.00	0.544333	7,021		7,021		7,021
003 Metropolitan Clerk	5.50	0.061099	786		786		786
004 Mayor's Office - Administration	27.49	0.305382	3,940		3,940		3,940
005 Election Commission	31.00	0.344374	4,442		4,442	409	4,851
006 Law	47.00	0.522115	6,737		6,737		6,737
007 Planning Commission	48.00	0.533224	6,878		6,878	643	7,521
008 Human Resources	58.51	0.649978	8,382		8,382		8,382
009 Register of Deeds	29.00	0.322156	4,158		4,158	386	4,544
010 General Services - Administration	117.00	1.299733	16,765		16,765	1,587	18,352
011 Historical Commission	11.50	0.127752	1,645		1,645	146	1,791
014 Information Technology Service	134.40	1.493026	19,260		19,260	1,824	21,084
015 Finance - Administration	97.49	1.083000	13,968		13,968	1,315	15,283
016 Assessor of Property	77.54	0.861378	11,112		11,112	1,043	12,155
017 Trustee	21.79	0.242061	3,120		3,120	282	3,402
018 County Clerk	68.40	0.759844	9,800		9,800	916	10,716
019 District Attorney	84.14	0.934697	12,056		12,056	1,138	13,194
021 Public Defender	80.24	0.891372	11,500		11,500	1,076	12,576
022 Juvenile Court Clerk	30.00	0.333265	4,300		4,300	399	4,699
023 Circuit Court Clerk	112.12	1.245522	16,065		16,065	1,520	17,585
024 Criminal Court Clerk	86.00	0.955359	12,323		12,323	1,162	13,485
025 Clerk and Master - Chancery	16.00	0.177741	2,294		2,294	208	2,502
026 Juvenile Court	122.20	1.357499	17,510		17,510	1,655	19,165
027 General Sessions Court	125.60	1.395269	17,998		17,998	1,702	19,700
028 State Trial Courts	145.83	1.620000	20,897		20,897	1,980	22,877
029 Justice Integration Services	19.50	0.216622	2,792		2,792	253	3,045
030 Sheriff's Office	814.91	9.052695	116,777		116,777	11,142	127,919
031 Police	1,880.01	20.884706	269,473		269,473	26,392	295,865
032 Fire	1,227.47	13.635753	175,899		175,899	16,799	192,698
033 Codes Administration	109.00	1.210862	15,617		15,617	1,475	17,092
034 Beer Board	5.48	0.060876	784		784	65	849
035 Agricultural Extension	7.00	0.077762	1,001		1,001	87	1,088
036 Soil and Water Conservation	1.00	0.011109	142		142	8	150
037 Social Services	60.23	0.669085	8,627		8,627	805	9,432
038 Health	455.97	5.065292	65,341		65,341	6,231	71,572
039 Public Library	344.43	3.826214	49,356		49,356	4,699	54,055
040 Parks	571.69	6.350806	81,922		81,922	7,813	89,735
041 Arts Commission	10.00	0.111088	1,432		1,432	129	1,561
042 Public Works	398.40	4.425757	57,093		57,093	5,438	62,531
044 Human Relations Commission	4.00	0.044435	571		571	47	618
047 Criminal Justice Planning	4.00	0.044435	571		571	47	618
048 Internal Audit	10.00	0.111088	1,432		1,432	129	1,561
049 Office of Emergency Management	9.96	0.110644	1,426		1,426	129	1,555
051 Office of Family Safety	25.00	0.277721	3,583		3,583	328	3,911
060 Farmer's Market	5.25	0.058321	751		751	62	813
061 Municipal Auditorium	9.00	0.099979	1,289		1,289	113	1,402
062 State Fair Board	23.19	0.257614	3,322		3,322	305	3,627
064 Sports Authority	3.00	0.033326	429		429	35	464
065 Water and Sewer	755.39	8.391497	108,249		108,249	10,328	118,577
070 Community Education Commission	4.00	0.044435	571		571	47	618
071 Convention Center Authority	146.60	1.628554	21,006		21,006	1,987	22,993
075 Metro Action Commission	277.52	3.082922	39,770		39,770	3,778	43,548

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

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	20.10	0.223287	2,878		2,878	266	3,144
078 Metropolitan Transit Authority (MTA)	1.00	0.011109	142		142	8	150
091 Emergency Communication Center	173.00	1.921827	24,788		24,788	2,347	27,135
Schedule .4 Total for Benefits Program	9,001.85	100.000000	1,289,991		1,289,991	120,683	1,410,674

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

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

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	49.00	0.544333	10,310		10,310		10,310
003 Metropolitan Clerk	5.50	0.061099	1,155		1,155		1,155
004 Mayor's Office - Administration	27.49	0.305382	5,783		5,783		5,783
005 Election Commission	31.00	0.344374	6,523		6,523	609	7,132
006 Law	47.00	0.522115	9,887		9,887		9,887
007 Planning Commission	48.00	0.533224	10,097		10,097	943	11,040
008 Human Resources	58.51	0.649978	12,309		12,309		12,309
009 Register of Deeds	29.00	0.322156	6,102		6,102	570	6,672
010 General Services - Administration	117.00	1.299733	24,617		24,617	2,329	26,946
011 Historical Commission	11.50	0.127752	2,419		2,419	219	2,638
014 Information Technology Service	134.40	1.493026	28,276		28,276	2,687	30,963
015 Finance - Administration	97.49	1.083000	20,511		20,511	1,945	22,456
016 Assessor of Property	77.54	0.861378	16,311		16,311	1,543	17,854
017 Trustee	21.79	0.242061	4,583		4,583	426	5,009
018 County Clerk	68.40	0.759844	14,389		14,389	1,359	15,748
019 District Attorney	84.14	0.934697	17,704		17,704	1,673	19,377
021 Public Defender	80.24	0.891372	16,881		16,881	1,596	18,477
022 Juvenile Court Clerk	30.00	0.333265	6,314		6,314	589	6,903
023 Circuit Court Clerk	112.12	1.245522	23,591		23,591	2,235	25,826
024 Criminal Court Clerk	86.00	0.955359	18,095		18,095	1,713	19,808
025 Clerk and Master - Chancery	16.00	0.177741	3,365		3,365	308	3,673
026 Juvenile Court	122.20	1.357499	25,710		25,710	2,441	28,151
027 General Sessions Court	125.60	1.395269	26,425		26,425	2,508	28,933
028 State Trial Courts	145.83	1.620000	30,681		30,681	2,912	33,593
029 Justice Integration Services	19.50	0.216622	4,103		4,103	384	4,487
030 Sheriff's Office	814.91	9.052695	171,464		171,464	16,361	187,825
031 Police	1,880.01	20.884706	395,655		395,655	38,545	434,200
032 Fire	1,227.47	13.635753	258,273		258,273	24,668	282,941
033 Codes Administration	109.00	1.210862	22,934		22,934	2,169	25,103
034 Beer Board	5.48	0.060876	1,151		1,151	101	1,252
035 Agricultural Extension	7.00	0.077762	1,471		1,471	131	1,602
036 Soil and Water Conservation	1.00	0.011109	209		209	15	224
037 Social Services	60.23	0.669085	12,670		12,670	1,194	13,864
038 Health	455.97	5.065292	95,938		95,938	9,145	105,083
039 Public Library	344.43	3.826214	72,470		72,470	6,910	79,380
040 Parks	571.69	6.350806	120,291		120,291	11,469	131,760
041 Arts Commission	10.00	0.111088	2,104		2,104	192	2,296
042 Public Works	398.40	4.425757	83,825		83,825	7,998	91,823
044 Human Relations Commission	4.00	0.044435	841		841	71	912
047 Criminal Justice Planning	4.00	0.044435	841		841	71	912
048 Internal Audit	10.00	0.111088	2,104		2,104	192	2,296
049 Office of Emergency Management	9.96	0.110644	2,096		2,096	190	2,286
051 Office of Family Safety	25.00	0.277721	5,258		5,258	492	5,750
060 Farmer's Market	5.25	0.058321	1,103		1,103	95	1,198
061 Municipal Auditorium	9.00	0.099979	1,891		1,891	174	2,065
062 State Fair Board	23.19	0.257614	4,877		4,877	454	5,331
064 Sports Authority	3.00	0.033326	631		631	51	682
065 Water and Sewer	755.39	8.391497	158,942		158,942	15,181	174,123
070 Community Education Commission	4.00	0.044435	841		841	71	912
071 Convention Center Authority	146.60	1.628554	30,846		30,846	2,926	33,772
075 Metro Action Commission	277.52	3.082922	58,392		58,392	5,565	63,957

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

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	20.10	0.223287	4,230		4,230	393	4,623
078 Metropolitan Transit Authority (MTA)	1.00	0.011109	209		209	15	224
091 Emergency Communication Center	173.00	1.921827	36,399		36,399	3,455	39,854
Schedule .4 Total for Admin & Customer Svc Program	9,001.85	100.000000	1,894,097		1,894,097	177,283	2,071,380

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

Allocation Source: FY 2018 Human Resources Model - Human Resources

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

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
002 Metropolitan Council	29,354	2,293	9,730	7,021	10,310
003 Metropolitan Clerk	3,290	257	1,092	786	1,155
004 Mayor's Office - Administration	16,467	1,284	5,460	3,940	5,783
005 Election Commission	20,293	1,579	6,731	4,851	7,132
006 Law	28,156	2,197	9,335	6,737	9,887
007 Planning Commission	31,436	2,450	10,425	7,521	11,040
008 Human Resources	35,049	2,735	11,623	8,382	12,309
009 Register of Deeds	18,993	1,479	6,298	4,544	6,672
010 General Services - Administration	76,722	5,984	25,440	18,352	26,946
011 Historical Commission	7,498	577	2,492	1,791	2,638
014 Information Technology Service	88,150	6,875	29,228	21,084	30,963
015 Finance - Administration	63,916	4,980	21,197	15,283	22,456
016 Assessor of Property	50,826	3,962	16,855	12,155	17,854
017 Trustee	14,247	1,105	4,731	3,402	5,009
018 County Clerk	44,812	3,488	14,860	10,716	15,748
019 District Attorney	55,165	4,300	18,294	13,194	19,377
021 Public Defender	52,600	4,098	17,449	12,576	18,477
022 Juvenile Court Clerk	19,647	1,527	6,518	4,699	6,903
023 Circuit Court Clerk	73,519	5,732	24,376	17,585	25,826
024 Criminal Court Clerk	56,387	4,398	18,696	13,485	19,808
025 Clerk and Master - Chancery	10,449	809	3,465	2,502	3,673
026 Juvenile Court	80,136	6,251	26,569	19,165	28,151
027 General Sessions Court	82,364	6,421	27,310	19,700	28,933
028 State Trial Courts	95,646	7,458	31,718	22,877	33,593
029 Justice Integration Services	12,750	987	4,231	3,045	4,487
030 Sheriff's Office	534,817	41,742	177,331	127,919	187,825
031 Police	1,236,880	96,907	409,908	295,865	434,200
032 Fire	805,659	62,891	267,129	192,698	282,941
033 Codes Administration	71,470	5,578	23,697	17,092	25,103
034 Beer Board	3,558	277	1,180	849	1,252
035 Agricultural Extension	4,557	352	1,515	1,088	1,602
036 Soil and Water Conservation	632	47	211	150	224
037 Social Services	39,462	3,074	13,092	9,432	13,864
038 Health	299,208	23,342	99,211	71,572	105,083
039 Public Library	226,013	17,632	74,946	54,055	79,380
040 Parks	375,179	29,278	124,406	89,735	131,760
041 Arts Commission	6,528	505	2,166	1,561	2,296
042 Public Works	261,432	20,393	86,685	62,531	91,823
044 Human Relations Commission	2,587	196	861	618	912
047 Criminal Justice Planning	2,587	196	861	618	912
048 Internal Audit	6,528	505	2,166	1,561	2,296
049 Office of Emergency Management	6,502	503	2,158	1,555	2,286
051 Office of Family Safety	16,358	1,268	5,429	3,911	5,750
060 Farmer's Market	3,402	261	1,130	813	1,198
061 Municipal Auditorium	5,868	454	1,947	1,402	2,065
062 State Fair Board	15,168	1,176	5,034	3,627	5,331
064 Sports Authority	1,939	147	646	464	682
065 Water and Sewer	495,779	38,697	164,382	118,577	174,123
070 Community Education Commission	2,587	196	861	618	912
071 Convention Center Authority	96,149	7,497	31,887	22,993	33,772
075 Metro Action Commission	182,085	14,204	60,376	43,548	63,957
076 Nashville Career Advancement Center	13,155	1,021	4,367	3,144	4,623

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

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
078 Metropolitan Transit Authority (MTA)	632	47	211	150	224
091 Emergency Communication Center	113,455	8,842	37,624	27,135	39,854
Direct Bill	0	0	0	0	0
Total	5,898,048	460,454	1,955,540	1,410,674	2,071,380

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Administration

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,026,936			1,026,936
Inbound Costs:				
Depreciation	50,758		50,758	
001 Administrative - Employee Benefits	895,491	1,508	896,999	
001 Administrative - Post Audits	223		223	
002 Metropolitan Council	2,151	183	2,334	
003 Metropolitan Clerk	587	191	778	
003 Metropolitan Clerk - Records Center	82		82	
004 Mayor's Office - Administration	3,506	240	3,746	
006 Law	33,873	20,992	54,865	
008 Human Resources	70,096	6,626	76,722	
010 General Services - Facilities		56,968	56,968	
010 General Services - Fleet Management		759	759	
010 General Services - Mail Services		1,070	1,070	
014 Information Technology Service		1,498	1,498	
015 Finance - Accountability		635	635	
015 Finance - Business Assistance		9,064	9,064	
015 Finance - Grants & Cost Planning		950	950	
015 Finance - Office of Mgmt & Budget		927	927	
015 Finance - Operations		747	747	
015 Finance - Payroll		1,730	1,730	
015 Finance - Property Administration		207	207	
015 Finance - Purchasing		606,026	606,026	
015 Finance - Treasury		250	250	
030 Sheriff's Office - Security Services		6,069	6,069	
038 Health - Employee Health & Wellness		3,414	3,414	
048 Internal Audit		453	453	
Total Allocated Additions:	<u>1,056,767</u>	<u>720,507</u>	<u>1,777,274</u>	<u>1,777,274</u>
Total To Be Allocated:	<u>2,083,703</u>	<u>720,507</u>		<u>2,804,210</u>

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

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	545,120	0	545,120
501102 Leave Pay	65,379	0	65,379
501103 Holiday Pay	27,900	0	27,900
501109 Longevity	5,253	0	5,253
501134 Paid Family Leave	10,661	0	10,661
501172 Employer OASDI	36,848	0	36,848
501173 Employer SSN Medical	9,033	0	9,033
501174 Employer Group Health	84,204	0	84,204
501175 Employer Dental Group	2,436	0	2,436
501176 Employer Group Life	1,143	0	1,143
501177 Employer Pension	79,972	0	79,972
501181 FSA Pre-Tax Savings	212	0	212
501182 Cafe Plan Pre-Tax Savings	2,304	0	2,304
502303 Refuse Disposal	30	0	30
502337 DP-Outside Metro	408	0	408
502359 Devlop/Framing/Artwork	1,107	0	1,107
502365 Bus Service	100,000	0	100,000
502453 Employee Local Travel/Park	36	0	36
502502 Allowance-Cell/Mobile Devices	1,563	0	1,563
502520 Postage & Delivery Srvc	11	0	11
502951 Info Systems Charge	29,600	0	29,600
502954 Radio Shop Charge	200	0	200
502957 Telecmmnct'n Charge	17	0	17
502977 Fleet Management	5,526	0	5,526
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	1,589	0	1,589
503130 Computer Hardware <\$10K	4,575	0	4,575
503170 Photo Film & Supplies	2,469	0	2,469
503210 Food & Ice	473	0	473
503330 Books/Magazines/Periodicals	473	0	473
505233 Rent Equipment	2,409	0	2,409
505252 Software License	5,785	0	5,785
Departmental Total			
Expenditures Per Financial Statement	1,026,936		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,026,936	0	1,026,936
Allocation Step 1			
Inbound - All Others	1,056,767	1,056,767	0
Reallocate Admin Costs		(1,056,767)	1,056,767
Unallocated Costs	0	0	0
1st Allocation	2,083,703	0	2,083,703
Allocation Step 2			
Inbound - All Others	720,507	720,507	0
Reallocate Admin Costs		(720,507)	720,507

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

	Total	G&A	Business Office
Unallocated Costs	0	0	0
2nd Allocation	720,507	0	720,507
Total For 010 General Services - Administration			
Schedule .3 Total	2,804,210	0	2,804,210

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

Activity - Business Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services	682,649.35	7.672701	159,878		159,878	55,264	215,142
010 General Services - Facilities	2,312,324.47	25.989587	541,548		541,548	187,266	728,814
010 General Services - Fleet Management	5,688,723.97	63.938943	1,332,294		1,332,294	460,709	1,793,003
010 General Services - Mail Services	213,421.32	2.398769	49,983		49,983	17,268	67,251
Schedule .4 Total for Business Office	8,897,119.11	100.000000	2,083,703		2,083,703	720,507	2,804,210

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

Allocation Source: FY 2018 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Business Office
010 General Services	215,142	215,142
010 General Services - Facilities	728,814	728,814
010 General Services - Fleet Management	1,793,003	1,793,003
010 General Services - Mail Services	67,251	67,251
Direct Bill	0	0
Total	<u>2,804,210</u>	<u>2,804,210</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Facilities**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,704,448			28,704,448
Inbound Costs:				
Depreciation	368,892		368,892	
001 Administrative - Employee Benefits	158,086	264	158,350	
001 Administrative - Facility Rental	730		730	
001 Administrative - Insurance	214,206	10,956	225,162	
001 Administrative - Post Audits	5,034	8	5,042	
002 Metropolitan Council	8,606	735	9,341	
003 Metropolitan Clerk	2,350	767	3,117	
003 Metropolitan Clerk - Records Center	23,963	566	24,529	
004 Mayor's Office - Administration	14,025	965	14,990	
010 General Services - Administration	541,548	187,266	728,814	
010 General Services - Facilities		50,988	50,988	
010 General Services - Fleet Management		32,355	32,355	
014 Information Technology Service		38,711	38,711	
015 Finance - Accountability		449	449	
015 Finance - Business Assistance		117,824	117,824	
015 Finance - Grants & Cost Planning		2,040	2,040	
015 Finance - Office of Mgmt & Budget		15,994	15,994	
015 Finance - Operations		18,652	18,652	
015 Finance - Payroll		759	759	
015 Finance - Property Administration		4,567	4,567	
015 Finance - Treasury		1,885	1,885	
030 Sheriff's Office - Security Services		54,535	54,535	
048 Internal Audit		9,929	9,929	
Total Allocated Additions:	1,337,440	550,215	1,887,655	1,887,655
Total To Be Allocated:	30,041,888	550,215		30,592,103

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

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

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

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502951 Info Systems Charge	487,500	0	487,500	0
502954 Radio Shop Charge	9,500	0	9,500	0
502957 Telecommnct'n Charge	122,996	0	122,996	0
502977 Fleet Management	17,575	0	17,575	0
502983 Surplus Property	5,900	0	5,900	0
503100 Offc & Admin Supply	6,324	0	6,324	0
503120 Computer Software	8,356	0	0	8,356
503120 Computer Software (non-cap)	1,728	0	0	1,728
503130 Computer Hardware <\$10K	8,735	0	8,735	0
503150 Furniture/Fixtures<\$10K	13,256	0	0	13,256
503210 Food & Ice	10,006	0	10,006	0
503320 Uniforms/Work Related Items	3,160	0	3,160	0
503325 Safety Shoes	956	0	956	0
503330 Books/Magazines/Periodicals	105	0	105	0
503600 Repair & Maint Supply	621,948	0	583,935	38,013
503720 Signs	759	0	759	0
503804 Auto Repair Parts	382,400	0	0	382,400
503851 Work Equipment < \$10K	33,471	0	0	33,471
503853 Communicat'n Equip < \$10K	7,702	0	0	7,702
503860 Electrical Appliance<\$10K	34,050	0	0	34,050
505221 Boiler Inspection	400	0	400	0
505231 Rent Building & Land	71,682	0	71,682	0
505233 Rent Equipment	31,545	0	31,545	0
505241 Licenses Permits & Fees	1,875	0	1,875	0
505242 Elevator Permit	3,565	0	3,565	0
505248 Underground Tank Fee	375	0	375	0
505252 Software License	49,806	0	49,806	0
505254 Drug Test Fee	18	0	18	0
505259 Alarm Permits	2,500	0	2,500	0
505269 Other License & Fees	771	0	771	0
507226 Engineering Srvc (capital)	2,115	0	0	2,115
507250 Building Improvements	152,720	0	0	152,720
507400 Machinery & Equipment	765	0	0	765
531005 Transfer FA Proprietary Funds	6,127,452	0	0	6,127,452
Departmental Total				
Expenditures Per Financial Statement	28,704,448			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	28,704,448	0	20,760,305	7,944,143
Allocation Step 1				
Inbound - All Others	1,337,440	1,337,440	0	0
Reallocate Admin Costs		(1,337,440)	967,298	370,142
Unallocated Costs	(8,314,285)	0	0	(8,314,285)
1st Allocation	21,727,603	0	21,727,603	0
Allocation Step 2				
Inbound - All Others	550,215	550,215	0	0
Reallocate Admin Costs		(550,215)	397,947	152,268

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

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Unallocated Costs	(152,268)	0	0	(152,268)
2nd Allocation	397,947	0	397,947	0
Total For 010 General Services - Facilities				
Schedule .3 Total	22,125,550	0	22,125,550	0

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

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	39,500	0.178262	38,733	(39,200)	(467)		(467)
002 Metropolitan Council	104,000	0.469348	101,974		101,974		101,974
003 Metropolitan Clerk	237,300	1.070926	232,685		232,685		232,685
004 Mayor's Office - Administration	118,400	0.534335	116,099		116,099		116,099
005 Election Commission	204,500	0.922901	200,523		200,523	3,771	204,294
006 Law	26,900	0.121399	26,377		26,377		26,377
007 Planning Commission	280,100	1.264080	274,651		274,651	5,166	279,817
008 Human Resources	11,200	0.050545	10,980		10,980		10,980
010 General Services	122,300	0.551935	119,922		119,922	2,247	122,169
010 General Services - Administration	58,100	0.262203	56,968		56,968		56,968
010 General Services - Facilities	52,000	0.234674	50,988		50,988		50,988
010 General Services - Fleet Management	952,100	4.296790	933,588		933,588	17,598	951,186
010 General Services - Mail Services	9,500	0.042873	9,314		9,314	166	9,480
011 Historical Commission	15,200	0.068597	14,900		14,900	269	15,169
014 Information Technology Service	1,060,700	4.786898	1,040,077		1,040,077	19,597	1,059,674
015 Finance - Accountability	47,100	0.212560	46,184		46,184	861	47,045
015 Finance - Administration	29,600	0.133584	29,023		29,023	542	29,565
015 Finance - Grants & Cost Planning	10,200	0.046032	10,000		10,000	182	10,182
015 Finance - Office of Mgmt & Budget	95,200	0.429634	93,345		93,345	1,745	95,090
015 Finance - Operations	146,600	0.661600	143,745		143,745	2,700	146,445
015 Finance - Payroll	33,200	0.149830	32,552		32,552	603	33,155
015 Finance - Property Administration	12,400	0.055961	12,157		12,157	218	12,375
015 Finance - Purchasing	77,600	0.350206	76,088		76,088	1,422	77,510
015 Finance - Treasury	40,200	0.181421	39,419		39,419	734	40,153
016 Assessor of Property	368,800	1.664380	361,629		361,629	6,808	368,437
017 Trustee	133,300	0.601578	130,709		130,709	2,454	133,163
018 County Clerk	294,000	1.326811	288,282		288,282	5,429	293,711
019 District Attorney	22,100	0.099736	21,671		21,671	399	22,070
021 Public Defender	24,300	0.109665	23,829		23,829	441	24,270
022 Juvenile Court Clerk	52,400	0.236479	51,379		51,379	958	52,337
023 Circuit Court Clerk	540,300	2.438353	529,795		529,795	9,978	539,773
024 Criminal Court Clerk	179,200	0.808723	175,715		175,715	3,297	179,012
025 Clerk and Master - Chancery	184,300	0.831739	180,716		180,716	3,399	184,115
026 Juvenile Court	617,600	2.787205	605,593		605,593	11,406	616,999
027 General Sessions Court	639,500	2.886039	627,064		627,064	11,813	638,877
028 State Trial Courts	775,200	3.498448	760,124		760,124	14,324	774,448
030 Sheriff's Office - Security Services	1,304,000	5.884901	1,278,648		1,278,648	24,098	1,302,746
031 Police	5,079,400	22.923135	4,980,737		4,980,737	94,636	5,075,373
032 Fire	1,720,600	7.765001	1,687,149		1,687,149	31,815	1,718,964
033 Codes Administration	394,900	1.782168	387,223		387,223	7,296	394,519
034 Beer Board	19,900	0.089808	19,510		19,510	355	19,865
035 Agricultural Extension	25,700	0.115983	25,199		25,199	466	25,665
036 Soil and Water Conservation	4,500	0.020308	4,410		4,410	77	4,487
037 Social Services	58,000	0.261752	56,870		56,870	1,060	57,930
038 Health	750,900	3.388783	736,296		736,296	13,867	750,163
039 Public Library	745,300	3.363510	730,809		730,809	13,765	744,574
040 Parks	549,600	2.480323	538,913		538,913	10,157	549,070
041 Arts Commission	51,000	0.230161	50,006		50,006	933	50,939
042 Public Works	8,500	0.038360	8,332		8,332	149	8,481
047 Criminal Justice Planning	27,500	0.124106	26,966		26,966	503	27,469
048 Internal Audit	15,100	0.068146	14,804		14,804	266	15,070

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

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
049 Office of Emergency Management	180,500	0.814590	176,987		176,987	3,322	180,309
064 Sports Authority	13,300	0.060022	13,040		13,040	233	13,273
065 Water and Sewer	192,600	0.869196	188,856		188,856	3,551	192,407
075 Metro Action Commission	380,500	1.717182	373,103	(377,500)	(4,397)	7,027	2,630
076 Nashville Career Advancement Center	26,900	0.121399	26,377	(26,700)	(323)	491	168
080 Metro Nashville Public Schools (MNPS)	290,800	1.312369	285,143		285,143	5,368	290,511
091 Emergency Communication Center	179,800	0.811430	176,303		176,303	3,308	179,611
All Other	2,524,200	11.391617	2,475,124	(570,598)	1,904,526	46,677	1,951,203
Schedule .4 Total for Facilities	22,158,400	100.000000	21,727,603	(1,013,998)	20,713,605	397,947	21,111,552
Direct Billed				1,013,998	1,013,998		1,013,998
Schedule .3 Total for Facilities	22,158,400	100.000000		0	21,727,603	397,947	22,125,550

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

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

Receiving Department	Total	Facilities
001 Administrative - Employee Benefits	(467)	(467)
002 Metropolitan Council	101,974	101,974
003 Metropolitan Clerk	232,685	232,685
004 Mayor's Office - Administration	116,099	116,099
005 Election Commission	204,294	204,294
006 Law	26,377	26,377
007 Planning Commission	279,817	279,817
008 Human Resources	10,980	10,980
010 General Services	122,169	122,169
010 General Services - Administration	56,968	56,968
010 General Services - Facilities	50,988	50,988
010 General Services - Fleet Management	951,186	951,186
010 General Services - Mail Services	9,480	9,480
011 Historical Commission	15,169	15,169
014 Information Technology Service	1,059,674	1,059,674
015 Finance - Accountability	47,045	47,045
015 Finance - Administration	29,565	29,565
015 Finance - Grants & Cost Planning	10,182	10,182
015 Finance - Office of Mgmt & Budget	95,090	95,090
015 Finance - Operations	146,445	146,445
015 Finance - Payroll	33,155	33,155
015 Finance - Property Administration	12,375	12,375
015 Finance - Purchasing	77,510	77,510
015 Finance - Treasury	40,153	40,153
016 Assessor of Property	368,437	368,437
017 Trustee	133,163	133,163
018 County Clerk	293,711	293,711
019 District Attorney	22,070	22,070
021 Public Defender	24,270	24,270
022 Juvenile Court Clerk	52,337	52,337
023 Circuit Court Clerk	539,773	539,773
024 Criminal Court Clerk	179,012	179,012
025 Clerk and Master - Chancery	184,115	184,115
026 Juvenile Court	616,999	616,999
027 General Sessions Court	638,877	638,877
028 State Trial Courts	774,448	774,448
030 Sheriff's Office - Security Services	1,302,746	1,302,746
031 Police	5,075,373	5,075,373
032 Fire	1,718,964	1,718,964
033 Codes Administration	394,519	394,519
034 Beer Board	19,865	19,865
035 Agricultural Extension	25,665	25,665
036 Soil and Water Conservation	4,487	4,487
037 Social Services	57,930	57,930
038 Health	750,163	750,163
039 Public Library	744,574	744,574
040 Parks	549,070	549,070
041 Arts Commission	50,939	50,939
042 Public Works	8,481	8,481
047 Criminal Justice Planning	27,469	27,469
048 Internal Audit	15,070	15,070
049 Office of Emergency Management	180,309	180,309

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

Receiving Department	Total	Facilities
064 Sports Authority	13,273	13,273
065 Water and Sewer	192,407	192,407
075 Metro Action Commission	2,630	2,630
076 Nashville Career Advancement Center	168	168
080 Metro Nashville Public Schools (MNPS)	290,511	290,511
091 Emergency Communication Center	179,611	179,611
All Other	1,951,203	1,951,203
Direct Bill	1,013,998	1,013,998
Total	22,125,550	22,125,550

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Fleet Management**

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	34,331,558			34,331,558
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-56,787			
Loss on Sale of Property	45,661			
Other	-242,179			
Total Departmental Cost Adjustments:	-253,305			-253,305
Inbound Costs:				
Depreciation	129,052		129,052	
001 Administrative - Facility Rental	204,482	395	204,877	
001 Administrative - Post Audits	23,544	42	23,586	
002 Metropolitan Council	22,816	1,965	24,781	
003 Metropolitan Clerk	6,234	2,046	8,280	
003 Metropolitan Clerk - Records Center	155	1	156	
004 Mayor's Office - Administration	37,189	2,588	39,777	
006 Law	2,065	1,274	3,339	
010 General Services - Administration	1,332,294	460,709	1,793,003	
010 General Services - Facilities	933,588	17,598	951,186	
010 General Services - Fleet Management		242,072	242,072	
010 General Services - Mail Services		535	535	
014 Information Technology Service		63,774	63,774	
015 Finance - Accountability		332	332	
015 Finance - Business Assistance		6,038	6,038	
015 Finance - Grants & Cost Planning		3,126	3,126	
015 Finance - Office of Mgmt & Budget		17,230	17,230	
015 Finance - Operations		103,562	103,562	
015 Finance - Payroll		2,013	2,013	
015 Finance - Property Administration		6,991	6,991	
015 Finance - Treasury		1,637	1,637	
030 Sheriff's Office - Security Services		71,295	71,295	
048 Internal Audit		15,209	15,209	
Total Allocated Additions:	2,691,419	1,020,432	3,711,851	3,711,851
Total To Be Allocated:	36,769,672	1,020,432		37,790,104

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

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

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

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
503130 Computer Hardware <\$10K	37,713	0	37,713	0
503140 Office Equipment < \$10K	101	0	101	0
503210 Food & Ice	581	0	581	0
503300 Personal Use Supply	42,518	0	42,518	0
503320 Uniforms/Work Related Items	7,336	0	7,336	0
503325 Safety Shoes	5,219	0	5,219	0
503400 Medical Supply	1,054	0	1,054	0
503640 Safety Supply	601	0	601	0
503720 Signs	239	0	239	0
503800 Auto Supply	238,602	0	238,602	0
503801 Auto Fuel	6,209,854	0	6,209,854	0
503802 Auto Tires	1,124,787	0	1,124,787	0
503803 Auto Oil/Lubricants	195,411	0	195,411	0
503804 Auto Repair Parts	2,222,994	0	2,222,994	0
503805 Auto Batteries	122,605	0	122,605	0
503806 Fuel Hedging Contra Account	(526,382)	0	(526,382)	0
503850 Small Equipment Supply	6,913	0	6,913	0
503851 Work Equipment < \$10K	31,754	0	31,754	0
505233 Rent Equipment	9,326	0	9,326	0
505248 Underground Tank Fee	1,250	0	1,250	0
505253 Vehicle Registration	9,527	0	9,527	0
505254 Drug Test Fee	458	0	458	0
505256 Auto Emission Test	7,085	0	7,085	0
505269 Other License & Fees	700	0	700	0
505901 Depreciation	13,747,896	0	0	13,747,896
505951 Insurance-Buildings	1,700	0	1,700	0
505955 Insurance-Liab/PropDmg	12,400	0	12,400	0
505957 Insurance-Premium J&L	28,300	0	28,300	0
505960 Insurance-IOD	33,300	0	33,300	0
Departmental Total				
Expenditures Per Financial Statement	34,331,558			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
CAFR Non-Operating Revenue/Expense:				
Investment Income	(56,787)	0	(56,787)	0
Loss on Sale of Property	45,661	0	45,661	0
Other	(242,179)	0	(242,179)	0
Functional Cost	34,078,253	0	20,330,357	13,747,896
Allocation Step 1				
Inbound - All Others	2,691,419	0	2,691,419	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	36,769,672	0	23,021,776	13,747,896

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

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
Allocation Step 2				
Inbound - All Others	1,020,432	0	1,020,432	0
2nd Allocation	1,020,432	0	1,020,432	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	37,790,104	0	24,042,208	13,747,896

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

Activity - GS Fleet Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	1,800.00	0.008896	2,046	(1,800)	246		246
005 Election Commission	3,351.99	0.016566	3,810	(3,352)	458	163	621
006 Law	1,449.50	0.007163	1,646	(1,450)	196		196
007 Planning Commission	362.36	0.001791	411	(362)	49	14	63
008 Human Resources	452.97	0.002239	515	(453)	62		62
010 General Services	2,808.42	0.013879	3,193	(2,808)	385	136	521
010 General Services - Administration	5,526.25	0.027311	6,285	(5,526)	759		759
010 General Services - Facilities	17,575.29	0.086858	19,995	(17,575)	2,420		2,420
010 General Services - Mail Services	8,425.27	0.041638	9,583	(8,425)	1,158	413	1,571
014 Information Technology Service	35,694.14	0.176402	40,610	(35,694)	4,916	1,792	6,708
016 Assessor of Property	50,279.82	0.248484	57,208	(50,280)	6,928	2,528	9,456
017 Trustee	1,902.48	0.009402	2,162	(1,903)	259	86	345
018 County Clerk	8,334.67	0.041190	9,480	(8,335)	1,145	409	1,554
019 District Attorney	14,948.05	0.073874	17,003	(14,948)	2,055	744	2,799
021 Public Defender	2,446.05	0.012088	2,782	(2,446)	336	115	451
022 Juvenile Court Clerk	543.57	0.002686	616	(544)	72	23	95
023 Circuit Court Clerk	2,899.02	0.014327	3,296	(2,899)	397	139	536
024 Criminal Court Clerk	14,948.05	0.073874	17,003	(14,948)	2,055	744	2,799
026 Juvenile Court	28,899.57	0.142823	32,880	(28,900)	3,980	1,448	5,428
027 General Sessions Court	634.16	0.003134	720	(634)	86	29	115
028 State Trial Courts	71,478.87	0.353251	81,321	(71,479)	9,842	3,592	13,434
030 Sheriff's Office - Security Services	869,070.77	4.294975	988,774	(869,071)	119,703	43,874	163,577
031 Police	6,102,791.90	30.160188	6,943,486	(6,102,792)	840,694	308,501	1,149,195
032 Fire	4,218,715.01	20.849022	4,799,810	(4,218,715)	581,095	213,027	794,122
033 Codes Administration	148,484.00	0.733813	168,935	(148,484)	20,451	7,479	27,930
034 Beer Board	11,414.88	0.056413	12,986	(11,415)	1,571	565	2,136
037 Social Services	22,014.40	0.108796	25,040	(22,014)	3,026	1,103	4,129
038 Health	105,723.51	0.522489	120,285	(105,724)	14,561	5,321	19,882
039 Public Library	77,186.31	0.381457	87,817	(77,186)	10,631	3,878	14,509
040 Parks	1,092,385.63	5.398604	1,242,853	(1,092,386)	150,467	55,139	205,606
042 Public Works	4,210,640.18	20.809116	4,790,627	(4,210,640)	579,987	212,617	792,604
049 Office of Emergency Management	32,523.34	0.160731	37,000	(32,523)	4,477	1,630	6,107
065 Water and Sewer	2,690,740.22	13.297723	3,061,370	(2,690,740)	370,630	135,867	506,497
075 Metro Action Commission	331,031.44	1.635968	376,629	(331,031)	45,598	16,703	62,301
080 Metro Nashville Public Schools (MNPS)	16,759.94	0.082828	19,068	(16,760)	2,308	834	3,142
All Other	30,352.00	0.150001	34,531	(30,352)	4,179	1,519	5,698
Schedule .4 Total for GS Fleet Management	20,234,594.03	100.000000	23,021,776	(20,234,594)	2,787,182	1,020,432	3,807,614
Direct Billed				20,234,594	20,234,594		20,234,594
Schedule .3 Total for GS Fleet Management	20,234,594.03	100.000000		0	23,021,776	1,020,432	24,042,208

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

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

Activity - GS Fleet Mgmt Depreciation

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

Allocation Basis: Fleet Management Depreciation Expense by Department

Allocation Source: FY 2018 Fleet Management Asset Report - General Services

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

Receiving Department	Total	GS Fleet Management	GS Fleet Mgmt Depreciation
003 Metropolitan Clerk - Records Center	246	246	0
005 Election Commission	621	621	0
006 Law	196	196	0
007 Planning Commission	5,381	63	5,318
008 Human Resources	62	62	0
009 Register of Deeds	395	0	395
010 General Services	521	521	0
010 General Services - Administration	759	759	0
010 General Services - Facilities	32,355	2,420	29,935
010 General Services - Fleet Management	242,072	0	242,072
010 General Services - Mail Services	1,571	1,571	0
014 Information Technology Service	11,559	6,708	4,851
016 Assessor of Property	74,039	9,456	64,583
017 Trustee	2,766	345	2,421
018 County Clerk	5,058	1,554	3,504
019 District Attorney	6,066	2,799	3,267
021 Public Defender	451	451	0
022 Juvenile Court Clerk	95	95	0
023 Circuit Court Clerk	536	536	0
024 Criminal Court Clerk	8,382	2,799	5,583
026 Juvenile Court	25,104	5,428	19,676
027 General Sessions Court	115	115	0
028 State Trial Courts	17,502	13,434	4,068
030 Sheriff's Office	468,135	0	468,135
030 Sheriff's Office - Security Services	163,577	163,577	0
031 Police	3,253,831	1,149,195	2,104,636
032 Fire	4,680,453	794,122	3,886,331
033 Codes Administration	103,776	27,930	75,846
034 Beer Board	3,745	2,136	1,609
037 Social Services	4,894	4,129	765
038 Health	76,258	19,882	56,376
039 Public Library	50,450	14,509	35,941
040 Parks	885,540	205,606	679,934
042 Public Works	4,502,168	792,604	3,709,564
045 Transportation Licensing	7,938	0	7,938
049 Office of Emergency Management	11,132	6,107	5,025
061 Municipal Auditorium	555	0	555
065 Water and Sewer	2,519,139	506,497	2,012,642
075 Metro Action Commission	374,965	62,301	312,664
080 Metro Nashville Public Schools (MNPS)	3,142	3,142	0
091 Emergency Communication Center	4,262	0	4,262
All Other	5,698	5,698	0
Direct Bill	20,234,594	20,234,594	0
Total	37,790,104	24,042,208	13,747,896

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Mail Services

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	868,755			868,755
Inbound Costs:				
Depreciation	6,462		6,462	
001 Administrative - Post Audits	202		202	
002 Metropolitan Council	1,075	86	1,161	
003 Metropolitan Clerk	293	95	388	
004 Mayor's Office - Administration	1,753	116	1,869	
010 General Services - Administration	49,983	17,268	67,251	
010 General Services - Facilities	9,314	166	9,480	
010 General Services - Fleet Management	1,158	413	1,571	
014 Information Technology Service		244	244	
015 Finance - Accountability		15	15	
015 Finance - Grants & Cost Planning		77	77	
015 Finance - Office of Mgmt & Budget		818	818	
015 Finance - Operations		803	803	
015 Finance - Payroll		105	105	
015 Finance - Property Administration		176	176	
015 Finance - Treasury		33	33	
030 Sheriff's Office - Security Services		2,024	2,024	
048 Internal Audit		384	384	
Total Allocated Additions:	<u>70,240</u>	<u>22,823</u>	93,063	93,063
Total To Be Allocated:	<u>938,995</u>	<u>22,823</u>		<u>961,818</u>

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

	Total	G&A	GS Mail Services
Other Expense & Cost			
501101 Regular Pay	119,507	0	119,507
501102 Leave Pay	14,867	0	14,867
501103 Holiday Pay	5,935	0	5,935
501109 Longevity	2,805	0	2,805
501172 Employer OASDI	7,975	0	7,975
501173 Employer SSN Medical	1,865	0	1,865
501174 Employer Group Health	40,438	0	40,438
501175 Employer Dental Group	1,073	0	1,073
501176 Employer Group Life	511	0	511
501177 Employer Pension	17,314	0	17,314
501182 Cafe Plan Pre-Tax Savings	1,132	0	1,132
502105 Cable Television	119	0	119
502345 Lock & Key Service	1,602	0	1,602
502502 Allowance-Cell/Mobile Devices	312	0	312
502520 Postage & Delivery Srvc	615,548	0	615,548
502920 Other Rpr & Maint Srvc	932	0	932
502951 Info Systems Charge	5,000	0	5,000
502957 Telecmmnct'n Charge	1,041	0	1,041
502977 Fleet Management	8,425	0	8,425
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	4,497	0	4,497
503320 Uniforms/Work Related Items	1,109	0	1,109
505233 Rent Equipment	16,448	0	16,448
Departmental Total			
Expenditures Per Financial Statement	868,755		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	868,755	0	868,755
Allocation Step 1			
Inbound - All Others	70,240	70,240	0
Reallocate Admin Costs		(70,240)	70,240
Unallocated Costs	0	0	0
1st Allocation	938,995	0	938,995
Allocation Step 2			
Inbound - All Others	22,823	22,823	0
Reallocate Admin Costs		(22,823)	22,823
Unallocated Costs	0	0	0
2nd Allocation	22,823	0	22,823
Total For 010 General Services - Mail Services			
Schedule .3 Total	961,818	0	961,818

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

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	8,005.66	0.875485	8,220		8,220		8,220
003 Metropolitan Clerk	255.64	0.027956	260		260		260
004 Mayor's Office	165.84	0.018136	169		169	3	172
004 Mayor's Office - Administration	2,983.24	0.326242	3,059		3,059		3,059
005 Election Commission	47,537.70	5.198641	48,811		48,811	1,321	50,132
006 Law	12,988.20	1.420367	13,335		13,335		13,335
007 Planning Commission	6,521.56	0.713187	6,698		6,698	174	6,872
008 Human Resources	74,598.10	8.157920	76,598		76,598		76,598
009 Register of Deeds	5,951.33	0.650827	6,110		6,110	159	6,269
010 General Services	30.07	0.003288	31		31		31
010 General Services - Administration	1,045.32	0.114314	1,070		1,070		1,070
010 General Services - Fleet Management	523.16	0.057212	535		535		535
011 Historical Commission	3,112.64	0.340393	3,192		3,192	79	3,271
014 Information Technology Service	1,331.88	0.145652	1,363		1,363	32	1,395
015 Finance - Administration	712.98	0.077970	730		730	20	750
015 Finance - Business Assistance	60.45	0.006611	61		61	1	62
015 Finance - Office of Mgmt & Budget	916.63	0.100241	940		940	23	963
015 Finance - Operations	8,463.44	0.925547	8,690		8,690	225	8,915
015 Finance - Payroll	3,690.01	0.403533	3,783		3,783	95	3,878
015 Finance - Property Administration	405.31	0.044324	416		416	8	424
015 Finance - Purchasing	849.08	0.092854	869		869	22	891
015 Finance - Treasury	19,087.22	2.087345	19,599		19,599	527	20,126
016 Assessor of Property	12,125.17	1.325988	12,452		12,452	329	12,781
017 Trustee	8,831.54	0.965802	9,068		9,068	236	9,304
018 County Clerk	162,796.41	17.803137	167,302		167,302	4,887	172,189
019 District Attorney	11,749.32	1.284885	12,066		12,066	318	12,384
021 Public Defender	4,589.17	0.501864	4,708		4,708	120	4,828
022 Juvenile Court Clerk	13,833.90	1.512851	14,204		14,204	383	14,587
023 Circuit Court Clerk	146,136.30	15.981214	150,061		150,061	4,088	154,149
024 Criminal Court Clerk	43,583.40	4.766205	44,751		44,751	1,210	45,961
025 Clerk and Master - Chancery	14,553.53	1.591549	14,941		14,941	402	15,343
026 Juvenile Court	13,415.14	1.467057	13,772		13,772	372	14,144
027 General Sessions Court	10,182.08	1.113495	10,454		10,454	272	10,726
028 State Trial Courts	13,271.81	1.451382	13,626		13,626	366	13,992
029 Justice Integration Services	167.68	0.018337	171		171	3	174
030 Sheriff's Office	19.21	0.002101	19		19		19
030 Sheriff's Office - Security Services	84,350.70	9.224447	86,615		86,615	2,358	88,973
031 Police	33,771.13	3.693153	34,675		34,675	934	35,609
032 Fire	4,401.43	0.481333	4,517		4,517	115	4,632
033 Codes Administration	71,966.22	7.870102	73,899		73,899	2,006	75,905
034 Beer Board	4,204.42	0.459788	4,314		4,314	110	4,424
035 Agricultural Extension	282.74	0.030920	289		289	7	296
036 Soil and Water Conservation	102.90	0.011253	105		105	1	106
037 Social Services	1,921.11	0.210089	1,971		1,971	48	2,019
038 Health	1,164.89	0.127390	1,193		1,193	30	1,223
039 Public Library	26,897.40	2.941453	27,617		27,617	745	28,362
040 Parks	4,205.21	0.459875	4,315		4,315	110	4,425
041 Arts Commission	617.26	0.067502	633		633	15	648
042 Public Works	4,381.13	0.479113	4,494		4,494	114	4,608
044 Human Relations Commission	178.39	0.019508	181		181	3	184
048 Internal Audit	415.41	0.045429	426		426	8	434

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

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
049 Office of Emergency Management	189.59	0.020733	192		192	3	195
051 Office of Family Safety	211.44	0.023123	215		215	5	220
060 Farmer's Market	8.76	0.000958	8		8		8
061 Municipal Auditorium	617.66	0.067546	634		634	15	649
062 State Fair Board	104.76	0.011456	107		107	1	108
064 Sports Authority	417.16	0.045620	427		427	8	435
065 Water and Sewer	511.00	0.055882	523		523	10	533
070 Community Education Commission	1,551.99	0.169723	1,590		1,590	37	1,627
071 Convention Center Authority	1,552.21	0.169747	1,591		1,591	37	1,628
075 Metro Action Commission	14,083.72	1.540171	14,458		14,458	388	14,846
076 Nashville Career Advancement Center	1,337.45	0.146261	1,370		1,370	32	1,402
077 Metro Development & Housing Authorit	96.00	0.010498	98		98	1	99
091 Emergency Communication Center	29.32	0.003206	30		30		30
All Other	364.02	0.039809	374		374	7	381
Schedule .4 Total for GS Mail Services	914,425.54	100.000000	938,995		938,995	22,823	961,818

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

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

Receiving Department	Total	GS Mail Services
002 Metropolitan Council	8,220	8,220
003 Metropolitan Clerk	260	260
004 Mayor's Office	172	172
004 Mayor's Office - Administration	3,059	3,059
005 Election Commission	50,132	50,132
006 Law	13,335	13,335
007 Planning Commission	6,872	6,872
008 Human Resources	76,598	76,598
009 Register of Deeds	6,269	6,269
010 General Services	31	31
010 General Services - Administration	1,070	1,070
010 General Services - Fleet Management	535	535
011 Historical Commission	3,271	3,271
014 Information Technology Service	1,395	1,395
015 Finance - Administration	750	750
015 Finance - Business Assistance	62	62
015 Finance - Office of Mgmt & Budget	963	963
015 Finance - Operations	8,915	8,915
015 Finance - Payroll	3,878	3,878
015 Finance - Property Administration	424	424
015 Finance - Purchasing	891	891
015 Finance - Treasury	20,126	20,126
016 Assessor of Property	12,781	12,781
017 Trustee	9,304	9,304
018 County Clerk	172,189	172,189
019 District Attorney	12,384	12,384
021 Public Defender	4,828	4,828
022 Juvenile Court Clerk	14,587	14,587
023 Circuit Court Clerk	154,149	154,149
024 Criminal Court Clerk	45,961	45,961
025 Clerk and Master - Chancery	15,343	15,343
026 Juvenile Court	14,144	14,144
027 General Sessions Court	10,726	10,726
028 State Trial Courts	13,992	13,992
029 Justice Integration Services	174	174
030 Sheriff's Office	19	19
030 Sheriff's Office - Security Services	88,973	88,973
031 Police	35,609	35,609
032 Fire	4,632	4,632
033 Codes Administration	75,905	75,905
034 Beer Board	4,424	4,424
035 Agricultural Extension	296	296
036 Soil and Water Conservation	106	106
037 Social Services	2,019	2,019
038 Health	1,223	1,223
039 Public Library	28,362	28,362
040 Parks	4,425	4,425
041 Arts Commission	648	648
042 Public Works	4,608	4,608
044 Human Relations Commission	184	184
048 Internal Audit	434	434
049 Office of Emergency Management	195	195

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

Receiving Department	Total	GS Mail Services
051 Office of Family Safety	220	220
060 Farmer's Market	8	8
061 Municipal Auditorium	649	649
062 State Fair Board	108	108
064 Sports Authority	435	435
065 Water and Sewer	533	533
070 Community Education Commission	1,627	1,627
071 Convention Center Authority	1,628	1,628
075 Metro Action Commission	14,846	14,846
076 Nashville Career Advancement Center	1,402	1,402
077 Metro Development & Housing Authority	99	99
091 Emergency Communication Center	30	30
All Other	381	381
Direct Bill	0	0
Total	961,818	961,818

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 014 Information Technology Service

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

ITS operates as an internal service fund in Fund 51137. Accordingly, departments are charged for the cost of services provided. For cost allocation purposes, the costs included in Metro's FY 2018 Comprehensive Annual Financial Report (CAFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the direct billed amounts recorded for each department/agency.

The FY 2018 depreciation expense has been separately identified as to the purpose of the equipment. Information Systems Depreciation has been allocated using the total information systems billings (excluding radio communication billings) by department/agency. The Radio Communications Depreciation has been allocated using the total radio billings by benefiting department.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	46,308,997			46,308,997
Deductions:				
531001 Transfer Operational	-1,296,000			
Total Deductions:	-1,296,000			-1,296,000
Cost Adjustments:				
Other Revenue	-3,150			
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-38,775			
Gain on Sale of Property	-1,943			
Total Departmental Cost Adjustments:	-43,868			-43,868
Inbound Costs:				
Depreciation	624,735		624,735	
001 Administrative - Employee Benefits	409,096	687	409,783	
001 Administrative - Facility Rental	48,362	72	48,434	
001 Administrative - Insurance	2,746	139	2,885	
001 Administrative - Post Audits	5,570	8	5,578	
002 Metropolitan Council	45,179	3,891	49,070	
003 Metropolitan Clerk	12,343	4,057	16,400	
003 Metropolitan Clerk - Records Center	283	2	285	
004 Mayor's Office - Administration	73,644	5,134	78,778	
006 Law	20,652	12,798	33,450	
008 Human Resources	80,521	7,629	88,150	
010 General Services - Facilities	1,040,077	19,597	1,059,674	
010 General Services - Fleet Management	9,767	1,792	11,559	
010 General Services - Mail Services	1,363	32	1,395	
014 Information Technology Service		-1,917,242	-1,917,242	
015 Finance - Accountability		966	966	
015 Finance - Business Assistance		18,121	18,121	
015 Finance - Grants & Cost Planning		2,851	2,851	
015 Finance - Office of Mgmt & Budget		18,710	18,710	
015 Finance - Operations		19,822	19,822	
015 Finance - Payroll		4,395	4,395	
015 Finance - Property Administration		6,371	6,371	
015 Finance - Purchasing		69,005	69,005	
015 Finance - Treasury		3,052	3,052	
030 Sheriff's Office - Security Services		231,759	231,759	
048 Internal Audit		13,860	13,860	
Total Allocated Additions:	2,374,338	-1,472,492	901,846	901,846
Total To Be Allocated:	47,343,467	-1,472,492		45,870,975

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

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

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

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

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

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
Allocation Step 1					
Inbound - All Others	2,374,338	0	2,374,338	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(19,092,039)	0	0	0	0
1st Allocation	28,251,428	0	25,871,140	49,121	2,331,167
Allocation Step 2					
Inbound - All Others	(1,472,492)	0	(1,472,492)	0	0
2nd Allocation	(1,472,492)	0	(1,472,492)	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	26,778,936	0	24,398,648	49,121	2,331,167

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

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

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

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

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

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

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

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	87,154.39	0.349893	90,518	(87,154)	3,364		3,364
003 Metropolitan Clerk	59,938.56	0.240631	62,252	(59,939)	2,313		2,313
003 Metropolitan Clerk - Records Center	13,976.65	0.056111	14,513	(13,977)	536		536
004 Mayor's Office	297.20	0.001193	307	(297)	10	(20)	(10)
004 Mayor's Office - Administration	122,238.74	0.490744	126,955	(122,239)	4,716		4,716
005 Election Commission	235,402.44	0.945055	244,494	(235,402)	9,092	(14,403)	(5,311)
006 Law	120,739.70	0.484726	125,397	(120,740)	4,657		4,657
007 Planning Commission	439,109.02	1.762862	456,071	(439,109)	16,962	(26,851)	(9,889)
008 Human Resources	280,929.27	1.127828	291,780	(280,930)	10,850		10,850
009 Register of Deeds	122,805.95	0.493021	127,546	(122,806)	4,740	(7,524)	(2,784)
010 General Services	44,835.52	0.179998	46,563	(44,836)	1,727	(2,754)	(1,027)
010 General Services - Administration	29,817.47	0.119706	30,966	(29,817)	1,149		1,149
010 General Services - Facilities	619,995.67	2.489056	643,946	(619,996)	23,950		23,950
010 General Services - Fleet Management	1,311,699.35	5.265994	1,362,376	(1,311,699)	50,677		50,677
010 General Services - Mail Services	6,040.86	0.024252	6,271	(6,041)	230		230
011 Historical Commission	55,179.35	0.221525	57,307	(55,179)	2,128	(3,391)	(1,263)
014 Information Technology Service	(1,841,912.36)	(7.394605)	(1,913,066)		(1,913,066)		(1,913,066)
015 Finance - Accountability	9,019.68	0.036211	9,363	(9,020)	343	(562)	(219)
015 Finance - Administration	22,002.15	0.088331	22,848	(22,002)	846	(1,359)	(513)
015 Finance - Business Assistance	8,604.16	0.034543	8,934	(8,604)	330	(535)	(205)
015 Finance - Grants & Cost Planning	14,886.95	0.059766	15,458	(14,887)	571	(919)	(348)
015 Finance - Office of Mgmt & Budget	71,628.49	0.287562	74,391	(71,628)	2,763	(4,392)	(1,629)
015 Finance - Operations	112,052.83	0.449851	116,376	(112,053)	4,323	(6,869)	(2,546)
015 Finance - Payroll	30,373.15	0.121937	31,542	(30,373)	1,169	(1,875)	(706)
015 Finance - Property Administration	12,376.01	0.049685	12,852	(12,376)	476	(766)	(290)
015 Finance - Purchasing	38,074.13	0.152854	39,541	(38,074)	1,467	(2,343)	(876)
015 Finance - Treasury	38,514.65	0.154622	39,998	(38,515)	1,483	(2,370)	(887)
016 Assessor of Property	383,802.35	1.540826	398,625	(383,802)	14,823	(23,469)	(8,646)
017 Trustee	468,103.40	1.879264	486,185	(468,103)	18,082	(28,621)	(10,539)
018 County Clerk	171,802.74	0.689725	178,432	(171,803)	6,629	(10,520)	(3,891)
019 District Attorney	243,597.69	0.977956	253,006	(243,598)	9,408	(14,907)	(5,499)
021 Public Defender	119,270.74	0.478828	123,872	(119,271)	4,601	(7,309)	(2,708)
022 Juvenile Court Clerk	55,329.45	0.222128	57,465	(55,329)	2,136	(3,399)	(1,263)
023 Circuit Court Clerk	135,861.24	0.545433	141,106	(135,861)	5,245	(8,325)	(3,080)
024 Criminal Court Clerk	125,239.93	0.502793	130,071	(125,240)	4,831	(7,676)	(2,845)
025 Clerk and Master - Chancery	33,462.58	0.134340	34,748	(33,463)	1,285	(2,061)	(776)
026 Juvenile Court	206,983.92	0.830965	214,980	(206,984)	7,996	(12,669)	(4,673)
027 General Sessions Court	213,152.83	0.855731	221,387	(213,153)	8,234	(13,044)	(4,810)
028 State Trial Courts	315,947.78	1.268415	328,152	(315,948)	12,204	(19,322)	(7,118)
029 Justice Integration Services	176,203.34	0.707392	183,005	(176,203)	6,802	(10,788)	(3,986)
030 Sheriff's Office	174,303.39	0.699764	181,031	(174,303)	6,728	(10,669)	(3,941)
030 Sheriff's Office - Security Services	813,766.99	3.266977	845,199	(813,767)	31,432	(49,738)	(18,306)
031 Police	4,531,644.55	18.192898	4,706,960	(4,531,645)	175,315	(275,765)	(100,450)
032 Fire	1,302,291.89	5.228226	1,352,602	(1,302,292)	50,310	(79,594)	(29,284)
033 Codes Administration	771,257.13	3.096316	801,050	(771,257)	29,793	(47,149)	(17,356)
034 Beer Board	28,092.31	0.112780	29,173	(28,092)	1,081	(1,732)	(651)
035 Agricultural Extension	30,995.45	0.124435	32,186	(30,995)	1,191	(1,914)	(723)
036 Soil and Water Conservation	11,172.72	0.044854	11,601	(11,173)	428	(697)	(269)
037 Social Services	149,000.53	0.598183	154,751	(149,001)	5,750	(9,128)	(3,378)
038 Health	1,303,285.72	5.232216	1,353,633	(1,303,286)	50,347	(79,651)	(29,304)
039 Public Library	1,781,714.86	7.152934	1,850,544	(1,781,715)	68,829	(108,884)	(40,055)

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

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
040 Parks	784,384.77	3.149018	814,683	(784,385)	30,298	(47,947)	(17,649)
041 Arts Commission	37,216.06	0.149409	38,649	(37,216)	1,433	(2,295)	(862)
042 Public Works	616,634.89	2.475564	640,452	(616,635)	23,817	(37,695)	(13,878)
044 Human Relations Commission	30,945.94	0.124237	32,136	(30,946)	1,190	(1,911)	(721)
047 Criminal Justice Planning	14,954.96	0.060039	15,528	(14,955)	573	(925)	(352)
048 Internal Audit	57,862.97	0.232299	60,096	(57,863)	2,233	(3,556)	(1,323)
049 Office of Emergency Management	177,415.45	0.712258	184,267	(177,415)	6,852	(10,864)	(4,012)
051 Office of Family Safety	32,047.38	0.128659	33,281	(32,047)	1,234	(1,976)	(742)
060 Farmer's Market	27,830.40	0.111729	28,901	(27,830)	1,071	(1,715)	(644)
061 Municipal Auditorium	30,133.76	0.120976	31,294	(30,134)	1,160	(1,859)	(699)
062 State Fair Board	96,241.13	0.386373	99,957	(96,241)	3,716	(5,897)	(2,181)
064 Sports Authority	21,696.71	0.087104	22,529	(21,697)	832	(1,341)	(509)
065 Water and Sewer	2,118,122.31	8.503487	2,199,947	(2,118,122)	81,825	(129,443)	(47,618)
067 General Hospital	133,395.93	0.535536	138,548	(133,396)	5,152	(8,166)	(3,014)
068 District Energy System (DES)	12,900.00	0.051789	13,397	(12,900)	497	(799)	(302)
070 Community Education Commission	41,307.80	0.165836	42,899	(41,308)	1,591	(2,543)	(952)
071 Convention Center Authority	237,788.67	0.954635	246,974	(237,789)	9,185	(14,555)	(5,370)
075 Metro Action Commission	456,102.12	1.831083	473,719	(456,102)	17,617	(27,891)	(10,274)
076 Nashville Career Advancement Center	93,775.43	0.376474	97,392	(93,775)	3,617	(5,744)	(2,127)
077 Metro Development & Housing Authorit	17,725.04	0.071160	18,408	(17,725)	683	(1,097)	(414)
078 Metropolitan Transit Authority (MTA)	379,661.20	1.524201	394,328	(379,661)	14,667	(23,213)	(8,546)
080 Metro Nashville Public Schools (MNPS)	2,409,500.00	9.673262	2,502,580	(2,409,500)	93,080	(147,255)	(54,175)
091 Emergency Communication Center	412,017.33	1.654099	427,935	(412,017)	15,918	(25,195)	(9,277)
Nashville Electric Service (NES)	867,000.39	3.480690	900,491	(867,000)	33,491	(52,998)	(19,507)
All Other	190,142.42	0.763352	197,486	(190,142)	7,344	(11,648)	(4,304)
Schedule .4 Total for Information Systems	24,908,866.57	100.000000	25,871,140	(26,750,778)	(879,638)	(1,472,492)	(2,352,130)
Direct Billed				26,750,778	26,750,778		26,750,778
Schedule .3 Total for Information Systems	24,908,866.57	100.000000		0	25,871,140	(1,472,492)	24,398,648

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

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

Activity - Info Sys Depreciation

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

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

Activity - Info Sys Depreciation

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

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

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

Activity - Radio Depreciation

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

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

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

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
002 Metropolitan Council	3,562	3,364	198	0
003 Metropolitan Clerk	2,449	2,313	136	0
003 Metropolitan Clerk - Records Center	568	536	32	0
004 Mayor's Office	(9)	(10)	1	0
004 Mayor's Office - Administration	4,993	4,716	277	0
005 Election Commission	(4,777)	(5,311)	534	0
006 Law	4,931	4,657	274	0
007 Planning Commission	(8,893)	(9,889)	996	0
008 Human Resources	11,487	10,850	637	0
009 Register of Deeds	(2,506)	(2,784)	278	0
010 General Services	(925)	(1,027)	102	0
010 General Services - Administration	1,498	1,149	67	282
010 General Services - Facilities	38,711	23,950	1,384	13,377
010 General Services - Fleet Management	63,774	50,677	2,958	10,139
010 General Services - Mail Services	244	230	14	0
011 Historical Commission	(1,138)	(1,263)	125	0
014 Information Technology Service	(1,917,242)	(1,913,066)	(4,176)	0
015 Finance - Accountability	(199)	(219)	20	0
015 Finance - Administration	(463)	(513)	50	0
015 Finance - Business Assistance	(185)	(205)	20	0
015 Finance - Grants & Cost Planning	(314)	(348)	34	0
015 Finance - Office of Mgmt & Budget	(1,467)	(1,629)	162	0
015 Finance - Operations	(2,292)	(2,546)	254	0
015 Finance - Payroll	(637)	(706)	69	0
015 Finance - Property Administration	(262)	(290)	28	0
015 Finance - Purchasing	(790)	(876)	86	0
015 Finance - Treasury	(800)	(887)	87	0
016 Assessor of Property	(7,776)	(8,646)	870	0
017 Trustee	(9,478)	(10,539)	1,061	0
018 County Clerk	(3,501)	(3,891)	390	0
019 District Attorney	1,661	(5,499)	542	6,618
021 Public Defender	(2,438)	(2,708)	270	0
022 Juvenile Court Clerk	(1,138)	(1,263)	125	0
023 Circuit Court Clerk	(2,772)	(3,080)	308	0
024 Criminal Court Clerk	(2,561)	(2,845)	284	0
025 Clerk and Master - Chancery	(700)	(776)	76	0
026 Juvenile Court	8,590	(4,673)	449	12,814
027 General Sessions Court	(249)	(4,810)	477	4,084
028 State Trial Courts	(2,044)	(7,118)	709	4,365
029 Justice Integration Services	(3,587)	(3,986)	399	0
030 Sheriff's Office	(3,546)	(3,941)	395	0
030 Sheriff's Office - Security Services	184,156	(18,306)	1,521	200,941
031 Police	957,618	(100,450)	8,586	1,049,482
032 Fire	383,901	(29,284)	2,291	410,894
033 Codes Administration	(15,607)	(17,356)	1,749	0
034 Beer Board	1,662	(651)	60	2,253
035 Agricultural Extension	(653)	(723)	70	0
036 Soil and Water Conservation	(244)	(269)	25	0
037 Social Services	(3,040)	(3,378)	338	0
038 Health	(7,370)	(29,304)	2,924	19,010
039 Public Library	(34,048)	(40,055)	4,036	1,971
040 Parks	5,358	(17,649)	1,744	21,263

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

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
041 Arts Commission	(778)	(862)	84	0
042 Public Works	78,479	(13,878)	1,251	91,106
044 Human Relations Commission	(651)	(721)	70	0
047 Criminal Justice Planning	(318)	(352)	34	0
048 Internal Audit	(1,192)	(1,323)	131	0
049 Office of Emergency Management	56,140	(4,012)	306	59,846
051 Office of Family Safety	(669)	(742)	73	0
060 Farmer's Market	(581)	(644)	63	0
061 Municipal Auditorium	(631)	(699)	68	0
062 State Fair Board	(1,963)	(2,181)	218	0
064 Sports Authority	(460)	(509)	49	0
065 Water and Sewer	(22,009)	(47,618)	4,769	20,840
067 General Hospital	(3,014)	(3,014)	0	0
068 District Energy System (DES)	(273)	(302)	29	0
070 Community Education Commission	(858)	(952)	94	0
071 Convention Center Authority	(4,831)	(5,370)	539	0
075 Metro Action Commission	(9,240)	(10,274)	1,034	0
076 Nashville Career Advancement Center	(1,914)	(2,127)	213	0
077 Metro Development & Housing Authority	(414)	(414)	0	0
078 Metropolitan Transit Authority (MTA)	(8,546)	(8,546)	0	0
080 Metro Nashville Public Schools (MNPS)	318,360	(54,175)	4,871	367,664
091 Emergency Communication Center	25,820	(9,277)	879	34,218
Nashville Electric Service (NES)	(19,507)	(19,507)	0	0
All Other	(4,304)	(4,304)	0	0
Direct Bill	26,750,778	26,750,778	0	0
Total	26,778,936	24,398,648	49,121	2,331,167

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Accountability**

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

Key Responsibilities include:

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

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

- **Procurement Review** - these costs have been allocated using purchasing modified expenditures (in 000's) by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Grants** - these costs have been allocated based on the number of Grant reviews completed by benefiting department.
- **Community Enhancements** - these costs have been allocated directly to All Other.
- **Special Projects** - these costs have been distributed equally by benefiting department.
- **Direct Appropriation** - these costs have been allocated directly to All Other.
- **Supervision** - these costs have been allocated directly to Finance - Grants and Cost Planning.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	455,785			455,785
Inbound Costs:				
001 Administrative - Post Audits	154		154	
002 Metropolitan Council	1,075	86	1,161	
003 Metropolitan Clerk	293	95	388	
004 Mayor's Office - Administration	1,753	116	1,869	
010 General Services - Facilities	46,184	861	47,045	
014 Information Technology Service	363	-562	-199	
015 Finance - Accountability		1	1	
015 Finance - Administration		102,780	102,780	
015 Finance - Grants & Cost Planning		41	41	
015 Finance - Office of Mgmt & Budget		379	379	
015 Finance - Operations		449	449	
015 Finance - Payroll		96	96	
015 Finance - Property Administration		91	91	
015 Finance - Treasury		23	23	
030 Sheriff's Office - Security Services		1,379	1,379	
048 Internal Audit		200	200	
Total Allocated Additions:	49,822	106,035	155,857	155,857
Total To Be Allocated:	505,607	106,035		611,642

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

	Total	G&A	Procurement Review	Prompt Pay	Grants
Other Expense & Cost					
501101 Regular Pay	265,067	52,881	7,952	15,931	39,840
501102 Leave Pay	29,703	5,926	891	1,785	4,464
501103 Holiday Pay	13,528	2,699	406	813	2,033
501109 Longevity	2,227	444	67	134	335
501134 Paid Family Leave	3,347	668	100	201	503
501172 Employer OASDI	18,445	3,680	553	1,109	2,772
501173 Employer SSN Medical	4,314	861	129	259	648
501174 Employer Group Health	43,404	8,659	1,302	2,609	6,524
501175 Employer Dental Group	1,273	254	38	77	191
501176 Employer Group Life	639	127	19	38	96
501177 Employer Pension	38,418	7,664	1,153	2,309	5,774
501181 FSA Pre-Tax Savings	46	9	1	3	7
501182 Cafe Plan Pre-Tax Savings	1,206	241	36	72	181
502229 Management Consultant	20,881	4,166	626	1,255	3,138
502453 Employee Local Travel/Park	7	1	0	0	1
502851 Subscriptions	700	140	21	42	105
502884 Membership Dues	650	130	20	39	98
502951 Info Systems Charge	7,600	1,516	228	457	1,142
502957 Telecmmnct'n Charge	1,420	283	43	85	213
502983 Surplus Property	100	20	3	6	15
503100 Offc & Admin Supply	353	70	11	21	53
503120 Computer Software	1,060	211	32	64	159
505233 Rent Equipment	597	119	18	36	90
505282 Professional Privilege Tax	800	160	24	48	120
Departmental Total					
Expenditures Per Financial Statement	455,785				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	455,785	90,929	13,673	27,393	68,502
Allocation Step 1					
Inbound - All Others	49,822	49,822	0	0	0
Reallocate Admin Costs		(140,751)	5,277	10,568	26,434
Unallocated Costs	0	0	0	0	0
1st Allocation	505,607	0	18,950	37,961	94,936
Allocation Step 2					
Inbound - All Others	106,035	106,035	0	0	0
Reallocate Admin Costs		(106,035)	3,972	7,956	19,903
Unallocated Costs	0	0	0	0	0
2nd Allocation	106,035	0	3,972	7,956	19,903
Total For 015 Finance - Accountability					
Schedule .3 Total	611,642	0	22,922	45,917	114,839

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

	Community Enhancements	Special Projects	Direct Appropriations	Supervision
Other Expense & Cost				
501101 Regular Pay	31,861	63,721	0	52,881
501102 Leave Pay	3,570	7,141	0	5,926
501103 Holiday Pay	1,626	3,252	0	2,699
501109 Longevity	268	535	0	444
501134 Paid Family Leave	402	805	0	668
501172 Employer OASDI	2,217	4,434	0	3,680
501173 Employer SSN Medical	519	1,037	0	861
501174 Employer Group Health	5,217	10,434	0	8,659
501175 Employer Dental Group	153	306	0	254
501176 Employer Group Life	77	155	0	127
501177 Employer Pension	4,618	9,236	0	7,664
501181 FSA Pre-Tax Savings	6	11	0	9
501182 Cafe Plan Pre-Tax Savings	145	290	0	241
502229 Management Consultant	2,510	5,020	0	4,166
502453 Employee Local Travel/Park	1	3	0	1
502851 Subscriptions	84	168	0	140
502884 Membership Dues	78	155	0	130
502951 Info Systems Charge	914	1,827	0	1,516
502957 Telecommnct'n Charge	171	342	0	283
502983 Surplus Property	12	24	0	20
503100 Offc & Admin Supply	42	86	0	70
503120 Computer Software	127	256	0	211
505233 Rent Equipment	72	143	0	119
505282 Professional Privilege Tax	96	192	0	160
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	54,786	109,573	0	90,929
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	21,141	42,258	0	35,073
Unallocated Costs	0	0	0	0
1st Allocation	75,927	151,831	0	126,002
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	15,916	31,884	0	26,404
Unallocated Costs	0	0	0	0
2nd Allocation	15,916	31,884	0	26,404
Total For 015 Finance - Accountability				
Schedule .3 Total	91,843	183,715	0	152,406

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

Activity - Procurement Review

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	628	0.074277	14		14		14
001 Administrative - Employee Benefits	108	0.012774	2		2		2
001 Administrative - Facility Rental	1,226	0.145005	27		27		27
001 Administrative - Insurance	4,508	0.533184	100		100		100
001 Administrative - Post Audits	835	0.098760	19		19		19
002 Metropolitan Council	311	0.036784	7		7		7
003 Metropolitan Clerk	232	0.027440	5		5		5
003 Metropolitan Clerk - Records Center	47	0.005559	1		1		1
004 Mayor's Office	278	0.032880	6		6	2	8
004 Mayor's Office - Administration	517	0.061148	11		11		11
005 Election Commission	479	0.056654	11		11	4	15
006 Law	8,645	1.022489	193		193		193
007 Planning Commission	1,661	0.196455	37		37	11	48
008 Human Resources	275,158	32.544365	6,204		6,204		6,204
009 Register of Deeds	288	0.034063	7		7	2	9
010 General Services	74	0.008752	1		1		1
010 General Services - Administration	156	0.018451	4		4		4
010 General Services - Facilities	20,109	2.378395	449		449		449
010 General Services - Fleet Management	14,895	1.761709	332		332		332
010 General Services - Mail Services	655	0.077470	15		15		15
011 Historical Commission	127	0.015021	3		3	1	4
014 Information Technology Service	15,010	1.775310	335		335		335
015 Finance - Accountability	34	0.004021	1		1		1
015 Finance - Administration	376	0.044471	9		9	3	12
015 Finance - Business Assistance	359	0.042461	8		8	3	11
015 Finance - Office of Mgmt & Budget	94	0.011118	2		2	1	3
015 Finance - Operations	175	0.020698	4		4	1	5
015 Finance - Payroll	88	0.010408	1		1		1
015 Finance - Purchasing	55	0.006505	1		1		1
015 Finance - Treasury	259	0.030633	6		6	1	7
016 Assessor of Property	1,227	0.145124	27		27	9	36
017 Trustee	683	0.080782	15		15	5	20
018 County Clerk	354	0.041869	8		8	3	11
019 District Attorney	1,459	0.172563	33		33	10	43
021 Public Defender	685	0.081018	15		15	5	20
022 Juvenile Court Clerk	81	0.009580	1		1		1
023 Circuit Court Clerk	1,260	0.149027	27		27	9	36
024 Criminal Court Clerk	336	0.039740	7		7	3	10
025 Clerk and Master - Chancery	155	0.018333	4		4	1	5
026 Juvenile Court	5,063	0.598827	112		112	40	152
027 General Sessions Court	877	0.103727	20		20	6	26
028 State Trial Courts	1,356	0.160381	30		30	9	39
029 Justice Integration Services	572	0.067653	12		12	4	16
030 Sheriff's Office	21,119	2.497853	472		472	165	637
030 Sheriff's Office - Security Services	6,768	0.800486	149		149	53	202
031 Police	23,363	2.763263	523		523	181	704
032 Fire	12,400	1.466612	276		276	95	371
033 Codes Administration	1,662	0.196573	37		37	11	48
034 Beer Board	53	0.006269	1		1		1
035 Agricultural Extension	34	0.004021	1		1		1
037 Social Services	3,030	0.358374	67		67	24	91

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

Activity - Procurement Review

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health	11,526	1.363240	256		256	88	344
038 Health - Employee Health & Wellness	66	0.007806	1		1		1
039 Public Library	13,703	1.620725	306		306	104	410
040 Parks	11,158	1.319714	248		248	86	334
041 Arts Commission	685	0.081018	15		15	5	20
042 Public Works	44,244	5.232967	990		990	347	1,337
044 Human Relations Commission	161	0.019042	4		4	1	5
047 Criminal Justice Planning	58	0.006860	1		1		1
048 Internal Audit	219	0.025902	5		5	1	6
049 Office of Emergency Management	910	0.107630	21		21	6	27
051 Office of Family Safety	614	0.072621	13		13	4	17
060 Farmer's Market	1,435	0.169725	32		32	10	42
061 Municipal Auditorium	1,290	0.152575	29		29	9	38
062 State Fair Board	1,777	0.210175	39		39	13	52
065 Water and Sewer	73,364	8.677140	1,644		1,644	573	2,217
068 District Energy System (DES)	13,841	1.637047	309		309	105	414
070 Community Education Commission	234	0.027676	5		5	1	6
075 Metro Action Commission	8,885	1.050875	198		198	69	267
076 Nashville Career Advancement Center	4,344	0.513787	97		97	34	131
091 Emergency Communication Center	744	0.087997	16		16	5	21
902 Flood	78	0.009225	1		1		1
All Other	226,159	26.748994	5,068		5,068	1,849	6,917
Schedule .4 Total for Procurement Review	845,419	99.992076	18,950		18,950	3,972	22,922

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

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

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	4	1.666667	631		631		631
003 Metropolitan Clerk	4	1.666667	631		631		631
004 Mayor's Office - Administration	4	1.666667	631		631		631
005 Election Commission	4	1.666667	631		631	357	988
006 Law	4	1.666667	631		631		631
007 Planning Commission	4	1.666667	631		631	149	780
008 Human Resources	8	3.333314	1,363		1,363		1,363
009 Register of Deeds	4	1.666667	631		631	149	780
010 General Services - Administration	4	1.666667	631		631		631
011 Historical Commission	4	1.666667	631		631	149	780
014 Information Technology Service	4	1.666667	631		631		631
015 Finance - Administration	4	1.666667	631		631	149	780
015 Finance - Purchasing	4	1.666667	631		631	149	780
016 Assessor of Property	4	1.666667	631		631	149	780
017 Trustee	4	1.666667	631		631	149	780
018 County Clerk	4	1.666667	631		631	149	780
019 District Attorney	4	1.666667	631		631	149	780
021 Public Defender	4	1.666667	631		631	149	780
022 Juvenile Court Clerk	4	1.666667	631		631	149	780
023 Circuit Court Clerk	4	1.666667	631		631	149	780
024 Criminal Court Clerk	4	1.666667	631		631	149	780
025 Clerk and Master - Chancery	4	1.666667	631		631	149	780
026 Juvenile Court	4	1.666667	631		631	149	780
027 General Sessions Court	4	1.666667	631		631	149	780
028 State Trial Courts	4	1.666667	631		631	149	780
029 Justice Integration Services	4	1.666667	631		631	149	780
030 Sheriff's Office	4	1.666667	631		631	149	780
031 Police	4	1.666667	631		631	149	780
032 Fire	4	1.666667	631		631	149	780
033 Codes Administration	4	1.666667	631		631	149	780
034 Beer Board	4	1.666667	631		631	149	780
035 Agricultural Extension	4	1.666667	631		631	149	780
036 Soil and Water Conservation	4	1.666667	631		631	149	780
037 Social Services	4	1.666667	631		631	149	780
038 Health	4	1.666667	631		631	149	780
039 Public Library	4	1.666667	631		631	149	780
040 Parks	4	1.666667	631		631	149	780
041 Arts Commission	4	1.666667	631		631	149	780
042 Public Works	4	1.666667	631		631	149	780
044 Human Relations Commission	4	1.666667	631		631	149	780
045 Transportation Licensing	4	1.666667	631		631	149	780
047 Criminal Justice Planning	4	1.666667	631		631	149	780
060 Farmer's Market	4	1.666667	631		631	149	780
061 Municipal Auditorium	4	1.666667	631		631	149	780
062 State Fair Board	4	1.666667	631		631	149	780
064 Sports Authority	4	1.666667	631		631	149	780
065 Water and Sewer	4	1.666667	631		631	149	780
067 General Hospital	4	1.666667	631		631	149	780
068 District Energy System (DES)	4	1.666667	631		631	149	780
069 Knowles Home	4	1.666667	631		631	149	780
070 Community Education Commission	4	1.666667	631		631	149	780
071 Convention Center Authority	4	1.666667	631		631	149	780

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

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
075 Metro Action Commission	4	1.666667	631		631	149	780
076 Nashville Career Advancement Center	4	1.666667	631		631	149	780
078 Metropolitan Transit Authority (MTA)	4	1.666667	631		631	149	780
080 Metro Nashville Public Schools (MNPS)	4	1.666667	631		631	149	780
090 Debt Service	4	1.666667	631		631	149	780
091 Emergency Communication Center	4	1.666667	631		631	149	780
All Other	4	1.666667	631		631	149	780
Schedule .4 Total for Prompt Pay	240	100.000000	37,961		37,961	7,956	45,917

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

Allocation Source: FY 2018 Reviews Report - Finance-Accountability

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
027 General Sessions Court	2	20.000000	18,984		18,984	3,978	22,962
028 State Trial Courts	8	80.000000	75,952		75,952	15,925	91,877
Schedule .4 Total for Grants	10	100.000000	94,936		94,936	19,903	114,839

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2018 Reviews Report - Finance-Accountability

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

Activity - Community Enhancements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	75,927		75,927	15,916	91,843
Schedule .4 Total for Community Enhancements	100	100.000000	75,927		75,927	15,916	91,843

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

Activity - Special Projects

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	33.33	33.330000	50,605		50,605		50,605
023 Circuit Court Clerk	33.33	33.330000	50,605		50,605	15,906	66,511
All Other	33.34	33.340000	50,621		50,621	15,978	66,599
Schedule .4 Total for Special Projects	100.00	100.000000	151,831		151,831	31,884	183,715

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

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

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
	0	0.000000					0
Schedule .4 Total for Direct Appropriations	0	0.000000	0		0	0	0

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

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

Activity - Supervision

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	126,002		126,002	26,404	152,406
Schedule .4 Total for Supervision	100	100.000000	126,002		126,002	26,404	152,406

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

Receiving Department	Total	Procurement Review	Prompt Pay	Grants	Community Enhancements
001 Administrative - Corporate Dues	14	14	0	0	0
001 Administrative - Employee Benefits	2	2	0	0	0
001 Administrative - Facility Rental	27	27	0	0	0
001 Administrative - Insurance	100	100	0	0	0
001 Administrative - Post Audits	19	19	0	0	0
002 Metropolitan Council	638	7	631	0	0
003 Metropolitan Clerk	636	5	631	0	0
003 Metropolitan Clerk - Records Center	1	1	0	0	0
004 Mayor's Office	8	8	0	0	0
004 Mayor's Office - Administration	51,247	11	631	0	0
005 Election Commission	1,003	15	988	0	0
006 Law	824	193	631	0	0
007 Planning Commission	828	48	780	0	0
008 Human Resources	7,567	6,204	1,363	0	0
009 Register of Deeds	789	9	780	0	0
010 General Services	1	1	0	0	0
010 General Services - Administration	635	4	631	0	0
010 General Services - Facilities	449	449	0	0	0
010 General Services - Fleet Management	332	332	0	0	0
010 General Services - Mail Services	15	15	0	0	0
011 Historical Commission	784	4	780	0	0
014 Information Technology Service	966	335	631	0	0
015 Finance - Accountability	1	1	0	0	0
015 Finance - Administration	792	12	780	0	0
015 Finance - Business Assistance	11	11	0	0	0
015 Finance - Grants & Cost Planning	152,406	0	0	0	0
015 Finance - Office of Mgmt & Budget	3	3	0	0	0
015 Finance - Operations	5	5	0	0	0
015 Finance - Payroll	1	1	0	0	0
015 Finance - Purchasing	781	1	780	0	0
015 Finance - Treasury	7	7	0	0	0
016 Assessor of Property	816	36	780	0	0
017 Trustee	800	20	780	0	0
018 County Clerk	791	11	780	0	0
019 District Attorney	823	43	780	0	0
021 Public Defender	800	20	780	0	0
022 Juvenile Court Clerk	781	1	780	0	0
023 Circuit Court Clerk	67,327	36	780	0	0
024 Criminal Court Clerk	790	10	780	0	0
025 Clerk and Master - Chancery	785	5	780	0	0
026 Juvenile Court	932	152	780	0	0
027 General Sessions Court	23,768	26	780	22,962	0
028 State Trial Courts	92,696	39	780	91,877	0
029 Justice Integration Services	796	16	780	0	0
030 Sheriff's Office	1,417	637	780	0	0
030 Sheriff's Office - Security Services	202	202	0	0	0
031 Police	1,484	704	780	0	0
032 Fire	1,151	371	780	0	0
033 Codes Administration	828	48	780	0	0
034 Beer Board	781	1	780	0	0
035 Agricultural Extension	781	1	780	0	0
036 Soil and Water Conservation	780	0	780	0	0

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

Receiving Department	Total	Procurement Review	Prompt Pay	Grants	Community Enhancements
037 Social Services	871	91	780	0	0
038 Health	1,124	344	780	0	0
038 Health - Employee Health & Wellness	1	1	0	0	0
039 Public Library	1,190	410	780	0	0
040 Parks	1,114	334	780	0	0
041 Arts Commission	800	20	780	0	0
042 Public Works	2,117	1,337	780	0	0
044 Human Relations Commission	785	5	780	0	0
045 Transportation Licensing	780	0	780	0	0
047 Criminal Justice Planning	781	1	780	0	0
048 Internal Audit	6	6	0	0	0
049 Office of Emergency Management	27	27	0	0	0
051 Office of Family Safety	17	17	0	0	0
060 Farmer's Market	822	42	780	0	0
061 Municipal Auditorium	818	38	780	0	0
062 State Fair Board	832	52	780	0	0
064 Sports Authority	780	0	780	0	0
065 Water and Sewer	2,997	2,217	780	0	0
067 General Hospital	780	0	780	0	0
068 District Energy System (DES)	1,194	414	780	0	0
069 Knowles Home	780	0	780	0	0
070 Community Education Commission	786	6	780	0	0
071 Convention Center Authority	780	0	780	0	0
075 Metro Action Commission	1,047	267	780	0	0
076 Nashville Career Advancement Center	911	131	780	0	0
078 Metropolitan Transit Authority (MTA)	780	0	780	0	0
080 Metro Nashville Public Schools (MNPS)	780	0	780	0	0
090 Debt Service	780	0	780	0	0
091 Emergency Communication Center	801	21	780	0	0
902 Flood	1	1	0	0	0
All Other	166,139	6,917	780	0	91,843
Direct Bill	0	0	0	0	0
Total	611,642	22,922	45,917	114,839	91,843

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

Receiving Department	Special Projects	Direct Appropriations	Supervision
001 Administrative - Corporate Dues	0	0	0
001 Administrative - Employee Benefits	0	0	0
001 Administrative - Facility Rental	0	0	0
001 Administrative - Insurance	0	0	0
001 Administrative - Post Audits	0	0	0
002 Metropolitan Council	0	0	0
003 Metropolitan Clerk	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0
004 Mayor's Office	0	0	0
004 Mayor's Office - Administration	50,605	0	0
005 Election Commission	0	0	0
006 Law	0	0	0
007 Planning Commission	0	0	0
008 Human Resources	0	0	0
009 Register of Deeds	0	0	0
010 General Services	0	0	0
010 General Services - Administration	0	0	0
010 General Services - Facilities	0	0	0
010 General Services - Fleet Management	0	0	0
010 General Services - Mail Services	0	0	0
011 Historical Commission	0	0	0
014 Information Technology Service	0	0	0
015 Finance - Accountability	0	0	0
015 Finance - Administration	0	0	0
015 Finance - Business Assistance	0	0	0
015 Finance - Grants & Cost Planning	0	0	152,406
015 Finance - Office of Mgmt & Budget	0	0	0
015 Finance - Operations	0	0	0
015 Finance - Payroll	0	0	0
015 Finance - Purchasing	0	0	0
015 Finance - Treasury	0	0	0
016 Assessor of Property	0	0	0
017 Trustee	0	0	0
018 County Clerk	0	0	0
019 District Attorney	0	0	0
021 Public Defender	0	0	0
022 Juvenile Court Clerk	0	0	0
023 Circuit Court Clerk	66,511	0	0
024 Criminal Court Clerk	0	0	0
025 Clerk and Master - Chancery	0	0	0
026 Juvenile Court	0	0	0
027 General Sessions Court	0	0	0
028 State Trial Courts	0	0	0
029 Justice Integration Services	0	0	0
030 Sheriff's Office	0	0	0
030 Sheriff's Office - Security Services	0	0	0
031 Police	0	0	0
032 Fire	0	0	0
033 Codes Administration	0	0	0
034 Beer Board	0	0	0
035 Agricultural Extension	0	0	0
036 Soil and Water Conservation	0	0	0

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

Receiving Department	Special Projects	Direct Appropriations	Supervision
037 Social Services	0	0	0
038 Health	0	0	0
038 Health - Employee Health & Wellness	0	0	0
039 Public Library	0	0	0
040 Parks	0	0	0
041 Arts Commission	0	0	0
042 Public Works	0	0	0
044 Human Relations Commission	0	0	0
045 Transportation Licensing	0	0	0
047 Criminal Justice Planning	0	0	0
048 Internal Audit	0	0	0
049 Office of Emergency Management	0	0	0
051 Office of Family Safety	0	0	0
060 Farmer's Market	0	0	0
061 Municipal Auditorium	0	0	0
062 State Fair Board	0	0	0
064 Sports Authority	0	0	0
065 Water and Sewer	0	0	0
067 General Hospital	0	0	0
068 District Energy System (DES)	0	0	0
069 Knowles Home	0	0	0
070 Community Education Commission	0	0	0
071 Convention Center Authority	0	0	0
075 Metro Action Commission	0	0	0
076 Nashville Career Advancement Center	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0
090 Debt Service	0	0	0
091 Emergency Communication Center	0	0	0
902 Flood	0	0	0
All Other	66,599	0	0
Direct Bill	0	0	0
Total	183,715	0	152,406

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Administration**

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

The Finance - Administration costs are recorded in GSD General Fund 10101, business unit 15160810; MCC Administration 30100, business unit 15701000; and CU Administration. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department. The costs recorded to Innovation Investment 30215, business unit 15701560 (MEGAN Study) have been separately identified and allocated directly to Finance - Business Assistance. The costs recorded to Innovation Investment Fund 30215 and business unit 15701570 (Strategic Budgeting & Innovation) have been separately identified and allocated directly to the Mayor's Office. The costs recorded to General Fund 4% Reserve 30003, business unit 15201000 have been separately identified and have not been allocated within the cost allocation plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,903,648			1,903,648
Inbound Costs:				
Depreciation	57,387		57,387	
001 Administrative - Employee Benefits	515,988	869	516,857	
001 Administrative - Insurance	32,157	1,642	33,799	
001 Administrative - Post Audits	623		623	
002 Metropolitan Council	2,958	251	3,209	
003 Metropolitan Clerk	808	263	1,071	
003 Metropolitan Clerk - Records Center	121		121	
004 Mayor's Office - Administration	4,821	329	5,150	
006 Law	61,138	37,913	99,051	
008 Human Resources	58,403	5,513	63,916	
010 General Services - Facilities	29,023	542	29,565	
010 General Services - Mail Services	730	20	750	
014 Information Technology Service	896	-1,359	-463	
015 Finance - Accountability	640	152	792	
015 Finance - Business Assistance		3,018	3,018	
015 Finance - Grants & Cost Planning		1,874	1,874	
015 Finance - Office of Mgmt & Budget		1,333	1,333	
015 Finance - Operations		1,819	1,819	
015 Finance - Payroll		1,155	1,155	
015 Finance - Property Administration		351	351	
015 Finance - Purchasing		69,005	69,005	
015 Finance - Treasury		255	255	
030 Sheriff's Office - Security Services		10,269	10,269	
038 Health - Employee Health & Wellness		23	23	
048 Internal Audit		767	767	
Total Allocated Additions:	765,693	136,004	901,697	901,697
Total To Be Allocated:	2,669,341	136,004		2,805,345

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

	Total	G&A	Administration	30215 MEGAN Study	30215 Strategic Budget'g & Innov
Other Expense & Cost					
501101 Regular Pay	1,006,225	0	893,942	0	112,283
501102 Leave Pay	119,313	0	111,950	0	7,363
501103 Holiday Pay	43,253	0	43,253	0	0
501104 Overtime Pay	1,299	0	1,299	0	0
501109 Longevity	6,053	0	6,053	0	0
501172 Employer OASDI	63,944	0	56,883	0	7,061
501173 Employer SSN Medical	16,211	0	14,560	0	1,651
501174 Employer Group Health	121,305	0	105,393	0	15,912
501175 Employer Dental Group	4,212	0	3,873	0	339
501176 Employer Group Life	1,794	0	1,624	0	170
501177 Employer Pension	138,360	0	123,596	0	14,764
501181 FSA Pre-Tax Savings	1,068	0	1,068	0	0
501182 Cafe Plan Pre-Tax Savings	3,383	0	2,943	0	440
502105 Cable Television	365	0	365	0	0
502229 Management Consultant	139,610	0	0	139,610	0
502314 Pre-Employment Checks	230	0	230	0	0
502401 Transport Non-employee	254	0	254	0	0
502451 Employee Out-of-town Travel	654	0	654	0	0
502452 Employee Air Travel	534	0	534	0	0
502453 Employee Local Travel/Park	102	0	102	0	0
502503 Cell Phone Service	1,267	0	712	0	555
502701 Printing/Binding	20	0	20	0	0
502851 Subscriptions	198	0	198	0	0
502883 Registration	1,912	0	1,822	0	90
502884 Membership Dues	713	0	713	0	0
502920 Other Rpr & Maint Srvc	1,721	0	0	0	0
502951 Info Systems Charge	17,000	0	17,000	0	0
502957 Telecommnct'n Charge	5,299	0	5,002	0	297
502983 Surplus Property	300	0	300	0	0
503050 Host & Hostess	1,079	0	1,079	0	0
503100 Offc & Admin Supply	1,857	0	1,857	0	0
503120 Computer Software	199,416	0	0	0	0
503130 Computer Hardware <\$10K	2,638	0	2,185	0	0
503140 Office Equipment < \$10K	230	0	230	0	0
503150 Furniture/Fixtures<\$10K	619	0	619	0	0
503330 Books/Magazines/Periodicals	316	0	316	0	0
505233 Rent Equipment	894	0	894	0	0
Departmental Total					
Expenditures Per Financial Statement	1,903,648				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,903,648	0	1,401,523	139,610	160,925
Allocation Step 1					
Inbound - All Others	765,693	765,693	0	0	0
Reallocate Admin Costs		(765,693)	563,737	56,151	64,723
Unallocated Costs	(282,672)	0	0	0	0

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

	Total	G&A	Administration	30215 MEGAN Study	30215 Strategic Budget'g & Innov
1st Allocation	2,386,669	0	1,965,260	195,761	225,648
Allocation Step 2					
Inbound - All Others	136,004	136,004	0	0	0
Reallocate Admin Costs		(136,004)	100,185	9,956	11,478
Unallocated Costs	(14,385)	0	0	0	0
2nd Allocation	121,619	0	100,185	9,956	11,478
Total For 015 Finance - Administration					
Schedule .3 Total	2,508,288	0	2,065,445	205,717	237,126

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

30003 General Fund
4% Reserve**

<u>Other Expense & Cost</u>	
501101 Regular Pay	0
501102 Leave Pay	0
501103 Holiday Pay	0
501104 Overtime Pay	0
501109 Longevity	0
501172 Employer OASDI	0
501173 Employer SSN Medical	0
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
501181 FSA Pre-Tax Savings	0
501182 Cafe Plan Pre-Tax Savings	0
502105 Cable Television	0
502229 Management Consultant	0
502314 Pre-Employment Checks	0
502401 Transport Non-employee	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502503 Cell Phone Service	0
502701 Printing/Binding	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502920 Other Rpr & Maint Srvc	1,721
502951 Info Systems Charge	0
502957 Telecommnct'n Charge	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	199,416
503130 Computer Hardware <\$10K	453
503140 Office Equipment < \$10K	0
503150 Furniture/Fixtures<\$10K	0
503330 Books/Magazines/Periodicals	0
505233 Rent Equipment	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	201,590
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	81,082
Unallocated Costs	(282,672)

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

	30003 General Fund 4% Reserve**	
<hr/>		
1st Allocation		0
Allocation Step 2		
<hr/>		
Inbound - All Others		0
Reallocate Admin Costs	14,385	
Unallocated Costs	(14,385)	
2nd Allocation		0
Total For 015 Finance - Administration		
<hr/>		
Schedule .3 Total		0

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

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance	366,714.88	4.548797	89,393		89,393	4,797	94,190
015 Finance - Accountability	421,617.74	5.229822	102,780		102,780		102,780
015 Finance - Business Assistance	479,484.51	5.947611	116,880		116,880	6,269	123,149
015 Finance - Grants & Cost Planning	308,879.48	3.831396	75,291		75,291	4,030	79,321
015 Finance - Office of Mgmt & Budget	1,593,255.54	19.763026	388,394		388,394	20,891	409,285
015 Finance - Operations	1,938,879.17	24.050203	472,668		472,668	25,516	498,184
015 Finance - Payroll	459,261.34	5.696760	111,953		111,953	6,008	117,961
015 Finance - Property Administration	448,643.55	5.565055	109,369		109,369	5,871	115,240
015 Finance - Purchasing	1,074,215.81	13.324765	261,868		261,868	14,075	275,943
015 Finance - Treasury	970,847.48	12.042565	236,664		236,664	12,728	249,392
Schedule .4 Total for Administration	8,061,799.50	100.000000	1,965,260		1,965,260	100,185	2,065,445

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

Allocation Source: FY 2018 Expenditure Report - Finance-Operations

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

Activity - 30215 MEGAN Study

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Business Assistance	100	100.000000	195,761		195,761	9,956	205,717
Schedule .4 Total for 30215 MEGAN Study	100	100.000000	195,761		195,761	9,956	205,717

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

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

Activity - 30215 Strategic Budget'g & Innov

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office	100	100.000000	225,648		225,648	11,478	237,126
Schedule .4 Total for 30215 Strategic Budget'g & Innov	100	100.000000	225,648		225,648	11,478	237,126

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

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

Receiving Department	Total	Administration	30215 MEGAN Study	30215 Strategic Budget'g & Innov
004 Mayor's Office	237,126	0	0	237,126
015 Finance	94,190	94,190	0	0
015 Finance - Accountability	102,780	102,780	0	0
015 Finance - Business Assistance	328,866	123,149	205,717	0
015 Finance - Grants & Cost Planning	79,321	79,321	0	0
015 Finance - Office of Mgmt & Budget	409,285	409,285	0	0
015 Finance - Operations	498,184	498,184	0	0
015 Finance - Payroll	117,961	117,961	0	0
015 Finance - Property Administration	115,240	115,240	0	0
015 Finance - Purchasing	275,943	275,943	0	0
015 Finance - Treasury	249,392	249,392	0	0
Direct Bill	0	0	0	0
Total	2,508,288	2,065,445	205,717	237,126

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Business Assistance

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	837,989			837,989
Inbound Costs:				
Depreciation	10,901		10,901	
001 Administrative - Post Audits	180		180	
002 Metropolitan Council	1,614	137	1,751	
003 Metropolitan Clerk	441	142	583	
004 Mayor's Office - Administration	2,629	175	2,804	
010 General Services - Mail Services	61	1	62	
014 Information Technology Service	350	-535	-185	
015 Finance - Accountability	8	3	11	
015 Finance - Administration	312,641	16,225	328,866	
015 Finance - Grants & Cost Planning		73	73	
015 Finance - Office of Mgmt & Budget		644	644	
015 Finance - Operations		520	520	
015 Finance - Payroll		158	158	
015 Finance - Property Administration		169	169	
015 Finance - Treasury		37	37	
048 Internal Audit		370	370	
Total Allocated Additions:	328,825	18,119	346,944	346,944
Total To Be Allocated:	1,166,814	18,119		1,184,933

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

	Total	G&A	Vendor Assistance	Procurement Post Award
Other Expense & Cost				
501101 Regular Pay	304,782	78,481	106,186	120,115
501102 Leave Pay	28,558	7,354	9,950	11,254
501103 Holiday Pay	14,811	3,814	5,160	5,837
501109 Longevity	2,118	545	738	835
501134 Paid Family Leave	2,130	548	742	840
501172 Employer OASDI	20,019	5,155	6,975	7,889
501173 Employer SSN Medical	4,682	1,206	1,631	1,845
501174 Employer Group Health	53,574	13,795	18,665	21,114
501175 Employer Dental Group	2,307	594	804	909
501176 Employer Group Life	1,022	263	356	403
501177 Employer Pension	43,225	11,130	15,060	17,035
501181 FSA Pre-Tax Savings	681	175	237	269
501182 Cafe Plan Pre-Tax Savings	1,577	406	549	622
502229 Mngt Cnsltnt Srvc	341,910	88,042	119,121	134,747
502451 Employee Out-of-town Travel	217	56	76	85
502701 Printing/Binding	336	87	117	132
502801 Advertising & Promot'n	1,734	447	604	683
502884 Membership Dues	100	26	35	39
502951 Info Systems Charge	7,500	1,931	2,613	2,956
502957 Telecmmnct'n Charge	1,104	284	385	435
502983 Surplus Property	300	77	105	118
503100 Offc & Admin Supply	3,784	974	1,318	1,492
503130 Computer Hardware <\$10K	680	175	237	268
505233 Rent Equipment	838	216	292	330
Departmental Total				
Expenditures Per Financial Statement	837,989			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	837,989	215,781	291,956	330,252
Allocation Step 1				
Inbound - All Others	328,825	328,825	0	0
Reallocate Admin Costs		(544,606)	255,525	289,081
Unallocated Costs	0	0	0	0
1st Allocation	1,166,814	0	547,481	619,333
Allocation Step 2				
Inbound - All Others	18,119	18,119	0	0
Reallocate Admin Costs		(18,119)	8,484	9,635
Unallocated Costs	0	0	0	0
2nd Allocation	18,119	0	8,484	9,635
Total For 015 Finance - Business Assistance				
Schedule .3 Total	1,184,933	0	555,965	628,968

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

Activity - Vendor Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	547,481		547,481	8,484	555,965
Schedule .4 Total for Vendor Assistance	100	100.000000	547,481		547,481	8,484	555,965

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, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance**

Activity - Procurement Post Award

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office	4	1.951220	12,084		12,084	252	12,336
004 Mayor's Office - Administration	1	0.487805	3,018		3,018		3,018
007 Planning Commission	1	0.487805	3,018		3,018	61	3,079
008 Human Resources	5	2.439024	15,103		15,103		15,103
010 General Services - Administration	3	1.463415	9,064		9,064		9,064
010 General Services - Facilities	39	19.024390	117,824		117,824		117,824
010 General Services - Fleet Management	2	0.975610	6,038		6,038		6,038
011 Historical Commission	1	0.487805	3,018		3,018	61	3,079
014 Information Technology Service	6	2.926829	18,121		18,121		18,121
015 Finance - Administration	1	0.487805	3,018		3,018		3,018
015 Finance - Grants & Cost Planning	1	0.487805	3,018		3,018	61	3,079
027 General Sessions Court	2	0.975610	6,038		6,038	126	6,164
030 Sheriff's Office	2	0.975610	6,038		6,038	126	6,164
031 Police	2	0.975610	6,038		6,038	126	6,164
032 Fire	1	0.487805	3,018		3,018	61	3,079
033 Codes Administration	2	0.975610	6,038		6,038	126	6,164
038 Health	1	0.487805	3,018		3,018	61	3,079
039 Public Library	4	1.951220	12,084		12,084	252	12,336
040 Parks	18	8.780488	54,379		54,379	1,153	55,532
041 Arts Commission	4	1.951220	12,084		12,084	252	12,336
042 Public Works	26	12.682927	78,550		78,550	1,690	80,240
048 Internal Audit	1	0.487805	3,018		3,018	61	3,079
060 Farmer's Market	1	0.487805	3,018		3,018	61	3,079
061 Municipal Auditorium	1	0.487805	3,018		3,018	61	3,079
062 State Fair Board	1	0.487805	3,018		3,018	61	3,079
065 Water and Sewer	64	31.219508	193,428		193,428	4,283	197,711
068 District Energy System (DES)	1	0.487805	3,018		3,018	61	3,079
076 Nashville Career Advancement Center	9	4.390244	27,188		27,188	578	27,766
080 Metro Nashville Public Schools (MNPS)	1	0.487805	3,018		3,018	61	3,079
Schedule .4 Total for Procurement Post Award	205	100.000000	619,333		619,333	9,635	628,968

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

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

Receiving Department	Total	Vendor Assistance	Procurement Post Award
004 Mayor's Office	12,336	0	12,336
004 Mayor's Office - Administration	3,018	0	3,018
007 Planning Commission	3,079	0	3,079
008 Human Resources	15,103	0	15,103
010 General Services - Administration	9,064	0	9,064
010 General Services - Facilities	117,824	0	117,824
010 General Services - Fleet Management	6,038	0	6,038
011 Historical Commission	3,079	0	3,079
014 Information Technology Service	18,121	0	18,121
015 Finance - Administration	3,018	0	3,018
015 Finance - Grants & Cost Planning	3,079	0	3,079
015 Finance - Purchasing	555,965	555,965	0
027 General Sessions Court	6,164	0	6,164
030 Sheriff's Office	6,164	0	6,164
031 Police	6,164	0	6,164
032 Fire	3,079	0	3,079
033 Codes Administration	6,164	0	6,164
038 Health	3,079	0	3,079
039 Public Library	12,336	0	12,336
040 Parks	55,532	0	55,532
041 Arts Commission	12,336	0	12,336
042 Public Works	80,240	0	80,240
048 Internal Audit	3,079	0	3,079
060 Farmer's Market	3,079	0	3,079
061 Municipal Auditorium	3,079	0	3,079
062 State Fair Board	3,079	0	3,079
065 Water and Sewer	197,711	0	197,711
068 District Energy System (DES)	3,079	0	3,079
076 Nashville Career Advancement Center	27,766	0	27,766
080 Metro Nashville Public Schools (MNPS)	3,079	0	3,079
Direct Bill	0	0	0
Total	1,184,933	555,965	628,968

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Grants & Cost Planning

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	326,455			326,455
Inbound Costs:				
Depreciation	7,215		7,215	
001 Administrative - Post Audits	34,444	63	34,507	
002 Metropolitan Council	807	65	872	
003 Metropolitan Clerk	220	72	292	
004 Mayor's Office - Administration	1,315	85	1,400	
010 General Services - Facilities	10,000	182	10,182	
014 Information Technology Service	605	-919	-314	
015 Finance - Accountability	126,002	26,404	152,406	
015 Finance - Administration	75,291	4,030	79,321	
015 Finance - Business Assistance	3,018	61	3,079	
015 Finance - Grants & Cost Planning		30	30	
015 Finance - Office of Mgmt & Budget		241	241	
015 Finance - Operations		431	431	
015 Finance - Payroll		76	76	
015 Finance - Property Administration		63	63	
015 Finance - Treasury		16	16	
030 Sheriff's Office - Security Services		1,112	1,112	
048 Internal Audit		143	143	
Total Allocated Additions:	<u>258,917</u>	<u>32,155</u>	291,072	291,072
Total To Be Allocated:	<u>585,372</u>	<u>32,155</u>		<u>617,527</u>

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

	Total	G&A	Grants Coordination	Cost Planning	Direct Appropriations
Other Expense & Cost					
501101 Regular Pay	189,245	5,961	49,071	87,602	46,611
501102 Leave Pay	25,700	810	6,664	11,896	6,330
501103 Holiday Pay	9,496	299	2,462	4,396	2,339
501109 Longevity	1,788	56	464	828	440
501172 Employer OASDI	13,213	416	3,426	6,117	3,254
501173 Employer SSN Medical	3,090	97	801	1,431	761
501174 Employer Group Health	36,012	1,134	9,338	16,670	8,870
501175 Employer Dental Group	1,126	35	292	522	277
501176 Employer Group Life	511	16	133	236	126
501177 Employer Pension	27,696	872	7,182	12,820	6,822
501182 Cafe Plan Pre-Tax Savings	1,004	32	260	465	247
502851 Subscriptions	175	6	45	81	43
502884 Membership Dues	450	14	117	208	111
502951 Info Systems Charge	13,900	438	3,604	6,434	3,424
502957 Telecommnct'n Charge	987	31	256	457	243
503100 Offc & Admin Supply	1,065	34	276	493	262
505233 Rent Equipment	597	19	155	276	147
505282 Professional Privilege Tax	400	13	104	184	99
Departmental Total					
Expenditures Per Financial Statement	326,455				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	326,455	10,283	84,650	151,116	80,406
Allocation Step 1					
Inbound - All Others	258,917	258,917	0	0	0
Reallocate Admin Costs		(269,200)	72,075	128,662	68,463
Unallocated Costs	0	0	0	0	0
1st Allocation	585,372	0	156,725	279,778	148,869
Allocation Step 2					
Inbound - All Others	32,155	32,155	0	0	0
Reallocate Admin Costs		(32,155)	8,609	15,362	8,184
Unallocated Costs	0	0	0	0	0
2nd Allocation	32,155	0	8,609	15,362	8,184
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	617,527	0	165,334	295,140	157,053

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

Activity - Grants Coordination

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	6	3.296703	5,163		5,163		5,163
007 Planning Commission	1	0.549451	857		857	48	905
010 General Services - Administration	1	0.549451	857		857		857
011 Historical Commission	2	1.098901	1,717		1,717	92	1,809
015 Finance - Administration	2	1.098901	1,717		1,717		1,717
019 District Attorney	1	0.549451	857		857	48	905
021 Public Defender	1	0.549451	857		857	48	905
026 Juvenile Court	4	2.197802	3,440		3,440	190	3,630
027 General Sessions Court	1	0.549451	857		857	48	905
028 State Trial Courts	4	2.197802	3,440		3,440	190	3,630
030 Sheriff's Office	2	1.098901	1,717		1,717	92	1,809
031 Police	10	5.494505	8,610		8,610	489	9,099
032 Fire	6	3.296703	5,163		5,163	284	5,447
037 Social Services	9	4.945055	7,747		7,747	438	8,185
038 Health	45	24.725274	38,853		38,853	2,397	41,250
039 Public Library	7	3.846154	6,025		6,025	338	6,363
040 Parks	20	10.989011	17,217		17,217	985	18,202
041 Arts Commission	2	1.098901	1,717		1,717	92	1,809
042 Public Works	8	4.395604	6,886		6,886	391	7,277
049 Office of Emergency Management	6	3.296703	5,163		5,163	284	5,447
051 Office of Family Safety	5	2.747253	4,302		4,302	240	4,542
060 Farmer's Market	1	0.549451	857		857	48	905
065 Water and Sewer	5	2.747253	4,302		4,302	240	4,542
075 Metro Action Commission	11	6.043956	9,465		9,465	537	10,002
076 Nashville Career Advancement Center	22	12.087912	18,939		18,939	1,090	20,029
Schedule .4 Total for Grants Coordination	182	100.000000	156,725		156,725	8,609	165,334

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

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

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	628	0.020482	55		55		55
001 Administrative - Employee Benefits	58,364	1.903538	5,323		5,323		5,323
001 Administrative - Facility Rental	1,226	0.039986	109		109		109
001 Administrative - Insurance	4,508	0.147028	408		408		408
001 Administrative - Post Audits	835	0.027233	73		73		73
002 Metropolitan Council	2,241	0.073090	204		204		204
003 Metropolitan Clerk	564	0.018395	51		51		51
003 Metropolitan Clerk - Records Center	177	0.005773	14		14		14
004 Mayor's Office	4,057	0.132319	368		368	20	388
004 Mayor's Office - Administration	3,888	0.126807	353		353		353
005 Election Commission	2,673	0.087180	241		241	13	254
006 Law	13,189	0.430158	1,198		1,198		1,198
007 Planning Commission	6,689	0.218161	609		609	34	643
008 Human Resources	279,937	9.130127	25,545		25,545		25,545
009 Register of Deeds	3,010	0.098171	271		271	15	286
010 General Services	643	0.020971	56		56	3	59
010 General Services - Administration	1,027	0.033496	93		93		93
010 General Services - Facilities	22,421	0.731259	2,040		2,040		2,040
010 General Services - Fleet Management	34,332	1.119736	3,126		3,126		3,126
010 General Services - Mail Services	869	0.028342	77		77		77
011 Historical Commission	1,106	0.036072	100		100	5	105
014 Information Technology Service	31,281	1.020228	2,851		2,851		2,851
015 Finance - Accountability	456	0.014872	41		41		41
015 Finance - Administration	1,743	0.056848	157		157		157
015 Finance - Business Assistance	838	0.027331	73		73		73
015 Finance - Grants & Cost Planning	326	0.010632	30		30		30
015 Finance - Office of Mgmt & Budget	1,687	0.055021	152		152	8	160
015 Finance - Operations	2,114	0.068948	191		191	9	200
015 Finance - Payroll	547	0.017840	50		50	3	53
015 Finance - Property Administration	472	0.015394	43		43	2	45
015 Finance - Purchasing	1,130	0.036855	101		101	5	106
015 Finance - Treasury	1,230	0.040116	110		110	5	115
016 Assessor of Property	7,031	0.229316	638		638	37	675
017 Trustee	2,213	0.072177	201		201	9	210
018 County Clerk	4,239	0.138255	383		383	20	403
019 District Attorney	8,545	0.278695	779		779	50	829
021 Public Defender	8,171	0.266497	741		741	46	787
022 Juvenile Court Clerk	1,774	0.057859	159		159	8	167
023 Circuit Court Clerk	9,651	0.314767	877		877	55	932
024 Criminal Court Clerk	6,116	0.199473	556		556	33	589
025 Clerk and Master - Chancery	1,409	0.045954	125		125	6	131
026 Juvenile Court	14,003	0.456707	1,272		1,272	77	1,349
027 General Sessions Court	12,051	0.393043	1,095		1,095	65	1,160
028 State Trial Courts	12,303	0.401262	1,117		1,117	67	1,184
029 Justice Integration Services	2,604	0.084929	236		236	13	249
030 Sheriff's Office	76,613	2.498728	6,989		6,989	440	7,429
030 Sheriff's Office - Security Services	12,768	0.416427	1,159		1,159	71	1,230
031 Police	200,326	6.533619	18,274		18,274	1,168	19,442
032 Fire	133,659	4.359280	12,186		12,186	775	12,961
033 Codes Administration	9,853	0.321355	896		896	56	952
034 Beer Board	432	0.014090	39		39	1	40

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

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
035 Agricultural Extension	312	0.010176	29		29	1	30
036 Soil and Water Conservation	95	0.003098	9		9		9
037 Social Services	8,071	0.263235	733		733	45	778
038 Health	45,478	1.483262	4,146		4,146	257	4,403
038 Health - Employee Health & Wellness	635	0.020710	55		55	3	58
039 Public Library	34,976	1.140740	3,183		3,183	196	3,379
040 Parks	40,677	1.326678	3,706		3,706	228	3,934
041 Arts Commission	3,838	0.125176	348		348	19	367
042 Public Works	72,403	2.361419	6,602		6,602	419	7,021
044 Human Relations Commission	497	0.016210	45		45	2	47
047 Criminal Justice Planning	524	0.017090	47		47	2	49
048 Internal Audit	1,281	0.041780	114		114	5	119
049 Office of Emergency Management	1,571	0.051238	141		141	6	147
051 Office of Family Safety	1,997	0.065132	180		180	9	189
060 Farmer's Market	2,108	0.068752	191		191	9	200
061 Municipal Auditorium	2,375	0.077460	216		216	10	226
062 State Fair Board	3,720	0.121328	337		337	17	354
064 Sports Authority	29,227	0.953237	2,666		2,666	165	2,831
065 Water and Sewer	166,301	5.423896	15,169		15,169	973	16,142
068 District Energy System (DES)	17,911	0.584166	1,632		1,632	97	1,729
070 Community Education Commission	479	0.015623	44		44	2	46
071 Convention Center Authority	100,126	3.265603	9,133		9,133	578	9,711
075 Metro Action Commission	24,467	0.797990	2,226		2,226	139	2,365
076 Nashville Career Advancement Center	6,351	0.207137	577		577	33	610
077 Metro Development & Housing Authority	406	0.013242	36		36	1	37
078 Metropolitan Transit Authority (MTA)	287	0.009360	24		24	1	25
080 Metro Nashville Public Schools (MNPS)	1,227,943	40.049284	112,270		112,270	7,500	119,770
083 Industrial Development Board	4,108	0.133982	371		371	20	391
091 Emergency Communication Center	14,645	0.477646	1,331		1,331	80	1,411
901 Bordeaux Longterm Care	3,500	0.114152	318		318	17	335
902 Flood	441	0.014383	40		40	1	41
All Other	241,361	7.871973	22,024		22,024	1,408	23,432
Schedule .4 Total for Cost Planning	3,066,080	100.000000	279,778		279,778	15,362	295,140

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

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

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	148,869		148,869	8,184	157,053
Schedule .4 Total for Direct Appropriations	100	100.000000	148,869		148,869	8,184	157,053

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Corporate Dues	55	0	55	0
001 Administrative - Employee Benefits	5,323	0	5,323	0
001 Administrative - Facility Rental	109	0	109	0
001 Administrative - Insurance	408	0	408	0
001 Administrative - Post Audits	73	0	73	0
002 Metropolitan Council	204	0	204	0
003 Metropolitan Clerk	51	0	51	0
003 Metropolitan Clerk - Records Center	14	0	14	0
004 Mayor's Office	388	0	388	0
004 Mayor's Office - Administration	5,516	5,163	353	0
005 Election Commission	254	0	254	0
006 Law	1,198	0	1,198	0
007 Planning Commission	1,548	905	643	0
008 Human Resources	25,545	0	25,545	0
009 Register of Deeds	286	0	286	0
010 General Services	59	0	59	0
010 General Services - Administration	950	857	93	0
010 General Services - Facilities	2,040	0	2,040	0
010 General Services - Fleet Management	3,126	0	3,126	0
010 General Services - Mail Services	77	0	77	0
011 Historical Commission	1,914	1,809	105	0
014 Information Technology Service	2,851	0	2,851	0
015 Finance - Accountability	41	0	41	0
015 Finance - Administration	1,874	1,717	157	0
015 Finance - Business Assistance	73	0	73	0
015 Finance - Grants & Cost Planning	30	0	30	0
015 Finance - Office of Mgmt & Budget	160	0	160	0
015 Finance - Operations	200	0	200	0
015 Finance - Payroll	53	0	53	0
015 Finance - Property Administration	45	0	45	0
015 Finance - Purchasing	106	0	106	0
015 Finance - Treasury	115	0	115	0
016 Assessor of Property	675	0	675	0
017 Trustee	210	0	210	0
018 County Clerk	403	0	403	0
019 District Attorney	1,734	905	829	0
021 Public Defender	1,692	905	787	0
022 Juvenile Court Clerk	167	0	167	0
023 Circuit Court Clerk	932	0	932	0
024 Criminal Court Clerk	589	0	589	0
025 Clerk and Master - Chancery	131	0	131	0
026 Juvenile Court	4,979	3,630	1,349	0
027 General Sessions Court	2,065	905	1,160	0
028 State Trial Courts	4,814	3,630	1,184	0
029 Justice Integration Services	249	0	249	0
030 Sheriff's Office	9,238	1,809	7,429	0
030 Sheriff's Office - Security Services	1,230	0	1,230	0
031 Police	28,541	9,099	19,442	0
032 Fire	18,408	5,447	12,961	0
033 Codes Administration	952	0	952	0
034 Beer Board	40	0	40	0
035 Agricultural Extension	30	0	30	0

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
036 Soil and Water Conservation	9	0	9	0
037 Social Services	8,963	8,185	778	0
038 Health	45,653	41,250	4,403	0
038 Health - Employee Health & Wellness	58	0	58	0
039 Public Library	9,742	6,363	3,379	0
040 Parks	22,136	18,202	3,934	0
041 Arts Commission	2,176	1,809	367	0
042 Public Works	14,298	7,277	7,021	0
044 Human Relations Commission	47	0	47	0
047 Criminal Justice Planning	49	0	49	0
048 Internal Audit	119	0	119	0
049 Office of Emergency Management	5,594	5,447	147	0
051 Office of Family Safety	4,731	4,542	189	0
060 Farmer's Market	1,105	905	200	0
061 Municipal Auditorium	226	0	226	0
062 State Fair Board	354	0	354	0
064 Sports Authority	2,831	0	2,831	0
065 Water and Sewer	20,684	4,542	16,142	0
068 District Energy System (DES)	1,729	0	1,729	0
070 Community Education Commission	46	0	46	0
071 Convention Center Authority	9,711	0	9,711	0
075 Metro Action Commission	12,367	10,002	2,365	0
076 Nashville Career Advancement Center	20,639	20,029	610	0
077 Metro Development & Housing Authority	37	0	37	0
078 Metropolitan Transit Authority (MTA)	25	0	25	0
080 Metro Nashville Public Schools (MNPS)	119,770	0	119,770	0
083 Industrial Development Board	391	0	391	0
091 Emergency Communication Center	1,411	0	1,411	0
901 Bordeaux Longterm Care	335	0	335	0
902 Flood	41	0	41	0
All Other	180,485	0	23,432	157,053
Direct Bill	0	0	0	0
Total	617,527	165,334	295,140	157,053

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Office of Mgmt & Budget**

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

The Finance - Office of Management & Budget are recorded in GSD General Fund 10101 and business unit 15103110. For cost allocation purposes, these costs have been allocated government-wide based on the modified budgeted expenditures (in 000's) by benefiting department. The costs recorded to General Fund 4% Reserve Fund 30003, business unit 15203000 have been separately identified and have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Office of Mgmt & Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,525,972			1,525,972
Inbound Costs:				
Depreciation	88,779		88,779	
001 Administrative - Post Audits	310		310	
002 Metropolitan Council	4,572	385	4,957	
003 Metropolitan Clerk	1,248	406	1,654	
004 Mayor's Office - Administration	7,452	514	7,966	
010 General Services - Facilities	93,345	1,745	95,090	
010 General Services - Mail Services	940	23	963	
014 Information Technology Service	2,925	-4,392	-1,467	
015 Finance - Accountability	2	1	3	
015 Finance - Administration	388,394	20,891	409,285	
015 Finance - Grants & Cost Planning	152	8	160	
015 Finance - Office of Mgmt & Budget		1,271	1,271	
015 Finance - Operations		848	848	
015 Finance - Payroll		406	406	
015 Finance - Property Administration		341	341	
015 Finance - Treasury		102	102	
030 Sheriff's Office - Security Services		15,117	15,117	
048 Internal Audit		744	744	
Total Allocated Additions:	<u>588,119</u>	<u>38,410</u>	626,529	626,529
Total To Be Allocated:	<u>2,114,091</u>	<u>38,410</u>		<u>2,152,501</u>

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

	Total	G&A	Budget Planning & Mgmt	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	920,062	0	920,062	0
501102 Leave Pay	87,826	0	87,826	0
501103 Holiday Pay	44,734	0	44,734	0
501109 Longevity	5,363	0	5,363	0
501134 Paid Family Leave	3,913	0	3,913	0
501172 Employer OASDI	62,104	0	62,104	0
501173 Employer SSN Medical	14,524	0	14,524	0
501174 Employer Group Health	156,561	0	156,561	0
501175 Employer Dental Group	5,351	0	5,351	0
501176 Employer Group Life	2,457	0	2,457	0
501177 Employer Pension	125,741	0	125,741	0
501181 FSA Pre-Tax Savings	262	0	262	0
501182 Cafe Plan Pre-Tax Savings	4,373	0	4,373	0
502105 Cable Television	358	0	358	0
502314 Pre-Employment Checks	37	0	37	0
502331 Temporary Service	4,205	0	4,205	0
502453 Employee Local Travel/Park	441	0	441	0
502502 Allowance-Cell/Mobile Devices	368	0	368	0
502503 Cell Phone Service	0	0	0	0
502701 Printing/Binding	1,351	0	1,351	0
502851 Subscriptions	6,769	0	6,769	0
502883 Registration	1,350	0	1,350	0
502884 Membership Dues	267	0	267	0
502951 Info Systems Charge	61,500	0	61,500	0
502957 Telecommnct'n Charge	9,831	0	9,831	0
502983 Surplus Property	300	0	300	0
503050 Host & Hostess	498	0	498	0
503100 Offc & Admin Supply	2,277	0	2,277	0
503130 Computer Hardware <\$10K	1,740	0	337	1,403
505233 Rent Equipment	1,009	0	1,009	0
505282 Professional Privilege Tax	400	0	400	0
Departmental Total				
Expenditures Per Financial Statement	1,525,972			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,525,972	0	1,524,569	1,403
Allocation Step 1				
Inbound - All Others	588,119	588,119	0	0
Reallocate Admin Costs		(588,119)	587,580	539
Unallocated Costs	(1,942)	0	0	(1,942)
1st Allocation	2,112,149	0	2,112,149	0
Allocation Step 2				
Inbound - All Others	38,410	38,410	0	0
Reallocate Admin Costs		(38,410)	38,378	32
Unallocated Costs	(32)	0	0	(32)

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

	Total	G&A	Budget Planning & Mgmt	30003 General Fund 4% Reserve**
2nd Allocation	38,378	0	38,378	0
Total For 015 Finance - Office of Mgmt & Budget				
Schedule .3 Total	2,150,527	0	2,150,527	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	671	0.024108	506		506		506
001 Administrative - Employee Benefits	62,777	2.255487	47,637		47,637		47,637
001 Administrative - Facility Rental	1,257	0.045162	952		952		952
001 Administrative - Insurance	4,508	0.161966	3,420		3,420		3,420
001 Administrative - Post Audits	1,211	0.043509	917		917		917
002 Metropolitan Council	2,267	0.081450	1,719		1,719		1,719
003 Metropolitan Clerk	690	0.024791	521		521		521
003 Metropolitan Clerk - Records Center	(41)	(0.001473)	(29)		(29)		(29)
004 Mayor's Office	27,260	0.979413	20,683		20,683	391	21,074
004 Mayor's Office - Administration	4,101	0.147343	3,110		3,110		3,110
005 Election Commission	2,842	0.102109	2,155		2,155	36	2,191
006 Law	6,192	0.222470	4,696		4,696		4,696
007 Planning Commission	9,329	0.335178	7,072		7,072	129	7,201
008 Human Resources	5,443	0.195559	4,125		4,125		4,125
009 Register of Deeds	272	0.009773	205		205	3	208
010 General Services	737	0.026479	555		555	9	564
010 General Services - Administration	1,225	0.044012	927		927		927
010 General Services - Facilities	21,077	0.757266	15,994		15,994		15,994
010 General Services - Fleet Management	22,709	0.815902	17,230		17,230		17,230
010 General Services - Mail Services	1,085	0.038982	818		818		818
011 Historical Commission	1,389	0.049905	1,049		1,049	14	1,063
014 Information Technology Service	24,661	0.886034	18,710		18,710		18,710
015 Finance	9	0.000323	6		6		6
015 Finance - Accountability	500	0.017964	379		379		379
015 Finance - Administration	1,758	0.063162	1,333		1,333		1,333
015 Finance - Business Assistance	855	0.030719	644		644		644
015 Finance - Grants & Cost Planning	319	0.011461	241		241		241
015 Finance - Office of Mgmt & Budget	1,676	0.060216	1,271		1,271		1,271
015 Finance - Operations	2,194	0.078827	1,664		1,664	30	1,694
015 Finance - Payroll	647	0.023246	488		488	6	494
015 Finance - Property Administration	(138)	(0.004958)	(102)		(102)	(1)	(103)
015 Finance - Purchasing	1,274	0.045773	966		966	13	979
015 Finance - Treasury	1,366	0.049078	1,033		1,033	14	1,047
016 Assessor of Property	8,069	0.289908	6,120		6,120	112	6,232
017 Trustee	2,367	0.085043	1,794		1,794	32	1,826
018 County Clerk	4,750	0.170661	3,599		3,599	60	3,659
019 District Attorney	9,395	0.337549	7,123		7,123	129	7,252
021 Public Defender	8,573	0.308016	6,502		6,502	119	6,621
022 Juvenile Court Clerk	1,676	0.060216	1,271		1,271	20	1,291
023 Circuit Court Clerk	3,391	0.121834	2,568		2,568	41	2,609
024 Criminal Court Clerk	6,327	0.227320	4,801		4,801	87	4,888
025 Clerk and Master - Chancery	1,278	0.045917	968		968	13	981
026 Juvenile Court	14,105	0.506772	10,697		10,697	197	10,894
027 General Sessions Court	12,107	0.434987	9,183		9,183	167	9,350
028 State Trial Courts	11,857	0.426005	8,994		8,994	165	9,159
029 Justice Integration Services	2,801	0.100636	2,122		2,122	36	2,158
030 Sheriff's Office	79,011	2.838752	59,957		59,957	1,145	61,102
030 Sheriff's Office - Security Services	11,004	0.395358	8,346		8,346	152	8,498
031 Police	205,326	7.377068	155,810		155,810	2,995	158,805
032 Fire	132,988	4.778067	100,917		100,917	1,940	102,857
033 Codes Administration	11,179	0.401645	8,477		8,477	156	8,633

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	368	0.013222	278		278	3	281
035 Agricultural Extension	335	0.012036	253		253	3	256
036 Soil and Water Conservation	103	0.003701	75		75	1	76
037 Social Services	8,182	0.293967	6,206		6,206	113	6,319
038 Health	46,205	1.660079	35,054		35,054	672	35,726
038 Health - Employee Health & Wellness	711	0.025545	536		536	8	544
039 Public Library	37,755	1.356483	28,644		28,644	547	29,191
040 Parks	44,640	1.603851	33,871		33,871	648	34,519
041 Arts Commission	4,011	0.144109	3,041		3,041	53	3,094
042 Public Works	72,613	2.608881	55,105		55,105	1,049	56,154
044 Human Relations Commission	505	0.018144	382		382	4	386
045 Transportation Licensing	(7)	(0.000251)	(5)		(5)		(5)
047 Criminal Justice Planning	531	0.019078	402		402	4	406
048 Internal Audit	1,532	0.055043	1,161		1,161	16	1,177
049 Office of Emergency Management	2,118	0.076097	1,606		1,606	29	1,635
051 Office of Family Safety	2,723	0.097833	2,064		2,064	36	2,100
060 Farmer's Market	1,838	0.066037	1,393		1,393	20	1,413
061 Municipal Auditorium	192	0.006898	144		144	1	145
062 State Fair Board	3,104	0.111522	2,351		2,351	40	2,391
064 Sports Authority	1,731	0.062192	1,311		1,311	20	1,331
065 Water and Sewer	202,709	7.283043	153,823		153,823	2,957	156,780
067 General Hospital	1	0.000036	1		1		1
068 District Energy System (DES)	15,534	0.558114	11,785		11,785	221	12,006
069 Knowles Home	4	0.000144	2		2		2
070 Community Education Commission	820	0.029461	619		619	10	629
071 Convention Center Authority	38,418	1.380303	29,146		29,146	555	29,701
075 Metro Action Commission	26,424	0.949376	20,050		20,050	379	20,429
076 Nashville Career Advancement Center	7,166	0.257464	5,433		5,433	100	5,533
077 Metro Development & Housing Authorit	500	0.017964	379		379	4	383
080 Metro Nashville Public Schools (MNPS)	1,260,071	45.272540	956,463		956,463	18,841	975,304
091 Emergency Communication Center	15,314	0.550210	11,618		11,618	217	11,835
901 Bordeaux Longterm Care	3,500	0.125750	2,652		2,652	42	2,694
902 Flood	1	0.000036	1		1		1
All Other	245,323	8.814102	186,161		186,161	3,575	189,736
Schedule .4 Total for Budget Planning & Mgmt	2,783,301	100.000000	2,112,149		2,112,149	38,378	2,150,527

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

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

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Corporate Dues	506	506
001 Administrative - Employee Benefits	47,637	47,637
001 Administrative - Facility Rental	952	952
001 Administrative - Insurance	3,420	3,420
001 Administrative - Post Audits	917	917
002 Metropolitan Council	1,719	1,719
003 Metropolitan Clerk	521	521
003 Metropolitan Clerk - Records Center	(29)	(29)
004 Mayor's Office	21,074	21,074
004 Mayor's Office - Administration	3,110	3,110
005 Election Commission	2,191	2,191
006 Law	4,696	4,696
007 Planning Commission	7,201	7,201
008 Human Resources	4,125	4,125
009 Register of Deeds	208	208
010 General Services	564	564
010 General Services - Administration	927	927
010 General Services - Facilities	15,994	15,994
010 General Services - Fleet Management	17,230	17,230
010 General Services - Mail Services	818	818
011 Historical Commission	1,063	1,063
014 Information Technology Service	18,710	18,710
015 Finance	6	6
015 Finance - Accountability	379	379
015 Finance - Administration	1,333	1,333
015 Finance - Business Assistance	644	644
015 Finance - Grants & Cost Planning	241	241
015 Finance - Office of Mgmt & Budget	1,271	1,271
015 Finance - Operations	1,694	1,694
015 Finance - Payroll	494	494
015 Finance - Property Administration	(103)	(103)
015 Finance - Purchasing	979	979
015 Finance - Treasury	1,047	1,047
016 Assessor of Property	6,232	6,232
017 Trustee	1,826	1,826
018 County Clerk	3,659	3,659
019 District Attorney	7,252	7,252
021 Public Defender	6,621	6,621
022 Juvenile Court Clerk	1,291	1,291
023 Circuit Court Clerk	2,609	2,609
024 Criminal Court Clerk	4,888	4,888
025 Clerk and Master - Chancery	981	981
026 Juvenile Court	10,894	10,894
027 General Sessions Court	9,350	9,350
028 State Trial Courts	9,159	9,159
029 Justice Integration Services	2,158	2,158
030 Sheriff's Office	61,102	61,102
030 Sheriff's Office - Security Services	8,498	8,498
031 Police	158,805	158,805
032 Fire	102,857	102,857
033 Codes Administration	8,633	8,633
034 Beer Board	281	281

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

Receiving Department	Total	Budget Planning & Mgmt
035 Agricultural Extension	256	256
036 Soil and Water Conservation	76	76
037 Social Services	6,319	6,319
038 Health	35,726	35,726
038 Health - Employee Health & Wellness	544	544
039 Public Library	29,191	29,191
040 Parks	34,519	34,519
041 Arts Commission	3,094	3,094
042 Public Works	56,154	56,154
044 Human Relations Commission	386	386
045 Transportation Licensing	(5)	(5)
047 Criminal Justice Planning	406	406
048 Internal Audit	1,177	1,177
049 Office of Emergency Management	1,635	1,635
051 Office of Family Safety	2,100	2,100
060 Farmer's Market	1,413	1,413
061 Municipal Auditorium	145	145
062 State Fair Board	2,391	2,391
064 Sports Authority	1,331	1,331
065 Water and Sewer	156,780	156,780
067 General Hospital	1	1
068 District Energy System (DES)	12,006	12,006
069 Knowles Home	2	2
070 Community Education Commission	629	629
071 Convention Center Authority	29,701	29,701
075 Metro Action Commission	20,429	20,429
076 Nashville Career Advancement Center	5,533	5,533
077 Metro Development & Housing Authority	383	383
080 Metro Nashville Public Schools (MNPS)	975,304	975,304
091 Emergency Communication Center	11,835	11,835
901 Bordeaux Longterm Care	2,694	2,694
902 Flood	1	1
All Other	189,736	189,736
Direct Bill	0	0
Total	2,150,527	2,150,527

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Operations

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

The costs of Finance - Operations are included in GSD General Fund 10101 and business units 15102210 (**Accounting and Reporting**) and 15102110 (**Accounts Payable**). These costs have been allocated to benefiting departments using the number of accounting transactions and accounts payable transactions processed on behalf of each department, respectively.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,113,557			2,113,557
Inbound Costs:				
Depreciation	109,495		109,495	
001 Administrative - Post Audits	341		341	
002 Metropolitan Council	7,261	620	7,881	
003 Metropolitan Clerk	1,984	648	2,632	
003 Metropolitan Clerk - Records Center	6,878	112	6,990	
004 Mayor's Office - Administration	11,835	813	12,648	
010 General Services - Facilities	143,745	2,700	146,445	
010 General Services - Mail Services	8,690	225	8,915	
014 Information Technology Service	4,577	-6,869	-2,292	
015 Finance - Accountability	4	1	5	
015 Finance - Administration	472,668	25,516	498,184	
015 Finance - Grants & Cost Planning	191	9	200	
015 Finance - Office of Mgmt & Budget	1,664	30	1,694	
015 Finance - Operations		951	951	
015 Finance - Payroll		701	701	
015 Finance - Property Administration		430	430	
015 Finance - Treasury		145	145	
030 Sheriff's Office - Security Services		15,495	15,495	
048 Internal Audit		934	934	
Total Allocated Additions:	769,333	42,461	811,794	811,794
Total To Be Allocated:	2,882,890	42,461		2,925,351

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

	Total	G&A	Accounting and Reporting	Accounts Payable
Other Expense & Cost				
501101 Regular Pay	1,241,268	0	863,639	377,629
501102 Leave Pay	140,813	0	94,948	45,865
501103 Holiday Pay	60,607	0	42,783	17,824
501104 Overtime Pay	3,287	0	0	3,287
501109 Longevity	15,483	0	10,588	4,895
501172 Employer OASDI	86,252	0	60,215	26,037
501173 Employer SSN Medical	20,172	0	14,083	6,089
501174 Employer Group Health	183,728	0	117,647	66,081
501175 Employer Dental Group	7,591	0	4,645	2,946
501176 Employer Group Life	3,825	0	2,405	1,420
501177 Employer Pension	170,475	0	117,435	53,040
501181 FSA Pre-Tax Savings	756	0	351	405
501182 Cafe Plan Pre-Tax Savings	4,622	0	2,765	1,857
502314 Pre-Employment Checks	172	0	132	40
502331 Temporary Service	5,170	0	5,170	0
502453 Employee Local Travel/Park	47	0	47	0
502701 Printing/Binding	47	0	47	0
502883 Registration	2,175	0	2,175	0
502884 Membership Dues	2,089	0	2,089	0
502920 Other Rpr & Maint Srvc	2,390	0	200	2,190
502951 Info Systems Charge	98,900	0	30,700	68,200
502957 Telecommnct'n Charge	13,153	0	8,181	4,972
502983 Surplus Property	600	0	300	300
503050 Host & Hostess	312	0	312	0
503100 Offc & Admin Supply	9,493	0	9,254	239
503130 Computer Hardware <\$10K	776	0	776	0
503330 Books/Magazines/Periodicals	379	0	379	0
505233 Rent Equipment	4,733	0	3,840	893
505252 Software License	33,442	0	862	32,580
505282 Professional Privilege Tax	800	0	800	0
Departmental Total				
Expenditures Per Financial Statement	2,113,557			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,113,557	0	1,396,768	716,789
Allocation Step 1				
Inbound - All Others	769,333	769,333	0	0
Reallocate Admin Costs		(769,333)	508,424	260,909
Unallocated Costs	0	0	0	0
1st Allocation	2,882,890	0	1,905,192	977,698
Allocation Step 2				
Inbound - All Others	42,461	42,461	0	0
Reallocate Admin Costs		(42,461)	28,075	14,386
Unallocated Costs	0	0	0	0
2nd Allocation	42,461	0	28,075	14,386

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

	Total	G&A	Accounting and Reporting	Accounts Payable
Total For 015 Finance - Operations				
Schedule .3 Total	2,925,351	0	1,933,267	992,084

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

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	28	0.001436	26		26		26
001 Administrative - Employee Benefits	468	0.023995	455		455		455
001 Administrative - Facility Rental	20	0.001025	19		19		19
001 Administrative - Insurance	20	0.001025	19		19		19
001 Administrative - Post Audits	21	0.001077	20		20		20
002 Metropolitan Council	492	0.025225	477		477		477
003 Metropolitan Clerk	671	0.034402	651		651		651
003 Metropolitan Clerk - Records Center	301	0.015432	292		292		292
004 Mayor's Office	1,080	0.055372	1,053		1,053	12	1,065
004 Mayor's Office - Administration	849	0.043529	827		827		827
005 Election Commission	940	0.048194	914		914	9	923
006 Law	5,678	0.291113	5,542		5,542		5,542
007 Planning Commission	6,343	0.325208	6,188		6,188	90	6,278
008 Human Resources	11,514	0.590327	11,237		11,237		11,237
009 Register of Deeds	363	0.018611	351		351	3	354
010 General Services	3,699	0.189649	3,607		3,607	49	3,656
010 General Services - Administration	542	0.027789	526		526		526
010 General Services - Facilities	12,257	0.628420	11,966		11,966		11,966
010 General Services - Fleet Management	57,326	2.939123	55,995		55,995		55,995
010 General Services - Mail Services	493	0.025276	478		478		478
011 Historical Commission	1,193	0.061165	1,161		1,161	13	1,174
014 Information Technology Service	13,563	0.695379	13,247		13,247		13,247
015 Finance	245	0.012561	236		236	2	238
015 Finance - Accountability	375	0.019226	364		364		364
015 Finance - Administration	1,518	0.077828	1,480		1,480		1,480
015 Finance - Business Assistance	438	0.022456	426		426		426
015 Finance - Grants & Cost Planning	374	0.019175	363		363		363
015 Finance - Office of Mgmt & Budget	756	0.038760	732		732		732
015 Finance - Operations	830	0.042554	809		809		809
015 Finance - Payroll	531	0.027225	517		517	4	521
015 Finance - Property Administration	306	0.015689	297		297	3	300
015 Finance - Purchasing	517	0.026507	502		502	4	506
015 Finance - Treasury	3,790	0.194315	3,696		3,696	49	3,745
016 Assessor of Property	1,375	0.070497	1,340		1,340	14	1,354
017 Trustee	607	0.031121	589		589	5	594
018 County Clerk	1,398	0.071676	1,363		1,363	14	1,377
019 District Attorney	3,179	0.162988	3,099		3,099	42	3,141
021 Public Defender	2,830	0.145095	2,762		2,762	38	2,800
022 Juvenile Court Clerk	689	0.035325	668		668	9	677
023 Circuit Court Clerk	1,132	0.058038	1,103		1,103	12	1,115
024 Criminal Court Clerk	1,629	0.083519	1,589		1,589	19	1,608
025 Clerk and Master - Chancery	647	0.033172	627		627	8	635
026 Juvenile Court	7,826	0.401242	7,638		7,638	109	7,747
027 General Sessions Court	6,059	0.310647	5,912		5,912	86	5,998
028 State Trial Courts	5,590	0.286601	5,455		5,455	80	5,535
029 Justice Integration Services	1,083	0.055526	1,057		1,057	12	1,069
030 Sheriff's Office	19,410	0.995157	18,955		18,955	288	19,243
030 Sheriff's Office - Security Services	3,344	0.171448	3,263		3,263	44	3,307
031 Police	73,783	3.782878	72,066		72,066	1,113	73,179
032 Fire	25,287	1.296473	24,698		24,698	375	25,073
033 Codes Administration	15,286	0.783718	14,926		14,926	222	15,148

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

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	1,371	0.070292	1,337		1,337	14	1,351
035 Agricultural Extension	439	0.022508	426		426	3	429
036 Soil and Water Conservation	303	0.015535	294		294	3	297
037 Social Services	5,949	0.305007	5,806		5,806	85	5,891
038 Health	45,300	2.322546	44,247		44,247	676	44,923
038 Health - Employee Health & Wellness	637	0.032659	618		618	7	625
039 Public Library	37,261	1.910384	36,392		36,392	555	36,947
040 Parks	50,575	2.592997	49,399		49,399	758	50,157
041 Arts Commission	2,557	0.131098	2,496		2,496	34	2,530
042 Public Works	32,452	1.663825	31,690		31,690	484	32,174
044 Human Relations Commission	494	0.025328	479		479	5	484
047 Criminal Justice Planning	364	0.018662	354		354	3	357
048 Internal Audit	1,121	0.057474	1,093		1,093	12	1,105
049 Office of Emergency Management	1,350	0.069215	1,316		1,316	14	1,330
051 Office of Family Safety	2,031	0.104130	1,980		1,980	27	2,007
060 Farmer's Market	2,823	0.144736	2,754		2,754	38	2,792
061 Municipal Auditorium	4,560	0.233793	4,454		4,454	61	4,515
062 State Fair Board	8,376	0.429440	8,175		8,175	118	8,293
064 Sports Authority	3,338	0.171140	3,255		3,255	44	3,299
065 Water and Sewer	98,223	5.035925	95,941		95,941	1,485	97,426
067 General Hospital	11	0.000564	10		10		10
068 District Energy System (DES)	2,187	0.112128	2,130		2,130	28	2,158
069 Knowles Home	1	0.000051	1		1		1
070 Community Education Commission	1,803	0.092440	1,757		1,757	22	1,779
071 Convention Center Authority	34,516	1.769647	33,709		33,709	519	34,228
075 Metro Action Commission	40,169	2.059478	39,234		39,234	599	39,833
076 Nashville Career Advancement Center	11,082	0.568178	10,818		10,818	159	10,977
077 Metro Development & Housing Authorit	26	0.001333	25		25		25
078 Metropolitan Transit Authority (MTA)	981	0.050296	955		955	9	964
080 Metro Nashville Public Schools (MNPS)	965,261	49.489245	943,163		943,163	15,107	958,270
083 Industrial Development Board	154	0.007896	150		150	1	151
090 Debt Service	1,346	0.069010	1,313		1,313	13	1,326
091 Emergency Communication Center	5,076	0.260248	4,956		4,956	69	5,025
901 Bordeaux Longterm Care	5	0.000256	5		5		5
902 Flood	652	0.033428	631		631	8	639
All Other	288,957	14.814919	282,246		282,246	4,387	286,633
Schedule .4 Total for Accounting and Reporting	1,950,446	100.000000	1,905,192		1,905,192	28,075	1,933,267

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

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

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	28	0.007742	73		73		73
001 Administrative - Employee Benefits	93	0.025715	249		249		249
001 Administrative - Facility Rental	20	0.005530	53		53		53
001 Administrative - Post Audits	16	0.004424	42		42		42
002 Metropolitan Council	73	0.020185	195		195		195
003 Metropolitan Clerk	141	0.038988	377		377		377
003 Metropolitan Clerk - Records Center	34	0.009401	88		88		88
004 Mayor's Office	78	0.021568	211		211	2	213
004 Mayor's Office - Administration	243	0.067192	652		652		652
005 Election Commission	76	0.021015	205		205	2	207
006 Law	1,737	0.480297	4,691		4,691		4,691
007 Planning Commission	548	0.151527	1,479		1,479	17	1,496
008 Human Resources	2,060	0.569610	5,567		5,567		5,567
009 Register of Deeds	185	0.051154	498		498	4	502
010 General Services	281	0.077699	756		756	9	765
010 General Services - Administration	82	0.022674	221		221		221
010 General Services - Facilities	2,475	0.684361	6,686		6,686		6,686
010 General Services - Fleet Management	17,595	4.865188	47,567		47,567		47,567
010 General Services - Mail Services	121	0.033458	325		325		325
011 Historical Commission	150	0.041476	400		400	3	403
014 Information Technology Service	2,434	0.673025	6,575		6,575		6,575
015 Finance	5	0.001383	14		14		14
015 Finance - Accountability	33	0.009125	85		85		85
015 Finance - Administration	126	0.034840	339		339		339
015 Finance - Business Assistance	36	0.009954	94		94		94
015 Finance - Grants & Cost Planning	26	0.007189	68		68		68
015 Finance - Office of Mgmt & Budget	44	0.012166	116		116		116
015 Finance - Operations	53	0.014655	142		142		142
015 Finance - Payroll	15	0.004148	40		40		40
015 Finance - Property Administration	32	0.008848	83		83	1	84
015 Finance - Purchasing	40	0.011060	104		104	1	105
015 Finance - Treasury	199	0.055025	535		535	4	539
016 Assessor of Property	335	0.092631	902		902	9	911
017 Trustee	217	0.060003	583		583	5	588
018 County Clerk	145	0.040094	389		389	3	392
019 District Attorney	681	0.188303	1,839		1,839	24	1,863
021 Public Defender	375	0.103691	1,012		1,012	12	1,024
022 Juvenile Court Clerk	65	0.017973	175		175	0	175
023 Circuit Court Clerk	322	0.089036	867		867	9	876
024 Criminal Court Clerk	300	0.082953	810		810	10	820
025 Clerk and Master - Chancery	107	0.029587	288		288	3	291
026 Juvenile Court	1,278	0.353379	3,450		3,450	48	3,498
027 General Sessions Court	479	0.132448	1,291		1,291	14	1,305
028 State Trial Courts	1,291	0.356974	3,486		3,486	48	3,534
029 Justice Integration Services	83	0.022950	224		224	2	226
030 Sheriff's Office	3,640	1.006495	9,831		9,831	149	9,980
030 Sheriff's Office - Security Services	1,061	0.293377	2,865		2,865	39	2,904
031 Police	7,553	2.088478	20,414		20,414	316	20,730
032 Fire	4,241	1.172678	11,458		11,458	171	11,629
033 Codes Administration	677	0.187197	1,828		1,828	24	1,852
034 Beer Board	36	0.009954	94		94	1	95

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

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
035 Agricultural Extension	30	0.008295	78		78		78
036 Soil and Water Conservation	13	0.003595	34		34		34
037 Social Services	1,531	0.423336	4,134		4,134	58	4,192
038 Health	6,022	1.665141	16,275		16,275	249	16,524
038 Health - Employee Health & Wellness	96	0.026545	257		257	3	260
039 Public Library	15,738	4.351709	42,548		42,548	667	43,215
040 Parks	11,276	3.117923	30,478		30,478	478	30,956
041 Arts Commission	542	0.149868	1,462		1,462	18	1,480
042 Public Works	3,152	0.871558	8,515		8,515	128	8,643
044 Human Relations Commission	108	0.029863	290		290	3	293
047 Criminal Justice Planning	26	0.007189	68		68		68
048 Internal Audit	86	0.023780	230		230	2	232
049 Office of Emergency Management	196	0.054196	526		526	4	530
051 Office of Family Safety	292	0.080741	788		788	10	798
060 Farmer's Market	514	0.142126	1,385		1,385	16	1,401
061 Municipal Auditorium	769	0.212636	2,074		2,074	28	2,102
062 State Fair Board	1,035	0.286188	2,793		2,793	38	2,831
064 Sports Authority	245	0.067745	657		657	9	666
065 Water and Sewer	19,720	5.452771	53,306		53,306	836	54,142
067 General Hospital	11	0.003042	28		28		28
068 District Energy System (DES)	304	0.084059	819		819	9	828
070 Community Education Commission	252	0.069680	676		676	9	685
071 Convention Center Authority	4,445	1.229085	12,011		12,011	181	12,192
075 Metro Action Commission	7,952	2.198805	21,497		21,497	334	21,831
076 Nashville Career Advancement Center	2,227	0.615787	6,016		6,016	89	6,105
077 Metro Development & Housing Authority	21	0.005807	56		56		56
078 Metropolitan Transit Authority (MTA)	402	0.111157	1,085		1,085	12	1,097
080 Metro Nashville Public Schools (MNPS)	177,068	48.961018	478,947		478,947	7,910	486,857
083 Industrial Development Board	20	0.005530	53		53		53
090 Debt Service	338	0.093460	911		911	9	920
091 Emergency Communication Center	787	0.217613	2,122		2,122	29	2,151
901 Bordeaux Longterm Care	5	0.001383	14		14		14
902 Flood	4	0.001106	10		10		10
All Other	54,459	15.058440	147,219		147,219	2,327	149,546
Schedule .4 Total for Accounts Payable	361,651	100.000000	977,698		977,698	14,386	992,084

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

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

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Corporate Dues	99	26	73
001 Administrative - Employee Benefits	704	455	249
001 Administrative - Facility Rental	72	19	53
001 Administrative - Insurance	19	19	0
001 Administrative - Post Audits	62	20	42
002 Metropolitan Council	672	477	195
003 Metropolitan Clerk	1,028	651	377
003 Metropolitan Clerk - Records Center	380	292	88
004 Mayor's Office	1,278	1,065	213
004 Mayor's Office - Administration	1,479	827	652
005 Election Commission	1,130	923	207
006 Law	10,233	5,542	4,691
007 Planning Commission	7,774	6,278	1,496
008 Human Resources	16,804	11,237	5,567
009 Register of Deeds	856	354	502
010 General Services	4,421	3,656	765
010 General Services - Administration	747	526	221
010 General Services - Facilities	18,652	11,966	6,686
010 General Services - Fleet Management	103,562	55,995	47,567
010 General Services - Mail Services	803	478	325
011 Historical Commission	1,577	1,174	403
014 Information Technology Service	19,822	13,247	6,575
015 Finance	252	238	14
015 Finance - Accountability	449	364	85
015 Finance - Administration	1,819	1,480	339
015 Finance - Business Assistance	520	426	94
015 Finance - Grants & Cost Planning	431	363	68
015 Finance - Office of Mgmt & Budget	848	732	116
015 Finance - Operations	951	809	142
015 Finance - Payroll	561	521	40
015 Finance - Property Administration	384	300	84
015 Finance - Purchasing	611	506	105
015 Finance - Treasury	4,284	3,745	539
016 Assessor of Property	2,265	1,354	911
017 Trustee	1,182	594	588
018 County Clerk	1,769	1,377	392
019 District Attorney	5,004	3,141	1,863
021 Public Defender	3,824	2,800	1,024
022 Juvenile Court Clerk	852	677	175
023 Circuit Court Clerk	1,991	1,115	876
024 Criminal Court Clerk	2,428	1,608	820
025 Clerk and Master - Chancery	926	635	291
026 Juvenile Court	11,245	7,747	3,498
027 General Sessions Court	7,303	5,998	1,305
028 State Trial Courts	9,069	5,535	3,534
029 Justice Integration Services	1,295	1,069	226
030 Sheriff's Office	29,223	19,243	9,980
030 Sheriff's Office - Security Services	6,211	3,307	2,904
031 Police	93,909	73,179	20,730
032 Fire	36,702	25,073	11,629
033 Codes Administration	17,000	15,148	1,852
034 Beer Board	1,446	1,351	95

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

Receiving Department	Total	Accounting and Reporting	Accounts Payable
035 Agricultural Extension	507	429	78
036 Soil and Water Conservation	331	297	34
037 Social Services	10,083	5,891	4,192
038 Health	61,447	44,923	16,524
038 Health - Employee Health & Wellness	885	625	260
039 Public Library	80,162	36,947	43,215
040 Parks	81,113	50,157	30,956
041 Arts Commission	4,010	2,530	1,480
042 Public Works	40,817	32,174	8,643
044 Human Relations Commission	777	484	293
047 Criminal Justice Planning	425	357	68
048 Internal Audit	1,337	1,105	232
049 Office of Emergency Management	1,860	1,330	530
051 Office of Family Safety	2,805	2,007	798
060 Farmer's Market	4,193	2,792	1,401
061 Municipal Auditorium	6,617	4,515	2,102
062 State Fair Board	11,124	8,293	2,831
064 Sports Authority	3,965	3,299	666
065 Water and Sewer	151,568	97,426	54,142
067 General Hospital	38	10	28
068 District Energy System (DES)	2,986	2,158	828
069 Knowles Home	1	1	0
070 Community Education Commission	2,464	1,779	685
071 Convention Center Authority	46,420	34,228	12,192
075 Metro Action Commission	61,664	39,833	21,831
076 Nashville Career Advancement Center	17,082	10,977	6,105
077 Metro Development & Housing Authorit	81	25	56
078 Metropolitan Transit Authority (MTA)	2,061	964	1,097
080 Metro Nashville Public Schools (MNPS)	1,445,127	958,270	486,857
083 Industrial Development Board	204	151	53
090 Debt Service	2,246	1,326	920
091 Emergency Communication Center	7,176	5,025	2,151
901 Bordeaux Longterm Care	19	5	14
902 Flood	649	639	10
All Other	436,179	286,633	149,546
Direct Bill	0	0	0
Total	2,925,351	1,933,267	992,084

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Payroll**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	546,974			546,974
Inbound Costs:				
Depreciation	19,115		19,115	
001 Administrative - Post Audits	218		218	
002 Metropolitan Council	2,017	169	2,186	
003 Metropolitan Clerk	551	178	729	
003 Metropolitan Clerk - Records Center	797	10	807	
004 Mayor's Office - Administration	3,288	224	3,512	
010 General Services - Facilities	32,552	603	33,155	
010 General Services - Mail Services	3,783	95	3,878	
014 Information Technology Service	1,238	-1,875	-637	
015 Finance - Accountability	1		1	
015 Finance - Administration	111,953	6,008	117,961	
015 Finance - Grants & Cost Planning	50	3	53	
015 Finance - Office of Mgmt & Budget	488	6	494	
015 Finance - Operations	557	4	561	
015 Finance - Payroll		179	179	
015 Finance - Property Administration		109	109	
015 Finance - Treasury		33	33	
030 Sheriff's Office - Security Services		2,946	2,946	
048 Internal Audit		241	241	
Total Allocated Additions:	176,608	8,933	185,541	185,541
Total To Be Allocated:	723,582	8,933		732,515

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

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	282,246	0	282,246
501102 Leave Pay	25,883	0	25,883
501103 Holiday Pay	14,048	0	14,048
501104 Overtime Pay	6,214	0	6,214
501109 Longevity	3,768	0	3,768
501134 Paid Family Leave	5,895	0	5,895
501172 Employer OASDI	19,522	0	19,522
501173 Employer SSN Medical	4,566	0	4,566
501174 Employer Group Health	52,764	0	52,764
501175 Employer Dental Group	2,007	0	2,007
501176 Employer Group Life	919	0	919
501177 Employer Pension	39,584	0	39,584
501181 FSA Pre-Tax Savings	369	0	369
501182 Cafe Plan Pre-Tax Savings	1,478	0	1,478
502314 Pre-Employment Checks	88	0	88
502331 Temporary Service	4,532	0	4,532
502502 Allowance-Cell/Mobile Devices	541	0	541
502884 Membership Dues	473	0	473
502951 Info Systems Charge	27,200	0	27,200
502957 Telecmmnct'n Charge	3,173	0	3,173
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	18,365	0	18,365
505233 Rent Equipment	811	0	811
505252 Software License	32,228	0	32,228
Departmental Total			
Expenditures Per Financial Statement	546,974		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	546,974	0	546,974
Allocation Step 1			
Inbound - All Others	176,608	176,608	0
Reallocate Admin Costs		(176,608)	176,608
Unallocated Costs	0	0	0
1st Allocation	723,582	0	723,582
Allocation Step 2			
Inbound - All Others	8,933	8,933	0
Reallocate Admin Costs		(8,933)	8,933
Unallocated Costs	0	0	0
2nd Allocation	8,933	0	8,933
Total For 015 Finance - Payroll			
Schedule .3 Total	732,515	0	732,515

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	1,329	0.183215	1,321		1,321		1,321
003 Metropolitan Clerk	191	0.026331	189		189		189
003 Metropolitan Clerk - Records Center	50	0.006893	49		49		49
004 Mayor's Office	26	0.003584	26		26		26
004 Mayor's Office - Administration	1,004	0.138411	998		998		998
005 Election Commission	36,050	4.969836	35,956		35,956	450	36,406
006 Law	1,405	0.193693	1,398		1,398		1,398
007 Planning Commission	1,726	0.237946	1,718		1,718	16	1,734
008 Human Resources	1,971	0.271721	1,962		1,962		1,962
009 Register of Deeds	198	0.027296	195		195	0	195
010 General Services	210	0.028951	207		207	0	207
010 General Services - Administration	1,739	0.239738	1,730		1,730		1,730
010 General Services - Facilities	767	0.105738	759		759		759
010 General Services - Fleet Management	2,024	0.279028	2,013		2,013		2,013
010 General Services - Mail Services	107	0.014751	105		105		105
011 Historical Commission	373	0.051422	368		368	3	371
014 Information Technology Service	4,412	0.608236	4,395		4,395		4,395
015 Finance - Accountability	100	0.013786	96		96		96
015 Finance - Administration	1,161	0.160055	1,155		1,155		1,155
015 Finance - Business Assistance	159	0.021920	158		158		158
015 Finance - Grants & Cost Planning	80	0.011029	76		76		76
015 Finance - Office of Mgmt & Budget	411	0.056660	406		406		406
015 Finance - Operations	709	0.097742	701		701		701
015 Finance - Payroll	180	0.024815	179		179		179
015 Finance - Property Administration	121	0.016681	117		117	1	118
015 Finance - Purchasing	333	0.045907	330		330	2	332
015 Finance - Treasury	265	0.036533	261		261	2	263
016 Assessor of Property	3,102	0.427640	3,089		3,089	32	3,121
017 Trustee	963	0.132759	958		958	8	966
018 County Clerk	2,681	0.369601	2,671		2,671	29	2,700
019 District Attorney	2,424	0.334172	2,414		2,414	26	2,440
021 Public Defender	2,476	0.341340	2,466		2,466	26	2,492
022 Juvenile Court Clerk	978	0.134827	973		973	8	981
023 Circuit Court Clerk	1,972	0.271859	1,964		1,964	20	1,984
024 Criminal Court Clerk	2,777	0.382836	2,768		2,768	30	2,798
025 Clerk and Master - Chancery	563	0.077615	559		559	3	562
026 Juvenile Court	3,777	0.520695	3,763		3,763	43	3,806
027 General Sessions Court	4,480	0.617611	4,465		4,465	48	4,513
028 State Trial Courts	4,844	0.667792	4,828		4,828	53	4,881
029 Justice Integration Services	545	0.075133	540		540	3	543
030 Sheriff's Office	25,756	3.550710	25,685		25,685	317	26,002
030 Sheriff's Office - Security Services	1,753	0.241668	1,745		1,745	16	1,761
031 Police	65,645	9.049789	65,482		65,482	815	66,297
032 Fire	41,496	5.720619	41,387		41,387	517	41,904
033 Codes Administration	3,908	0.538755	3,893		3,893	44	3,937
034 Beer Board	155	0.021368	154		154	1	155
035 Agricultural Extension	172	0.023712	171		171	0	171
036 Soil and Water Conservation	39	0.005377	37		37		37
037 Social Services	3,484	0.480303	3,471		3,471	38	3,509
038 Health	16,894	2.328999	16,851		16,851	202	17,053
038 Health - Employee Health & Wellness	182	0.025090	180		180	0	180

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
039 Public Library	12,005	1.655004	11,972		11,972	143	12,115
040 Parks	21,447	2.956674	21,393		21,393	265	21,658
041 Arts Commission	348	0.047975	343		343	2	345
042 Public Works	15,435	2.127862	15,396		15,396	184	15,580
044 Human Relations Commission	114	0.015716	111		111		111
045 Transportation Licensing	12	0.001654	11		11		11
047 Criminal Justice Planning	108	0.014889	105		105		105
048 Internal Audit	287	0.039566	283		283	2	285
049 Office of Emergency Management	303	0.041771	299		299	2	301
051 Office of Family Safety	558	0.076926	554		554	3	557
060 Farmer's Market	251	0.034603	248		248	2	250
061 Municipal Auditorium	325	0.044804	323		323	2	325
062 State Fair Board	1,419	0.195623	1,413		1,413	12	1,425
064 Sports Authority	91	0.012545	88		88		88
065 Water and Sewer	27,328	3.767425	27,252		27,252	336	27,588
067 General Hospital	5,981	0.824538	5,960		5,960	70	6,030
069 Knowles Home	386	0.053214	382		382	3	385
070 Community Education Commission	181	0.024953	179		179	0	179
071 Convention Center Authority	4,091	0.563983	4,076		4,076	44	4,120
075 Metro Action Commission	8,952	1.234119	8,920		8,920	103	9,023
076 Nashville Career Advancement Center	924	0.127382	921		921	8	929
078 Metropolitan Transit Authority (MTA)	38	0.005239	37		37		37
080 Metro Nashville Public Schools (MNPS)	361,551	49.843254	360,913		360,913	4,831	365,744
088 Airport Authority	118	0.016267	115		115		115
091 Emergency Communication Center	4,939	0.680888	4,923		4,923	54	4,977
901 Bordeaux Longterm Care	4,083	0.562880	4,069		4,069	44	4,113
All Other	5,934	0.818058	5,914		5,914	70	5,984
Schedule .4 Total for Payroll	725,376	100.000000	723,582		723,582	8,933	732,515

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

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

Receiving Department	Total	Payroll
002 Metropolitan Council	1,321	1,321
003 Metropolitan Clerk	189	189
003 Metropolitan Clerk - Records Center	49	49
004 Mayor's Office	26	26
004 Mayor's Office - Administration	998	998
005 Election Commission	36,406	36,406
006 Law	1,398	1,398
007 Planning Commission	1,734	1,734
008 Human Resources	1,962	1,962
009 Register of Deeds	195	195
010 General Services	207	207
010 General Services - Administration	1,730	1,730
010 General Services - Facilities	759	759
010 General Services - Fleet Management	2,013	2,013
010 General Services - Mail Services	105	105
011 Historical Commission	371	371
014 Information Technology Service	4,395	4,395
015 Finance - Accountability	96	96
015 Finance - Administration	1,155	1,155
015 Finance - Business Assistance	158	158
015 Finance - Grants & Cost Planning	76	76
015 Finance - Office of Mgmt & Budget	406	406
015 Finance - Operations	701	701
015 Finance - Payroll	179	179
015 Finance - Property Administration	118	118
015 Finance - Purchasing	332	332
015 Finance - Treasury	263	263
016 Assessor of Property	3,121	3,121
017 Trustee	966	966
018 County Clerk	2,700	2,700
019 District Attorney	2,440	2,440
021 Public Defender	2,492	2,492
022 Juvenile Court Clerk	981	981
023 Circuit Court Clerk	1,984	1,984
024 Criminal Court Clerk	2,798	2,798
025 Clerk and Master - Chancery	562	562
026 Juvenile Court	3,806	3,806
027 General Sessions Court	4,513	4,513
028 State Trial Courts	4,881	4,881
029 Justice Integration Services	543	543
030 Sheriff's Office	26,002	26,002
030 Sheriff's Office - Security Services	1,761	1,761
031 Police	66,297	66,297
032 Fire	41,904	41,904
033 Codes Administration	3,937	3,937
034 Beer Board	155	155
035 Agricultural Extension	171	171
036 Soil and Water Conservation	37	37
037 Social Services	3,509	3,509
038 Health	17,053	17,053
038 Health - Employee Health & Wellness	180	180
039 Public Library	12,115	12,115

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

Receiving Department	Total	Payroll
040 Parks	21,658	21,658
041 Arts Commission	345	345
042 Public Works	15,580	15,580
044 Human Relations Commission	111	111
045 Transportation Licensing	11	11
047 Criminal Justice Planning	105	105
048 Internal Audit	285	285
049 Office of Emergency Management	301	301
051 Office of Family Safety	557	557
060 Farmer's Market	250	250
061 Municipal Auditorium	325	325
062 State Fair Board	1,425	1,425
064 Sports Authority	88	88
065 Water and Sewer	27,588	27,588
067 General Hospital	6,030	6,030
069 Knowles Home	385	385
070 Community Education Commission	179	179
071 Convention Center Authority	4,120	4,120
075 Metro Action Commission	9,023	9,023
076 Nashville Career Advancement Center	929	929
078 Metropolitan Transit Authority (MTA)	37	37
080 Metro Nashville Public Schools (MNPS)	365,744	365,744
088 Airport Authority	115	115
091 Emergency Communication Center	4,977	4,977
901 Bordeaux Longterm Care	4,113	4,113
All Other	5,984	5,984
Direct Bill	0	0
Total	732,515	732,515

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Property Administration

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	471,694			471,694
Inbound Costs:				
Depreciation	4,054		4,054	
001 Administrative - Post Audits	126		126	
002 Metropolitan Council	1,749	147	1,896	
003 Metropolitan Clerk	477	153	630	
004 Mayor's Office - Administration	2,848	192	3,040	
006 Law	21,066	13,059	34,125	
010 General Services - Facilities	12,157	218	12,375	
010 General Services - Mail Services	416	8	424	
014 Information Technology Service	504	-766	-262	
015 Finance - Administration	109,369	5,871	115,240	
015 Finance - Grants & Cost Planning	43	2	45	
015 Finance - Office of Mgmt & Budget	-102	-1	-103	
015 Finance - Operations	380	4	384	
015 Finance - Payroll	117	1	118	
015 Finance - Property Administration		94	94	
015 Finance - Treasury		25	25	
030 Sheriff's Office - Security Services		625	625	
048 Internal Audit		207	207	
Total Allocated Additions:	<u>153,204</u>	<u>19,839</u>	173,043	173,043
Total To Be Allocated:	<u>624,898</u>	<u>19,839</u>		<u>644,737</u>

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

	Total	G&A	Public Property Services
Other Expense & Cost			
501101 Regular Pay	310,905	0	310,905
501102 Leave Pay	16,421	0	16,421
501103 Holiday Pay	15,214	0	15,214
501172 Employer OASDI	20,353	0	20,353
501173 Employer SSN Medical	4,760	0	4,760
501174 Employer Group Health	42,486	0	42,486
501175 Employer Dental Group	1,676	0	1,676
501176 Employer Group Life	707	0	707
501177 Employer Pension	34,946	0	34,946
501182 Cafe Plan Pre-Tax Savings	1,175	0	1,175
502222 Apprsl & Ngtn Srvc	7,500	0	7,500
502314 Pre-Employment Checks	75	0	75
502502 Allowance-Cell/Mobile Devices	1,104	0	1,104
502503 Cell Phone Service	87	0	87
502851 Subscriptions	799	0	799
502951 Info Systems Charge	9,900	0	9,900
502957 Telecommnct'n Charge	2,476	0	2,476
502983 Surplus Property	100	0	100
503100 Offc & Admin Supply	546	0	546
505233 Rent Equipment	411	0	411
505252 Software License	53	0	53
Departmental Total			
Expenditures Per Financial Statement	471,694		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	471,694	0	471,694
Allocation Step 1			
Inbound - All Others	153,204	153,204	0
Reallocate Admin Costs		(153,204)	153,204
Unallocated Costs	0	0	0
1st Allocation	624,898	0	624,898
Allocation Step 2			
Inbound - All Others	19,839	19,839	0
Reallocate Admin Costs		(19,839)	19,839
Unallocated Costs	0	0	0
2nd Allocation	19,839	0	19,839
Total For 015 Finance - Property Administration			
Schedule .3 Total	644,737	0	644,737

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

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	628	0.020482	126		126		126
001 Administrative - Employee Benefits	58,364	1.903538	11,893		11,893		11,893
001 Administrative - Facility Rental	1,226	0.039986	250		250		250
001 Administrative - Insurance	4,508	0.147028	916		916		916
001 Administrative - Post Audits	835	0.027233	168		168		168
002 Metropolitan Council	2,241	0.073090	455		455		455
003 Metropolitan Clerk	564	0.018395	112		112		112
003 Metropolitan Clerk - Records Center	177	0.005773	35		35		35
004 Mayor's Office	4,057	0.132319	821		821	27	848
004 Mayor's Office - Administration	3,888	0.126807	787		787		787
005 Election Commission	2,673	0.087180	539		539	18	557
006 Law	13,189	0.430158	2,686		2,686		2,686
007 Planning Commission	6,689	0.218161	1,360		1,360	47	1,407
008 Human Resources	279,937	9.130127	57,049		57,049		57,049
009 Register of Deeds	3,010	0.098171	606		606	20	626
010 General Services	643	0.020971	129		129	3	132
010 General Services - Administration	1,027	0.033496	207		207		207
010 General Services - Facilities	22,421	0.731259	4,567		4,567		4,567
010 General Services - Fleet Management	34,332	1.119736	6,991		6,991		6,991
010 General Services - Mail Services	869	0.028342	176		176		176
011 Historical Commission	1,106	0.036072	222		222	7	229
014 Information Technology Service	31,281	1.020228	6,371		6,371		6,371
015 Finance - Accountability	456	0.014872	91		91		91
015 Finance - Administration	1,743	0.056848	351		351		351
015 Finance - Business Assistance	838	0.027331	169		169		169
015 Finance - Grants & Cost Planning	326	0.010632	63		63		63
015 Finance - Office of Mgmt & Budget	1,687	0.055021	341		341		341
015 Finance - Operations	2,114	0.068948	430		430		430
015 Finance - Payroll	547	0.017840	109		109		109
015 Finance - Property Administration	472	0.015394	94		94		94
015 Finance - Purchasing	1,130	0.036855	227		227	7	234
015 Finance - Treasury	1,230	0.040116	250		250	7	257
016 Assessor of Property	7,031	0.229316	1,429		1,429	50	1,479
017 Trustee	2,213	0.072177	447		447	13	460
018 County Clerk	4,239	0.138255	860		860	29	889
019 District Attorney	8,545	0.278695	1,737		1,737	61	1,798
021 Public Defender	8,171	0.266497	1,662		1,662	58	1,720
022 Juvenile Court Clerk	1,774	0.057859	358		358	9	367
023 Circuit Court Clerk	9,651	0.314767	1,965		1,965	67	2,032
024 Criminal Court Clerk	6,116	0.199473	1,244		1,244	42	1,286
025 Clerk and Master - Chancery	1,409	0.045954	286		286	8	294
026 Juvenile Court	14,003	0.456707	2,848		2,848	101	2,949
027 General Sessions Court	12,051	0.393043	2,454		2,454	84	2,538
028 State Trial Courts	12,303	0.401262	2,505		2,505	86	2,591
029 Justice Integration Services	2,604	0.084929	525		525	17	542
030 Sheriff's Office	76,613	2.498728	15,608		15,608	574	16,182
030 Sheriff's Office - Security Services	12,768	0.416427	2,598		2,598	89	2,687
031 Police	200,326	6.533619	40,826		40,826	1,522	42,348
032 Fire	133,659	4.359280	27,236		27,236	1,012	28,248
033 Codes Administration	9,853	0.321355	2,005		2,005	70	2,075
034 Beer Board	432	0.014090	86		86	2	88

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

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
035 Agricultural Extension	312	0.010176	61		61	1	62
036 Soil and Water Conservation	95	0.003098	19		19		19
037 Social Services	8,071	0.263235	1,641		1,641	57	1,698
038 Health	45,478	1.483262	9,258		9,258	338	9,596
038 Health - Employee Health & Wellness	635	0.020710	127		127	3	130
039 Public Library	34,976	1.140740	7,122		7,122	261	7,383
040 Parks	40,677	1.326678	8,285		8,285	305	8,590
041 Arts Commission	3,838	0.125176	778		778	24	802
042 Public Works	72,403	2.361419	14,756		14,756	543	15,299
044 Human Relations Commission	497	0.016210	98		98	2	100
047 Criminal Justice Planning	524	0.017090	104		104	2	106
048 Internal Audit	1,281	0.041780	260		260	8	268
049 Office of Emergency Management	1,571	0.051238	318		318	8	326
051 Office of Family Safety	1,997	0.065132	406		406	11	417
060 Farmer's Market	2,108	0.068752	429		429	12	441
061 Municipal Auditorium	2,375	0.077460	479		479	13	492
062 State Fair Board	3,720	0.121328	754		754	23	777
064 Sports Authority	29,227	0.953237	5,953		5,953	214	6,167
065 Water and Sewer	166,301	5.423896	33,893		33,893	1,263	35,156
068 District Energy System (DES)	17,911	0.584166	3,650		3,650	128	3,778
070 Community Education Commission	479	0.015623	95		95	2	97
071 Convention Center Authority	100,126	3.265603	20,401		20,401	755	21,156
075 Metro Action Commission	24,467	0.797990	4,985		4,985	182	5,167
076 Nashville Career Advancement Center	6,351	0.207137	1,291		1,291	44	1,335
077 Metro Development & Housing Authorit	406	0.013242	81		81	2	83
078 Metropolitan Transit Authority (MTA)	287	0.009360	56		56	1	57
080 Metro Nashville Public Schools (MNPS)	1,227,943	40.049284	250,527		250,527	9,621	260,148
083 Industrial Development Board	4,108	0.133982	834		834	27	861
091 Emergency Communication Center	14,645	0.477646	2,982		2,982	106	3,088
901 Bordeaux Longterm Care	3,500	0.114152	710		710	22	732
902 Flood	441	0.014383	88		88	2	90
All Other	241,361	7.871973	49,187		49,187	1,829	51,016
Schedule .4 Total for Public Property Services	3,066,080	100.000000	624,898		624,898	19,839	644,737

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

Allocation Source: FY 2018 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Public Property Services
001 Administrative - Corporate Dues	126	126
001 Administrative - Employee Benefits	11,893	11,893
001 Administrative - Facility Rental	250	250
001 Administrative - Insurance	916	916
001 Administrative - Post Audits	168	168
002 Metropolitan Council	455	455
003 Metropolitan Clerk	112	112
003 Metropolitan Clerk - Records Center	35	35
004 Mayor's Office	848	848
004 Mayor's Office - Administration	787	787
005 Election Commission	557	557
006 Law	2,686	2,686
007 Planning Commission	1,407	1,407
008 Human Resources	57,049	57,049
009 Register of Deeds	626	626
010 General Services	132	132
010 General Services - Administration	207	207
010 General Services - Facilities	4,567	4,567
010 General Services - Fleet Management	6,991	6,991
010 General Services - Mail Services	176	176
011 Historical Commission	229	229
014 Information Technology Service	6,371	6,371
015 Finance - Accountability	91	91
015 Finance - Administration	351	351
015 Finance - Business Assistance	169	169
015 Finance - Grants & Cost Planning	63	63
015 Finance - Office of Mgmt & Budget	341	341
015 Finance - Operations	430	430
015 Finance - Payroll	109	109
015 Finance - Property Administration	94	94
015 Finance - Purchasing	234	234
015 Finance - Treasury	257	257
016 Assessor of Property	1,479	1,479
017 Trustee	460	460
018 County Clerk	889	889
019 District Attorney	1,798	1,798
021 Public Defender	1,720	1,720
022 Juvenile Court Clerk	367	367
023 Circuit Court Clerk	2,032	2,032
024 Criminal Court Clerk	1,286	1,286
025 Clerk and Master - Chancery	294	294
026 Juvenile Court	2,949	2,949
027 General Sessions Court	2,538	2,538
028 State Trial Courts	2,591	2,591
029 Justice Integration Services	542	542
030 Sheriff's Office	16,182	16,182
030 Sheriff's Office - Security Services	2,687	2,687
031 Police	42,348	42,348
032 Fire	28,248	28,248
033 Codes Administration	2,075	2,075
034 Beer Board	88	88
035 Agricultural Extension	62	62

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

Receiving Department	Total	Public Property Services
036 Soil and Water Conservation	19	19
037 Social Services	1,698	1,698
038 Health	9,596	9,596
038 Health - Employee Health & Wellness	130	130
039 Public Library	7,383	7,383
040 Parks	8,590	8,590
041 Arts Commission	802	802
042 Public Works	15,299	15,299
044 Human Relations Commission	100	100
047 Criminal Justice Planning	106	106
048 Internal Audit	268	268
049 Office of Emergency Management	326	326
051 Office of Family Safety	417	417
060 Farmer's Market	441	441
061 Municipal Auditorium	492	492
062 State Fair Board	777	777
064 Sports Authority	6,167	6,167
065 Water and Sewer	35,156	35,156
068 District Energy System (DES)	3,778	3,778
070 Community Education Commission	97	97
071 Convention Center Authority	21,156	21,156
075 Metro Action Commission	5,167	5,167
076 Nashville Career Advancement Center	1,335	1,335
077 Metro Development & Housing Authorit	83	83
078 Metropolitan Transit Authority (MTA)	57	57
080 Metro Nashville Public Schools (MNPS)	260,148	260,148
083 Industrial Development Board	861	861
091 Emergency Communication Center	3,088	3,088
901 Bordeaux Longterm Care	732	732
902 Flood	90	90
All Other	51,016	51,016
Direct Bill	0	0
Total	644,737	644,737

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Purchasing

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,129,656			1,129,656
Inbound Costs:				
Depreciation	75,496		75,496	
001 Administrative - Post Audits	212		212	
002 Metropolitan Council	4,572	385	4,957	
003 Metropolitan Clerk	1,248	406	1,654	
003 Metropolitan Clerk - Records Center	766	9	775	
004 Mayor's Office - Administration	7,452	514	7,966	
006 Law	30,156	18,692	48,848	
010 General Services - Facilities	76,088	1,422	77,510	
010 General Services - Mail Services	869	22	891	
014 Information Technology Service	1,553	-2,343	-790	
015 Finance - Accountability	632	149	781	
015 Finance - Administration	261,868	14,075	275,943	
015 Finance - Business Assistance	547,481	8,484	555,965	
015 Finance - Grants & Cost Planning	101	5	106	
015 Finance - Office of Mgmt & Budget	966	13	979	
015 Finance - Operations	606	5	611	
015 Finance - Payroll	330	2	332	
015 Finance - Property Administration	227	7	234	
015 Finance - Treasury		67	67	
030 Sheriff's Office - Security Services		9,941	9,941	
048 Internal Audit		497	497	
Total Allocated Additions:	1,010,623	52,352	1,062,975	1,062,975
Total To Be Allocated:	2,140,279	52,352		2,192,631

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

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Other Expense & Cost				
501101 Regular Pay	694,268	69,982	485,155	139,131
501102 Leave Pay	75,797	7,640	52,967	15,190
501103 Holiday Pay	32,635	3,290	22,805	6,540
501109 Longevity	3,878	391	2,710	777
501134 Paid Family Leave	1,634	165	1,142	327
501172 Employer OASDI	47,287	4,767	33,044	9,476
501173 Employer SSN Medical	11,059	1,115	7,728	2,216
501174 Employer Group Health	109,545	11,042	76,550	21,953
501175 Employer Dental Group	3,859	389	2,697	773
501176 Employer Group Life	2,087	210	1,459	418
501177 Employer Pension	88,684	8,939	61,973	17,772
501181 FSA Pre-Tax Savings	468	47	327	94
501182 Cafe Plan Pre-Tax Savings	3,014	304	2,106	604
502223 Legal Services	776	78	542	156
502229 Mngt Cnsltnt Svc	1,978	199	1,383	396
502314 Pre-Employment Checks	392	40	273	79
502701 Printing/Binding	100	10	70	20
502801 Advertising & Promot'n	1,134	114	793	227
502851 Subscriptions	1,750	176	1,223	351
502884 Membership Dues	1,716	173	1,199	344
502951 Info Systems Charge	30,900	3,115	21,593	6,192
502957 Telecmnct'n Charge	7,174	723	5,013	1,438
502983 Surplus Property	300	30	210	60
503050 Host & Hostess	196	20	137	39
503100 Offc & Admin Supply	5,744	579	4,014	1,151
503130 Computer Hardware <\$10K	1,680	169	1,174	337
505233 Rent Equipment	1,220	123	853	244
505252 Software License	381	38	267	76
Departmental Total				
Expenditures Per Financial Statement	1,129,656			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,129,656	113,868	789,407	226,381
Allocation Step 1				
Inbound - All Others	1,010,623	1,010,623	0	0
Reallocate Admin Costs		(1,124,491)	873,893	250,598
Unallocated Costs	0	0	0	0
1st Allocation	2,140,279	0	1,663,300	476,979
Allocation Step 2				
Inbound - All Others	52,352	52,352	0	0
Reallocate Admin Costs		(52,352)	40,694	11,658
Unallocated Costs	0	0	0	0
2nd Allocation	52,352	0	40,694	11,658

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

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Total For 015 Finance - Purchasing				
----- Schedule .3 Total	2,192,631	0	1,703,994	488,637

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

Activity - Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	1	0.446429	7,414		7,414		7,414
006 Law	1	0.446429	7,414		7,414		7,414
007 Planning Commission	2	0.892857	14,843		14,843	643	15,486
008 Human Resources	6	2.678571	44,545		44,545		44,545
010 General Services - Administration	77	34.374997	571,967		571,967		571,967
011 Historical Commission	2	0.892857	14,843		14,843	643	15,486
014 Information Technology Service	7	3.125000	51,973		51,973		51,973
015 Finance - Administration	7	3.125000	51,973		51,973		51,973
018 County Clerk	1	0.446429	7,414		7,414	316	7,730
027 General Sessions Court	1	0.446429	7,414		7,414	316	7,730
030 Sheriff's Office	1	0.446429	7,414		7,414	316	7,730
031 Police	17	7.589286	126,229		126,229	5,519	131,748
032 Fire	2	0.892857	14,843		14,843	643	15,486
033 Codes Administration	3	1.339286	22,266		22,266	966	23,232
037 Social Services	1	0.446429	7,414		7,414	316	7,730
039 Public Library	3	1.339286	22,266		22,266	966	23,232
040 Parks	14	6.250000	103,955		103,955	4,542	108,497
041 Arts Commission	2	0.892857	14,843		14,843	643	15,486
042 Public Works	12	5.357143	89,102		89,102	3,894	92,996
049 Office of Emergency Management	1	0.446429	7,414		7,414	316	7,730
060 Farmer's Market	3	1.339286	22,266		22,266	966	23,232
061 Municipal Auditorium	2	0.892857	14,843		14,843	643	15,486
062 State Fair Board	1	0.446429	7,414		7,414	316	7,730
065 Water and Sewer	44	19.642857	326,707		326,707	14,522	341,229
075 Metro Action Commission	2	0.892857	14,843		14,843	643	15,486
076 Nashville Career Advancement Center	11	4.910714	81,681		81,681	3,565	85,246
Schedule .4 Total for Competitive Procurements	224	100.000000	1,663,300		1,663,300	40,694	1,703,994

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

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

Activity - Non-Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
008 Human Resources	2	7.142857	34,059		34,059		34,059
010 General Services - Administration	2	7.142857	34,059		34,059		34,059
014 Information Technology Service	1	3.571429	17,032		17,032		17,032
015 Finance - Administration	1	3.571429	17,032		17,032		17,032
026 Juvenile Court	1	3.571429	17,032		17,032	525	17,557
027 General Sessions Court	2	7.142857	34,059		34,059	1,050	35,109
030 Sheriff's Office	1	3.571429	17,032		17,032	525	17,557
031 Police	3	10.714286	51,100		51,100	1,584	52,684
032 Fire	1	3.571429	17,032		17,032	525	17,557
041 Arts Commission	1	3.571429	17,032		17,032	525	17,557
064 Sports Authority	1	3.571429	17,032		17,032	525	17,557
065 Water and Sewer	3	10.714286	51,100		51,100	1,584	52,684
075 Metro Action Commission	2	7.142857	34,059		34,059	1,050	35,109
076 Nashville Career Advancement Center	7	24.999997	119,319		119,319	3,765	123,084
Schedule .4 Total for Non-Competitive Procurements	28	100.000000	476,979		476,979	11,658	488,637

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

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

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements
004 Mayor's Office - Administration	7,414	7,414	0
006 Law	7,414	7,414	0
007 Planning Commission	15,486	15,486	0
008 Human Resources	78,604	44,545	34,059
010 General Services - Administration	606,026	571,967	34,059
011 Historical Commission	15,486	15,486	0
014 Information Technology Service	69,005	51,973	17,032
015 Finance - Administration	69,005	51,973	17,032
018 County Clerk	7,730	7,730	0
026 Juvenile Court	17,557	0	17,557
027 General Sessions Court	42,839	7,730	35,109
030 Sheriff's Office	25,287	7,730	17,557
031 Police	184,432	131,748	52,684
032 Fire	33,043	15,486	17,557
033 Codes Administration	23,232	23,232	0
037 Social Services	7,730	7,730	0
039 Public Library	23,232	23,232	0
040 Parks	108,497	108,497	0
041 Arts Commission	33,043	15,486	17,557
042 Public Works	92,996	92,996	0
049 Office of Emergency Management	7,730	7,730	0
060 Farmer's Market	23,232	23,232	0
061 Municipal Auditorium	15,486	15,486	0
062 State Fair Board	7,730	7,730	0
064 Sports Authority	17,557	0	17,557
065 Water and Sewer	393,913	341,229	52,684
075 Metro Action Commission	50,595	15,486	35,109
076 Nashville Career Advancement Center	208,330	85,246	123,084
Direct Bill	0	0	0
Total	2,192,631	1,703,994	488,637

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Treasury

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

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

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

- Cash Operations
- Collections
- Debt
- Investments

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,229,737			1,229,737
Cost Adjustments:				
Direct Costs	-815,904			
Total Departmental Cost Adjustments:	-815,904			-815,904
Inbound Costs:				
Depreciation	19,010		19,010	
001 Administrative - Post Audits	1,557	2	1,559	
002 Metropolitan Council	2,690	227	2,917	
003 Metropolitan Clerk	734	240	974	
003 Metropolitan Clerk - Records Center	39		39	
004 Mayor's Office - Administration	4,383	299	4,682	
006 Law	4,130	2,554	6,684	
010 General Services - Facilities	39,419	734	40,153	
010 General Services - Mail Services	19,599	527	20,126	
014 Information Technology Service	1,570	-2,370	-800	
015 Finance - Accountability	6	1	7	
015 Finance - Administration	236,664	12,728	249,392	
015 Finance - Grants & Cost Planning	110	5	115	
015 Finance - Office of Mgmt & Budget	1,033	14	1,047	
015 Finance - Operations	4,231	53	4,284	
015 Finance - Payroll	261	2	263	
015 Finance - Property Administration	250	7	257	
015 Finance - Treasury		70	70	
030 Sheriff's Office - Security Services		2,930	2,930	
048 Internal Audit		543	543	
Total Allocated Additions:	335,686	18,566	354,252	354,252
Total To Be Allocated:	749,519	18,566		768,085

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

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
Other Expense & Cost					
501101 Regular Pay	608,802	(602)	121,176	163,537	173,685
501102 Leave Pay	82,879	0	15,709	29,179	18,382
501103 Holiday Pay	30,802	0	6,267	8,513	8,485
501109 Longevity	4,593	0	385	2,612	743
501134 Paid Family Leave	5,500	0	5,500	0	0
501172 Employer OASDI	43,211	(85)	8,795	11,921	11,988
501173 Employer SSN Medical	10,106	(20)	2,057	2,788	2,804
501174 Employer Group Health	87,800	(166)	20,292	28,066	18,703
501175 Employer Dental Group	3,352	(6)	962	848	899
501176 Employer Group Life	1,673	(3)	483	399	397
501177 Employer Pension	89,387	(176)	17,999	24,832	24,748
501181 FSA Pre-Tax Savings	351	0	0	120	168
501182 Cafe Plan Pre-Tax Savings	2,392	(5)	550	782	492
502229 Mngt Cnsltnt Srvc	5,075	0	0	4,580	495
502502 Allowance-Cell/Mobile Devices	1,058	0	0	233	688
502520 Postage & Delivery Srvc	55	0	0	0	0
502701 Printing/Binding	480	0	0	440	0
502951 Info Systems Charge	33,600	0	13,000	7,300	6,900
502957 Telecmmnct'n Charge	4,915	0	0	3,195	885
502976 MIS Tech Revolving Charge	3,106	0	0	3,106	0
502983 Surplus Property	300	0	0	300	0
503100 Offc & Admin Supply	8,056	0	5,433	2,172	233
503130 Computer Hardware <\$10K	2,644	0	0	2,644	0
505233 Rent Equipment	900	0	225	225	225
505252 Software License	195,000	0	195,000	0	0
505957 Insurance-Premium J&L	2,500	0	0	1,100	900
505959 Insurance-Surety Bond	1,200	0	0	0	1,200
Departmental Total					
Expenditures Per Financial Statement	1,229,737				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Direct Costs	(815,904)	1,063	0	(298,892)	(273,020)
Functional Cost	413,833	0	413,833	0	0
Allocation Step 1					
Inbound - All Others	335,686	(329)	66,781	90,169	95,857
Reallocate Admin Costs		329	(214)	(38)	(42)
Unallocated Costs	0	0	0	0	0
1st Allocation	749,519	0	480,400	90,131	95,815
Allocation Step 2					
Inbound - All Others	18,566	(12)	3,641	4,960	5,481
Reallocate Admin Costs		12	(12)	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	18,566	0	3,629	4,960	5,481

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

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
Total For 015 Finance - Treasury					
Schedule .3 Total	768,085	0	484,029	95,091	101,296

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

Investor Relations

<u>Other Expense & Cost</u>	
501101 Regular Pay	151,006
501102 Leave Pay	19,609
501103 Holiday Pay	7,537
501109 Longevity	853
501134 Paid Family Leave	0
501172 Employer OASDI	10,592
501173 Employer SSN Medical	2,477
501174 Employer Group Health	20,905
501175 Employer Dental Group	649
501176 Employer Group Life	397
501177 Employer Pension	21,984
501181 FSA Pre-Tax Savings	63
501182 Cafe Plan Pre-Tax Savings	573
502229 Mngt Cnsltnt Srvc	0
502502 Allowance-Cell/Mobile Devices	137
502520 Postage & Delivery Srvc	55
502701 Printing/Binding	40
502951 Info Systems Charge	6,400
502957 Telecmnct'n Charge	835
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503100 Offc & Admin Supply	218
503130 Computer Hardware <\$10K	0
505233 Rent Equipment	225
505252 Software License	0
505957 Insurance-Premium J&L	500
505959 Insurance-Surety Bond	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
<u>Cost Adjustments</u>	
Direct Costs	(245,055)
Functional Cost	0
<u>Allocation Step 1</u>	
Inbound - All Others	83,208
Reallocate Admin Costs	(35)
Unallocated Costs	0
1st Allocation	83,173
<u>Allocation Step 2</u>	
Inbound - All Others	4,496
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	4,496

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

Investor Relations

Total For 015 Finance - Treasury	
Schedule .3 Total	87,669

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

Activity - Treasury Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
071 Convention Center Authority	100	100.000000	480,400		480,400	3,629	484,029
Schedule .4 Total for Treasury Collections	100	100.000000	480,400		480,400	3,629	484,029

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

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	1,659	0.140023	121		121		121
001 Administrative - Insurance	50	0.004220	3		3		3
002 Metropolitan Council	258	0.021776	17		17		17
003 Metropolitan Clerk - Records Center	74	0.006246	5		5		5
004 Mayor's Office	18,566	1.567009	1,407		1,407	89	1,496
004 Mayor's Office - Administration	39	0.003292	1		1		1
005 Election Commission	110	0.009284	6		6		6
006 Law	23,829	2.011217	1,807		1,807		1,807
007 Planning Commission	850	0.071742	63		63	3	66
008 Human Resources	163,828	13.827423	12,455		12,455		12,455
010 General Services	1,631	0.137660	120		120	6	126
010 General Services - Facilities	15,617	1.318107	1,185		1,185		1,185
010 General Services - Fleet Management	6,010	0.507256	452		452		452
011 Historical Commission	71	0.005993	5		5		5
014 Information Technology Service	21,570	1.820553	1,634		1,634		1,634
015 Finance - Administration	816	0.068872	61		61		61
015 Finance - Office of Mgmt & Budget	109	0.009200	6		6		6
015 Finance - Operations	21	0.001772	1		1		1
015 Finance - Treasury	62	0.005233	4		4		4
016 Assessor of Property	90	0.007596	5		5		5
017 Trustee	39	0.003292	1		1		1
018 County Clerk	588	0.049628	43		43	2	45
019 District Attorney	3,906	0.329675	289		289	15	304
021 Public Defender	83	0.007005	5		5		5
022 Juvenile Court Clerk	38	0.003207	1		1		1
023 Circuit Court Clerk	31	0.002616	1		1		1
024 Criminal Court Clerk	501	0.042285	35		35		35
025 Clerk and Master - Chancery	62	0.005233	4		4		4
026 Juvenile Court	473	0.039922	34		34		34
027 General Sessions Court	341	0.028781	22		22		22
028 State Trial Courts	819	0.069125	61		61	3	64
029 Justice Integration Services	693	0.058491	51		51	2	53
030 Sheriff's Office	11,658	0.983959	882		882	52	934
030 Sheriff's Office - Security Services	129	0.010888	9		9		9
031 Police	6,846	0.577817	516		516	31	547
032 Fire	7,204	0.608033	544		544	31	575
033 Codes Administration	1,764	0.148885	130		130	8	138
037 Social Services	369	0.031144	25		25		25
038 Health	3,165	0.267133	234		234	12	246
039 Public Library	8,743	0.737927	659		659	40	699
040 Parks	3,703	0.312541	274		274	15	289
041 Arts Commission	147	0.012407	11		11		11
042 Public Works	17,493	1.476445	1,327		1,327	84	1,411
049 Office of Emergency Management	436	0.036799	32		32		32
051 Office of Family Safety	107	0.009031	6		6		6
060 Farmer's Market	3,256	0.274813	242		242	11	253
061 Municipal Auditorium	5,196	0.438553	390		390	23	413
062 State Fair Board	976	0.082376	71		71	3	74
064 Sports Authority	12,969	1.094611	985		985	58	1,043
065 Water and Sewer	198,481	16.752208	15,101		15,101	1,022	16,123
067 General Hospital	1,902	0.160533	140		140	9	149

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

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
068 District Energy System (DES)	1,423	0.120104	105		105	4	109
070 Community Education Commission	340	0.028697	22		22		22
071 Convention Center Authority	149,425	12.611780	11,363		11,363	773	12,136
075 Metro Action Commission	7,307	0.616726	551		551	31	582
076 Nashville Career Advancement Center	519	0.043805	36		36	1	37
077 Metro Development & Housing Authorit	788	0.066509	58		58	2	60
078 Metropolitan Transit Authority (MTA)	16	0.001350	1		1		1
080 Metro Nashville Public Schools (MNPS)	104,869	8.851161	7,968		7,968	542	8,510
083 Industrial Development Board	671	0.056634	50		50	2	52
090 Debt Service	61,500	5.190728	4,671		4,671	313	4,984
091 Emergency Communication Center	148	0.012492	11		11		11
901 Bordeaux Longterm Care	35	0.002954	1		1		1
902 Flood	72,842	6.148016	5,532		5,532	369	5,901
All Other	237,402	20.037225	18,279		18,279	1,404	19,683
Schedule .4 Total for Cash Operations	1,184,663	99.988018	90,131		90,131	4,960	95,091

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

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

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

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	1,329	0.183215	172		172		172
003 Metropolitan Clerk	191	0.026331	21		21		21
003 Metropolitan Clerk - Records Center	50	0.006893	5		5		5
004 Mayor's Office	26	0.003584	2		2		2
004 Mayor's Office - Administration	1,004	0.138411	129		129		129
005 Election Commission	36,050	4.969836	4,753		4,753	270	5,023
006 Law	1,405	0.193693	182		182		182
007 Planning Commission	1,726	0.237946	224		224	9	233
008 Human Resources	1,971	0.271721	254		254		254
009 Register of Deeds	198	0.027296	22		22		22
010 General Services	210	0.028951	24		24		24
010 General Services - Administration	1,739	0.239738	225		225		225
010 General Services - Facilities	767	0.105738	97		97		97
010 General Services - Fleet Management	2,024	0.279028	259		259		259
010 General Services - Mail Services	107	0.014751	13		13		13
011 Historical Commission	373	0.051422	49		49	2	51
014 Information Technology Service	4,412	0.608236	575		575		575
015 Finance - Accountability	100	0.013786	12		12		12
015 Finance - Administration	1,161	0.160055	147		147		147
015 Finance - Business Assistance	159	0.021920	18		18		18
015 Finance - Grants & Cost Planning	80	0.011029	9		9		9
015 Finance - Office of Mgmt & Budget	411	0.056660	52		52		52
015 Finance - Operations	709	0.097742	89		89		89
015 Finance - Payroll	180	0.024815	20		20		20
015 Finance - Property Administration	121	0.016681	14		14		14
015 Finance - Purchasing	333	0.045907	41		41		41
015 Finance - Treasury	265	0.036533	34		34		34
016 Assessor of Property	3,102	0.427640	406		406	19	425
017 Trustee	963	0.132759	123		123	4	127
018 County Clerk	2,681	0.369601	351		351	15	366
019 District Attorney	2,424	0.334172	314		314	12	326
021 Public Defender	2,476	0.341340	324		324	12	336
022 Juvenile Court Clerk	978	0.134827	125		125	4	129
023 Circuit Court Clerk	1,972	0.271859	254		254	11	265
024 Criminal Court Clerk	2,777	0.382836	364		364	16	380
025 Clerk and Master - Chancery	563	0.077615	71		71	3	74
026 Juvenile Court	3,777	0.520695	495		495	24	519
027 General Sessions Court	4,480	0.617611	584		584	28	612
028 State Trial Courts	4,844	0.667792	633		633	31	664
029 Justice Integration Services	545	0.075133	70		70	2	72
030 Sheriff's Office	25,756	3.550710	3,394		3,394	186	3,580
030 Sheriff's Office - Security Services	1,753	0.241668	227		227	9	236
031 Police	65,645	9.049789	8,662		8,662	488	9,150
032 Fire	41,496	5.720619	5,477		5,477	309	5,786
033 Codes Administration	3,908	0.538755	511		511	26	537
034 Beer Board	155	0.021368	17		17		17
035 Agricultural Extension	172	0.023712	19		19		19
036 Soil and Water Conservation	39	0.005377	5		5		5
037 Social Services	3,484	0.480303	454		454	23	477
038 Health	16,894	2.328999	2,218		2,218	121	2,339
038 Health - Employee Health & Wellness	182	0.025090	20		20		20

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

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
039 Public Library	12,005	1.655004	1,579		1,579	84	1,663
040 Parks	21,447	2.956674	2,826		2,826	151	2,977
041 Arts Commission	348	0.047975	44		44		44
042 Public Works	15,435	2.127862	2,026		2,026	106	2,132
044 Human Relations Commission	114	0.015716	14		14		14
045 Transportation Licensing	12	0.001654	1		1		1
047 Criminal Justice Planning	108	0.014889	13		13		13
048 Internal Audit	287	0.039566	35		35		35
049 Office of Emergency Management	303	0.041771	37		37		37
051 Office of Family Safety	558	0.076926	71		71	3	74
060 Farmer's Market	251	0.034603	32		32		32
061 Municipal Auditorium	325	0.044804	41		41		41
062 State Fair Board	1,419	0.195623	183		183	8	191
064 Sports Authority	91	0.012545	11		11		11
065 Water and Sewer	27,328	3.767425	3,602		3,602	200	3,802
067 General Hospital	5,981	0.824538	786		786	36	822
069 Knowles Home	386	0.053214	50		50	2	52
070 Community Education Commission	181	0.024953	20		20		20
071 Convention Center Authority	4,091	0.563983	536		536	27	563
075 Metro Action Commission	8,952	1.234119	1,178		1,178	60	1,238
076 Nashville Career Advancement Center	924	0.127382	119		119	4	123
078 Metropolitan Transit Authority (MTA)	38	0.005239	5		5		5
080 Metro Nashville Public Schools (MNPS)	361,551	49.843254	48,075		48,075	3,084	51,159
088 Airport Authority	118	0.016267	14		14		14
091 Emergency Communication Center	4,939	0.680888	644		644	30	674
901 Bordeaux Longterm Care	4,083	0.562880	535		535	27	562
All Other	5,934	0.818058	778		778	35	813
Schedule .4 Total for Investment Cmtee Support	725,376	100.000000	95,815		95,815	5,481	101,296

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

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

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	628	0.020482	15		15		15
001 Administrative - Employee Benefits	58,364	1.903538	1,580		1,580		1,580
001 Administrative - Facility Rental	1,226	0.039986	32		32		32
001 Administrative - Insurance	4,508	0.147028	120		120		120
001 Administrative - Post Audits	835	0.027233	19		19		19
002 Metropolitan Council	2,241	0.073090	59		59		59
003 Metropolitan Clerk	564	0.018395	14		14		14
003 Metropolitan Clerk - Records Center	177	0.005773	4		4		4
004 Mayor's Office	4,057	0.132319	107		107	4	111
004 Mayor's Office - Administration	3,888	0.126807	103		103		103
005 Election Commission	2,673	0.087180	70		70	3	73
006 Law	13,189	0.430158	354		354		354
007 Planning Commission	6,689	0.218161	177		177	8	185
008 Human Resources	279,937	9.130127	7,584		7,584		7,584
009 Register of Deeds	3,010	0.098171	78		78	3	81
010 General Services	643	0.020971	15		15		15
010 General Services - Administration	1,027	0.033496	25		25		25
010 General Services - Facilities	22,421	0.731259	603		603		603
010 General Services - Fleet Management	34,332	1.119736	926		926		926
010 General Services - Mail Services	869	0.028342	20		20		20
011 Historical Commission	1,106	0.036072	26		26		26
014 Information Technology Service	31,281	1.020228	843		843		843
015 Finance - Accountability	456	0.014872	11		11		11
015 Finance - Administration	1,743	0.056848	47		47		47
015 Finance - Business Assistance	838	0.027331	19		19		19
015 Finance - Grants & Cost Planning	326	0.010632	7		7		7
015 Finance - Office of Mgmt & Budget	1,687	0.055021	44		44		44
015 Finance - Operations	2,114	0.068948	55		55		55
015 Finance - Payroll	547	0.017840	13		13		13
015 Finance - Property Administration	472	0.015394	11		11		11
015 Finance - Purchasing	1,130	0.036855	26		26		26
015 Finance - Treasury	1,230	0.040116	32		32		32
016 Assessor of Property	7,031	0.229316	185		185	9	194
017 Trustee	2,213	0.072177	58		58	2	60
018 County Clerk	4,239	0.138255	113		113	4	117
019 District Attorney	8,545	0.278695	228		228	11	239
021 Public Defender	8,171	0.266497	217		217	11	228
022 Juvenile Court Clerk	1,774	0.057859	47		47	2	49
023 Circuit Court Clerk	9,651	0.314767	255		255	11	266
024 Criminal Court Clerk	6,116	0.199473	161		161	8	169
025 Clerk and Master - Chancery	1,409	0.045954	35		35		35
026 Juvenile Court	14,003	0.456707	377		377	22	399
027 General Sessions Court	12,051	0.393043	323		323	16	339
028 State Trial Courts	12,303	0.401262	330		330	16	346
029 Justice Integration Services	2,604	0.084929	70		70	3	73
030 Sheriff's Office	76,613	2.498728	2,069		2,069	123	2,192
030 Sheriff's Office - Security Services	12,768	0.416427	344		344	18	362
031 Police	200,326	6.533619	5,429		5,429	337	5,766
032 Fire	133,659	4.359280	3,618		3,618	226	3,844
033 Codes Administration	9,853	0.321355	260		260	11	271
034 Beer Board	432	0.014090	11		11		11

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

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
035 Agricultural Extension	312	0.010176	6		6		6
036 Soil and Water Conservation	95	0.003098	1		1		1
037 Social Services	8,071	0.263235	212		212	11	223
038 Health	45,478	1.483262	1,234		1,234	74	1,308
038 Health - Employee Health & Wellness	635	0.020710	15		15		15
039 Public Library	34,976	1.140740	945		945	53	998
040 Parks	40,677	1.326678	1,100		1,100	61	1,161
041 Arts Commission	3,838	0.125176	100		100	4	104
042 Public Works	72,403	2.361419	1,955		1,955	116	2,071
044 Human Relations Commission	497	0.016210	13		13		13
047 Criminal Justice Planning	524	0.017090	13		13		13
048 Internal Audit	1,281	0.041780	32		32		32
049 Office of Emergency Management	1,571	0.051238	39		39	2	41
051 Office of Family Safety	1,997	0.065132	52		52	2	54
060 Farmer's Market	2,108	0.068752	55		55	2	57
061 Municipal Auditorium	2,375	0.077460	62		62	3	65
062 State Fair Board	3,720	0.121328	97		97	4	101
064 Sports Authority	29,227	0.953237	788		788	42	830
065 Water and Sewer	166,301	5.423896	4,511		4,511	282	4,793
068 District Energy System (DES)	17,911	0.584166	484		484	27	511
070 Community Education Commission	479	0.015623	12		12		12
071 Convention Center Authority	100,126	3.265603	2,709		2,709	164	2,873
075 Metro Action Commission	24,467	0.797990	657		657	35	692
076 Nashville Career Advancement Center	6,351	0.207137	168		168	8	176
077 Metro Development & Housing Authority	406	0.013242	11		11		11
078 Metropolitan Transit Authority (MTA)	287	0.009360	6		6		6
080 Metro Nashville Public Schools (MNPS)	1,227,943	40.049284	33,578		33,578	2,317	35,895
083 Industrial Development Board	4,108	0.133982	109		109	4	113
091 Emergency Communication Center	14,645	0.477646	394		394	22	416
901 Bordeaux Longterm Care	3,500	0.114152	91		91	3	94
902 Flood	441	0.014383	11		11		11
All Other	241,361	7.871973	6,544		6,544	412	6,956
Schedule .4 Total for Investor Relations	3,066,080	100.000000	83,173		83,173	4,496	87,669

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

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

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
001 Administrative - Corporate Dues	15	0	0	0	15
001 Administrative - Employee Benefits	1,701	0	121	0	1,580
001 Administrative - Facility Rental	32	0	0	0	32
001 Administrative - Insurance	123	0	3	0	120
001 Administrative - Post Audits	19	0	0	0	19
002 Metropolitan Council	248	0	17	172	59
003 Metropolitan Clerk	35	0	0	21	14
003 Metropolitan Clerk - Records Center	14	0	5	5	4
004 Mayor's Office	1,609	0	1,496	2	111
004 Mayor's Office - Administration	233	0	1	129	103
005 Election Commission	5,102	0	6	5,023	73
006 Law	2,343	0	1,807	182	354
007 Planning Commission	484	0	66	233	185
008 Human Resources	20,293	0	12,455	254	7,584
009 Register of Deeds	103	0	0	22	81
010 General Services	165	0	126	24	15
010 General Services - Administration	250	0	0	225	25
010 General Services - Facilities	1,885	0	1,185	97	603
010 General Services - Fleet Management	1,637	0	452	259	926
010 General Services - Mail Services	33	0	0	13	20
011 Historical Commission	82	0	5	51	26
014 Information Technology Service	3,052	0	1,634	575	843
015 Finance - Accountability	23	0	0	12	11
015 Finance - Administration	255	0	61	147	47
015 Finance - Business Assistance	37	0	0	18	19
015 Finance - Grants & Cost Planning	16	0	0	9	7
015 Finance - Office of Mgmt & Budget	102	0	6	52	44
015 Finance - Operations	145	0	1	89	55
015 Finance - Payroll	33	0	0	20	13
015 Finance - Property Administration	25	0	0	14	11
015 Finance - Purchasing	67	0	0	41	26
015 Finance - Treasury	70	0	4	34	32
016 Assessor of Property	624	0	5	425	194
017 Trustee	188	0	1	127	60
018 County Clerk	528	0	45	366	117
019 District Attorney	869	0	304	326	239
021 Public Defender	569	0	5	336	228
022 Juvenile Court Clerk	179	0	1	129	49
023 Circuit Court Clerk	532	0	1	265	266
024 Criminal Court Clerk	584	0	35	380	169
025 Clerk and Master - Chancery	113	0	4	74	35
026 Juvenile Court	952	0	34	519	399
027 General Sessions Court	973	0	22	612	339
028 State Trial Courts	1,074	0	64	664	346
029 Justice Integration Services	198	0	53	72	73
030 Sheriff's Office	6,706	0	934	3,580	2,192
030 Sheriff's Office - Security Services	607	0	9	236	362
031 Police	15,463	0	547	9,150	5,766
032 Fire	10,205	0	575	5,786	3,844
033 Codes Administration	946	0	138	537	271
034 Beer Board	28	0	0	17	11
035 Agricultural Extension	25	0	0	19	6

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

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
036 Soil and Water Conservation	6	0	0	5	1
037 Social Services	725	0	25	477	223
038 Health	3,893	0	246	2,339	1,308
038 Health - Employee Health & Wellness	35	0	0	20	15
039 Public Library	3,360	0	699	1,663	998
040 Parks	4,427	0	289	2,977	1,161
041 Arts Commission	159	0	11	44	104
042 Public Works	5,614	0	1,411	2,132	2,071
044 Human Relations Commission	27	0	0	14	13
045 Transportation Licensing	1	0	0	1	0
047 Criminal Justice Planning	26	0	0	13	13
048 Internal Audit	67	0	0	35	32
049 Office of Emergency Management	110	0	32	37	41
051 Office of Family Safety	134	0	6	74	54
060 Farmer's Market	342	0	253	32	57
061 Municipal Auditorium	519	0	413	41	65
062 State Fair Board	366	0	74	191	101
064 Sports Authority	1,884	0	1,043	11	830
065 Water and Sewer	24,718	0	16,123	3,802	4,793
067 General Hospital	971	0	149	822	0
068 District Energy System (DES)	620	0	109	0	511
069 Knowles Home	52	0	0	52	0
070 Community Education Commission	54	0	22	20	12
071 Convention Center Authority	499,601	484,029	12,136	563	2,873
075 Metro Action Commission	2,512	0	582	1,238	692
076 Nashville Career Advancement Center	336	0	37	123	176
077 Metro Development & Housing Authorit	71	0	60	0	11
078 Metropolitan Transit Authority (MTA)	12	0	1	5	6
080 Metro Nashville Public Schools (MNPS)	95,564	0	8,510	51,159	35,895
083 Industrial Development Board	165	0	52	0	113
088 Airport Authority	14	0	0	14	0
090 Debt Service	4,984	0	4,984	0	0
091 Emergency Communication Center	1,101	0	11	674	416
901 Bordeaux Longterm Care	657	0	1	562	94
902 Flood	5,912	0	5,901	0	11
All Other	27,452	0	19,683	813	6,956
Direct Bill	0	0	0	0	0
Total	768,085	484,029	95,091	101,296	87,669

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 030 Sheriff's Office - Security Services

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .2 - Costs To Be Allocated
For Department 030 Sheriff's Office - Security Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,768,078			12,768,078
Deductions:				
507450 Computer Hardware	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
DIRECT COSTS	-8,852,921			
Total Departmental Cost Adjustments:	<u>-8,852,921</u>			-8,852,921
Inbound Costs:				
Depreciation	2,788		2,788	
001 Administrative - Post Audits	1,373	2	1,375	
002 Metropolitan Council	20,394	1,752	22,146	
003 Metropolitan Clerk	5,572	1,828	7,400	
003 Metropolitan Clerk - Records Center	17		17	
004 Mayor's Office - Administration	33,243	2,312	35,555	
010 General Services - Facilities	1,278,648	24,098	1,302,746	
010 General Services - Fleet Management	119,703	43,874	163,577	
010 General Services - Mail Services	86,615	2,358	88,973	
014 Information Technology Service	233,894	-49,738	184,156	
015 Finance - Accountability	149	53	202	
015 Finance - Grants & Cost Planning	1,159	71	1,230	
015 Finance - Office of Mgmt & Budget	8,346	152	8,498	
015 Finance - Operations	6,128	83	6,211	
015 Finance - Payroll	1,745	16	1,761	
015 Finance - Property Administration	2,598	89	2,687	
015 Finance - Treasury	580	27	607	
048 Internal Audit		5,657	5,657	
Total Allocated Additions:	<u>1,802,952</u>	<u>32,634</u>	1,835,586	1,835,586
Total To Be Allocated:	<u>5,718,109</u>	<u>32,634</u>		<u>5,750,743</u>

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

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

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

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
503110 Law Enforcement Supply	10,718	0	0	0	0
503115 Ammunition	10,849	0	0	0	0
503120 Computer Software	20,568	0	0	0	0
503130 Computer Hardware <\$10K	46,600	0	0	0	0
503140 Office Equipment < \$10K	2,000	0	0	0	0
503150 Furniture/Fixtures<\$10K	1,789	0	0	0	0
503170 Photo Film & Supplies	564	0	0	0	0
503200 HHold & Jnitr Supply	805	0	0	0	0
503210 Food & Ice	1,760	0	0	0	0
503240 Floor Covering	600	0	0	0	0
503320 Uniforms/Work Related Items	401,914	0	0	0	0
503330 Books/Magazines/Periodicals	420	0	0	0	0
503350 Educational Supply	75	0	0	0	0
503600 Repair & Maint Supply	4,540	0	0	0	0
503601 Paint	401	0	0	0	0
503620 Electrical Supply	434	0	0	0	0
503630 Electronic Parts/Supply	5,366	0	0	0	0
503660 HVAC Supply	426	0	0	0	0
503720 Signs	834	0	0	0	0
503800 Auto Supply	907	0	0	0	0
503850 Small Equipment Supply	2,336	0	0	0	0
503851 Work Equipment < \$10K	24,983	0	0	0	0
503860 Electrical Appliance<\$10K	1,744	0	0	0	0
503870 Plumbing Appliance<\$10K	48	0	0	0	0
503971 Plants and Landscaping	301	0	0	0	0
505103 NSF Checks	264	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	55	0	0	0	0
505254 Drug Test Fee	8,196	0	0	0	0
505269 Other License & Fees	510	0	0	0	0
505279 Notary	90	0	0	0	0
505282 Professional Privilege Tax	1,200	0	0	0	0
505331 Employee Award/Gift	4,976	0	0	0	0
*507450 Computer Hardware	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,768,078				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	(8,852,921)	0	0	0	0
Functional Cost	3,915,157	0	883,071	444,519	128,787
Allocation Step 1					
Inbound - All Others	1,802,952	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,718,109	0	883,071	444,519	128,787

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

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
<hr/>					
Allocation Step 2					
Inbound - All Others	32,634	0	0	0	0
2nd Allocation	32,634	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	5,750,743	0	883,071	444,519	128,787

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

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
Other Expense & Cost					
501101 Salary Supplement	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502302 Security Services	315,997	223,425	31,118	636,819	25,440
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Srvc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0

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

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
*507450 Computer Hardware	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	315,997	223,425	31,118	636,819	25,440
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	315,997	223,425	31,118	636,819	25,440

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

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

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

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

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

	Lentz Health Center	Fulton	Juvenile Justice Center	Admin Support Svcs
503110 Law Enforcement Supply	0	0	0	10,718
503115 Ammunition	0	0	0	10,849
503120 Computer Software	0	0	0	20,568
503130 Computer Hardware <\$10K	0	0	0	46,600
503140 Office Equipment < \$10K	0	0	0	2,000
503150 Furniture/Fixtures<\$10K	0	0	0	1,789
503170 Photo Film & Supplies	0	0	0	564
503200 HHold & Jnitr Supply	0	0	0	805
503210 Food & Ice	0	0	0	1,760
503240 Floor Covering	0	0	0	600
503320 Uniforms/Work Related Items	0	0	0	401,914
503330 Books/Magazines/Periodicals	0	0	0	420
503350 Educational Supply	0	0	0	75
503600 Repair & Maint Supply	0	0	0	4,540
503601 Paint	0	0	0	401
503620 Electrical Supply	0	0	0	434
503630 Electronic Parts/Supply	0	0	0	5,366
503660 HVAC Supply	0	0	0	426
503720 Signs	0	0	0	834
503800 Auto Supply	0	0	0	907
503850 Small Equipment Supply	0	0	0	2,336
503851 Work Equipment < \$10K	0	0	0	24,983
503860 Electrical Appliance<\$10K	0	0	0	1,744
503870 Plumbing Appliance<\$10K	0	0	0	48
503971 Plants and Landscaping	0	0	0	301
505103 NSF Checks	0	0	0	264
505174 Interest Expense MIP	0	0	0	0
505221 Boiler Inspection	0	0	0	55
505254 Drug Test Fee	0	0	0	8,196
505269 Other License & Fees	0	0	0	510
505279 Notary	0	0	0	90
505282 Professional Privilege Tax	0	0	0	1,200
505331 Employee Award/Gift	0	0	0	4,976
*507450 Computer Hardware	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
DIRECT COSTS	0	0	0	(8,852,921)
Functional Cost	578,045	443,500	204,436	0
Allocation Step 1				
Inbound - All Others	0	0	0	1,802,952
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	578,045	443,500	204,436	1,802,952

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

	Lentz Health Center	Fulton	Juvenile Justice Center	Admin Support Svcs
<hr/>				
Allocation Step 2				
Inbound - All Others	0	0	0	32,634
2nd Allocation	0	0	0	32,634
Total For 030 Sheriff's Office - Security Services				
Schedule .3 Total	578,045	443,500	204,436	1,835,586

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	284.49	0.136679	1,207		1,207		1,207
014 Information Technology Service	1,000.00	0.480436	4,243		4,243		4,243
023 Circuit Court Clerk	44,412.16	21.337213	188,423		188,423		188,423
024 Criminal Court Clerk	858.00	0.412214	3,640		3,640		3,640
027 General Sessions Court	65,966.59	31.692743	279,869		279,869		279,869
028 State Trial Courts	66,855.13	32.119630	283,639		283,639		283,639
030 Sheriff's Office	27,354.61	13.142147	116,054		116,054		116,054
031 Police	1,413.17	0.678938	5,996		5,996		5,996
Schedule .4 Total for AA Birch Building	208,144.15	100.000000	883,071		883,071	0	883,071

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Historical Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	18,424.94	9.355579	41,587		41,587		41,587
003 Metropolitan Clerk	5,788.49	2.939205	13,065		13,065		13,065
004 Mayor's Office - Administration	20,971.55	10.648664	47,335		47,335		47,335
006 Law	4,771.04	2.422577	10,769		10,769		10,769
014 Information Technology Service	5,105.00	2.592151	11,523		11,523		11,523
015 Finance - Administration	3,938.66	1.999922	8,890		8,890		8,890
023 Circuit Court Clerk	66,262.57	33.645956	149,563		149,563		149,563
025 Clerk and Master - Chancery	32,645.98	16.576556	73,686		73,686		73,686
027 General Sessions Court	7,138.44	3.624665	16,112		16,112		16,112
030 Sheriff's Office	10,812.00	5.489978	24,404		24,404		24,404
All Other	21,082.00	10.704747	47,585		47,585		47,585
Schedule .4 Total for Historical Courthouse	196,940.67	100.000000	444,519		444,519	0	444,519

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Ben West Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
021 Public Defender	1,296.48	3.468177	4,467		4,467		4,467
027 General Sessions Court	30,539.45	81.695231	105,212		105,212		105,212
047 Criminal Justice Planning	4,874.99	13.040950	16,795		16,795		16,795
All Other	671.25	1.795642	2,313		2,313		2,313
Schedule .4 Total for Ben West Building	37,382.17	100.000000	128,787		128,787	0	128,787

Allocation Basis: Occupied Square Footage by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - HDII

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	672.00	0.172573	545		545		545
019 District Attorney	321.03	0.082442	261		261		261
021 Public Defender	271.46	0.069712	220		220		220
024 Criminal Court Clerk	578.33	0.148518	469		469		469
027 General Sessions Court	5,153.50	1.323444	4,182		4,182		4,182
030 Sheriff's Office	190,783.17	48.994070	154,821		154,821		154,821
031 Police	166,761.35	42.825146	135,326		135,326		135,326
038 Health	1,297.70	0.333256	1,053		1,053		1,053
All Other	23,562.00	6.050839	19,120		19,120		19,120
Schedule .4 Total for HDII	389,400.54	100.000000	315,997		315,997	0	315,997

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.381925	12,025		12,025		12,025
008 Human Resources	1,977.00	1.019945	2,279		2,279		2,279
010 General Services	2,164.00	1.116419	2,494		2,494		2,494
010 General Services - Facilities	221.00	0.114015	255		255		255
010 General Services - Fleet Management	61,853.00	31.910293	71,295		71,295		71,295
014 Information Technology Service	14,629.00	7.547180	16,862		16,862		16,862
027 General Sessions Court	11,647.00	6.008750	13,425		13,425		13,425
030 Sheriff's Office	2,073.00	1.069472	2,389		2,389		2,389
031 Police	27,229.00	14.047587	31,386		31,386		31,386
032 Fire	13,078.00	6.747010	15,075		15,075		15,075
036 Soil and Water Conservation	792.00	0.408597	913		913		913
038 Health	3,896.00	2.009967	4,491		4,491		4,491
042 Public Works	1,513.00	0.780565	1,744		1,744		1,744
048 Internal Audit	2,677.00	1.381079	3,086		3,086		3,086
049 Office of Emergency Management	17,471.00	9.013383	20,138		20,138		20,138
076 Nashville Career Advancement Center	4,765.00	2.458289	5,492		5,492		5,492
All Other	17,417.00	8.985524	20,076		20,076		20,076
Schedule .4 Total for Metro Southeast	193,834.00	100.000000	223,425		223,425	0	223,425

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Woodland Street

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

Allocation Basis: Number of Employees by Dept Parking at Woodland St
Allocation Source: Woodland Parking Report

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - SE Davidson

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

Allocation Basis: Occupied Square Footage by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Clifford Allen Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	996.24	3.157130	803		803		803
037 Social Services	10,284.00	32.590467	8,291		8,291		8,291
075 Metro Action Commission	20,275.00	64.252403	16,346		16,346		16,346
Schedule .4 Total for Clifford Allen Bldg	31,555.24	100.000000	25,440		25,440	0	25,440

Allocation Basis: Occupied Square Footage by Benefiting Department

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Lentz Health Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,664.00	1.523437	8,806		8,806		8,806
014 Information Technology Service	4,916.00	4.500731	26,016		26,016		26,016
038 Health	102,646.70	93.975832	543,223		543,223		543,223
Schedule .4 Total for Lentz Health Center	109,226.70	100.000000	578,045		578,045	0	578,045

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Fulton

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Juvenile Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	392.00	0.310967	636		636		636
019 District Attorney	3,587.60	2.845985	5,818		5,818		5,818
021 Public Defender	2,734.05	2.168878	4,434		4,434		4,434
022 Juvenile Court Clerk	9,290.40	7.369924	15,067		15,067		15,067
026 Juvenile Court	110,054.24	87.304246	178,481		178,481		178,481
Schedule .4 Total for Juvenile Justice Center	126,058.29	100.000000	204,436		204,436	0	204,436

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Admin Support Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	1,802,952		1,802,952	32,634	1,835,586
Schedule .4 Total for Admin Support Svcs	100	100.000000	1,802,952		1,802,952	32,634	1,835,586

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, 2018
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
002 Metropolitan Council	41,587	0	41,587	0	0
003 Metropolitan Clerk	13,152	0	13,065	0	0
003 Metropolitan Clerk - Records Center	22	0	0	0	0
004 Mayor's Office - Administration	47,900	0	47,335	0	0
005 Election Commission	13,137	0	0	0	0
006 Law	11,681	0	10,769	0	0
007 Planning Commission	27,601	0	0	0	0
008 Human Resources	3,408	0	0	0	0
009 Register of Deeds	651	0	0	0	0
010 General Services	2,494	0	0	0	0
010 General Services - Administration	6,069	0	0	0	0
010 General Services - Facilities	54,535	0	0	0	0
010 General Services - Fleet Management	71,295	0	0	0	0
010 General Services - Mail Services	2,024	1,207	0	0	0
011 Historical Commission	332	0	0	0	0
014 Information Technology Service	231,759	4,243	11,523	0	545
015 Finance - Accountability	1,379	0	0	0	0
015 Finance - Administration	10,269	0	8,890	0	0
015 Finance - Grants & Cost Planning	1,112	0	0	0	0
015 Finance - Office of Mgmt & Budget	15,117	0	0	0	0
015 Finance - Operations	15,495	0	0	0	0
015 Finance - Payroll	2,946	0	0	0	0
015 Finance - Property Administration	625	0	0	0	0
015 Finance - Purchasing	9,941	0	0	0	0
015 Finance - Treasury	2,930	0	0	0	0
016 Assessor of Property	36,406	0	0	0	0
017 Trustee	10,736	0	0	0	0
018 County Clerk	30,563	0	0	0	0
019 District Attorney	9,771	0	0	0	261
021 Public Defender	11,032	0	0	4,467	220
022 Juvenile Court Clerk	17,282	0	0	0	0
023 Circuit Court Clerk	339,810	188,423	149,563	0	0
024 Criminal Court Clerk	5,911	3,640	0	0	469
025 Clerk and Master - Chancery	73,968	0	73,686	0	0
026 Juvenile Court	180,674	0	0	0	0
027 General Sessions Court	422,209	279,869	16,112	105,212	4,182
028 State Trial Courts	287,809	283,639	0	0	0
029 Justice Integration Services	391	0	0	0	0
030 Sheriff's Office	2,136,446	116,054	24,404	0	154,821
031 Police	172,708	5,996	0	0	135,326
032 Fire	18,708	0	0	0	0
033 Codes Administration	34,249	0	0	0	0
034 Beer Board	2,010	0	0	0	0
036 Soil and Water Conservation	913	0	0	0	0
037 Social Services	8,291	0	0	0	0
038 Health	548,767	0	0	0	1,053
039 Public Library	205,890	0	0	0	0
040 Parks	126,520	0	0	0	0
041 Arts Commission	6,775	0	0	0	0
042 Public Works	2,227	0	0	0	0
047 Criminal Justice Planning	16,795	0	0	16,795	0
048 Internal Audit	3,303	0	0	0	0

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

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
049 Office of Emergency Management	20,138	0	0	0	0
051 Office of Family Safety	717	0	0	0	0
064 Sports Authority	940	0	0	0	0
065 Water and Sewer	19,227	0	0	0	0
075 Metro Action Commission	16,346	0	0	0	0
076 Nashville Career Advancement Center	5,492	0	0	0	0
All Other	390,258	0	47,585	2,313	19,120
Direct Bill	0	0	0	0	0
Total	5,750,743	883,071	444,519	128,787	315,997

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

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	Lentz Health Center
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	87	0	0	0
003 Metropolitan Clerk - Records Center	0	22	0	0	0
004 Mayor's Office - Administration	0	565	0	0	0
005 Election Commission	12,025	0	0	0	0
006 Law	0	912	0	0	0
007 Planning Commission	0	0	0	0	0
008 Human Resources	2,279	1,129	0	0	0
009 Register of Deeds	0	651	0	0	0
010 General Services	2,494	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	255	0	12,548	0	8,806
010 General Services - Fleet Management	71,295	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
011 Historical Commission	0	0	0	0	0
014 Information Technology Service	16,862	239	2,510	803	26,016
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	0	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Property Administration	0	0	0	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	0	0	0
017 Trustee	0	0	0	0	0
018 County Clerk	0	0	0	0	0
019 District Attorney	0	3,692	0	0	0
021 Public Defender	0	1,911	0	0	0
022 Juvenile Court Clerk	0	2,215	0	0	0
023 Circuit Court Clerk	0	1,824	0	0	0
024 Criminal Court Clerk	0	1,802	0	0	0
025 Clerk and Master - Chancery	0	282	0	0	0
026 Juvenile Court	0	2,193	0	0	0
027 General Sessions Court	13,425	3,409	0	0	0
028 State Trial Courts	0	4,170	0	0	0
029 Justice Integration Services	0	391	0	0	0
030 Sheriff's Office	2,389	3,192	0	0	0
031 Police	31,386	0	0	0	0
032 Fire	15,075	0	0	0	0
033 Codes Administration	0	0	0	0	0
034 Beer Board	0	0	0	0	0
036 Soil and Water Conservation	913	0	0	0	0
037 Social Services	0	0	0	8,291	0
038 Health	4,491	0	0	0	543,223
039 Public Library	0	1,498	204,392	0	0
040 Parks	0	0	126,520	0	0
041 Arts Commission	0	0	0	0	0
042 Public Works	1,744	0	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	3,086	217	0	0	0

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Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

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

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

Receiving Department	Fulton	Juvenile Justice Center	Admin Support Svcs
002 Metropolitan Council	0	0	0
003 Metropolitan Clerk	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0
004 Mayor's Office - Administration	0	0	0
005 Election Commission	1,112	0	0
006 Law	0	0	0
007 Planning Commission	27,601	0	0
008 Human Resources	0	0	0
009 Register of Deeds	0	0	0
010 General Services	0	0	0
010 General Services - Administration	6,069	0	0
010 General Services - Facilities	32,926	0	0
010 General Services - Fleet Management	0	0	0
010 General Services - Mail Services	817	0	0
011 Historical Commission	332	0	0
014 Information Technology Service	168,382	636	0
015 Finance - Accountability	1,379	0	0
015 Finance - Administration	1,379	0	0
015 Finance - Grants & Cost Planning	1,112	0	0
015 Finance - Office of Mgmt & Budget	15,117	0	0
015 Finance - Operations	15,495	0	0
015 Finance - Payroll	2,946	0	0
015 Finance - Property Administration	625	0	0
015 Finance - Purchasing	9,941	0	0
015 Finance - Treasury	2,930	0	0
016 Assessor of Property	36,406	0	0
017 Trustee	10,736	0	0
018 County Clerk	30,563	0	0
019 District Attorney	0	5,818	0
021 Public Defender	0	4,434	0
022 Juvenile Court Clerk	0	15,067	0
023 Circuit Court Clerk	0	0	0
024 Criminal Court Clerk	0	0	0
025 Clerk and Master - Chancery	0	0	0
026 Juvenile Court	0	178,481	0
027 General Sessions Court	0	0	0
028 State Trial Courts	0	0	0
029 Justice Integration Services	0	0	0
030 Sheriff's Office	0	0	1,835,586
031 Police	0	0	0
032 Fire	3,633	0	0
033 Codes Administration	34,249	0	0
034 Beer Board	2,010	0	0
036 Soil and Water Conservation	0	0	0
037 Social Services	0	0	0
038 Health	0	0	0
039 Public Library	0	0	0
040 Parks	0	0	0
041 Arts Commission	6,775	0	0
042 Public Works	483	0	0
047 Criminal Justice Planning	0	0	0
048 Internal Audit	0	0	0

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

Receiving Department	Fulton	Juvenile Justice Center	Admin Support Svcs
049 Office of Emergency Management	0	0	0
051 Office of Family Safety	0	0	0
064 Sports Authority	940	0	0
065 Water and Sewer	19,227	0	0
075 Metro Action Commission	0	0	0
076 Nashville Career Advancement Center	0	0	0
All Other	10,315	0	0
Direct Bill	0	0	0
Total	443,500	204,436	1,835,586

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 038 Health - Employee Health & Wellness**

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

Employee Health & Wellness - these costs have been allocated based on the number of examinations and procedures by benefiting department.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	635,252			635,252
Inbound Costs:				
001 Administrative - Post Audits	262		262	
002 Metropolitan Council	2,554	215	2,769	
003 Metropolitan Clerk	697	227	924	
004 Mayor's Office - Administration	4,165	285	4,450	
015 Finance - Accountability	1		1	
015 Finance - Grants & Cost Planning	55	3	58	
015 Finance - Office of Mgmt & Budget	536	8	544	
015 Finance - Operations	875	10	885	
015 Finance - Payroll	180	0	180	
015 Finance - Property Administration	127	3	130	
015 Finance - Treasury	35		35	
048 Internal Audit		277	277	
Total Allocated Additions:	<u>9,487</u>	<u>1,028</u>	10,515	10,515
Total To Be Allocated:	<u>644,739</u>	<u>1,028</u>		<u>645,767</u>

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

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
Other Expense & Cost				
501101 Regular Pay	398,201	0	357,664	40,537
501102 Leave Pay	26,666	0	23,951	2,715
501103 Holiday Pay	20,541	0	18,450	2,091
501104 Overtime Pay	732	0	657	75
501109 Longevity	1,513	0	1,359	154
501134 Paid Family Leave	2,301	0	2,067	234
501172 Employer OASDI	26,846	0	24,113	2,733
501173 Employer SSN Medical	6,278	0	5,639	639
501174 Employer Group Health	44,630	0	40,087	4,543
501175 Employer Dental Group	1,985	0	1,783	202
501176 Employer Group Life	992	0	891	101
501177 Employer Pension	37,451	0	33,638	3,813
501181 FSA Pre-Tax Savings	42	0	38	4
501182 Cafe Plan Pre-Tax Savings	1,255	0	1,127	128
502331 Temporary Service	52,498	0	47,154	5,344
502453 Employee Local Travel/Park	68	0	61	7
502883 Registration	2,640	0	2,371	269
502920 Other Rpr & Maint Svc	475	0	427	48
503100 Offc & Admin Supply	3,421	0	3,073	348
503130 Computer Hardware <\$10K	350	0	314	36
503200 HHold & Jnitr Supply	147	0	132	15
503400 Medical Supply	(915)	0	(822)	(93)
503850 Small Equipment Supply	51	0	46	5
505208 Insurance-Liability/PropDmg	7,084	0	6,363	721
Departmental Total				
Expenditures Per Financial Statement	635,252			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	635,252	0	570,583	64,669
Allocation Step 1				
Inbound - All Others	9,487	0	9,487	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	644,739	0	580,070	64,669
Allocation Step 2				
Inbound - All Others	1,028	0	1,028	0
2nd Allocation	1,028	0	1,028	0
Total For 038 Health - Employee Health & Wellness				
Schedule .3 Total	645,767	0	581,098	64,669

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Health & Wellness

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	1	0.004006	23		23		23
005 Election Commission	4	0.016022	92		92		92
010 General Services - Administration	147	0.588824	3,414		3,414		3,414
015 Finance - Administration	1	0.004006	23		23		23
026 Juvenile Court	195	0.781094	4,529		4,529	6	4,535
030 Sheriff's Office	1,275	5.107150	29,621		29,621	48	29,669
031 Police	13,458	53.907470	312,731		312,731	592	313,323
032 Fire	6,488	25.988384	150,752		150,752	268	151,020
033 Codes Administration	2	0.008011	46		46		46
038 Health	1,697	6.797517	39,425		39,425	63	39,488
039 Public Library	60	0.240336	1,393		1,393	1	1,394
040 Parks	693	2.775886	16,100		16,100	22	16,122
042 Public Works	184	0.737032	4,274		4,274	5	4,279
065 Water and Sewer	209	0.837172	4,852		4,852	6	4,858
071 Convention Center Authority	10	0.040056	231		231		231
075 Metro Action Commission	498	1.994793	11,567		11,567	17	11,584
077 Metro Development & Housing Authorit	36	0.144202	835		835		835
080 Metro Nashville Public Schools (MNPS	7	0.028039	162		162		162
Schedule .4 Total for Employee Health & Wellness	24,965	100.000000	580,070		580,070	1,028	581,098

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 038 Health - Employee Health & Wellness**

Activity - Employee Benefit Board

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	100	100.000000	64,669		64,669		64,669
Schedule .4 Total for Employee Benefit Board	100	100.000000	64,669		64,669	0	64,669

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

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

Receiving Department	Total	Employee Health & Wellness	Employee Benefit Board
001 Administrative - Employee Benefits	64,669	0	64,669
002 Metropolitan Council	23	23	0
005 Election Commission	92	92	0
010 General Services - Administration	3,414	3,414	0
015 Finance - Administration	23	23	0
026 Juvenile Court	4,535	4,535	0
030 Sheriff's Office	29,669	29,669	0
031 Police	313,323	313,323	0
032 Fire	151,020	151,020	0
033 Codes Administration	46	46	0
038 Health	39,488	39,488	0
039 Public Library	1,394	1,394	0
040 Parks	16,122	16,122	0
042 Public Works	4,279	4,279	0
065 Water and Sewer	4,858	4,858	0
071 Convention Center Authority	231	231	0
075 Metro Action Commission	11,584	11,584	0
077 Metro Development & Housing Authorit	835	835	0
080 Metro Nashville Public Schools (MNPS)	162	162	0
Direct Bill	0	0	0
Total	645,767	581,098	64,669

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .1 - Nature and Extent of Services
For Department 048 Internal Audit

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of internal audits were allocated to departments based on total modified expenditures (in 000's) recorded for each department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,281,334			1,281,334
Inbound Costs:				
Depreciation	5,585		5,585	
001 Administrative - Employee Benefits	15,617	23	15,640	
001 Administrative - Facility Rental	8,850	11	8,861	
001 Administrative - Insurance	3,809	194	4,003	
001 Administrative - Post Audits	460		460	
002 Metropolitan Council	2,690	227	2,917	
003 Metropolitan Clerk	734	240	974	
003 Metropolitan Clerk - Records Center	113		113	
004 Mayor's Office - Administration	4,383	299	4,682	
006 Law	2,478	1,526	4,004	
008 Human Resources	5,987	541	6,528	
010 General Services - Facilities	14,804	266	15,070	
010 General Services - Mail Services	426	8	434	
014 Information Technology Service	2,364	-3,556	-1,192	
015 Finance - Accountability	5	1	6	
015 Finance - Business Assistance	3,018	61	3,079	
015 Finance - Grants & Cost Planning	114	5	119	
015 Finance - Office of Mgmt & Budget	1,161	16	1,177	
015 Finance - Operations	1,323	14	1,337	
015 Finance - Payroll	283	2	285	
015 Finance - Property Administration	260	8	268	
015 Finance - Treasury	67		67	
030 Sheriff's Office - Security Services	3,303		3,303	
048 Internal Audit		565	565	
Total Allocated Additions:	77,834	451	78,285	78,285
Total To Be Allocated:	1,359,168	451		1,359,619

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

	Total	G&A	Internal Audit
Other Expense & Cost			
501101 Regular Pay	684,654	0	684,654
501102 Leave Pay	67,461	0	67,461
501103 Holiday Pay	33,393	0	33,393
501109 Longevity	1,705	0	1,705
501134 Paid Family Leave	3,779	0	3,779
501172 Employer OASDI	45,352	0	45,352
501173 Employer SSN Medical	10,885	0	10,885
501174 Employer Group Health	110,226	0	110,226
501175 Employer Dental Group	3,217	0	3,217
501176 Employer Group Life	1,704	0	1,704
501177 Employer Pension	96,694	0	96,694
501181 FSA Pre-Tax Savings	121	0	121
501182 Cafe Plan Pre-Tax Savings	3,097	0	3,097
502105 Cable Television	497	0	497
502229 Mngt Cnsltnt Srvc	6,588	0	6,588
502231 Auditing Service	46,840	0	46,840
502451 Employee Out-of-town Travel	2,660	0	2,660
502452 Employee Air Travel	1,690	0	1,690
502453 Employee Local Travel/Park	867	0	867
502502 Allowance-Cell/Mobile Devices	1,785	0	1,785
502520 Postage & Delivery Srvc	13	0	13
502701 Printing/Binding	439	0	439
502883 Registration	11,651	0	11,651
502884 Membership Dues	6,586	0	6,586
502951 Info Systems Charge	54,000	0	54,000
502957 Telecmmnct'n Charge	3,863	0	3,863
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	867	0	867
503120 Computer Software	8,500	0	8,500
503130 Computer Hardware <\$10K	9,964	0	9,964
503210 Food & Ice	180	0	180
503330 Books/Magazines/Periodicals	2,832	0	2,832
505231 Rent Building & Land	54,963	0	54,963
505233 Rent Equipment	1,137	0	1,137
505252 Software License	324	0	324
505282 Professional Privilege Tax	2,400	0	2,400
Departmental Total			
Expenditures Per Financial Statement	1,281,334		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,281,334	0	1,281,334
Allocation Step 1			
Inbound - All Others	77,834	77,834	0
Reallocate Admin Costs		(77,834)	77,834
Unallocated Costs	0	0	0
1st Allocation	1,359,168	0	1,359,168

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

	Total	G&A	Internal Audit
<hr/>			
Allocation Step 2			
Inbound - All Others	451	451	0
Reallocate Admin Costs		(451)	451
Unallocated Costs	0	0	0
2nd Allocation	451	0	451
Total For 048 Internal Audit			
Schedule .3 Total	1,359,619	0	1,359,619

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	628	0.020482	274		274		274
001 Administrative - Employee Benefits	58,364	1.903538	25,864		25,864		25,864
001 Administrative - Facility Rental	1,226	0.039986	541		541		541
001 Administrative - Insurance	4,508	0.147028	1,991		1,991		1,991
001 Administrative - Post Audits	835	0.027233	369		369		369
002 Metropolitan Council	2,241	0.073090	990		990		990
003 Metropolitan Clerk	564	0.018395	248		248		248
003 Metropolitan Clerk - Records Center	177	0.005773	77		77		77
004 Mayor's Office	4,057	0.132319	1,792		1,792	(3)	1,789
004 Mayor's Office - Administration	3,888	0.126807	1,719		1,719		1,719
005 Election Commission	2,673	0.087180	1,180		1,180	(1)	1,179
006 Law	13,189	0.430158	5,840		5,840		5,840
007 Planning Commission	6,689	0.218161	2,954		2,954	(5)	2,949
008 Human Resources	279,937	9.130127	124,084		124,084		124,084
009 Register of Deeds	3,010	0.098171	1,328		1,328	(1)	1,327
010 General Services	643	0.020971	281		281	(1)	280
010 General Services - Administration	1,027	0.033496	453		453		453
010 General Services - Facilities	22,421	0.731259	9,929		9,929		9,929
010 General Services - Fleet Management	34,332	1.119736	15,209		15,209		15,209
010 General Services - Mail Services	869	0.028342	384		384		384
011 Historical Commission	1,106	0.036072	487		487	(1)	486
014 Information Technology Service	31,281	1.020228	13,860		13,860		13,860
015 Finance - Accountability	456	0.014872	200		200		200
015 Finance - Administration	1,743	0.056848	767		767		767
015 Finance - Business Assistance	838	0.027331	370		370		370
015 Finance - Grants & Cost Planning	326	0.010632	143		143		143
015 Finance - Office of Mgmt & Budget	1,687	0.055021	744		744		744
015 Finance - Operations	2,114	0.068948	934		934		934
015 Finance - Payroll	547	0.017840	241		241		241
015 Finance - Property Administration	472	0.015394	207		207		207
015 Finance - Purchasing	1,130	0.036855	497		497		497
015 Finance - Treasury	1,230	0.040116	543		543		543
016 Assessor of Property	7,031	0.229316	3,108		3,108	(2)	3,106
017 Trustee	2,213	0.072177	977		977	(3)	974
018 County Clerk	4,239	0.138255	1,875		1,875	(3)	1,872
019 District Attorney	8,545	0.278695	3,784		3,784	(4)	3,780
021 Public Defender	8,171	0.266497	3,619		3,619	(3)	3,616
022 Juvenile Court Clerk	1,774	0.057859	780		780	(2)	778
023 Circuit Court Clerk	9,651	0.314767	4,272		4,272	(6)	4,266
024 Criminal Court Clerk	6,116	0.199473	2,705		2,705	(5)	2,700
025 Clerk and Master - Chancery	1,409	0.045954	623		623	(1)	622
026 Juvenile Court	14,003	0.456707	6,205		6,205	(6)	6,199
027 General Sessions Court	12,051	0.393043	5,340		5,340	(6)	5,334
028 State Trial Courts	12,303	0.401262	5,450		5,450	(5)	5,445
029 Justice Integration Services	2,604	0.084929	1,149		1,149	(1)	1,148
030 Sheriff's Office	76,613	2.498728	33,949		33,949	0	33,949
030 Sheriff's Office - Security Services	12,768	0.416427	5,657		5,657		5,657
031 Police	200,326	6.533619	88,797		88,797	19	88,816
032 Fire	133,659	4.359280	59,243		59,243	15	59,258
033 Codes Administration	9,853	0.321355	4,362		4,362	(6)	4,356
034 Beer Board	432	0.014090	190		190	(1)	189

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
Schedule .4 - Detail Activity Allocations
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
035 Agricultural Extension	312	0.010176	136		136	(1)	135
036 Soil and Water Conservation	95	0.003098	40		40		40
037 Social Services	8,071	0.263235	3,573		3,573	(3)	3,570
038 Health	45,478	1.483262	20,153		20,153	1	20,154
038 Health - Employee Health & Wellness	635	0.020710	277		277		277
039 Public Library	34,976	1.140740	15,497		15,497	(3)	15,494
040 Parks	40,677	1.326678	18,024		18,024	(1)	18,023
041 Arts Commission	3,838	0.125176	1,697		1,697	(2)	1,695
042 Public Works	72,403	2.361419	32,091		32,091	2	32,093
044 Human Relations Commission	497	0.016210	218		218	(1)	217
047 Criminal Justice Planning	524	0.017090	230		230	(1)	229
048 Internal Audit	1,281	0.041780	565		565		565
049 Office of Emergency Management	1,571	0.051238	693		693	(2)	691
051 Office of Family Safety	1,997	0.065132	882		882	(2)	880
060 Farmer's Market	2,108	0.068752	932		932	(2)	930
061 Municipal Auditorium	2,375	0.077460	1,050		1,050	(2)	1,048
062 State Fair Board	3,720	0.121328	1,645		1,645	(2)	1,643
064 Sports Authority	29,227	0.953237	12,947		12,947	(7)	12,940
065 Water and Sewer	166,301	5.423896	73,710		73,710	14	73,724
068 District Energy System (DES)	17,911	0.584166	7,933		7,933	(7)	7,926
070 Community Education Commission	479	0.015623	210		210	(1)	209
071 Convention Center Authority	100,126	3.265603	44,372		44,372	8	44,380
075 Metro Action Commission	24,467	0.797990	10,838		10,838	(8)	10,830
076 Nashville Career Advancement Center	6,351	0.207137	2,807		2,807	(4)	2,803
077 Metro Development & Housing Authority	406	0.013242	178		178	(1)	177
078 Metropolitan Transit Authority (MTA)	287	0.009360	125		125		125
080 Metro Nashville Public Schools (MNPS)	1,227,943	40.049284	544,730		544,730	503	545,233
083 Industrial Development Board	4,108	0.133982	1,815		1,815	(3)	1,812
091 Emergency Communication Center	14,645	0.477646	6,490		6,490	(6)	6,484
901 Bordeaux Longterm Care	3,500	0.114152	1,545		1,545	(2)	1,543
902 Flood	441	0.014383	193		193	(1)	192
All Other	241,361	7.871973	106,987		106,987	17	107,004
Schedule .4 Total for Internal Audit	3,066,080	100.000000	1,359,168		1,359,168	451	1,359,619

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

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

Receiving Department	Total	Internal Audit
001 Administrative - Corporate Dues	274	274
001 Administrative - Employee Benefits	25,864	25,864
001 Administrative - Facility Rental	541	541
001 Administrative - Insurance	1,991	1,991
001 Administrative - Post Audits	369	369
002 Metropolitan Council	990	990
003 Metropolitan Clerk	248	248
003 Metropolitan Clerk - Records Center	77	77
004 Mayor's Office	1,789	1,789
004 Mayor's Office - Administration	1,719	1,719
005 Election Commission	1,179	1,179
006 Law	5,840	5,840
007 Planning Commission	2,949	2,949
008 Human Resources	124,084	124,084
009 Register of Deeds	1,327	1,327
010 General Services	280	280
010 General Services - Administration	453	453
010 General Services - Facilities	9,929	9,929
010 General Services - Fleet Management	15,209	15,209
010 General Services - Mail Services	384	384
011 Historical Commission	486	486
014 Information Technology Service	13,860	13,860
015 Finance - Accountability	200	200
015 Finance - Administration	767	767
015 Finance - Business Assistance	370	370
015 Finance - Grants & Cost Planning	143	143
015 Finance - Office of Mgmt & Budget	744	744
015 Finance - Operations	934	934
015 Finance - Payroll	241	241
015 Finance - Property Administration	207	207
015 Finance - Purchasing	497	497
015 Finance - Treasury	543	543
016 Assessor of Property	3,106	3,106
017 Trustee	974	974
018 County Clerk	1,872	1,872
019 District Attorney	3,780	3,780
021 Public Defender	3,616	3,616
022 Juvenile Court Clerk	778	778
023 Circuit Court Clerk	4,266	4,266
024 Criminal Court Clerk	2,700	2,700
025 Clerk and Master - Chancery	622	622
026 Juvenile Court	6,199	6,199
027 General Sessions Court	5,334	5,334
028 State Trial Courts	5,445	5,445
029 Justice Integration Services	1,148	1,148
030 Sheriff's Office	33,949	33,949
030 Sheriff's Office - Security Services	5,657	5,657
031 Police	88,816	88,816
032 Fire	59,258	59,258
033 Codes Administration	4,356	4,356
034 Beer Board	189	189
035 Agricultural Extension	135	135

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

Receiving Department	Total	Internal Audit
036 Soil and Water Conservation	40	40
037 Social Services	3,570	3,570
038 Health	20,154	20,154
038 Health - Employee Health & Wellness	277	277
039 Public Library	15,494	15,494
040 Parks	18,023	18,023
041 Arts Commission	1,695	1,695
042 Public Works	32,093	32,093
044 Human Relations Commission	217	217
047 Criminal Justice Planning	229	229
048 Internal Audit	565	565
049 Office of Emergency Management	691	691
051 Office of Family Safety	880	880
060 Farmer's Market	930	930
061 Municipal Auditorium	1,048	1,048
062 State Fair Board	1,643	1,643
064 Sports Authority	12,940	12,940
065 Water and Sewer	73,724	73,724
068 District Energy System (DES)	7,926	7,926
070 Community Education Commission	209	209
071 Convention Center Authority	44,380	44,380
075 Metro Action Commission	10,830	10,830
076 Nashville Career Advancement Center	2,803	2,803
077 Metro Development & Housing Authority	177	177
078 Metropolitan Transit Authority (MTA)	125	125
080 Metro Nashville Public Schools (MNPS)	545,233	545,233
083 Industrial Development Board	1,812	1,812
091 Emergency Communication Center	6,484	6,484
901 Bordeaux Longterm Care	1,543	1,543
902 Flood	192	192
All Other	107,004	107,004
Direct Bill	0	0
Total	1,359,619	1,359,619

Section D: Supplemental Data

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Indirect	001-01 Administrative - Corporate Dues	01101303 ADM Corp Dues/Contribution	10101 GSD General				627,602.38			627,602.38
	Indirect	001-01 Administrative - Corporate Dues Total						627,602.38			627,602.38
	Indirect	001-03 Administrative - Employee Benefits	01101104 ADM County Retire Match	10101 GSD General					3,501,900.00		3,501,900.00
	Indirect		01101107 ADM Cnty Teach Retire Match	10101 GSD General					6,900,400.00		6,900,400.00
	Indirect		01101109 ADM Health Insurance Match	10101 GSD General			53,823,188.81				53,823,188.81
	Indirect		01101110 ADM Death Benefit Payments	10101 GSD General					200,000.00		200,000.00
	Indirect		01101113 ADM Pens IOD Medical Expense	10101 GSD General					1,965,350.00		1,965,350.00
	Indirect		01101114 ADM Unemployment Compensation	10101 GSD General				69,553.93			69,553.93
	Indirect		01101115 ADM Life Insurance Match	10101 GSD General			3,084,035.61				3,084,035.61
	Indirect		01101120 ADM Employee IOD Med Expense	10101 GSD General					1,456,800.00		1,456,800.00
	Indirect		01101138 ADM Empl Tuition Reimburse	10101 GSD General				38,475.75			38,475.75
	Indirect		01101145 ADM TCRS Pension Contribution	10101 GSD General			37,572.00				37,572.00
	Indirect		01191102 ADM Police/Fire Retire Match	18301 USD General					8,873,000.00		8,873,000.00
	Indirect		01191103 ADM Civil Service Retire Match	18301 USD General					5,424,700.00		5,424,700.00
	Indirect		01191106 ADM Teacher Pens Match	18301 USD General					4,592,400.00		4,592,400.00
	Indirect		01191109 ADM Health Ins Match	18301 USD General			1,262,947.90				1,262,947.90
	Indirect		01191112 ADM Pensioner IOD	18301 USD General					300,100.00		300,100.00
	Indirect		01191113 ADM Employee IOD	18301 USD General					850,400.00		850,400.00
	Indirect		01191115 ADM Life Ins Match	18301 USD General			47,760.99				47,760.99
	Indirect	001-03 Administrative - Employee Benefits Total					58,255,505.31	108,029.68		34,065,050.00	92,428,584.99
	Indirect	001-04 Administrative - Facility Rental	01101127 ADM Contingency FacilityRental	10101 GSD General				1,226,184.88			1,226,184.88
	Indirect	001-04 Administrative - Facility Rental Total						1,226,184.88			1,226,184.88
	Indirect	001-06 Administrative - Insurance	01101301 ADM Insurance Reserve	10101 GSD General				2,625,100.00			2,625,100.00
	Indirect		01101308 ADM Judgments and Losses	10101 GSD General				1,760,100.00			1,760,100.00
	Indirect		01191301 ADM Insurance and Reserve	18301 USD General				114,500.00			114,500.00
	Indirect		01191308 ADM Judgments and Losses	18301 USD General				7,800.00			7,800.00
	Indirect	001-06 Administrative - Insurance Total						4,507,500.00			4,507,500.00
	Indirect	001-08 Administrative - Post Audits	01101412 ADM Post Audit	10101 GSD General				835,334.00			835,334.00
	Indirect	001-08 Administrative - Post Audits Total						835,334.00			835,334.00
	Indirect	002-01 Metropolitan Council	02101000 MCO Administration	10101 GSD General	1,310,831.88	619,594.25		188,517.08			2,118,943.21
	Indirect		02201000 4% MCO Metropolitan Council	30003 General Fund 4% Reserve				122,130.93			122,130.93
	Indirect	002-01 Metropolitan Council Total			1,310,831.88	619,594.25		310,648.01			2,241,074.14
	Indirect	003-01 Metropolitan Clerk	03101000 MCL Administration	10101 GSD General	243,781.45	88,259.42		232,117.66			564,158.53
	Indirect		03201000 4% MCL Metropolitan Clerk	30003 General Fund 4% Reserve					37,458.25		37,458.25
	Indirect	003-01 Metropolitan Clerk Total			243,781.45	88,259.42		232,117.66	37,458.25		601,616.78
	Indirect	003-02 Metropolitan Clerk - Records Center	03103000 MCL Records Center	10101 GSD General	93,281.03	36,452.97		47,074.42			176,808.42
	Indirect	003-02 Metropolitan Clerk - Records Center Total			93,281.03	36,452.97		47,074.42			176,808.42
	Indirect	004-01 Mayor's Office - Administration	04101010 MAY Administration	10101 GSD General	2,643,611.68	727,343.01		516,823.60			3,887,778.29
	Indirect	004-01 Mayor's Office - Administration Total			2,643,611.68	727,343.01		516,823.60			3,887,778.29
	Indirect	006-01 Law	06110010 LAW Contracts All Services	10101 GSD General	57,960.56	19,069.28		5,193.74			82,223.58
	Indirect		06110110 LAW Client Adv/Supp All Servic	10101 GSD General	1,554,255.53	470,495.59		436,335.61			2,461,086.73
	Indirect		06110210 LAW Legislation All Services	10101 GSD General	46,897.17	15,086.67		16,000.89			77,984.73
	Indirect		06110310 LAW Lit/Admin Hear All Service	10101 GSD General	2,098,490.28	736,162.36		282,749.40			3,117,402.04
	Indirect		06110510 LAW Claims All Services	10101 GSD General	158,014.80	46,703.79		19,707.63			224,426.22
	Indirect		06110610 LAW Insurance All Services	10101 GSD General	98,428.16	20,367.87		3,066.14			121,862.17
	Indirect		06201000 4% LAW Department of Law	30003 General Fund 4% Reserve				670.00			670.00
	Indirect		06501000 LAW Self Insured Property Los	50109 Property Loss				2,471,691.69			2,471,691.69
	Indirect		06502000 LAW Self Insured Liability	50122 Metro Self-Insured Liability				1,863,769.99	695,000.00		2,558,769.99
	Indirect		06503000 LAW Employee Blanket Bond	50123 Employee Blanket Bond				3,465.00			3,465.00
	Indirect		06504000 LAW Employee Prof Liability	50135 Employee ProfessionalLiability					150,000.00		150,000.00
	Indirect		06505000 LAW Judgments and Losses	50267 Judgments & Losses				1,240,715.21	1,088,000.00		2,328,715.21
	Indirect		06506000 LAW MNPS Self Insured Liability	55143 MNPS Self-Insured Liability				1,524,151.90			1,524,151.90
	Indirect	006-01 Law Total			4,014,046.50	1,307,885.56		7,867,517.20	1,933,000.00		15,122,449.26
	Indirect	008-01 Human Resources	08126100 HR Employees Relations	10101 GSD General	265,108.68	98,244.98		27,417.68			390,771.34
	Indirect		08126400 HR Workforce Management	10101 GSD General	1,050,695.46	392,041.37		216,807.00			1,659,543.83
	Indirect		08126500 HR Benefits Program	10101 GSD General	605,178.50	222,261.52		369,724.40			1,197,164.42
	Indirect		08126600 HR Admin & Customer Sv Program	10101 GSD General	786,518.88	262,284.35		708,987.11			1,757,790.34
	Indirect		08126700 HR Veterans Affairs Officer	10101 GSD General	77,972.66	35,121.58		3,964.86			117,059.10
	Indirect		08202000 4% PER Director	30003 General Fund 4% Reserve					2,287.95		2,287.95
	Indirect	008-01 Human Resources Total			2,785,474.18	1,009,953.80		1,326,901.05	2,287.95		5,124,616.98
	Indirect	010-01 General Services - Administration	10101000 GSR Business Office	10101 GSD General	654,312.11	216,151.59		156,470.87			1,026,934.57
	Indirect	010-01 General Services - Administration Total			654,312.11	216,151.59		156,470.87			1,026,934.57
	Indirect	010-02 General Services - Facilities	10103210 GSR BOSS Support Services	10101 GSD General	966,688.09	366,547.83		561,739.35			1,894,975.27
	Indirect		10103220 GSR BOSS Building Services	10101 GSD General	269,099.70	95,728.08		9,799,923.32			10,164,751.10
	Indirect		10103230 GSR BOSS Utilities	10101 GSD General				7,906,771.25			7,906,771.25
	Indirect		10103260 GSR SS ADA Compliance	10101 GSD General	285,189.22	95,217.07		15,936.18			396,342.47
	Indirect		10103270 GSR BOSS Construction Services	10101 GSD General	2,328.33	178.11		20,298.75			22,805.19
	Indirect		10103280 GSR Sustainability	10101 GSD General	180,865.20	50,482.84		143,311.52			374,659.56
	Indirect		10201000 4% GSR General Services	30003 General Fund 4% Reserve				11,323.20			11,323.20
	Indirect		10201001 4% GSR General ServicesR010820	30003 General Fund 4% Reserve				922,333.70		6,127,451.98	7,049,785.68
	Indirect		10203000 4% GSR Buildings	30003 General Fund 4% Reserve				729,548.53		153,485.15	883,033.68
	Indirect	010-02 General Services - Facilities Total			1,704,170.54	608,153.93		20,111,185.80	153,485.15	6,127,451.98	28,704,447.40
	Indirect	010-03 General Services - Fleet Management	10510010 OFM Light Veh/Equip Repairs	51154 Office of Fleet Management	1,647,068.53	691,873.77		3,833,307.86			6,172,250.16
	Indirect		10510030 OFM Heavy Veh/Equip Repairs	51154 Office of Fleet Management	1,736,845.71	704,379.71		4,359,325.39			6,800,550.81
	Indirect		10510050 OFM Ground Veh/Equip Repairs	51154 Office of Fleet Management	273,541.07	143,162.86		690,495.60			1,107,199.53
	Indirect		10510410 OFM Fuel	51154 Office of Fleet Management	149,301.51	53,501.56		5,727,932.04			5,930,735.11
	Indirect		10510610 OFM Asset Management	51154 Office of Fleet Management	222,969.80	66,079.45		283,877.68		13,747,895.66	14,320,822.59
	Indirect	010-03 General Services - Fleet Management Total			4,029,726.62	1,658,997.35		14,894,938.57	13,747,895.66		34,331,558.20
	Indirect	010-04 General Services - Mail Services	10104100 GSR Mail Services	10101 GSD General	143,113.62	70,307.70		655,332.90			868,754.22
	Indirect	010-04 General Services - Mail Services Total			143,113.62	70,307.70		655,332.90			868,754.22
	Indirect	014-01 Information Technology Service	14201000 4% ITS Administration	30003 General Fund 4% Reserve				2,593,430.55	2,544,154.91	96,000.00	5,233,585.46
	Indirect		14201400 4% ITS Obsolete Network Equip	30003 General Fund 4% Reserve				973,801.11			1,006,869.51
	Indirect		14201500 4% ITS Obsolete Servers	30003 General Fund 4% Reserve				283,667.80		23,226.96	306,894.76
	Indirect		14202000 4% ITS Telecomm Govt Access	30003 General Fund 4% Reserve				(26,343.31)	(10,500.00)		(36,843.31)
	Indirect		14203000 4% ITS Tech Revl - Metro	30003 General Fund 4% Reserve						1,200,000.00	1,200,000.00
	Indirect		14204000 4% ITS Tech Revl - Police	30003 General Fund 4% Reserve				(171.25)			(171.25)
	Indirect		14305155 ITS NECAT Capital Only	34155 Nash Educ Comm & ArtsTV/Capital				(36.00)			(36.00)
	Indirect		14401011 ITS Construction	40011 GSD FY11 Capital Projects Fund				(156,162.51)	(24,000.00)		(180,162.51)
	Indirect		14401013 ITS Construction Data/Voice	40013 GSD FY13 Capital Projects Fund				275.15			275.15
	Indirect		14401014 ITS Construction Data/Voice	40014 GSD FY14 Capital Projects				949.99			949.99
	Indirect		14401016 ITS End of Life Telephone Syst	40016 GSD FY16 Capital Projects				645,210.10	111,000.00		756,210.10
	Indirect		14401017 ITS Communication Tower Repair	40017 GSD FY17 Capital Projects				809,942.26	51,737.96		861,680.22
	Indirect		14402011 ITS * End of Life Equipment	40011 GSD FY11 Capital Projects Fund				(1,926.00)			(1,926.00)
	Indirect		14402013 ITS Upgrade EOL SONET Ntwk Inf	40013 GSD FY13 Capital Projects Fund				109,930.78	(12,990.81)		96,939.97
	Indirect										

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type				Transfers	Grand Total
					Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		
Indirect		014-01 Information Technology Service	14521161 ITS Identity and Access Mgmt	51137 Information Technology Service	133,908.37	53,307.61	87,332.06			274,548.04
Indirect			14521162 ITS System Lifecycle Mngmt	51137 Information Technology Service	327,122.42	106,769.13	1,711.87			435,603.42
Indirect			14521170 ITS Data and Analytics	51137 Information Technology Service			50,247.08			50,247.08
Indirect			14560210 ITS Data Infrastruc Support	51137 Information Technology Service	202,981.52	62,958.13	91,412.86			357,352.51
Indirect			14560810 ITS Executive Leadership	51137 Information Technology Service	415,399.18	139,633.99	663.63			555,696.80
Indirect			14560990 ITS ALOB Non-Alloc'd Fin Trans	51137 Information Technology Service				2,380,288.38		2,380,288.38
Indirect		014-01 Information Technology Service Total			10,336,367.63	3,552,603.27	25,549,188.99	5,574,838.84	1,296,000.00	46,380,998.73
Indirect		015-01 Finance - Accountability	15118110 FIN OMB Monitoring Rpts & Acct	10101 GSD General	313,872.76	107,744.98	34,167.46			455,785.20
Indirect		015-01 Finance - Accountability Total			313,872.76	107,744.98	34,167.46			455,785.20
Indirect		015-02 Finance - Administration	15160810 FIN Executive Leadership	10101 GSD General	885,259.34	250,849.97	35,088.01			1,171,197.32
Indirect			15201000 4% FIN Finance Director	30003 General Fund 4% Reserve			201,590.11			201,590.11
Indirect			15701000 FIN Finance MCC Administration	30100 Finance MCC Administration	80,388.64	25,827.28				106,215.92
Indirect			15701560 FIN MEGAN Study	30215 Finance Innovation Investment			139,610.00			139,610.00
Indirect			15701570 FIN Strategic Budget'g & Innov	30215 Finance Innovation Investment	119,646.02	40,339.00	941.81			160,926.83
Indirect			15702000 FIN Finance CU Administration	30113 Finance CU Administration	90,848.62	33,259.86				124,108.48
Indirect		015-02 Finance - Administration Total			1,176,142.62	350,276.11	377,229.93			1,903,648.66
Indirect		015-03 Finance - Business Assistance	15117150 FIN SS Business Assistance O/c	10101 GSD General	352,397.95	127,086.56	358,503.40			837,987.91
Indirect		015-03 Finance - Business Assistance Total			352,397.95	127,086.56	358,503.40			837,987.91
Indirect		015-04 Finance - Grants Coordination	15117210 FIN OMB Grants and Cost	10101 GSD General	226,227.56	82,651.92	17,574.52			326,454.00
Indirect		015-04 Finance - Grants Coordination Total			226,227.56	82,651.92	17,574.52			326,454.00
Indirect		015-05 Finance - Office of Management & Budget	15103110 FIN OMB Budget Planning & Mgmt	10101 GSD General	1,061,898.23	371,372.29	91,298.97			1,524,569.49
Indirect			15203000 4% FIN Budgets	30003 General Fund 4% Reserve			1,402.94			1,402.94
Indirect		015-05 Finance - Office of Management & Budget Total			1,061,898.23	371,372.29	92,701.91			1,525,972.43
Indirect		015-06 Finance - Operations	15102110 FIN OPER Accounts Payable	10101 GSD General	449,500.22	157,874.11	109,413.99			716,788.32
Indirect			15102210 FIN OPER Acctg and Reporting	10101 GSD General	1,011,957.13	319,547.71	65,263.76			1,396,768.60
Indirect		015-06 Finance - Operations Total			1,461,457.35	477,421.82	174,677.75			2,113,556.92
Indirect		015-07 Finance - Payroll	15102610 FIN OPER Payroll	10101 GSD General	338,052.37	121,208.97	87,710.78			546,972.12
Indirect		015-07 Finance - Payroll Total			338,052.37	121,208.97	87,710.78			546,972.12
Indirect		015-08 Finance - Property Administration	15151000 FIN Public Property Services	10101 GSD General	342,540.06	106,103.49	23,051.25			471,694.80
Indirect		015-08 Finance - Property Administration Total			342,540.06	106,103.49	23,051.25			471,694.80
Indirect		015-09 Finance - Purchasing	15116330 FIN OMB Purchasing Contract De	10101 GSD General	808,212.91	266,002.90	55,440.65			1,129,656.46
Indirect		015-09 Finance - Purchasing Total			808,212.91	266,002.90	55,440.65			1,129,656.46
Indirect		015-10 Finance - Treasury	15108000 FIN Treasury Collections	10101 GSD General	149,037.57	51,137.14	213,658.31			413,833.02
Indirect			15515110 FIN TRE Cash Operations	51180 Treasury Management	203,841.46	69,756.13	25,293.64			298,891.23
Indirect			15515210 FIN TRE InvestmentMnteeSupport	51180 Treasury Management	201,294.47	60,199.21	11,525.71			273,019.39
Indirect			15515310 FIN TRE Investor Relations	51180 Treasury Management	179,004.69	57,640.12	8,410.35			245,055.16
Indirect			15563000 FIN Treas Non-Alloc'd Fin Tran	51180 Treasury Management	(602.13)	(461.18)				(1,063.31)
Indirect		015-10 Finance - Treasury Total			732,576.06	238,271.42	258,888.01			1,229,735.49
Indirect		030-01 Sheriff's Office - Security Services	30124910 SHE Admin Support Svcs Key	10101 GSD General	4,387,312.82	1,607,802.47	6,772,964.57	(0.26)		12,768,079.60
Indirect		030-01 Sheriff's Office - Security Services Total			4,387,312.82	1,607,802.47	6,772,964.57	(0.26)		12,768,079.60
Indirect		038-01 Health - Employee Health & Wellness	38151191 HEA Civil Svc Med Exam Clinic	10101 GSD General	449,953.65	119,478.80	65,820.02			635,252.47
Indirect		038-01 Health - Employee Health & Wellness Total			449,953.65	119,478.80	65,820.02			635,252.47
Indirect		048 Internal Audit	48109110 IA Advisory Services	10101 GSD General	51,948.86	18,717.34	4,869.53			75,535.73
Indirect			48109210 IA Integrity Hotline SuggBox	10101 GSD General	103,897.99	37,435.23	4,986.58			146,319.80
Indirect			48109310 IA Audit Assurance Services	10101 GSD General	635,145.35	215,144.03	209,190.32			1,059,479.70
Indirect		048 Internal Audit Total			790,992.20	271,296.60	219,046.43			1,281,335.23
Indirect Total					40,400,353.78	72,397,926.49	87,510,626.69	19,515,965.59	43,421,501.98	263,246,374.53
Direct		004 Mayor's Office	04101013 MAY Financial Empowerment	10101 GSD General			249,810.48			249,810.48
Direct			04311030 MAY OEOE Enhanced Sav Outcomes	32305 MAY ECD Financial Empowerment			369.06	28,125.74		28,494.80
Direct			04311050 MAY CFE Expert Partner	32305 MAY ECD Financial Empowerment			431.93			431.93
Direct			04311500 MAY 100ResilientCities	32004 Mayor's Office Grants	113,701.86	26,146.58				139,848.44
Direct			04701030 MAY New Americans	30076 Mayor's Office Donations			4,680.41			4,680.41
Direct			04701500 MAY Pay for Success	30215 Finance Innovation Investment			5,547.83			5,547.83
Direct			04701550 MAY Metro Volunteer Coord	30215 Finance Innovation Investment			2,500.00			2,500.00
Direct			04730100 MAY ECD Barnes Fd for AffordHsg	30114 Barnes Fund for Affordable Hsg	72,223.75	26,401.74	14,402.26	3,512,814.28		3,625,842.03
Direct			04730500 MAY Housing Incentive Grnt Prtg	30080 Housing Incentive Grant Prtg					5,509.55	5,509.55
Direct		004 Mayor's Office Total			185,925.61	52,548.32	277,741.97	3,540,940.02	5,509.55	4,062,665.47
Direct		005 Election Commission	05100410 ELE Election Comm Operating	10101 GSD General	1,597,286.28	596,340.77	478,118.89			2,671,745.94
Direct			05202000 4% ELE Permanent Registration	30003 General Fund 4% Reserve			1,215.00	41,604.38		42,819.38
Direct		005 Election Commission Total			1,597,286.28	596,340.77	479,333.89	41,604.38		2,714,565.32
Direct		007 Planning Commission	07111850 PLA Planning Policy and Design	10101 GSD General	627,690.82	203,883.24	124,320.06			955,894.12
Direct			07111910 PLA Reg Trans Plan Key	10101 GSD General			77,286.45			77,286.45
Direct			07112210 PLA GIS Services and Applicati	10101 GSD General	358,042.58	114,933.24	79,645.41			552,621.23
Direct			07112231 PLA GIS Sales & Svc Key Rev	30764 Metro Area Computer Mapping			53,322.04			53,322.04
Direct			07112310 PLA Geog Data Maint Key	10101 GSD General	229,717.31	89,225.03	41,356.85			360,299.19
Direct			07112850 PLA Land Development	10101 GSD General	820,992.62	280,864.75	151,262.19			1,253,119.56
Direct			07112900 PLA Executive Leadership	10101 GSD General	866,302.74	269,238.33	121,989.00			1,257,530.07
Direct			07112910 PLA Capital Improvement Plan'g	10101 GSD General	134,579.92	34,682.85				169,262.77
Direct			07112950 PLA General Plan Update	10101 GSD General			7,250.38			7,250.38
Direct			07113000 PLA Division of Transportation	10101 GSD General	200,133.25	81,064.19	41,582.46			322,779.90
Direct			07201000 4% PLA Planning Commission	30003 General Fund 4% Reserve			18,769.02	20,498.00		39,267.02
Direct			07300500 PLA Advance Planning Research	30702 Advance Planning & Research			27,068.09			27,068.09
Direct			07304030 PLA Transtria LLC Contribution	30704 Planning Grant Fund			657.90			657.90
Direct			07304040 PLA TDOT STP Active Mobility	30704 Planning Grant Fund	13,502.70	4,544.31				18,047.01
Direct			07304050 PLA Our Town NEA Grant	30704 Planning Grant Fund			25,000.00			25,000.00
Direct			07304060 PLA CMAQ CompleteTrips Federal	30704 Planning Grant Fund	48,836.38	14,534.39	17,312.92	6,533.79		87,217.48
Direct			07306120 PLA FHWA PL Funds Pass Thru	30706 Regional Transportation Plan'g		10.56	19,105.34			19,115.90
Direct			07306130 PLA FHWA PL Funds Reg Match	30706 Regional Transportation Plan'g			509,072.28			509,072.28
Direct			07306140 PLA FTA PL Funds Pass Thru	30706 Regional Transportation Plan'g			629,254.83			629,254.83
Direct			07306160 PLA SPR PL Funds Pass Thru	30706 Regional Transportation Plan'g	150,718.14	54,135.86	41,225.06			246,079.06
Direct			07306180 PLA MPO Contingency	30706 Regional Transportation Plan'g			76,058.06			76,058.06
Direct			07307100 PLA Smart Growth America	30708 PLA Nash Area MPO Other Grants			29,861.68			29,861.68
Direct		007 Planning Commission Total			3,450,516.46	1,147,116.75	2,091,400.02	20,498.00	6,533.79	6,716,065.02
Direct		009 Register of Deeds	09101000 REG Admin	10101 GSD General			257,402.91			257,402.91
Direct			09702000 REG Computer Program	30004 Register's Computer			456.76			456.76
Direct			09703000 REG Register of Deeds Fees	30036 Register of Deeds Fees	2,021,996.10	686,023.18	44,392.73			2,752,412.01
Direct		009 Register of Deeds Total			2,021,996.10	686,023.18	302,252.40			3,010,271.68
Direct		010 General Services	10401011 GSR * Howard Office Bldg FF&E	40011 GSD FY11 Capital Projects Fund			25,551.23	13,203.79		38,755.02
Direct			10401015 GSR Roofing/Building Maintenanc	40015 GSD FY15 Capital Projects	1,116.94	332.12	669,265.70	229,917.79		900,632.55
Direct			10401017 GSR Police Headquarters	40017 GSD FY17 Capital Projects	51,643.92	13,319.77	923,465.48	15,748,156.83		16,736,586.00
Direct			10401018 GSR Fleet Additions / Replcmnts	40018 GSD FY18 Capital Projects				478,588.00		478,588.00
Direct			10401114 GSR OFM CP 4% New/Rpl Vehicles	40114 GSD FY14B 4% Capital Projects				997,821.86		997,821.86
Direct			10401118 GSR CJC-Develop & Relocation	40118 GSD FY18B Capital Projects			28,200.00	610,845.00		639,045.00
Direct			10402011 GSR Clifford Allen Renovation	40011 GSD FY11 Capital Projects Fund			16,505.00	118,887.00		135,392.00
Direct			10402015 GSR Energy Improvements	40015 GSD FY15 Capital Projects			855,578.36	353,955.16		1,209,533.52
Direct			10402018 GSR ECC/JJC Ctrs-Plan/ Design	40018 GSD FY						

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct		012-01 Employee Benefit Board	12600387 BEN Flex Benefits - Admin	71012 FLEXIBLE BENEFITS PLAN FD 2016				30,509.50		518,744.90	549,254.40
Direct			12600388 BEN Flex Benefits - Admin	71013 Flexible Benefits Plan 2017						2,000,000.00	2,000,000.00
Direct			12600389 BEN Flex Benefits - Admin	71014 Flexible Benefits Plan 2018				5,733.00			5,733.00
Direct			12601000 BEN Guaranteed Pension Plan	80200 Guaranteed Pension Plan				90,982.10		33,486,417.90	33,577,400.00
Direct			12601300 BEN AETNA Deferred Comp	71143 Deferred Compensation				18,131,944.05			18,131,944.05
Direct			12601310 BEN Hartford Deferred Comp	71143 Deferred Compensation				88,049.16			88,049.16
Direct			12601320 BEN PEBSCO Deferred Comp	71143 Deferred Compensation				854,024.44			854,024.44
Direct			12604000 BEN USD Closed Plan Interest	88366 USD Closed Pension Plans Fund				188.60			188.60
Direct			12604100 BEN USD Gen Govt Closed Plan	88366 USD Closed Pension Plans Fund				1,517,350.10			1,517,350.10
Direct			12605100 BEN USD Pol/Fire Closed Plan	88366 USD Closed Pension Plans Fund				3,948,986.87			3,948,986.87
Direct			12609030 BEN MNPS NonCertif 85174Pensio	85173 MNPS NonCertif 85174 PensionPl				242,678.39			242,678.39
Direct			12609090 BEN MNPS Pension County	85174 MNPS Retirement-Former County				4,987,099.48			4,987,099.48
Direct			12610091 BEN MNPS Pension City	85368 MNPS Retirement-Former City				2,876,029.00			2,876,029.00
Direct			12611093 BEN MNPS Teachers	85175 MNPS Retirement Metro Teachers				32,183,882.65			32,183,882.65
Direct		012-01 Employee Benefit Board Total				1,317,906.79	604,364.86	531,934,935.19	15,893.61	36,005,162.80	569,878,263.25
Direct		015 Finance	15401018 FIN EBS Replacement	40018 GSD FY18 Capital Projects				142.44		9,863,011.91	9,863,154.35
Direct			15401118 FIN EBS Replacement-R12	40118 GSD FY18B Capital Projects				1,720.94		1,429,077.33	1,430,798.27
Direct			15402018 FIN Sys Implementation Support	40018 GSD FY18 Capital Projects				19,277.43		105,565.00	124,842.43
Direct			15403018 FIN Sys Impl Support-MNPS	40018 GSD FY18 Capital Projects				293,966.59			293,966.59
Direct		015 Finance Total				293,966.59	72,748.29	21,360.74	11,397,654.24		11,785,729.86
Direct		016 Assessor of Property	16102000 ASR Assessment	10101 GSD General		4,147,423.56	1,613,333.88	1,092,744.63			6,853,502.07
Direct			16104000 ASR Board of Equalization	10101 GSD General				20,289.90			20,289.90
Direct			16105000 ASR Hearing Officer Review	10101 GSD General		22,891.14	1,751.21				24,642.35
Direct			16106000 ASR Personal Property Audit	10101 GSD General				122,175.00			122,175.00
Direct			16201000 4% ASR Assessor of Property	30003 General Fund 4% Reserve				10,761.78	(905.79)		9,855.99
Direct		016 Assessor of Property Total				4,170,314.70	1,615,085.09	1,245,971.31	(905.79)		7,030,465.31
Direct		017 Trustee	17101000 TRU Administration	10101 GSD General		1,107,816.46	415,546.04	681,310.38			2,204,672.88
Direct			17201000 4% TRU Trustee	30003 General Fund 4% Reserve				8,568.96			8,568.96
Direct		017 Trustee Total				1,107,816.46	415,546.04	689,879.34			2,213,241.84
Direct		018 County Clerk	18101000 COU Admin	10101 GSD General		2,790,953.53	1,094,339.97	320,262.10			4,205,555.60
Direct			18701000 COU County Clerk Computer	30118 County Clerk Computer				(11,089.05)			(11,089.05)
Direct			18702000 COU County Clerk Title Fees	30218 County Clerk Title Fees				44,332.16			44,332.16
Direct		018 County Clerk Total				2,790,953.53	1,094,339.97	353,505.21			4,238,798.71
Direct		019 District Attorney	19101000 DA Administration	10101 GSD General		4,579,152.31	1,577,298.95	1,175,104.73		38,908.09	7,350,464.08
Direct			19102000 DA Fraud & Economic Crime	30103 DA Fraud & Economic Crime				53,313.31			53,313.31
Direct			19103020 DA Federal Drug Program	30101 Metro Major Drug Program		564,344.38	190,646.90	150,626.01	74,883.87		980,501.16
Direct			19201000 4% DA District Attorney	30003 General Fund 4% Reserve				57,864.56			57,864.56
Direct			19300201 DA Family Voca Grant	32219 DA District Atty Grant Fund		132,633.54	61,906.87				194,540.41
Direct			19300310 DA Special Operations	30104 DA Special Operations				21,691.21			21,691.21
Direct		019 District Attorney Total				5,276,130.23	1,809,852.72	1,458,599.82	74,883.87	38,908.09	8,658,374.73
Direct		021 Public Defender	21101000 PDF Administration	10101 GSD General		409,785.29	120,391.61	84,187.90			614,364.80
Direct			21101100 PDF General Sessions Team	10101 GSD General		1,568,196.83	493,415.80	202,854.12			2,264,466.75
Direct			21101200 PDF Criminal Court Team	10101 GSD General		2,787,148.30	910,473.07	356,220.57			4,053,841.94
Direct			21101300 PDF Appellate Court Team	10101 GSD General		211,787.70	70,073.11	21,305.06			303,165.87
Direct			21101400 PDF Juvenile Court Team	10101 GSD General		662,949.49	252,114.07	20,569.10			935,632.66
Direct		021 Public Defender Total				5,639,867.61	1,846,467.66	685,136.75			8,171,472.02
Direct		022 Juvenile Court Clerk	22101000 JCC Admin	10101 GSD General		1,229,834.85	463,198.81	69,643.19			1,762,676.85
Direct			22701000 JCC Juv Ct Clerk Computer Prog	30122 Juvenile Court Clerk Computer				11,149.71			11,149.71
Direct		022 Juvenile Court Clerk Total				1,229,834.85	463,198.81	80,792.90			1,773,826.56
Direct		023 Circuit Court Clerk	23102000 CIR Circuit Court Clerk	10101 GSD General				162,585.09			162,585.09
Direct			23103000 CIR Traffic Violations Bureau	10101 GSD General		1,869,111.57	758,090.84	244,305.37			2,871,507.78
Direct			23104000 CIR Probate Court Clerk	10101 GSD General				17,390.54			17,390.54
Direct			23401010 CIR Traffic Violation Mgt Sys	40009 GSD FY10 Capital Projects Fund				100,606.50			100,606.50
Direct			23701000 CIR Circuit Court Clerk Fees	30035 Circuit Court Clerk Fees		4,134,541.89	1,628,932.55	835,907.84			6,599,382.28
Direct		023 Circuit Court Clerk Total				6,003,653.46	2,387,023.39	1,360,795.34			9,751,472.19
Direct		024 Criminal Court Clerk	24100100 CCC Admin	10101 GSD General		4,049,236.21	1,582,149.07	277,692.66			5,909,077.94
Direct			24201000 4% CCC Criminal Court Clerk	30003 General Fund 4% Reserve				7,550.00			7,550.00
Direct			24701000 CCC Crim Ct Clk Computerizat'n	30034 Criminal Ct Clerk Computerizat'n				50,488.13			50,488.13
Direct			24702000 CCC Interest Victim Assistance	33024 Criminal Crk Clk Victims Asst				232.13			232.13
Direct			24702100 CCC CASA Victims Asst	33024 Criminal Crk Clk Victims Asst				29,779.88			29,779.88
Direct			24702200 CCC Mary Parrish Cr VictimAsst	33024 Criminal Crk Clk Victims Asst				29,779.87			29,779.87
Direct			24702300 CCC YMCA DomViol VictimAsst	33024 Criminal Crk Clk Victims Asst				34,931.62			34,931.62
Direct			24702500 CCC Nash Ch Alliance VictimAsst	33024 Criminal Crk Clk Victims Asst				24,628.14			24,628.14
Direct			24702600 CCC Sexual Assault CrVictimAsst	33024 Criminal Crk Clk Victims Asst				29,779.88			29,779.88
Direct		024 Criminal Court Clerk Total				4,049,236.21	1,582,149.07	484,862.31			6,116,247.59
Direct		025 Clerk and Master - Chancery	25100100 CHA Admin	10101 GSD General		941,767.80	311,806.23	130,331.96			1,383,905.99
Direct			25201000 4% CHA Clerk and Master	30003 General Fund 4% Reserve				25,000.00			25,000.00
Direct		025 Clerk and Master - Chancery Total				941,767.80	311,806.23	155,331.96			1,408,905.99
Direct		026 Juvenile Court	26102600 JUV Interpreter Serv Match 17	10101 GSD General						6,896.73	6,896.73
Direct			26110310 JUV SNash Gang Prob Key	10101 GSD General		248,253.99	95,549.29	10,980.98			354,784.26
Direct			26111030 JUV Recovery Court	10101 GSD General		56,751.80	18,513.41	4,845.87			80,111.08
Direct			26111360 JUV Foster Care Review Board	10101 GSD General		268,444.23	112,179.04	8,605.70			389,228.97
Direct			26111370 JUV Assessment	10101 GSD General		354,911.06	136,437.51	36,343.37			527,691.94
Direct			26111410 JUV Case Support Key	10101 GSD General						515,269.01	515,269.01
Direct			26111730 JUV Comm Outreach/Youth Court	10101 GSD General		273,537.06	100,198.74	18,527.48			392,263.28
Direct			26111910 JUV Juv Detention Key	10101 GSD General				4,529,835.07			4,529,835.07
Direct			26111930 JUV MSAC	10101 GSD General		699,329.07	254,305.34	60,721.29			1,014,355.70
Direct			26111940 JUV Intake	10101 GSD General		302,508.36	122,557.76	24,125.46			449,191.58
Direct			26111960 JUV SIA One	10101 GSD General		375,605.59	131,082.00	37,901.65		4,135.76	548,725.00
Direct			26111970 JUV SIA Two	10101 GSD General		417,992.44	158,984.91	44,607.91			621,585.26
Direct			26112110 JUV CtSafety&Security Key	10101 GSD General		449,312.86	180,972.10	35,647.08			665,932.04
Direct			26112210 JUV SvcOfProcess Key	10101 GSD General		97,031.28	42,990.24	29,238.90			169,260.42
Direct			26112310 JUV Judicial Actions Key	10101 GSD General		675,854.26	210,571.75	34,606.00			921,032.01
Direct			26112315 JUV Restorative Justice Initia	10101 GSD General		13,621.53	1,293.18	118.59			15,033.30
Direct			26112510 JUV ALOB HR Key Product	10101 GSD General		101,068.96	39,847.87	29,993.37			170,910.20
Direct			26112610 JUV ALOB Finance Payroll Autho	10101 GSD General		143,989.02	68,654.50	4,844.97			217,488.49
Direct			26112910 JUV ALOB Records Mgmt Key	10101 GSD General		136,870.20	50,906.82	5,841.48			193,618.50
Direct			26113110 JUV ALOB Exce Leader Key	10101 GSD General		499,247.91	160,265.62	11,330.68			670,844.21
Direct			26114050 JUV STAR Team	10101 GSD General		172,109.67	53,102.76	6,244.80			231,457.23
Direct			26311430 JUV Parent/Child Support Key	32226 JUV Juv Court Grant Fund		968,016.47	343,386.60	64,694.36		137,772.45	1,513,869.88
Direct			26311435 JUV Access and Visitation FY16	32226 JUV Juv Court Grant Fund				988.00			988.00
Direct			26312540 JUV Child & Family Intervention	32226 JUV Juv Court Grant Fund		243,737.78	79,977.09	11,961.98		33,567.69	369,244.54
Direct			26312560 JUV State Supplement	32226 JUV Juv Court Grant Fund				9,044.00			9,044.00
Direct			26312580 JUV Teen Outreach Program FY16	32226 JUV Juv Court Grant Fund				4,329.47			4,329.47
Direct											

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type					Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	
Direct	030 Sheriff's Office	30124510 SHE Maintenance Key	10101 GSD General	714,940.47	267,729.84	45,541.09			1,028,211.40
Direct		30124610 SHE Warehouse Key	10101 GSD General	248,865.29	83,934.95	1,008,969.76			1,341,770.00
Direct		30124710 SHE Laundry Key	10101 GSD General	206,182.76	98,132.78	9,963.96			314,279.50
Direct		30124810 SHE Exec Mgmt Key	10101 GSD General	611,414.71	156,532.50	80,092.22			848,039.43
Direct		30125110 SHE Training Key	10101 GSD General	928,943.63	297,059.85	202,726.52			1,428,730.00
Direct		30125210 SHE Warrants Key	10101 GSD General	3,098,055.00	1,241,112.59	69,780.68	1,500.00		4,410,448.27
Direct		30125310 SHE Transportation Key	10101 GSD General	3,697,527.26	1,586,631.06	45,203.18			5,329,361.50
Direct		30125330 SHE Armed Security	10101 GSD General	3,782,773.39	1,477,512.95	1,273.42			5,261,559.76
Direct		30126300 SHE Offender Information Servi	10101 GSD General	1,049,382.21	429,511.51	1,865.05			1,480,758.77
Direct		30201000 4% SHE Sheriff's Department	30003 General Fund 4% Reserve			298,337.25	454,200.15		752,537.40
Direct		30320100 SHE Grants Interest	32230 SHE Sheriff Grant Fund			680.27			680.27
Direct		30324170 SHE Corr Svcs Litter Gr Key	32230 SHE Sheriff Grant Fund	91,314.19	25,567.97	61,421.96			178,304.12
Direct		30324940 SHE SAAFE Grant	32230 SHE Sheriff Grant Fund			2,498.00			2,498.00
Direct		30324960 SHE Pretrial Risk Assessmnt Grt	32230 SHE Sheriff Grant Fund	68,388.36	13,760.15	16,988.33			99,136.84
Direct		30480100 SHE Detention Facility Expansn	40430 Sheriff Non-Bond FundedCapProj			146.03			146.03
Direct		30701500 SHE Steering Clear	30215 Finance Innovation Investment	161,802.50	58,944.58	2,859.10			223,606.18
Direct		30722910 SHE CDC-M CCA-MDF Key	30145 Sheriff CCA Contract	62,647.21	11,999.31	15,063,281.59	696,242.13		15,834,170.24
Direct	030 Sheriff's Office Total			39,831,209.82	15,557,246.22	21,225,142.82	1,150,442.28	1,500.00	77,765,541.14
Direct	031 Police	31121001 POL OPA Key	10101 GSD General	1,029,317.01	339,431.65	67,234.44			1,435,983.10
Direct		31121051 POL Behav Hea Svcs Key	10101 GSD General	564,328.23	200,046.25	208,022.43			972,396.91
Direct		31121101 POL Strategic Devel Key	10101 GSD General	384,829.48	152,960.65	12,333.59			550,123.72
Direct		31121103 POL Accreditation	10101 GSD General	153,041.42	58,820.37	9,489.00			221,350.79
Direct		31121151 POL Case Prep Key	10101 GSD General	468,591.70	161,144.17	14,002.33			643,738.20
Direct		31121201 POL Inspections Key	10101 GSD General	451,328.65	186,448.81	84,460.89			722,238.35
Direct		31121251 POL Training Recruits	10101 GSD General	5,380,031.35	1,557,669.36	1,111,706.97			8,049,407.68
Direct		31121252 POL Training Personnel/In-Serv	10101 GSD General	2,672,297.02	692,887.99	671,009.07			4,036,194.08
Direct		31121253 POL Retiree Range Allowance	10101 GSD General			9,915.00			9,915.00
Direct		31121260 POL Vehicle Operations	10101 GSD General	235,580.23	85,139.84	58,273.71	44,055.00		423,048.78
Direct		31121301 POL Crime Analysis Key	10101 GSD General	332,999.25	118,398.33	16,014.48			467,412.06
Direct		31121355 POL Specialized Investigations	10101 GSD General	5,450,983.71	2,104,457.53	523,140.56	25,150.00	2,041.17	8,105,772.97
Direct		31121415 POL Achilles TForce Oper Key	10101 GSD General			3,463.04			3,463.04
Direct		31121417 POL DEA TForce Oper Key	10101 GSD General	67,836.40	26,154.30	1,000.00		31,734.26	126,724.96
Direct		31121419 POL Task Force VCrimes Key	10101 GSD General	67,999.12	27,293.58	1,000.00		11,973.36	108,266.06
Direct		31121451 POL Youth Services Key	10101 GSD General	2,241,133.78	847,819.92	89,408.49			3,178,362.19
Direct		31121501 POL Domestic Violence Key	10101 GSD General	2,759,988.60	1,013,065.56	214,006.67		36,589.76	4,023,650.59
Direct		31121601 POL Fugitives Key	10101 GSD General	432,885.27	180,609.38	163,449.32		12,901.66	789,845.63
Direct		31121701 POL Criminal Investigation Div	10101 GSD General	3,137,154.26	1,245,480.31	100,906.27			4,483,540.84
Direct		31121703 POL SISU	10101 GSD General	409,498.58	138,061.52	56,118.99			603,679.09
Direct		31121751 POL Forensic Services Key	10101 GSD General	1,544,463.22	568,835.28	91,954.91			2,205,253.41
Direct		31121760 POL Crime Lab	10101 GSD General	3,443,036.92	1,195,312.24	999,779.35	99,765.32		5,737,893.83
Direct		31121801 POL Property & Evidence Key	10101 GSD General	958,716.51	346,577.00	56,424.07			1,361,717.58
Direct		31121810 POL Police Impound	10101 GSD General	67,480.28	20,598.18	5,958.47			94,036.93
Direct		31121850 POL Facility Mgmt and Security	10101 GSD General	777,457.14	339,811.70	43,206.76			1,160,475.60
Direct		31121901 POL Emergency Conting Key	10101 GSD General	700,696.79	279,401.43	316,840.03	63,002.00		1,359,940.25
Direct		31121951 POL School Cross Guard Key	10101 GSD General	1,893,195.90	403,984.06	90,541.20			2,387,721.16
Direct		31122001 POL Traffic Key	10101 GSD General	1,954,642.11	733,227.16	238,434.50			2,926,303.77
Direct		31122051 POL Tactical Inves Key	10101 GSD General	2,106,356.05	740,777.52	956,784.68			3,803,918.25
Direct		31122151 POL SWAT Key	10101 GSD General	996,002.59	368,699.37	297,435.70			1,662,137.66
Direct		31122153 POL Drill and Ceremony Team	10101 GSD General	14,008.59	4,977.05	12,896.94			31,882.58
Direct		31122201 POL Warrants Key	10101 GSD General	1,414,477.12	520,839.09	104,268.34			2,039,584.55
Direct		31122401 POL East Sector Key	10101 GSD General	7,175,306.66	2,623,492.46	808,784.81		35,170.08	10,642,754.01
Direct		31122403 POL Patrol South Sector Key	10101 GSD General	9,671,742.34	3,622,955.65	988,971.01		6,756.11	14,290,425.11
Direct		31122405 POL Patrol Hermitage Key	10101 GSD General	9,348,432.89	3,412,355.05	825,077.49		25,298.16	13,611,163.59
Direct		31122407 POL Patrol Central Sector Key	10101 GSD General	7,071,223.73	2,662,358.11	845,421.45		6,756.01	10,585,759.30
Direct		31122409 POL Patrol West Sector Key	10101 GSD General	7,173,844.21	2,673,733.57	806,196.14		6,756.36	10,660,530.28
Direct		31122411 POL Patrol North Sector Key	10101 GSD General	7,421,188.67	2,783,707.15	755,617.64		6,755.89	10,967,269.35
Direct		31122413 POL Midtown Hills Precinct	10101 GSD General	8,136,741.29	3,077,876.30	622,044.03		6,755.96	11,843,417.58
Direct		31122414 POL Madison Precinct	10101 GSD General	7,192,996.49	2,797,700.66	718,508.01		6,756.36	10,715,961.52
Direct		31122415 POL Mounted Patrol	10101 GSD General	483,125.56	194,887.88	121,049.65			799,063.09
Direct		31122600 POL Parks Patrol	10101 GSD General	109,361.41	39,395.90	6,678.50			155,435.81
Direct		31123001 POL Field Training Officer Key	10101 GSD General	71,480.62	31,693.51	6,616.84			109,790.97
Direct		31123051 POL Special Events Prog Key	10101 GSD General	5,186,003.19	1,820,484.13	46,795.07	55,741.44		7,109,023.83
Direct		31123201 POL School Resource Key	10101 GSD General	4,730,222.35	1,878,011.43	155,431.41			6,763,665.19
Direct		31160110 POL ALOB Op and Maint Cost	10101 GSD General	1,991,778.75	729,221.82	5,734,376.69	84,400.00		8,539,777.26
Direct		31160310 POL ALOB Employment Product	10101 GSD General	761,359.00	237,047.14	345,489.82	18,300.00		1,362,195.96
Direct		31160320 POL Secondary Employment Unit	10101 GSD General	4,531,723.46	440,297.93	94,074.02		132,123.41	5,198,218.82
Direct		31160410 POL ALOB Payroll Authorizat	10101 GSD General	189,910.06	69,008.66	3,479.58			262,398.30
Direct		31160420 POL ALOB Payment Approvals	10101 GSD General	597,019.70	215,099.81	679,835.73			1,491,955.24
Direct		31160510 POL ALOB Procurement Servc	10101 GSD General	164,043.17	97,781.35	146,462.14			408,286.66
Direct		31160610 POL ALOB Records Mgmt Servi	10101 GSD General	2,380,186.70	992,659.17	127,053.83			3,499,899.70
Direct		31160710 POL ALOB Safety Training Se	10101 GSD General	44,052.86	9,328.35	62,358.30			115,739.51
Direct		31160810 POL ALOB Executive Leadersh	10101 GSD General	2,305,313.67	745,983.11	347,400.84		13,600.00	3,412,297.62
Direct		31161000 POL Nonpayroll Transactions	10101 GSD General			3,025.00			3,025.00
Direct		31192000 POL Extra Police Protection	18301 USD General					481,000.00	481,000.00
Direct		31201000 4% POL GSD Police Department	30003 General Fund 4% Reserve			244,172.97	451,408.00		695,580.97
Direct		31321401 POL Task Force Interest	30200 Police Task Force Fund			1,711.13			1,711.13
Direct		31321403 POL Achilles Task Force Key	30200 Police Task Force Fund	13,079.94	5,136.35				18,216.29
Direct		31321406 POL Violent Crime TF Key	30200 Police Task Force Fund	34,545.90	11,773.08				46,318.98
Direct		31321407 POL DEA Task Force Key	30200 Police Task Force Fund	87,784.79	31,533.98				119,318.77
Direct		31322338 POL * JAG Grant 2013	30063 *POL 2013 JAG GRANT					9.67	9.67
Direct		31322339 POL * JAG Grant 2014	30066 *POL 2014 JAG GRANT			107,296.83	45,960.00	8,475.46	161,732.29
Direct		31322341 POL * JAG Grant 2015	30068 POL 2015 JAG GRANT			53,762.84	(5,162.00)	5,376.28	53,977.12
Direct		31322342 POL * JAG Grant 2016	30075 POL 2016 JAG Grant			44,293.26		4,102.83	48,396.09
Direct		31322503 POL MDHA Patrol TF Key	30200 Police Task Force Fund	384,638.66	150,209.16	8,593.15		188,682.63	732,123.60
Direct		31330100 POL Grants Interest	32231 Police Grant Fund			2,348.92			2,348.92
Direct		31330850 POL ICAC Grant FY08	32231 Police Grant Fund	97,056.78	37,984.87	16,784.85	68,996.94		220,823.44
Direct		31330960 POL VOCA Victim Intervention	32231 Police Grant Fund	191,036.95	88,224.49	54,855.56			334,117.00
Direct		31331540 POL Governor Hwy Safety Grt 13	32231 Police Grant Fund	326,818.52	115,887.86	3,029.87			445,736.25
Direct		31332635 POL * JAG Grant 2012	32131 *POL JAG 2012 Grant					1,092.62	1,092.62
Direct		31332680 POL 2017 THSO Bike Grant	32231 Police Grant Fund	3,573.08	1,220.34	4,793.42			4,793.42
Direct		31332690 POL NCVC Spec Events Security	32231 Police Grant Fund	125,010.95	24,989.05				150,000.00
Direct		31340100 POL VOCA OFS Grant	32233 Police VOCA OFS Grant	51,327.24	12,209.96	488.33			64,025.53
Direct		31401016 POL South Police Precinct	40016 GSD FY16 Capital Projects			25,909.56	7,463,557.80		7,489,467.36
Direct		31401018 POL Body/Dash Cameras	40018 GSD FY18 Capital Projects			3,520.00	12,424.08		15,944.08
Direct		31402016 POL Family Justice Center	40016 GSD FY16 Capital Projects	50,146.64	12,615.24	499,667.97	9,366,524.04		9,928,953.89

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	032 Fire		32402015 FIR Major Equip/Mini Pumper	40015 GSD FY15 Capital Projects						190,889.48	190,889.48
Direct			32403011 FIR Master Plan Implementation	40011 GSD FY11 Capital Projects Fund				685.00			685.00
Direct			32700500 FIR Donations	30048 FIR Fire Dept Donations				9,809.32	35,928.00		45,737.32
Direct			32701015 FIR 'S Carolina Flood Oct 2015	30074 *OEM S Carolina Flood Oct 2015						14,928.81	14,928.81
Direct			32703200 FIR Hurricane Harvey TX 2017	30081 Hurricane Harvey Texas 2017		39,618.82	10,194.55	4,371.06			54,184.43
Direct			32703210 FIR Hurricane Irma FL 2017	30082 Hurricane Irma Florida 2017		58,510.04	16,594.01	6,545.41			81,649.46
Direct	032 Fire Total					87,914,037.50	33,366,591.67	12,844,945.25	404,668.00	208,992.29	134,739,234.71
Direct	033 Codes Administration		33101000 COD Administration	10101 GSD General			55.60				55.60
Direct			33120010 COD Code Enforce't Key Product	10101 GSD General		236,263.17	95,567.66	63,483.52			395,314.35
Direct			33120110 COD Const'n/Land Use Key Produ	10101 GSD General		1,329,561.55	471,602.35	127,952.94			1,929,116.84
Direct			33120140 COD SexuallyOrientedBusBd Key	10101 GSD General		59,107.02	19,021.37	11,555.88			89,684.27
Direct			33120210 COD Better N'hoods Key Product	10101 GSD General		1,164,896.47	469,747.35	576,213.35		200,000.00	2,410,857.17
Direct			33120310 COD Building Code Inspections	10101 GSD General		2,044,110.09	897,579.58	361,143.86			3,302,833.53
Direct			33120410 COD Board Supp Serv Key Produc	10101 GSD General		4,092.08	1,406.50	72,047.73			77,546.31
Direct			33120510 COD Info Sharing Key Product	10101 GSD General		628,681.93	227,967.89	142,332.43			998,982.25
Direct			33120610 COD Admin Payroll Authorizatio	10101 GSD General		310,561.56	87,317.23	84,028.35			481,907.14
Direct			33121000 COD Alarm Registration	10101 GSD General		115,306.35	24,033.32	103,422.39			242,762.06
Direct			33201000 4% COD Codes Administration	30003 General Fund 4% Reserve						60,152.40	60,152.40
Direct			33401013 COD Tech for KIVA Syst Upgrade	40013 GSD FY13 Capital Projects Fund						20,210.00	20,210.00
Direct			33701000 COD Demolition Projects	30600 Demolition Fund						63,728.87	63,728.87
Direct	033 Codes Administration Total					5,892,580.22	2,294,243.25	1,666,117.32	20,210.00	200,000.00	10,073,150.79
Direct	034 Beer Board		34101000 BBD Administration	10101 GSD General				3,872.18			3,872.18
Direct			34102000 BBD Permit Application Program	10101 GSD General		224,239.18	84,836.35	25,222.13			334,297.66
Direct			34102100 BBD Inspection Program	10101 GSD General		48,281.87	22,335.62	18,971.31			89,588.80
Direct			34201000 4% BBD Beer Board	30003 General Fund 4% Reserve				4,521.39			4,521.39
Direct	034 Beer Board Total					272,521.05	107,171.97	52,587.01			432,280.03
Direct	035 Agricultural Extension		35102000 AGE Family and Consumer Sc Pro	10101 GSD General		63,952.34	2,513.74	9,083.53			75,549.61
Direct			35102100 AGE Agriculture/Horticulture P	10101 GSD General		126,650.78	27,134.50	27,751.56			181,536.84
Direct			35102200 AGE 4H/Youth Dev Program	10101 GSD General		32,801.47	2,509.32	20,036.47			55,347.26
Direct	035 Agricultural Extension Total					223,404.59	32,157.56	56,871.56			312,433.71
Direct	036 Soil and Water Conservation		36101000 SWC Administration	10101 GSD General		1,451.06	318.84				1,769.90
Direct			36102000 SWC Watershed Conservatn Prg	10101 GSD General		51,075.74	17,320.76	25,300.48			93,696.98
Direct	036 Soil and Water Conservation Total					52,526.80	17,639.60	25,300.48			95,466.88
Direct	037 Social Services		37121000 SOC Homeless Services Program	10101 GSD General		343,939.43	120,569.56	23,014.33			487,523.32
Direct			37122300 SOC Nutrition Program	10101 GSD General		455,222.91	160,989.33	1,277,372.32			1,893,584.56
Direct			37122400 SOC Family Services	10101 GSD General		1,234,649.35	483,069.73	130,793.93	127,280.09		1,975,793.10
Direct			37122500 SOC Burial Assistance Program	10101 GSD General		28,891.40	7,547.64	367,173.67			403,612.71
Direct			37122600 SOC Warming Shelter	10101 GSD General		18,462.84	407.22	24,150.20			43,020.26
Direct			37123000 SOC Planning & Coordination Pr	10101 GSD General		379,254.26	132,678.81	22,147.38			534,080.45
Direct			37125200 SOC Executive Leadership	10101 GSD General		608,032.10	180,507.43	86,318.63			874,858.16
Direct			37312300 SOC MHC MDHA CDBG	32137 Social Srv Homelessness Grant				57,112.76		5,711.28	62,824.04
Direct			37312400 SOC CABHI Grant	32137 Social Srv Homelessness Grant				300,635.51			300,635.51
Direct			37322300 SOC Nutrition Program	32237 Social Services Grant Fund		502,285.88	241,814.29	746,587.39		172,123.27	1,662,810.83
Direct			37701000 SOC Camilla Caldwell	30007 Social Services Donations				51.57			51.57
Direct			37708100 SOC Meals on Wheels Donations	30007 Social Services Donations				4,079.42			4,079.42
Direct			37708200 SOC Nutrition Prg Donations	30007 Social Services Donations				1,756.79			1,756.79
Direct			37712000 SOC MHC Spc Donations Interest	30137 SOC MHC Special Donations				635.83			635.83
Direct			37712100 SOC Project Homeless Connect	30137 SOC MHC Special Donations					10,045.00		10,045.00
Direct			37712200 SOC How's Nashville	30137 SOC MHC Special Donations						(6,227.74)	(6,227.74)
Direct			37712300 SOC *MHC MDHA CDBG	30137 SOC MHC Special Donations						(600.00)	(600.00)
Direct	037 Social Services Total					3,570,738.17	1,327,584.01	3,035,001.99	137,325.09	887,434.55	8,958,083.81
Direct	038 Health		38150271 HEA Population Health Bureau	10101 GSD General		162,041.88	49,819.80	4,297.43			216,159.11
Direct			38151001 HEA Behavioral Health Services	10101 GSD General		352,403.65	133,304.49	8,558.38			494,266.52
Direct			38151032 HEA Public Health Clinics	10101 GSD General		1,066,983.87	452,909.83	300,433.96			1,820,327.66
Direct			38151034 HEA Family Planning Clinic Fee	10101 GSD General				135,840.98			135,840.98
Direct			38151036 HEA Maternal Child Adolescent	10101 GSD General		321,818.27	118,904.15	16,271.90			456,994.32
Direct			38151041 HEA WIC	10101 GSD General		17,813.23	4,885.82	19.60			22,718.65
Direct			38151042 HEA CSFP	10101 GSD General		45,679.04	16,679.18	13,714.35			76,072.57
Direct			38151046 HEA Children Special Services	10101 GSD General				114.43			114.43
Direct			38151051 HEA Oral Health Svcs	10101 GSD General		352,565.49	113,895.83	81,003.68			547,465.00
Direct			38151072 HEA Epidemiology Research	10101 GSD General		333,396.65	135,981.07	49,210.98			518,588.70
Direct			38151091 HEA Correctional Health Svcs	10101 GSD General		168,618.12	62,721.08	8,273.77			239,612.97
Direct			38151121 HEA Tuberculosis Elimination	10101 GSD General		338,487.68	122,124.89	35,459.34			496,071.91
Direct			38151131 HEA STD/HIV Prevent&Interventn	10101 GSD General		515,216.86	170,978.17	34,667.40			720,862.43
Direct			38151141 HEA Commable Disease Emer Prep	10101 GSD General		328,633.67	119,039.00	3,972.47			451,645.14
Direct			38151151 HEA Community Develop and Plan	10101 GSD General		168,887.07	67,603.96	4,912.63			241,403.66
Direct			38151171 HEA Project Access Nashville	10101 GSD General		98,669.64	35,889.66	8,611.96			143,171.26
Direct			38151172 HEA Community Health Admin	10101 GSD General		146,801.55	58,582.43	4,690.22			210,074.20
Direct			38151173 HEA Pharmacy	10101 GSD General		75,880.25	17,581.55	135,924.02			229,385.82
Direct			38151181 HEA Health Care for Homeless	10101 GSD General				355,200.00			355,200.00
Direct			38151201 HEA Air Quality	10101 GSD General		199,257.01	75,999.00	12,876.82			288,132.83
Direct			38151203 HEA Air Pollution	10101 GSD General		166,784.79	60,534.92	46,384.79			273,704.50
Direct			38151222 HEA Animal Services All Other	10101 GSD General		1,471,531.67	576,357.88	680,856.79		33,252.09	2,761,998.43
Direct			38151224 HEA Engineering Svce Investiga	10101 GSD General		186,784.94	59,652.68	5,798.43			252,236.05
Direct			38151226 HEA Ofc Environmental Health	10101 GSD General		33,301.51	10,205.56	670.31			44,177.38
Direct			38151227 HEA School Health	10101 GSD General		515,514.37	236,802.07	45,033.64			797,350.08
Direct			38151233 HEA Food & Public Fac Protectn	10101 GSD General		1,190,394.48	500,443.20	53,458.66			1,744,296.34
Direct			38151241 HEA Pest Mgmt Svcs	10101 GSD General		187,294.87	75,313.66	13,197.66			275,806.19
Direct			38160110 HEA ALOB InformatonTechnology	10101 GSD General		369,834.95	120,084.74	1,369,210.33			1,859,130.02
Direct			38160210 HEA ALOB Facilities Mgmt	10101 GSD General		628,328.13	311,349.44	643,553.22		132,400.00	1,715,630.79
Direct			38160310 HEA ALOB Human Resources	10101 GSD General		292,115.59	87,562.63	48,116.30			427,794.52
Direct			38160410 HEA ALOB Finance	10101 GSD General		912,655.13	306,048.70	80,854.34			1,299,558.17
Direct			38160610 HEA ALOB Records Mgmt Services	10101 GSD General		403,223.04	174,633.60	212,412.75			790,269.39
Direct			38160810 HEA ALOB Executive Leadersh	10101 GSD General		848,942.00	272,977.48	58,885.43			1,180,804.91
Direct			38161000 HEA Nonpayroll Exp Clearing	10101 GSD General				8.82			8.82
Direct			38201000 4% HEA Health Department	30003 General Fund 4% Reserve				120,614.12	134,329.99		254,944.11
Direct			38350261 HEA TennCare Kids Grant	32200 HEA Health Dept Grant Fund		309,828.66	117,702.41	91,069.14		76,490.32	595,090.53
Direct			38350263 HEA TENNder Care Welcome Baby	32200 HEA Health Dept Grant Fund				43.79			43.79
Direct			38350264 HEA Chronic Disease	32200 HEA Health Dept Grant Fund		38,486.26	17,244.99	8,006.13		5,300.00	69,037.38
Direct			38350265 HEA Tobacco Settlement	32200 HEA Health Dept Grant Fund		57,813.41	16,880.74	307,264.84			381,958.99
Direct			38351015 HEA Health Start Grant	32200 HEA Health Dept Grant Fund		132,890.28	55,076.60	2,939.71		13,000.00	203,906.59
Direct			38351016 HEA HUGS Grant	32200 HEA Health Dept Grant Fund		383,361.14	132,640.54	23,575.55		66,100.00	605,677.23
Direct			383510								

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type				Transfers	Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		
Direct	039 Public Library	39101060 LIB Interlibrary Loan	10101 GSD General	42,733.50	15,340.95	7,814.12		65,888.57	
Direct		39101070 LIB Special Collections	10101 GSD General	451,023.74	166,053.66	4,883.73		621,961.13	
Direct		39101080 LIB Community Engagement	10101 GSD General	151,874.11	45,499.58	2,483.10		199,856.79	
Direct		39101090 LIB Limitless Libraries	10101 GSD General	328,451.77	154,075.41	1,356,557.45		1,839,084.63	
Direct		39102000 LIB Operation and Maintenance	10101 GSD General	1,580,925.30	660,644.68	2,143,571.74		4,385,141.72	
Direct		39102100 LIB Production Services	10101 GSD General	111,631.91	45,542.37	31,441.02		188,615.30	
Direct		39103203 LIB BW Circulation	10101 GSD General	322,633.34	150,200.83	17,555.20		490,389.37	
Direct		39103206 LIB BW Children's Services	10101 GSD General	318,388.86	140,746.16	5,799.76		464,934.78	
Direct		39103207 LIB Reference Services	10101 GSD General	775,991.90	296,105.96	2,040.07		1,074,137.93	
Direct		39103211 LIB Teen Services	10101 GSD General	209,208.77	75,243.83	2,385.30		286,837.90	
Direct		39103212 LIB Digital Inclusion	10101 GSD General	61,169.72	17,667.29	1,539.68		80,376.69	
Direct		39103213 LIB Performing Artists	10101 GSD General	195,303.71	78,281.83			273,585.54	
Direct		39103230 LIB Public Technology Program	10101 GSD General	124,327.23	47,922.83	52.00		172,302.06	
Direct		39103240 LIB Studio NPL	10101 GSD General	163,260.12	63,319.65	160.86		226,740.63	
Direct		39103303 LIB Hermitage Branch	10101 GSD General	605,155.34	249,649.14	86,029.74		940,834.22	
Direct		39103304 LIB Edmondson Branch	10101 GSD General	585,328.98	170,640.70	85,222.63		841,192.31	
Direct		39103305 LIB Bellevue	10101 GSD General	642,723.84	259,656.29	16,282.23		918,662.36	
Direct		39103310 LIB Bordeaux	10101 GSD General	410,534.62	170,889.48	66,267.11		647,691.21	
Direct		39103315 LIB North Library	10101 GSD General	130,156.75	47,743.82	14,251.10		192,151.67	
Direct		39103320 LIB Donelson	10101 GSD General	244,744.57	105,476.12	23,098.84		373,319.53	
Direct		39103325 LIB East	10101 GSD General	163,126.95	71,280.09	20,428.10		254,835.14	
Direct		39103330 LIB Edgehill	10101 GSD General	144,788.45	50,264.01	13,163.21		208,215.67	
Direct		39103335 LIB Goodlettsville	10101 GSD General	375,195.08	161,369.17	53,185.49		589,749.74	
Direct		39103340 LIB Green Hills	10101 GSD General	840,337.46	332,155.15	85,054.25		1,257,546.86	
Direct		39103345 LIB Hadley Park	10101 GSD General	100,265.26	41,381.66	13,910.50		155,557.42	
Direct		39103350 LIB Inglewood	10101 GSD General	243,360.97	110,666.33	24,249.73		378,277.03	
Direct		39103355 LIB Looby	10101 GSD General	124,646.05	66,120.98	26,764.28		217,531.31	
Direct		39103360 LIB Madison	10101 GSD General	608,497.28	263,401.29	52,207.67		924,106.24	
Direct		39103365 LIB Old Hickory	10101 GSD General	101,838.05	32,759.95	12,748.88		147,346.88	
Direct		39103370 LIB Pruitt	10101 GSD General	135,491.51	58,921.58	29,024.42		223,437.51	
Direct		39103375 LIB Richland Park	10101 GSD General	279,293.28	121,835.67	18,832.61		419,961.56	
Direct		39103380 LIB Southeast	10101 GSD General	585,648.72	232,004.46	9,400.39		827,053.57	
Direct		39103385 LIB Thompson Lane	10101 GSD General	247,542.25	106,176.67	21,714.45		375,433.37	
Direct		39103390 LIB Watkins Park	10101 GSD General	73,489.58	28,978.28	1,089.74		103,557.60	
Direct		39103401 LIB Archives	10101 GSD General	246,563.46	86,319.63	28,418.28		361,301.37	
Direct		39104061 LIB Equal Access	10101 GSD General	222,836.85	72,704.63	20,387.18		315,928.66	
Direct		39104081 LIB Web Computer Literacy ILS	10101 GSD General	398,728.49	145,884.65	187,610.57		732,223.71	
Direct		39104083 LIB Shared Systems Program	10101 GSD General	326,973.06	127,044.74	(31,973.99)		422,043.81	
Direct		39104121 LIB Nash After-Zones Alliance	10101 GSD General	139,654.84	42,430.78	2,731,860.61		2,913,946.23	
Direct		39104151 LIB Bringing Books to Life	10101 GSD General	108,179.53	36,193.06	2,033.92		146,406.51	
Direct		39102010 LIB * ALOB Building Cleanings	10101 GSD General			16,599.66		16,599.66	
Direct		39201000 4% LIB Public Library	30003 General Fund 4% Reserve			3,327,689.45	186,987.24	3,514,676.69	
Direct		39300100 LIB Library Services Interest	30401 Library Services			522.07		986.37	
Direct		39304013 LIB Technology Upgrade Key	30401 Library Services			6,289.20		6,638.60	
Direct		39304030 LIB Volunteer Service Grant	30401 Library Services			200.00		200.00	
Direct		39304043 LIB Disadv Grant- LCO Prog Key	30401 Library Services			5,760.00	640.00	6,400.00	
Direct		39304045 LIB Gen Lib Svcs GrantKey	30401 Library Services			45,500.00		45,500.00	
Direct		39304065 LIB EAP Deaf Hear Grant Key	30401 Library Services	50,476.05	8,523.95	29,000.00		88,000.00	
Direct		39304094 LIB IYL Neighborhood Builders	30401 Library Services	71,489.00	19,787.22			91,276.22	
Direct		39401013 LIB Bellevue Lib Constr/Equip	40013 GSD FY13 Capital Projects Fund			168,817.60		168,817.60	
Direct		39401015 LIB Miscellaneous Maintenance	40015 GSD FY15 Capital Projects			(75,887.39)		(75,887.39)	
Direct		39401016 LIB Miscellaneous Maintenance	40016 GSD FY16 Capital Projects			289.45		289.45	
Direct		39401017 LIB Maintenance	40017 GSD FY17 Capital Projects			1,411,384.30	1,393,469.97	2,804,854.27	
Direct		39401018 LIB Planning - Hadley Park	40018 GSD FY18 Capital Projects			560.00		560.00	
Direct		39402017 LIB New Donelson Library	40017 GSD FY17 Capital Projects			39,833.70		39,833.70	
Direct		39706120 LIB E Rate Projects	30404 Library Special Projects			67,395.82		67,395.82	
Direct		39706130 LIB Other Special Projects	30404 Library Special Projects			1,363.81	3,144.60	4,508.41	
Direct		39706160 LIB Faith Hill Literacy Funds	30404 Library Special Projects			28.55		28.55	
Direct		39706170 LIB Hebrew Foundation Funds	30404 Library Special Projects			216.78		216.78	
Direct		39706180 LIB King Collection Funds	30404 Library Special Projects			93.84		93.84	
Direct		39706190 LIB Biography Funds	30404 Library Special Projects			1,360.28		1,360.28	
Direct		39706200 LIB Childrens Book Funds	30404 Library Special Projects			2,831.55		2,831.55	
Direct		39706220 LIB Nash Rm Bk/Spec Proj Funds	30404 Library Special Projects			1,072.29		1,072.29	
Direct		39706230 LIB Photography Book Funds	30404 Library Special Projects			289.08		289.08	
Direct		39706240 LIB Unrestricted Foundation Bk	30404 Library Special Projects			58,164.52		58,164.52	
Direct		39706270 LIB Bordeaux LINKS FoundationB	30404 Library Special Projects			6,185.01		6,185.01	
Direct		39706280 LIB Children/YA Programming Fo	30404 Library Special Projects			388,437.40		388,437.40	
Direct		39706290 LIB Hermitage Kay Family Found	30404 Library Special Projects			3,358.31		3,358.31	
Direct		39706310 LIB Young Adult Prog Funds	30404 Library Special Projects			635.46		635.46	
Direct		39706330 LIB Health Care Book Funds	30404 Library Special Projects			176.86		176.86	
Direct		39706340 LIB Edmondson Pk Spec Prog Fds	30404 Library Special Projects			3,687.25		3,687.25	
Direct		39706350 LIB Classics/Poetry/Drama Fds	30404 Library Special Projects			471.97		471.97	
Direct		39706400 LIB East Spec Program Funds	30404 Library Special Projects			740.00		740.00	
Direct		39706410 LIB Madison Spec Prog Funds	30404 Library Special Projects			1,447.18		1,447.18	
Direct		39706430 LIB History&Geography Book Fds	30404 Library Special Projects			1,379.70		1,379.70	
Direct		39706450 LIB Bellevue Spec Program Fund	30404 Library Special Projects			1,886.74		1,886.74	
Direct		39706460 LIB Donelson Spec Program Fund	30404 Library Special Projects			730.37		730.37	
Direct		39706470 LIB Edgehill Spec Program Fund	30404 Library Special Projects			1,215.00		1,215.00	
Direct		39706480 LIB Goodlettsville Spec Prog	30404 Library Special Projects			2,479.60		2,479.60	
Direct		39706490 LIB Green Hills Spec Prog Fund	30404 Library Special Projects			2,915.00		2,915.00	
Direct		39706500 LIB Hadley Park Spec Program	30404 Library Special Projects			2,683.64		2,683.64	
Direct		39706510 LIB Inglewood Spec Program Fds	30404 Library Special Projects			745.00		745.00	
Direct		39706520 LIB Looby Spec Program Funds	30404 Library Special Projects			2,242.89		2,242.89	
Direct		39706530 LIB North Spec Program Funds	30404 Library Special Projects			990.00		990.00	
Direct		39706540 LIB Old Hickory Spec Program	30404 Library Special Projects			1,735.02		1,735.02	
Direct		39706550 LIB Pruitt Spec Program Funds	30404 Library Special Projects			29.51		29.51	
Direct		39706560 LIB Richland Park Spec Prog	30404 Library Special Projects			1,835.25		1,835.25	
Direct		39706570 LIB Southeast Spec Prog Funds	30404 Library Special Projects			1,929.92		1,929.92	
Direct		39706580 LIB Thompson Lane Spec Prog	30404 Library Special Projects			200.00		200.00	
Direct		39706590 LIB Watkins Park Spec Program	30404 Library Special Projects			1,075.00		1,075.00	
Direct		39706610 LIB Archives Friends Funds	30404 Library Special Projects			1,000.00		1,000.00	
Direct		39706620 LIB Bellevue Friends Funds	30404 Library Special Projects			3,173.57		3,173.57	
Direct		39706630 LIB Bordeaux Friends Funds	30404 Library Special Projects			786.83		786.83	
Direct		39706640 LIB Donelson Friends Funds	30404 Library Special Projects			818.36		818.36	
Direct		39706650 LIB East Friends Funds	30404 Library Special Projects			204.82		204.82	
Direct		39706660 LIB Edgehill Friends Funds	30404 Library Special Projects			649.32		649.32	
Direct		39706670 LIB Edmondson Pk Friends Funds	30404 Library Special Projects			2,004.06		2,004.06	
Direct		39706680 LIB Goodlettsville Friends Fun	30404 Library Special Projects			2,760.01		2,760.01	
Direct		39706690 LIB Green Hills Friends Funds	30404 Library Special Projects			31,226.31		31,226.31	
Direct		39706700 LIB Hadley Park Friends Funds	30404 Library Special Projects			71.05		71.05	
Direct		39706710 LIB Hermitage Friends Funds	30404 Library Special Projects			5,860.50		5,860.50	
Direct		39706720 LIB Inglewood Friends Funds	30404 Library Special Projects			929.01		929.01	
Direct		39706730 LIB Looby Friends Funds	30404 Library Special Projects			8.90		8.90	
Direct		39706750 LIB Madison Friends Funds	30404 Library Special Projects			255.51		255.51	
Direct		39706760 LIB Main Friends Funds	30404 Library Special Projects			262.95		262.95	
Direct		39706770 LIB North Friends Funds	30404 Library Special Projects			200.00		200.00	
Direct		39706780 LIB Old Hickory Friends Funds	30404 Library Special Projects			73.94		73.94	
Direct		39706800 LIB Richland Park Friends Fnds	30404 Library Special Projects			2,523.14		2,523.14	
Direct		39706810 LIB Southeast Friends Funds	30404 Library Special Projects			195.77		195.77	
Direct		39706830 LIB Thompson Ln Friends Funds	30404 Library Special Projects			1,698.52		1,698.52	
Direct	039 Public Library Total			15,270,137.15	6,002,325.37	15,248,214.73	1,580,457.21	5,120.37	38,106,254.83
Direct	040 Parks	40101110 PAR Design/Construction Projec	10101 GSD General	233,919.08	92,463.33	4,638.01		331,020.42	
Direct		40101210 PAR Grass Mowing Sessions	10101 GSD General	3,396,767.00	1,583,554.62	1,752,129.05	13,878.36	6,746,329.03	
Direct		40101220 PAR Facility Repair Sessions	10101 GSD General	1,041,419.77	523,904.01	2,825,241.18		4,390,564.96	
Direct		40101230 PAR Landscaping Sessions	10101 GSD General	848,687.40	371,269.12	141,451.78		1,361,408.30	

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type					Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	
Direct	040 Parks	40150520 PAR Warner Golf Seasonal	10101 GSD General	4,554.27	348.40				4,902.67
Direct		40150610 PAR McCabe Golf Course	10101 GSD General	739,650.19	291,019.63	198,351.28			1,229,021.10
Direct		40150620 PAR McCabe Golf Seasonal	10101 GSD General	43,617.95	3,336.79				46,954.74
Direct		40150710 PAR Vinny Links Golf Course	10101 GSD General	33,583.31	13,997.22	38,436.49			86,017.02
Direct		40150720 PAR Vinny Links Golf Seasonal	10101 GSD General	4,712.15	360.47				5,072.62
Direct		40150810 PAR Parthenon	10101 GSD General	436,483.92	154,121.05	255,591.60		41,400.00	887,596.57
Direct		40150820 PAR Parthenon Seasonal	10101 GSD General	3,262.21	249.56				3,511.77
Direct		40150910 PAR Wave Country	10101 GSD General			290,029.59			290,029.59
Direct		40150920 PAR Wave Country Seasonal	10101 GSD General	290,876.79	22,294.75	13,668.80			326,840.34
Direct		40151010 PAR Sportsplex	10101 GSD General	1,268,270.62	470,558.43	880,734.47			2,619,563.52
Direct		40151020 PAR Sportsplex Seasonal	10101 GSD General	165,164.33	19,263.41				184,427.74
Direct		40151210 PAR Hamilton Creek Marina	10101 GSD General	100,689.97	44,009.76	40,176.76			184,876.49
Direct		40170500 PAR Tree Replacement	30801 Parks Special Projects			35,332.67			35,332.67
Direct		40170600 PAR Contribution to Parks	30801 Parks Special Projects			11,810.69			11,810.69
Direct		40180000 PAR Resale Inventory	30802 Parks Resale Inventory			803,136.68		747,514.71	1,550,651.39
Direct		40201000 4% PAR Parks	30003 General Fund 4% Reserve			71,634.72			71,634.72
Direct		40220100 4% PAR Structures/Facilities	30003 General Fund 4% Reserve			633,412.25	18,903.79	149,488.30	801,804.34
Direct		40230300 4% PAR Cultural Recreation	30003 General Fund 4% Reserve			27,201.12	17,866.00		45,067.12
Direct		40230400 4% PAR Revenue Producing Fac.	30003 General Fund 4% Reserve			92,063.77			92,063.77
Direct		40301000 PAR Contribute-Recreation	30801 Parks Special Projects	300.00	22.95	72,330.95			72,653.90
Direct		40301100 PAR Belmont-Easley Recreation	30801 Parks Special Projects	16,055.71	1,228.26				17,283.97
Direct		40310100 PAR Disabilities Program	32300 PAR Parks Dept Grant Fund					62,566.17	62,566.17
Direct		40383820 PAR Horse Barn Percy Warner 16	32300 PAR Parks Dept Grant Fund			3,932.97	183,721.74		187,654.71
Direct		40383850 PAR Sportsplex Scoreboards2017	32300 PAR Parks Dept Grant Fund			(1,207.00)			(1,207.00)
Direct		40383870 PAR NRPA Healthy OutOfSchool17	32300 PAR Parks Dept Grant Fund			8,242.50			8,242.50
Direct		40383880 PAR Lockeland Springs 17	32300 PAR Parks Dept Grant Fund			2,699.00			2,699.00
Direct		40401013 PAR Greenway Projects	40013 GSD FY13 Capital Projects Fund			8,924.02	14,500.00		23,424.02
Direct		40401014 PAR Greenway Projects	40014 GSD FY14 Capital Projects			9,538.50	14,020.00		23,558.50
Direct		40401015 PAR Greenway Projects	40015 GSD FY15 Capital Projects			126,439.26		16,782.89	143,222.15
Direct		40401016 PAR Greenway Projects	40016 GSD FY16 Capital Projects				2,149,768.15		2,149,768.15
Direct		40401017 PAR Greenways	40017 GSD FY17 Capital Projects			618,959.71	998,869.96	59,651.88	1,677,481.55
Direct		40401018 PAR Hadley Tennis Bubble	40018 GSD FY18 Capital Projects				1,279,591.81		1,279,591.81
Direct		40402015 PAR Warner Park Master Plan	40015 GSD FY15 Capital Projects			63,416.79	1,069,803.64		1,133,220.43
Direct		40402016 PAR Open Space	40016 GSD FY16 Capital Projects			84,259.69	1,806,669.09		1,890,928.78
Direct		40402017 PAR Smith Springs Commty Ctr	40017 GSD FY17 Capital Projects				5,088,717.00		5,088,717.00
Direct		40402018 PAR Antioch Commty Ctr Renovat	40018 GSD FY18 Capital Projects			70,837.22			70,837.22
Direct		40403011 PAR Greenway Projects	40011 GSD FY11 Capital Projects Fund			4,405.00			4,405.00
Direct		40403014 PAR Centennial Prk Master Plan	40014 GSD FY14 Capital Projects			77,083.59			77,083.59
Direct		40403015 PAR CentennialPark Master Plan	40015 GSD FY15 Capital Projects			7,132.37	3,537.53		10,669.90
Direct		40403016 PAR Maintenance	40016 GSD FY16 Capital Projects			267,250.50	618,244.86	100,000.00	985,495.36
Direct		40403017 PAR Centennial Park	40017 GSD FY17 Capital Projects			422,720.70			422,720.70
Direct		40403018 PAR Fairground Soccer Greenway	40018 GSD FY18 Capital Projects			903,092.01			903,092.01
Direct		40403118 PAR Bellevue CommCtr & IceRink	40118 GSD FY18B Capital Projects			10,919.99	100,831.07		111,751.06
Direct		40404014 PAR Shelby Park Master Plan	40014 GSD FY14 Capital Projects			43,595.00	97,364.57		140,959.57
Direct		40404015 PAR Open Space	40015 GSD FY15 Capital Projects			32,125.83	12,217.00		44,342.83
Direct		40404016 PAR Madison Community Ctr	40016 GSD FY16 Capital Projects			162,471.80	5,106,678.00		5,269,149.80
Direct		40404017 PAR Land Acquisition	40017 GSD FY17 Capital Projects			14,850.00	3,311,919.00		3,326,769.00
Direct		40404018 PAR Plan/Design Projects	40018 GSD FY18 Capital Projects			161,448.68	142,598.45		304,047.13
Direct		40404118 PAR General Maint County Wide	40118 GSD FY18B Capital Projects			65,367.75			65,367.75
Direct		40405015 PAR Stones River/Ravenwood	40015 GSD FY15 Capital Projects			443,071.81			443,071.81
Direct		40405016 PAR Southeast Community Ctr	40016 GSD FY16 Capital Projects			129,599.26	2,205,829.00		2,335,428.26
Direct		40405017 PAR Soccer Fields	40017 GSD FY17 Capital Projects			40,201.17	1,390,441.73		1,430,642.90
Direct		40405018 PAR Bellevue Community Ctr	40018 GSD FY18 Capital Projects			151,698.31	50,153.65		201,851.96
Direct		40406011 PAR Centennial Prk Master Plan	40011 GSD FY11 Capital Projects Fund			132.41			132.41
Direct		40406015 PAR Deferred Maintenance	40015 GSD FY15 Capital Projects			313,585.66	403,285.12	90,309.97	807,180.75
Direct		40406016 PAR Hadley Tennis Ctr	40016 GSD FY16 Capital Projects				902,123.81		902,123.81
Direct		40406017 PAR Maintenance/Small Park Imp	40017 GSD FY17 Capital Projects			1,550,775.70	1,853,070.89		3,403,846.59
Direct		40407016 PAR Una Antioch	40016 GSD FY16 Capital Projects				153,039.00		153,039.00
Direct		40408013 PAR Dog Parks	40013 GSD FY13 Capital Projects Fund			373.92	48,294.25		48,668.17
Direct		40408015 PAR Madison/SE Community Ctr	40015 GSD FY15 Capital Projects			182,746.75			182,746.75
Direct		40408016 PAR Nashville Zoo	40016 GSD FY16 Capital Projects				6,177,602.36		6,177,602.36
Direct		40409013 PAR Deferred Maintenance	40013 GSD FY13 Capital Projects Fund			59,221.20			59,221.20
Direct		40409014 PAR Deferred Maintenance	40014 GSD FY14 Capital Projects			115,032.20			115,032.20
Direct		40410013 PAR Open Space Riverfront Devl	40013 GSD FY13 Capital Projects Fund			15,505.00			15,505.00
Direct		40415017 PAR SoccerFields/Greenways-BFC	40017 GSD FY17 Capital Projects			2,754,778.00			2,754,778.00
Direct		40420113 PAR Paving/Maintenance	40113 GSD FY13B Capital Projects			18,174.67	25,360.00		43,534.67
Direct		40421040 PAR Golf Improvement	40440 Parks Non-Bond Funded CapProj			456,817.73	29,165.94		485,983.67
Direct		40421060 PAR Casa Azafran Project	40440 Parks Non-Bond Funded CapProj				103,500.00		103,500.00
Direct		40421080 PAR Cumberland Pk Roof Claim	40440 Parks Non-Bond Funded CapProj			16,099.45			16,099.45
Direct		40421100 PAR O'Neil Beaman Park Barn 17	40440 Parks Non-Bond Funded CapProj				1,656.00		1,656.00
Direct		40421190 PAR NRPA Disney Casa Azafran17	40440 Parks Non-Bond Funded CapProj				49,000.00		49,000.00
Direct		40421210 PAR FOWP Allee Study	40440 Parks Non-Bond Funded CapProj			22,631.00			22,631.00
Direct		40700900 PAR Golf Cart Rentals	30802 Parks Resale Inventory			360,039.72			360,039.72
Direct		40701500 PAR Summer Basketball	30215 Finance Innovation Investment			7,635.57			7,635.57
Direct		40704101 PAR Master Plan Prj Mgmt	33000 PAR Parks Master Plan	105,157.10	38,048.64				143,205.74
Direct		40781000 PAR Stone Hall Improvements	30801 Parks Special Projects			19,749.55			19,749.55
Direct		40782400 PAR NAZA Afterschool Program	30801 Parks Special Projects	73,405.93	12,235.98	91,515.59			177,157.50
Direct		40782500 PAR Disabilities Program	30801 Parks Special Projects	6,884.25	1,665.31	32,101.64			40,651.20
Direct		40782834 PAR Big Band Dances 2018	32300 PAR Parks Dept Grant Fund			6,000.00			6,000.00
Direct		40783132 PAR FWOP Staffing Grant 01	32300 PAR Parks Dept Grant Fund	85,002.23	19,636.89	250.75			104,889.87
Direct		40783142 PAR Warner SWEAT Grant 01	32300 PAR Parks Dept Grant Fund	23,129.18	1,769.38				24,898.56
Direct		40783411 PAR Friends-Centenn Park&Parth	32300 PAR Parks Dept Grant Fund	111,831.42	25,388.63				137,220.05
Direct		40783610 PAR TwoRiversMansion Staffg-14	32300 PAR Parks Dept Grant Fund	16,081.44	9,996.59				26,078.03
Direct		40783630 PAR TwoRiversMans Seasnl 15-16	32300 PAR Parks Dept Grant Fund	2,564.04	196.14				2,760.18
Direct		40783635 PAR FriendsTwoRiversChristmas	32300 PAR Parks Dept Grant Fund	468.78	35.86				504.64
Direct	040 Parks Total			21,456,564.65	8,054,610.39	20,591,157.29	35,428,343.41	1,473,492.28	87,004,168.02
Direct	041 Arts Commission	41105000 ART Basic Grants	10101 GSD General			9,950.00	2,453,550.00		2,463,500.00
Direct		41106000 ART Public Art & Artist Devel	10101 GSD General	109,167.50	43,530.08	391,526.94	544,224.52		1,048,448.04
Direct		41106100 ART Cultural Vitality Index	10101 GSD General	158,469.34	53,968.82	19,477.57			231,915.73
Direct		41106200 ART Grants Development	10101 GSD General	135,168.32	41,711.63	18,029.07			194,909.02
Direct		41106250 ART Organizational Development	10101 GSD General	93,078.51	34,713.58	27,351.85			155,143.94
Direct		41201000 4% ART Arts Commission	30003 General Fund 4% Reserve			8,187.50			8,187.50
Direct		41310260 ART TAC Arts Build Communities	32241 ART Arts Commission Grant Fund			5,180.00	29,380.00		34,560.00
Direct		41310270 ART TAC Major Cultural Inst	32241 ART Arts Commission Grant Fund			74,000.00			74,000.00
Direct		41310290 ART NEA Art Works 13-14	32241 ART Arts Commission Grant Fund			5,510.00			5,510.00
Direct		41401010 ART Public Art	40009 GSD FY10 Capital Projects Fund	250,145.00	98,185.62	24,042.77	289,090.67		661,464.06
Direct		41701500 ART Restorative Justice & Arts	30215 Finance Innovation Investment			88,700.00			88,700.00
Direct		41702002 ART AFTA Convention 2014	32041 Arts Com Contrib/Donations Fun			36,980.05			36,980.05
Direct	041 Arts Commission Total			746,028.67	272,109.73	708,935.75	2,772,020.67		4,499,094.82
Direct	042 Public Works	42141110 PW GSD Developer Services	10101 GSD General	798,555.15	259,789.69	13,854.81			1,072,199.65
Direct		42141210 PW GSD Traffic Engineering	10101 GSD General	686,529.63	236,960.76	21,083.82			944,574.21
Direct		42141310 PW GSD Right of Way Permits	10101 GSD General	331,602.05	112,553.05	5,263.44			449,418.54
Direct		42141410 PW GSD Park Spaces Off Street	10101 GSD General	75,511.32	27,741.05	112.55			103,364.92
Direct		42141420 PW GSD Park Spaces On Street	10101 GSD General	357,660.67	190,901.84	54,376.86			602,939.37
Direct		42141510 PW GSD Street Construction	10101 GSD General	912,132.19					

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Public Works		42404017 PW Bridges GSD	40017 GSD FY17 Capital Projects				3,061,299.43	1,650.00		3,062,949.43
Direct			42404018 PW Roadway Reconstructn/Improv	40018 GSD FY18 Capital Projects				1,352,662.04			1,352,662.04
Direct			42405011 PW Paving/Resurfacing GSD	40011 GSD FY11 Capital Projects Fund				16,326.00			16,326.00
Direct			42405013 PW Corridor Redevelopment GSD	40013 GSD FY13 Capital Projects Fund				113,608.69			113,608.69
Direct			42405017 PW Station Blvd Project GSD	40017 GSD FY17 Capital Projects				510,826.25			510,826.25
Direct			42406013 PW Road Projects GSD	40013 GSD FY13 Capital Projects Fund				65,194.60			65,194.60
Direct			42406014 PW Road Projects GSD	40014 GSD FY14 Capital Projects				3,721,643.23			3,721,643.23
Direct			42406016 PW SWalk Paving Rdwy-Recall	40016 GSD FY16 Capital Projects				3,066,171.33	173,347.00		3,239,518.33
Direct			42406017 PW Roadway Improvements GSD	40017 GSD FY17 Capital Projects				912,768.30			912,768.30
Direct			42407011 PW Bikeways GSD	40011 GSD FY11 Capital Projects Fund				28,046.48			28,046.48
Direct			42407013 PW Signalization GSD	40013 GSD FY13 Capital Projects Fund				9,824.50			9,824.50
Direct			42407014 PW Signalization GSD	40014 GSD FY14 Capital Projects				90,985.05			90,985.05
Direct			42407017 PW Traffic Signalization GSD	40017 GSD FY17 Capital Projects				4,292,751.79			4,292,751.79
Direct			42408010 PW USD Roadway Projects	48009 USD FY10 Capital Projects Fund				9,377.90			9,377.90
Direct			42408017 PW Road Reconstruction GSD	40017 GSD FY17 Capital Projects				10,483.00			10,483.00
Direct			42409010 PW Sidewalks GSD	40009 GSD FY10 Capital Projects Fund				3,887.94			3,887.94
Direct			42410010 PW USD Sidewalks	48009 USD FY10 Capital Projects Fund					3,000.00		3,000.00
Direct			42412001 PW Sidewalks & Bikeways	40300 GSD Public Works Construction				15,477.00			15,477.00
Direct			42412013 PW Development Infrastructure	40300 GSD Public Works Construction				267,583.50			267,583.50
Direct			42412014 PW Harding Place Sidewalks	40300 GSD Public Works Construction				50,816.00			50,816.00
Direct			42412020 PW Sidewalks Lebanon Pike	40300 GSD Public Works Construction				106,064.05			106,064.05
Direct			42412021 PW Roadway Maint Dickerson Pk	40300 GSD Public Works Construction				69,264.80			69,264.80
Direct			42412026 PW McGavock Pk RR Xing 3502215	40300 GSD Public Works Construction				8,020.36			8,020.36
Direct			42412027 PW Nolensville RR Xing 348630J	40300 GSD Public Works Construction				85,073.76			85,073.76
Direct			42412028 PW Old Hickory RR Xing 348670G	40300 GSD Public Works Construction				247,969.85			247,969.85
Direct			42412029 PW Pitts Ave RR Xing 348673C	40300 GSD Public Works Construction				13,512.75			13,512.75
Direct			42412040 PW Solid Waste Master Plan	40300 GSD Public Works Construction				220,000.00			220,000.00
Direct			42412050 PW BRT Lite Murfreesboro Pike	40300 GSD Public Works Construction				25,572.00			25,572.00
Direct			42414011 PW USD Multi Fam Refuse/Recycl	48011 USD FY11 Capital Projects Fund				9,500.00			9,500.00
Direct			42416011 PW 28th/31st Ave Conn GSD	40011 GSD FY11 Capital Projects Fund				16,567.50			16,567.50
Direct			42418011 PW Traffic Signals/Equip GSD	40011 GSD FY11 Capital Projects Fund				843.03			843.03
Direct			42431016 PW GSD Library Parking Garage	44116 GSD PW FY16 S/F Capital Projs				188,503.15	3,496,421.62		3,684,924.77
Direct			42481010 PW SWalk Paving Rdwy-Recall	48009 USD FY10 Capital Projects Fund				3,400.00			3,400.00
Direct			42481011 PW SWalk Paving Rdwy-Recall	48011 USD FY11 Capital Projects Fund				366.18			366.18
Direct			42481017 PW Solid Waste Study	48017 USD FY17 Capital Projects Fund				399,749.00			399,749.00
Direct			42486113 PW USD Paving/Road Projects	48113 USD FY13B Capital Projects				16,586.96			16,586.96
Direct			42701100 PW PedestrianBenefitZone 10	30508 Public Works Sidewalk				121,930.00			121,930.00
Direct			42701110 PW PedestrianBenefitZone 11	30508 Public Works Sidewalk				64,379.04			64,379.04
Direct			42701120 PW PedestrianBenefitZone 12	30508 Public Works Sidewalk				8,900.00			8,900.00
Direct			42701300 PW Solid Waste Tires	30503 Public Works Tire Waste				565,394.50			565,394.50
Direct			42702100 PW PedestrianBenefitZone 3	30508 Public Works Sidewalk				303,974.16			303,974.16
Direct			42702110 PW PedestrianBenefitZone 4	30508 Public Works Sidewalk				140,888.78			140,888.78
Direct			42703500 PW Hurricane Irma FL 2017	30082 Hurricane Irma Florida 2017		25,137.44	7,343.85	15,668.39			48,149.68
Direct			42704100 PW PedestrianBenefitZone 6	30508 Public Works Sidewalk				145,466.80			145,466.80
Direct			42704110 PW PedestrianBenefitZone 7	30508 Public Works Sidewalk				799,859.26			799,859.26
Direct			42705100 PW PedestrianBenefitZone 5	30508 Public Works Sidewalk				155,326.36			155,326.36
Direct			42705110 PW PedestrianBenefitZone 6	30508 Public Works Sidewalk				612,168.70			612,168.70
Direct			42705130 PW PedestrianBenefitZone 1	30508 Public Works Sidewalk				255,982.26			255,982.26
Direct			42705140 PW PedestrianBenefitZone 2	30508 Public Works Sidewalk				100,338.60			100,338.60
Direct			42705160 PW PedestrianBenefitZone 13	30508 Public Works Sidewalk				25,810.00			25,810.00
Direct			42705170 PW PedestrianBenefitZone 14	30508 Public Works Sidewalk				62,814.42			62,814.42
Direct			42707000 PW Paving	30511 Public Works Paving				5,247,713.27			5,247,713.27
Direct			42801200 PW WM Education/Pub Relations	30501 Solid Waste Operations		41,422.49	11,481.36	217,129.66			270,033.51
Direct			42803100 PW WM Metro Collection	30501 Solid Waste Operations		827,475.53	380,517.72	13,464,879.42			14,672,872.67
Direct			42803300 PW WM Downtown Business Coll	30501 Solid Waste Operations		148,074.87	71,134.35	56,631.54			275,840.76
Direct			42803500 PW WM Front Loader Coll	30501 Solid Waste Operations		243,311.67	107,764.46	1,984.50			353,060.63
Direct			42803600 PW WM Dead Animal Coll	30501 Solid Waste Operations		38,868.19	25,285.56	1,513.18			65,666.93
Direct			42803700 PW WM Brush Collection	30501 Solid Waste Operations		1,155,784.90	576,371.06	1,488.60			1,733,644.56
Direct			42804200 PW WM Downtown Bus Recycling	30501 Solid Waste Operations		163,617.29	62,116.65	24,200.00			249,933.94
Direct			42804300 PW WM Curbside Recycling	30501 Solid Waste Operations		721,780.26	285,494.66	174,671.28			1,181,946.20
Direct			42804510 PW WM Drop Off Recycle Centers	30501 Solid Waste Operations		269,334.54	108,750.42	1,632.62	123,582.12		503,299.70
Direct			42804520 PW WM Convenience/Recycle Ctrs	30501 Solid Waste Operations		528,436.62	228,876.07	1,392,458.80			2,149,771.49
Direct			42804710 PW WM Compost Program	30501 Solid Waste Operations		44,269.93	24,987.59	756,293.53			825,551.05
Direct			42804800 PW WM Household Hazardous Wast	30501 Solid Waste Operations		90,457.97	32,080.24	150,252.60			272,790.81
Direct			42804900 PW WM Tire Program	30501 Solid Waste Operations		42,962.88	24,904.73				67,867.61
Direct			42805200 PW WM Landfill Engineering	30501 Solid Waste Operations		76,056.60	21,961.54	237,243.45			335,261.59
Direct			42805300 PW WM Bordeaux Gas Utilization	30501 Solid Waste Operations				6,906.77			6,906.77
Direct			42861110 PW WM Administration	30501 Solid Waste Operations		798,584.43	234,154.46	1,899,099.44		636,800.00	3,568,638.33
Direct	042 Public Works Total					19,905,457.82	8,099,530.13	113,567,749.11	7,147,208.38	23,312,378.00	172,032,323.44
Direct	044 Human Relations Commission		44100210 HRC Civil Rights Compliance	10101 GSD General				15,163.23			15,163.23
Direct			44100310 HRC Advoc Comp and Educ ACE	10101 GSD General		260,556.33	76,122.33	145,352.32			482,030.98
Direct	044 Human Relations Commission Total					260,556.33	76,122.33	160,515.55			497,194.21
Direct	047 Criminal Justice Planning		47102000 CJP Reporting Program	10101 GSD General		343,189.90	123,607.77	57,605.31			524,402.98
Direct	047 Criminal Justice Planning Total					343,189.90	123,607.77	57,605.31			524,402.98
Direct	049 Office of Emergency Management		49101000 OEM Administration	10101 GSD General		171,870.97	120,082.20	273,098.79		188,400.00	753,451.96
Direct			49201000 4% OEM Office of Emergency Mgt	30003 General Fund 4% Reserve				2,187.59			2,187.59
Direct			49301015 OEM Port Security FY16/17	32250 OEM Grant Fund				466,144.66			466,144.66
Direct			49301080 OEM Homeland Security FY15-18	32250 OEM Grant Fund				44,706.02			44,706.02
Direct			49301090 OEM EMPG 15-17	32250 OEM Grant Fund				1,350.00			1,350.00
Direct			49301200 OEM Homeland Security FY16-19	32250 OEM Grant Fund				91,964.64			91,964.64
Direct			49301210 OEM Homeland Security FY17	32250 OEM Grant Fund				4,765.05			4,765.05
Direct			49301220 OEM EMPG 16-18	32250 OEM Grant Fund		295,398.00	71,000.00	10,402.00			376,800.00
Direct			49700515 OEM * 2015 Ice Storm Disaster	30073 *OEM 2015 Ice Storm Disaster				2,102.90			2,102.90
Direct			49701010 OEM Hurricane Irma FL 2017	30082 Hurricane Irma Florida 2017				15,837.14			15,837.14
Direct	049 Office of Emergency Management Total					467,268.97	191,082.20	912,558.79		188,400.00	1,759,309.96
Direct	051 Office of Family Safety		51101000 OFS Office of Family Safety	10101 GSD General		556,668.57	210,773.02	346,800.69			1,114,242.28
Direct			51302000 OFS Stop Grant	32051 OFS Grant Fund				55,353.90			55,353.90
Direct			51303000 OFS Arrest Grant	32051 OFS Grant Fund		164,023.87	36,796.63	75,001.77			275,822.27
Direct			51303100 OFS VOCA FJC Navigator/Advocat	32051 OFS Grant Fund		37,846.08	5,191.91				43,037.99
Direct			51303300 OFS VOCA Victim Svc Coordntr	32233 Police VOCA OFS Grant		289,532.28	71,985.17	129,616.35			491,133.80
Direct			51303400 OFS STOP Fatality Review Grant	32051 OFS Grant Fund		7,692.32	1,208.68	8,323.78			17,224.78
Direct	051 Office of Family Safety Total					1,055,763.12	325,955.41	615,096.49			1,996,815.02
Direct	060 Farmer's Market		60201000 4% FAR Farmer's Market	30003 General Fund 4% Reserve				668.09		36,528.00	37,196.09
Direct			60400440 FAR NonBond Fd Capital Projs	40460 Farmers Mkt Non-Bonded CapProj				520,000.00		520,000.00	520,000.00
Direct			60511000 FAR Facility Mgmt Program	60152 Farmers Market		300,197.01	82,668.30	1,350,607.75		57,600.00	1,791,073.06
Direct			60511200 FAR TAEP Grant 09-10	60152 Farmers Market				1,200.00			1,200.00
Direct			60511400 FAR Grow Local Kitchen	60152 Farmers Market							

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	065 Water and Sewer	65555410 W&S Procurement Svcs	67331 W&S Operating		141,241.97	60,034.84	667,964.81			869,241.62
	Direct		65555420 W&S Central Stores Inv ProcPrg	67331 W&S Operating				799.24			799.24
	Direct		65555510 W&S Oper Admin Key	67331 W&S Operating		186,680.11	57,558.42	53,468.24			297,706.77
	Direct		65555520 W&S Admin Security	67331 W&S Operating		156,311.84	56,289.05	112,573.01			325,173.90
	Direct		65555530 W&S Customer Svc Security	67331 W&S Operating				56,577.61			56,577.61
	Direct		65555540 W&S Stormwater Security	67331 W&S Operating				9,739.87			9,739.87
	Direct		65555570 W&S OHUD Administration	67331 W&S Operating				13,248.98			13,248.98
	Direct		65555610 W&S Safety Train Session	67331 W&S Operating		71,585.66	29,096.17	11,017.11			111,698.94
	Direct		65555620 W&S Occupation Health Svcs	67331 W&S Operating				1,768.65			1,768.65
	Direct		65555630 W&S Skills Train & Coordin	67331 W&S Operating				21,924.01			21,924.01
	Direct		65555710 W&S ALOB Exec Leade Key	67331 W&S Operating		1,108,182.46	353,424.37	741,534.12		5,639,600.00	7,842,740.95
	Direct		65555720 W&S ALOB Communication Svcs	67331 W&S Operating		199,024.85	66,811.98	61,771.01			327,607.84
	Direct		65555740 W&S KVB Median Irrigation	67331 W&S Operating				1,649.88			1,649.88
	Direct		65555850 W&S Non Allocated Fin Trans	67331 W&S Operating						223,200.00	223,200.00
	Direct		65555910 W&S Billing & Collections/Lobby	67331 W&S Operating		407,446.13	178,555.00	1,278,340.37	54,350.00		1,918,691.50
	Direct		65556010 W&S Meter Reading Key Product	67331 W&S Operating		273,650.91	107,014.60	84,386.26			465,051.77
	Direct		65556110 W&S Cash / Payment Processing	67331 W&S Operating		154,298.22	56,993.04	118,337.67			329,628.93
	Direct		65556310 W&S Phone Center Key	67331 W&S Operating		1,146,451.87	427,616.93	54,271.28			1,628,340.08
	Direct		65556410 W&S W&S Field Activ Key	67331 W&S Operating		1,467,118.57	621,314.05	762,776.79	(31,003.26)		2,820,206.15
	Direct		65556440 W&S Cust Svcs Gen Admin	67331 W&S Operating		122,959.11	44,927.35	366,108.33			533,994.79
	Direct		65556520 W&S Fleet Svcs Coordinator	67331 W&S Operating		161,211.65	63,311.35	53,908.60			278,431.60
	Direct		65556530 W&S System Svcs Gen Admin	67331 W&S Operating		563,285.62	169,353.50	10,878,961.68		5,247,713.47	16,859,314.27
	Direct		65556540 W&S Admin Supp Svcs	67331 W&S Operating		1,244.59					1,244.59
	Direct		65556550 W&S SSD Admin Omo South	67331 W&S Operating				2,993.11			2,993.11
	Direct		65556610 W&S Sewer Maint Key Day Cre	67331 W&S Operating		1,870,257.39	731,077.03	42,449.78		(102,351.51)	2,541,432.69
	Direct		65556810 W&S Water Maint Key Day Crew	67331 W&S Operating		5,675,461.51	2,353,678.14	1,182,901.92		(1,308,777.31)	7,903,264.26
	Direct		65556820 W&S Water Maint Day Repair	67331 W&S Operating		12,932.85	7,973.00	(6,707.76)		992.59	15,190.68
	Direct		65557020 W&S Engineering Admin	67331 W&S Operating		623,352.93	240,319.84	406,629.06			1,270,301.83
	Direct		65557030 W&S Consent Decree Compl OAP	67331 W&S Operating		103,505.42	28,128.90	5,045.94			136,680.26
	Direct		65557110 W&S Devel Review Key	67331 W&S Operating		972,718.99	314,237.29	176,006.10		(681,203.63)	781,758.75
	Direct		65557210 W&S Inspection Key	67331 W&S Operating				218.11			218.11
	Direct		65557310 W&S Sys Imprv & Plan Key	67331 W&S Operating				(245.92)			(245.92)
	Direct		65557910 W&S Sewer Pump Stat Operations	67331 W&S Operating		30,772.03	9,565.27	5,394,120.13			5,434,457.43
	Direct		65557920 W&S Telemetry & Controls	67331 W&S Operating		239,636.15	101,573.37	508.38			341,717.90
	Direct		65557930 W&S Sewer Pump Stat Maint	67331 W&S Operating		1,546,970.49	636,714.97	1,542,693.16		(34,296.61)	3,692,082.01
	Direct		65558010 W&S Dry Creek Repairs Key	67331 W&S Operating		418,298.96	175,606.49	493,371.10			1,087,276.55
	Direct		65558020 W&S Central Repairs Key	67331 W&S Operating		2,128,269.88	831,708.22	1,447,087.93			4,407,066.03
	Direct		65558030 W&S Whites Creek Repairs Key	67331 W&S Operating		237,994.24	100,886.69	255,570.86			594,451.79
	Direct		65558310 W&S Wastewater Dry Creek Key	67331 W&S Operating		1,103,003.91	429,247.36	2,763,820.42			4,296,071.69
	Direct		65558320 W&S Wastewater Central Key	67331 W&S Operating		3,004,399.46	1,147,436.07	11,539,295.64			15,691,131.17
	Direct		65558330 W&S Wastewater Whites Cr Key	67331 W&S Operating		828,421.84	332,197.01	1,754,457.06			2,915,075.91
	Direct		65558340 W&S Dry Creek Administration	67331 W&S Operating		68,997.62	31,011.73	2,768.20			102,777.55
	Direct		65558350 W&S Central Administration	67331 W&S Operating		55,948.24	18,642.43	6,300.01			80,890.68
	Direct		65558360 W&S Whites Creek Administratio	67331 W&S Operating		42,138.67	8,685.21	6,644.83			57,468.71
	Direct		65558510 W&S Laboratory Administration	67331 W&S Operating		134,272.15	49,426.70	76,032.24			259,731.09
	Direct		65558520 W&S Laboratory Analysis	67331 W&S Operating		449,011.39	155,972.51	386,146.14		(3,316.56)	987,813.48
	Direct		65558530 W&S Environmental Compliance	67331 W&S Operating		412,196.71	154,708.75	490,468.01			1,057,373.47
	Direct		65558710 W&S Sec WW Whites Creek Key	67331 W&S Operating				122,265.89			122,265.89
	Direct		65558720 W&S Sec WW Dry Creek Key	67331 W&S Operating				130,613.92			130,613.92
	Direct		65558730 W&S Sec WW Central Key	67331 W&S Operating				790,968.31			790,968.31
	Direct		65558830 W&S Stadium Storm SPS MaintRp	67331 W&S Operating						(1,251.55)	(1,251.55)
	Direct		65558840 W&S Hamilton Cr Park Plant	67331 W&S Operating						(2,839.55)	(2,839.55)
	Direct		65558860 W&S MetroCenterPumpStation	67331 W&S Operating				13.09		(13.09)	-
	Direct		65559010 W&S Telemetry & Controls	67331 W&S Operating		135,220.34	55,194.30	91,570.97			281,985.61
	Direct		65559020 W&S Pump Stations	67331 W&S Operating				2,225,117.18			2,225,117.18
	Direct		65559030 W&S Reservoir General	67331 W&S Operating		251,019.83	107,450.78	1,015,783.10			1,374,253.71
	Direct		65559040 W&S Water Pump Station Maint	67331 W&S Operating		611,162.64	256,375.95	108,924.08			976,462.67
	Direct		65559210 W&S Laboratory Administration	67331 W&S Operating		70,174.70	19,674.35	800.00			90,649.05
	Direct		65559220 W&S Lab Analysis Water Key	67331 W&S Operating		545,660.96	205,496.72	23,816.67			774,974.35
	Direct		65560010 W&S Omohundro Plant MaintKey	67331 W&S Operating		614,470.21	251,638.39	395,664.50			1,261,773.10
	Direct		65560020 W&S KRHarrington Maint Key	67331 W&S Operating		498,282.09	204,653.30	387,571.82			1,090,507.21
	Direct		65560210 W&S Omohundro Operations	67331 W&S Operating		1,459,907.43	583,429.02	5,945,861.02			7,989,197.47
	Direct		65560220 W&S Omohundro Administration	67331 W&S Operating		121,325.39	56,168.67	93,090.95			270,585.01
	Direct		65560230 W&S Omohundro Rechlorination	67331 W&S Operating		160,041.48	64,111.10	58,232.13			282,384.71
	Direct		65560240 W&S Harrington Admin	67331 W&S Operating		264,274.11	96,686.19	15,621.16			376,581.46
	Direct		65560260 W&S OHUD Water Plant Ops	67331 W&S Operating				4,510.04			4,510.04
	Direct		65560270 W&S KR Harrington Operations	67331 W&S Operating		772,837.98	327,722.06	5,777,601.23			6,878,161.27
	Direct		65560510 W&S Omohundro Sec Water Key	67331 W&S Operating				425,538.42			425,538.42
	Direct		65560520 W&S KRHarrington Sec Water Key	67331 W&S Operating				240,377.85			240,377.85
	Direct		65572110 W&S Ext & Replace Revenue	47335 W&S Extension & Replacement						163,462.27	163,462.27
	Direct		65572120 W&S Ext & Replace Debt Service	47335 W&S Extension & Replacement					1,028,517.83	35,582,795.73	36,611,313.56
	Direct		65572130 W&S Ext & Replace Capital	47335 W&S Extension & Replacement						79,734,863.19	79,734,863.19
	Direct		65572150 W&S Capital Comm EQP	47335 W&S Extension & Replacement				19,528.71			19,528.71
	Direct		65572160 W&S Capital MIS Upgr	47335 W&S Extension & Replacement		264,498.80	97,894.27			(362,393.07)	-
	Direct		65572171 W&S Capital Meter Prog	47335 W&S Extension & Replacement		448,889.91	207,431.22			(656,321.13)	-
	Direct		65572225 W&S Financial Support Capital	47335 W&S Extension & Replacement		269,508.73	123,921.50			(393,430.23)	0.00
	Direct		65572271 W&S Engr Admin - Capital	47335 W&S Extension & Replacement		127,621.01	39,903.75			(167,524.76)	-
	Direct		65572272 W&S Engr Desgin - Capital	47335 W&S Extension & Replacement		1,349,206.09	482,475.36			(1,831,681.45)	-
	Direct		65572274 W&S Engr OAP Sup - Capital	47335 W&S Extension & Replacement		662,703.98	195,916.65			(858,620.63)	-
	Direct		65572276 W&S Engr Planning - Capital	47335 W&S Extension & Replacement		864,251.96	309,648.22	2,837.88		(1,173,900.18)	2,837.88
	Direct		65572281 W&S Engr Inspection - Capital	47335 W&S Extension & Replacement		1,457,015.92	518,002.87	187.32		(1,975,018.79)	187.32
	Direct		65572310 W&S Water Maint - Capital	47335 W&S Extension & Replacement		15,256.73	8,543.22			(23,799.95)	(0.00)
	Direct		65572435 W&S Lead Serv Repl	47335 W&S Extension & Replacement		966,067.86	350,157.34			(1,316,225.20)	-
	Direct		65572592 W&S Capital SPS Impr	47335 W&S Extension & Replacement		346,528.41	137,610.82				484,139.23
	Direct		65572627 W&S Capital DCWWTP Impr	47335 W&S Extension & Replacement		122,902.47	44,664.68			(1,420,035.10)	(1,252,467.95)
	Direct		65572652 W&S Capital WCWWTP Improv	47335 W&S Extension & Replacement		29,825.53	12,742.91				42,568.44
	Direct		65572660 W&S Capital Biosolids Mgmt	47335 W&S Extension & Replacement		71,176.49	30,890.52				102,067.01
	Direct		65581740 W&S SW Strmwtr Vehicles O&M	67431 W&S SW Stormwater Operating						1,240,565.64	1,240,565.64
	Direct		65581750 W&S SW Stormwater Pump Station	67431 W&S SW Stormwater Operating				11,384.32			11,384.32

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type				Transfers	Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		
Direct	071 Convention Center Authority	71440600 CCA Lafayette Property	40471 CCA Non-Bond Funded Cap Proj					5,077,092.04	5,077,092.04
Direct		71440700 CCA Bollard Project	40471 CCA Non-Bond Funded Cap Proj					2,245,696.87	2,245,696.87
Direct		71511100 CCA MCC Event Services	60271 Music City Center Operations	720,105.94	206,123.84	107,075.12			1,033,304.90
Direct		71511150 FIN MCC Event Services	60271 Music City Center Operations	206,096.32	82,538.52	1,104.00			289,738.84
Direct		71512100 CCA MCC Engineering	60271 Music City Center Operations	999,351.13	249,127.29	5,822,689.14			7,071,167.56
Direct		71512200 CCA MCC Facilities	60271 Music City Center Operations	1,383,469.77	441,527.98	1,173,971.92			2,998,969.67
Direct		71512250 FIN MCC Facilities	60271 Music City Center Operations	62,467.79	30,091.23				92,559.02
Direct		71512300 CCA MCC Technology	60271 Music City Center Operations	304,880.58	106,863.58	683,858.65			1,095,602.81
Direct		71512350 FIN MCC Technology	60271 Music City Center Operations	198,197.17	64,592.11	1,104.00			263,893.28
Direct		71512400 CCA MCC Safety/Security	60271 Music City Center Operations	908,558.99	285,609.25	1,342,853.66			2,537,021.90
Direct		71512450 FIN MCC Safety/Security/Parkg	60271 Music City Center Operations	164,114.30	64,449.70				228,564.00
Direct		71512500 CCA MCC Parking	60271 Music City Center Operations	250,411.95	68,317.52	571,762.31			890,491.78
Direct		71513100 CCA MCC Food & Beverage	60271 Music City Center Operations			229,347.37			229,347.37
Direct		71514100 CCA MCC Sales Program	60271 Music City Center Operations	204,808.07	26,863.30	140,224.30			371,895.67
Direct		71514150 FIN MCC Sales Program	60271 Music City Center Operations	549,103.16	146,797.70	2,760.00			698,660.86
Direct		71514200 CCA MCC Marketing & Public Rel	60271 Music City Center Operations	155,428.72	32,077.78	29,208.98			216,715.48
Direct		71515100 CCA MCC Finance & Admin	60271 Music City Center Operations	537,337.78	151,306.23	1,470,907.24			2,159,551.25
Direct		71515150 FIN MCC Finance & Admin	60271 Music City Center Operations	241,039.54	68,124.48	1,104.00			310,268.02
Direct		71516100 CCA MCC Administration	60271 Music City Center Operations	480,582.09	53,381.28	1,259,453.58			1,793,416.95
Direct		71516150 FIN MCC Administration	60271 Music City Center Operations	653,979.38	129,658.97	1,104.00			784,742.35
Direct		71516200 CCA MCC Purchasing/DBE	60271 Music City Center Operations	221,781.51	64,915.93	7,417.42			294,114.86
Direct		71520100 CCA MCC FA/Debt	60271 Music City Center Operations				16,726,749.72		16,726,749.72
Direct		71520200 CCA MCC Equip Upgrades & Repl	60271 Music City Center Operations			61,527.65			61,527.65
Direct		71530100 CCA Revenue 2010A	63100 CCA Revenue 2010A					55,971,862.40	55,971,862.40
Direct		71530300 CCA Revenue 2010B	63300 CCA Revenue 2010B					87,341,528.96	87,341,528.96
Direct		71701000 CCA CMHOF Connector Maint Rsrsv	30406 CCA CMHOF Maintenance Reserve			294,668.00			294,668.00
Direct	071 Convention Center Authority Total			8,241,714.19	2,272,366.69	20,930,642.21	68,747,703.88	270.00	100,192,696.97
Direct	075 Metro Action Commission	75302140 MAC Head Start	31502 MAC Headstart Grant	8,383,434.19	3,385,892.07	2,095,600.53		574,144.92	14,439,071.71
Direct		75302200 MAC CACFP	31506 MAC CACFP	216,853.24	83,279.70	777,945.22		76,100.01	1,154,178.17
Direct		75302300 MAC HS B/F & A/F Care	31508 MAC BF/AF Care Program	196,900.13	30,092.97	16,553.58		32,859.72	276,206.40
Direct		75303100 MAC Fan and Cooling	31501 MAC Local Programs			8,979.70			8,979.70
Direct		75303101 MAC LIHEAP	31503 MAC LIHEAP Grant	209,954.77	87,490.97	2,987,671.21		262,714.39	3,547,831.34
Direct		75303201 MAC CSBG Emergency Services	31504 MAC CSBG Grant	569,342.39	228,370.54	367,043.03		154,648.48	1,319,404.44
Direct		75303300 MAC Summer Food	31505 MAC Summer Food Program	144,878.99	47,028.89	212,503.00		15,000.00	419,410.88
Direct		75306100 MAC ComSrv PovertySummit(CSPS)	31514 MAC ComSrv Poverty Summit			29,789.20		2,499.99	32,289.19
Direct		75308450 MAC Early Head Start	31502 MAC Headstart Grant	569,890.47	256,924.21	661,910.56		60,000.01	1,548,725.25
Direct		75308540 MAC Share the Warmth Program	31519 MAC Share the Warmth			17,352.64			17,352.64
Direct		75401018 MAC Repairs/Major Maintenance	40018 GSD FY18 Capital Projects			963,903.75	78,889.10		1,042,792.85
Direct		75701000 MAC Admin & LH Oper	31500 MAC Admin & Leasehold	861,226.35	290,486.62	1,554,774.56		3,343,389.73	6,049,877.26
Direct		75704000 MAC Community Svc Assistance	31512 MAC Community Svc Assistance			175,195.80		133,863.06	309,058.86
Direct		75705000 MAC Parent Club Federal Fd	31511 MAC Parent Club Federal Funds			26.85		4,512.22	4,539.07
Direct	075 Metro Action Commission Total			11,152,480.53	4,409,565.97	9,869,249.63	78,889.10	4,659,532.53	30,169,717.76
Direct	076 Nashville Career Advancement Center (NCAC)	76340170 NCAC One Stop DES 02JS AllOth	31005 NCAC One Stop Operations	10,071.02	4,025.65	97,258.01			111,354.68
Direct		76340630 NCAC Local&NYAW AO YouthDevel	31009 NCAC Other Grants	53,369.63	12,496.32	12,597.27		574,144.92	78,463.22
Direct		76341000 NCAC Local NYAW AO ALOB	31009 NCAC Other Grants	453.07	106.08	10,359.64			10,918.79
Direct		76342010 NCAC Cost Pool Clearing	31000 NCAC Expenditure Clearing	373,350.19	148,605.65	84,080.16			606,036.00
Direct		76362470 NCAC WIA Dislocated Wrkr PY17	31231 NCAC WIA Dislocated Wrkr PY 17			9.49			9.49
Direct		76362475 NCAC WIA Adult PY17	31232 NCAC WIA Adult PY 17			20.96			20.96
Direct		76362490 NCAC WIOA Adult FY17	31235 NCAC WIOA Adult FY17	262,144.32	93,370.38	268,484.72			623,999.42
Direct		76362495 NCAC WIOA Dislocated Wrkr FY17	31236 NCAC WIOA Dislocated Wrkr FY17	358,725.97	127,783.07	617,743.90		17,373.45	1,121,626.39
Direct		76372370 NCAC WIA Youth PY17	31229 NCAC WIA Youth PY17	140,230.56	52,986.63	608,293.86		16,860.66	818,371.71
Direct		76372390 NCAC SNAP 17	31237 NCAC SNAP 17			32,181.01		426.85	32,607.86
Direct		76372400 NCAC RESEA FY17	31238 NCAC RESEA FY17	5,705.69	1,958.56	7,796.01		182.23	15,642.49
Direct		76372430 NCAC Incumbent Worker FY17	31241 NCAC Incumbent Worker FY17			191,102.70			191,102.70
Direct		76372440 NCAC Admn Incumbent WorkerFY17	31242 NCAC Admn Incumbent WorkerFY17			7,920.22		1,634.92	9,555.14
Direct		76372450 NCAC DSLWK PY17	31243 NCAC DSLWK PY17	81,907.74	29,221.49	202,709.01			313,838.24
Direct		76372460 NCAC Adult PY17	31244 NCAC Adult PY17	88,059.77	28,002.00	91,728.23			207,790.00
Direct		76372470 NCAC Youth PY18	31245 NCAC Youth PY18	12,989.98	4,634.47	943,925.82	21,530.23		983,080.50
Direct		76372480 NCAC Adult FY18	31246 NCAC Adult FY18	75,312.81	28,131.75	1,009,312.27			1,112,756.83
Direct		76372490 NCAC DSLWK FY18	31247 NCAC DSLWK FY18	0.22	0.02	383,924.09			383,924.33
Direct		76372495 NCAC Adult Transfer	31247 NCAC DSLWK FY18			86,786.00			86,786.00
Direct		76372500 NCAC Admin Funds FY18	31248 NCAC Admin Funds FY18	3,067.17	974.28	47,187.35		11,738.20	62,967.00
Direct		76372510 NCAC SNAP 18	31249 NCAC SNAP 18			21,294.53		253.46	21,547.99
Direct	076 Nashville Career Advancement Center (NCAC) Total			1,465,388.14	532,296.35	4,724,715.25		70,000.00	6,792,399.74
Direct	077 Metro Development & Housing Authority (MDHA)	77201000 4% MDHA	30003 General Fund 4% Reserve			406,463.00			406,463.00
Direct		77401016 MDHA Affordable Housng Infrastr	40016 GSD FY16 Capital Projects			18,220.98			18,220.98
Direct		77401017 MDHA Infrastructure Improv-Hsg	40017 GSD FY17 Capital Projects			2,108,443.57			2,108,443.57
Direct		77411010 MDHA African Am Museum	40209 GSD FY10 Non-BAB Capital Projs				904,293.08		904,293.08
Direct	077 Metro Development & Housing Authority (MDHA) Total					2,533,127.55	904,293.08		3,437,420.63
Direct	078 Metropolitan Transit Authority (MTA)	78401014 MTA The AMP	40014 GSD FY14 Capital Projects			167,862.07			167,862.07
Direct		78401017 MTA Replacement Buses	40017 GSD FY17 Capital Projects			1,767,753.09			1,767,753.09
Direct		78402015 MTA Building Renovations	40015 GSD FY15 Capital Projects			200,719.83			200,719.83
Direct		78402016 MTA - Grant Match	40016 GSD FY16 Capital Projects			2,153,025.71			2,153,025.71
Direct		78403013 MTA Murfreesboro Road BRT	40013 GSD FY13 Capital Projects Fund			99,286.81			99,286.81
Direct		78403015 MTA BRT Lite Infrastructure	40015 GSD FY15 Capital Projects			201,945.41			201,945.41
Direct		78403017 MTA Fare Collection System	40017 GSD FY17 Capital Projects			318,699.02			318,699.02
Direct		78404011 MTA RTA Grant Local Match	40011 GSD FY11 Capital Projects Fund			11,356.17			11,356.17
Direct		78405014 MTA Grant Match-RTA thru MTA14	40014 GSD FY14 Capital Projects			429,840.30			429,840.30
Direct		78405015 MTA * Bus Shelters	40015 GSD FY15 Capital Projects			3,603.50			3,603.50
Direct		78406015 MTA Replacement Buses/Vehicles	40015 GSD FY15 Capital Projects			826,130.22			826,130.22
Direct		78407013 MTA Music City Circuit Buses	40013 GSD FY13 Capital Projects Fund			2,483.00			2,483.00
Direct		78408013 MTA Grant Matches Special	40013 GSD FY13 Capital Projects Fund			241,406.21			241,406.21
Direct		78408018 MTA Engineering Studies - MTA	40018 GSD FY18 Capital Projects			702,480.95			702,480.95
Direct		78409013 MTA RTA -Property Improvements	40013 GSD FY13 Capital Projects Fund			26,126.12			26,126.12
Direct		78409018 MTA Engineering Studies - PW	40018 GSD FY18 Capital Projects			2,750,000.00			2,750,000.00
Direct		78501000 MTA Administration	60002 MTA-Component Unit	229,999.98	56,583.69	766.68			287,350.35
Direct	078 Metropolitan Transit Authority (MTA) Total			229,999.98	56,583.69	9,903,485.09			10,190,068.76
Direct	080 Metro Nashville Public Schools (MNPS)	80101001 MNPS Director of Schools	35131 MNPS General Purpose	948,530.19	860,010.21	222,820.47	100.00		2,031,460.87
Direct		80101002 MNPS Curriculum & Instruction	35131 MNPS General Purpose	5,180,761.94	1,306,097.62	8,300,928.34			14,787,787.90
Direct		80101003 MNPS Purchasing	35131 MNPS General Purpose	645,735.41	215,736.05	22,989.79			884,461.25
Direct		80101004 MNPS Accounting	35131 MNPS General Purpose	1,174,790.00	425,678.46	14,753.30			1,615,221.76
Direct		80101006 MNPS Human Resources & Org Dev	35131 MNPS General Purpose	5,252,956.16	1,002,592.22	2,203,747.90			8,459,296.28
Direct		80101007 MNPS Information Technology	35131 MNPS General Purpose	7,750,116.97	2,690,342.78	5,590,966.01			16,031,425.76
Direct		80101008 MNPS Student Assignment Svcs	35131 MNPS General Purpose	767,961.80	285,480.61	102,616.16			1,156,058.57
Direct		80101010 MNPS Discipline Services	35131 MNPS General Purpose	2,551,432.13	757,085.08	253,222.91			3,561,740.12
Direct		80101011 MNPS Chief Operating Officer	35131 MNPS General Purpose	171,659.65	52,303.49	2,548.85			226,511.99
Direct		80101014 MNPS Instructional Support	35131 MNPS General Purpose	9,896.81	1,294.53	2,796.			

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type					Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	
	080 Metro Nashville Public Schools (MNPS)								
Direct		80101116 MNPS W A Bass ALC	35131 MNPS General Purpose	922,324.78	276,750.01	24,597.04			1,223,671.83
Direct		80101117 MNPS Transitions at Bass	35131 MNPS General Purpose	422,836.86	117,799.16	125,762.92			666,398.94
Direct		80101120 MNPS Jere Baxter Middle	35131 MNPS General Purpose	1,565,041.40	475,513.46	227,989.02			2,268,543.88
Direct		80101122 MNPS Lakeview Elementary	35131 MNPS General Purpose	3,008,674.68	1,092,070.32	149,303.72			4,250,048.72
Direct		80101130 MNPS Bellevue Middle	35131 MNPS General Purpose	3,003,266.77	1,034,676.06	278,408.16			4,316,350.99
Direct		80101135 MNPS Bellshire Elementary	35131 MNPS General Purpose	2,234,911.45	703,546.57	108,892.52			3,047,350.54
Direct		80101142 MNPS The Big Picture School	35131 MNPS General Purpose	1,444,817.75	487,729.56	119,218.59			2,051,765.90
Direct		80101145 MNPS Norman Binkley Elementary	35131 MNPS General Purpose	3,126,148.52	1,026,441.80	193,862.35			4,346,452.67
Direct		80101150 MNPS*Bodeaux Elementary	35131 MNPS General Purpose			9,168.06			9,168.06
Direct		80101152 MNPS Vanetta H Davis ELC	35131 MNPS General Purpose	1,097,645.41	406,302.76	84,621.85			1,588,570.02
Direct		80101155 MNPS*Brick Church Middle	35131 MNPS General Purpose			143,080.19			143,080.19
Direct		80101165 MNPS Buena Vista Elementary	35131 MNPS General Purpose	1,949,598.25	609,199.28	107,401.77			2,666,199.30
Direct		80101175 MNPS Ida B Wells Elementary	35131 MNPS General Purpose	1,556,586.86	464,271.09	122,424.65			2,143,282.60
Direct		80101180 MNPS*Camron Middle	35131 MNPS General Purpose			257,528.97			257,528.97
Direct		80101182 MNPS Cane Ridge High	35131 MNPS General Purpose	6,770,660.26	2,155,784.91	843,509.93			9,769,955.10
Direct		80101184 MNPS Cane Ridge Elementary	35131 MNPS General Purpose	4,409,088.20	1,409,663.06	341,298.31			6,160,049.57
Direct		80101185 MNPS Carter-Lawrence Elem	35131 MNPS General Purpose	1,586,017.36	529,433.92	82,344.00			2,197,795.28
Direct		80101186 MNPS Casa Azafran ELC	35131 MNPS General Purpose	519,828.31	182,832.82	45,456.49			748,117.62
Direct		80101187 MNPS*Jere Baxter ALC	35131 MNPS General Purpose			30,677.36			30,677.36
Direct		80101200 MNPS Chadwell Elementary	35131 MNPS General Purpose	1,778,631.56	487,241.52	113,038.25			2,378,911.33
Direct		80101205 MNPS Charlotte Park Elementary	35131 MNPS General Purpose	2,508,509.13	778,943.20	225,190.41			3,512,642.74
Direct		80101211 MNPS The Academy-Old Cockrill	35131 MNPS General Purpose	698,755.69	232,995.92	99,529.15			1,031,280.76
Direct		80101215 MNPS Cockrill Elementary	35131 MNPS General Purpose	2,419,384.61	780,289.87	135,170.32			3,334,844.80
Direct		80101220 MNPS* Cohn Adult High School	35131 MNPS General Purpose			19,451.50			19,451.50
Direct		80101225 MNPS Cole Elementary	35131 MNPS General Purpose	4,141,509.07	1,315,288.69	178,982.00			5,635,779.76
Direct		80101230 MNPS Hattie Cotton Elementary	35131 MNPS General Purpose	1,774,102.17	559,791.55	115,461.49			2,449,355.21
Direct		80101235 MNPS Grieve Hall Elementary	35131 MNPS General Purpose	2,170,387.19	741,004.77	160,505.81			3,071,897.77
Direct		80101238 MNPS Croft Middle	35131 MNPS General Purpose	2,996,109.42	984,247.77	279,014.65			4,259,371.84
Direct		80101240 MNPS Cumberland Elementary	35131 MNPS General Purpose	2,391,616.46	722,877.02	104,142.20			3,218,635.68
Direct		80101242 MNPS Nashville School of Arts	35131 MNPS General Purpose	2,374,568.26	783,217.45	428,970.44			3,586,756.15
Direct		80101252 MNPS Dodson Elementary	35131 MNPS General Purpose	2,512,547.12	746,942.74	136,834.05			3,396,323.91
Direct		80101260 MNPS Donelson Middle	35131 MNPS General Purpose	3,349,640.63	1,115,427.36	262,465.20			4,727,533.19
Direct		80101265 MNPS Dupont Elementary	35131 MNPS General Purpose	2,057,433.75	702,026.67	151,474.48			2,910,934.90
Direct		80101270 MNPS Dupont Hadley Middle	35131 MNPS General Purpose	2,863,523.94	1,032,462.38	258,480.31			4,154,466.63
Direct		80101275 MNPS Dupont Tyler Middle	35131 MNPS General Purpose	2,537,043.91	860,625.75	232,972.01			3,630,641.67
Direct		80101278 MNPS Eagle View Elementary	35131 MNPS General Purpose	44,371.66	14,030.23	14,839.65			73,241.54
Direct		80101280 MNPS Eakin Elementary	35131 MNPS General Purpose	2,998,378.58	1,004,397.11	160,212.09			4,162,987.78
Direct		80101284 MNPS McGruder Assess Center	35131 MNPS General Purpose			7,842.13			7,842.13
Direct		80101285 MNPS John Early Museum Magnet	35131 MNPS General Purpose	2,036,318.34	682,688.63	217,549.81			2,936,556.78
Direct		80101290 MNPS East Nashville Magnet	35131 MNPS General Purpose	3,244,543.04	992,070.18	148,949.75			4,485,562.97
Direct		80101295 MNPS East Middle	35131 MNPS General Purpose			243,003.86			243,003.86
Direct		80101296 MNPS East Nash Middle	35131 MNPS General Purpose	1,917,412.33	564,425.18	60,370.18			2,542,207.69
Direct		80101308 MNPS Fall-Hamilton Elementary	35131 MNPS General Purpose	2,002,828.52	628,449.96	122,233.49			2,753,511.97
Direct		80101310 MNPS J E Moss Elementary	35131 MNPS General Purpose	4,538,798.30	1,425,095.89	242,732.01			6,206,626.20
Direct		80101315 MNPS Gateway Elementary	35131 MNPS General Purpose	1,707,977.96	601,058.41	176,296.79			2,485,333.16
Direct		80101320 MNPS Glenciff Elementary	35131 MNPS General Purpose	2,680,720.50	894,641.18	68,805.88			3,644,167.56
Direct		80101325 MNPS Glenciff High School	35131 MNPS General Purpose	5,641,485.24	1,874,134.29	803,084.92			8,318,704.45
Direct		80101330 MNPS Glendale Elementary	35131 MNPS General Purpose	2,130,524.80	724,080.31	87,135.45			2,941,740.56
Direct		80101335 MNPS Glengarry Elementary	35131 MNPS General Purpose	2,081,167.68	672,515.65	183,663.54			2,937,346.87
Direct		80101340 MNPS*Glenn Elementary	35131 MNPS General Purpose	1,605,500.39	472,512.85	109,310.35			2,187,323.59
Direct		80101345 MNPS Glenview Elementary	35131 MNPS General Purpose	3,167,586.79	1,050,543.33	231,375.11			4,449,505.23
Direct		80101350 MNPS Goodlettsville Elementary	35131 MNPS General Purpose	1,840,814.42	640,613.84	95,338.26			2,576,766.52
Direct		80101355 MNPS Goodlettsville Middle	35131 MNPS General Purpose	2,373,353.32	749,903.57	250,291.80			3,373,548.69
Direct		80101360 MNPS Gower Elementary	35131 MNPS General Purpose	3,774,731.90	1,354,631.64	135,964.04			5,265,327.58
Direct		80101365 MNPS Gra Mar Middle	35131 MNPS General Purpose	1,767,917.05	562,830.11	201,894.62			2,532,641.78
Direct		80101370 MNPS Granbery Elementary	35131 MNPS General Purpose	3,249,909.01	1,081,000.71	143,093.53			4,474,003.25
Direct		80101375 MNPS Alex Green Elementary	35131 MNPS General Purpose	1,834,988.18	617,907.17	109,280.32			2,562,175.67
Direct		80101380 MNPS Julia Green Elementary	35131 MNPS General Purpose	2,273,741.52	774,516.97	137,575.77			3,185,834.26
Direct		80101395 MNPS Harpeth Valley Elementary	35131 MNPS General Purpose	3,625,567.59	1,324,026.91	168,510.09			5,118,104.59
Direct		80101397 MNPS Harris-Hillman Special Ed	35131 MNPS General Purpose	1,657,683.47	569,110.27	123,020.60			2,350,814.34
Direct		80101400 MNPS Haynes Middle	35131 MNPS General Purpose	1,567,346.36	531,018.89	132,318.30			2,230,683.55
Direct		80101405 MNPS Haywood Elementary	35131 MNPS General Purpose	3,614,243.49	1,144,208.26	254,509.64			5,012,961.39
Direct		80101410 MNPS Head Middle	35131 MNPS General Purpose	2,467,683.54	831,626.08	180,345.47			3,479,655.09
Direct		80101415 MNPS Hermitage Elementary	35131 MNPS General Purpose	2,344,992.79	682,885.17	163,546.15			3,191,424.11
Direct		80101419 MNPS Cambridge Early Learning	35131 MNPS General Purpose	4,706.64	773.09	352.21			5,831.94
Direct		80101420 MNPS Hickman Elementary	35131 MNPS General Purpose	2,771,800.55	922,615.06	185,394.89			3,879,810.50
Direct		80101422 MNPS TheAcademy-Hickory Hollow	35131 MNPS General Purpose	733,470.40	214,354.04	73,291.08			1,021,115.52
Direct		80101434 MNPS H G Hill Middle	35131 MNPS General Purpose	2,898,934.77	924,530.00	177,343.68			4,000,808.45
Direct		80101435 MNPS Hillsboro High	35131 MNPS General Purpose	5,638,913.13	1,944,737.37	460,742.70			8,044,393.20
Direct		80101440 MNPS Hillwood High	35131 MNPS General Purpose	4,964,515.19	1,593,667.79	567,897.40			7,126,080.38
Direct		80101448 MNPS Cora Howe School	35131 MNPS General Purpose	1,660,128.46	627,984.18	129,212.34			2,417,324.98
Direct		80101450 MNPS Hume-Fogg High	35131 MNPS General Purpose	3,588,337.91	1,215,808.88	450,135.72			5,254,282.51
Direct		80101451 MNPS Hull Jackson Elementary	35131 MNPS General Purpose	2,485,097.88	847,144.67	188,964.07			3,521,206.62
Direct		80101452 MNPS Hunters Lane High	35131 MNPS General Purpose	6,335,927.82	2,060,350.15	573,425.81			8,969,703.78
Direct		80101455 MNPS Inglewood Elementary	35131 MNPS General Purpose	1,185,475.07	386,549.54	139,368.42			1,711,393.03
Direct		80101460 MNPS Andrew Jackson Elementary	35131 MNPS General Purpose	2,624,977.84	1,035,817.53	170,539.09			3,831,334.46
Direct		80101465 MNPS Joelton Elementary	35131 MNPS General Purpose	1,513,894.74	537,385.10	106,777.36			2,158,057.20
Direct		80101470 MNPS Joelton Middle	35131 MNPS General Purpose	1,429,645.30	413,220.04	143,941.72			1,986,807.06
Direct		80101475 MNPS*Johnson School	35131 MNPS General Purpose			116,291.44			116,291.44
Direct		80101480 MNPS Johnson ALC	35131 MNPS General Purpose	1,486,282.35	478,498.39	38,780.25			2,003,560.99
Direct		80101485 MNPS Jones Paideia	35131 MNPS General Purpose	1,555,960.03	522,309.50	118,677.51			2,196,947.04
Direct		80101495 MNPS Tom Joy Elementary	35131 MNPS General Purpose	2,307,514.06	730,994.79	140,034.94			3,178,543.79
Direct		80101496 MNPS A Z Kelley Elementary	35131 MNPS General Purpose	3,741,083.65	1,316,915.63	224,292.75			5,282,292.03
Direct		80101497 MNPS Martin Luther King Magnet	35131 MNPS General Purpose	4,509,587.76	1,355,901.31	357,045.10			6,222,534.17
Direct		80101498 MNPS John F Kennedy Middle	35131 MNPS General Purpose	3,602,506.43	1,046,483.29	305,542.74			4,954,532.46
Direct		80101500 MNPS Robert E Lillard Elem	35131 MNPS General Purpose	1,704,641.13	563,717.88	118,222.06			2,386,581.07
Direct		80101505 MNPS*Kirkpatrick Elementary	35131 MNPS General Purpose	15,728.90	7,369.93	95,883.03			118,981.86
Direct		80101510 MNPS Isaac Litton Middle	35131 MNPS General Purpose	2,237,061.39	787,789.29	228,017.90			3,252,868.58
Direct		80101520 MNPS Lockeland Elementary	35131 MNPS General Purpose	1,546,874.25	544,333.74	99,477.46			2,190,685.45
Direct		80101522 MNPS Ruby Major Elementary	35131 MNPS General Purpose	2,654,281.98	890,254.93	176,692.75			3,721,229.66
Direct		80101525 MNPS* McCann ALC	35131 MNPS General Purpose			3,008.34			3,008.34
Direct		80101530 MNPS McGavock Elementary	35131 MNPS General Purpose	1,585,379.40	495,814.62	112,060.94			2,193,254.96
Direct		80101532 MNPS McGavock High	35131 MNPS General Purpose	9,982,908.89	3,355,658.84	877,304.41			14,215,872.14

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type					Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	
Direct	080 Metro Nashville Public Schools (MNPS)	80101790 MNPS John B Whittitt Elem	35131 MNPS General Purpose	2,167,550.99	705,669.32	132,078.50			3,005,298.81
Direct		80101805 MNPS Wright Middle	35131 MNPS General Purpose	3,352,330.39	1,131,450.30	226,161.87			4,709,942.56
Direct		80101828 MNPS ELL	35131 MNPS General Purpose	3,554,512.72	997,154.44	530,740.56			5,082,407.72
Direct		80101835 MNPS Safety and Security	35131 MNPS General Purpose	1,972,127.99	727,810.37	551,916.58			3,251,854.94
Direct		80101865 MNPS Vision	35131 MNPS General Purpose	20,049.83	3,317.34				23,367.17
Direct		80101881 MNPS Day to Day Sub Area I	35131 MNPS General Purpose	61,113.01	5,600.24	95.66			66,808.91
Direct		80101884 MNPS Sub & Clerical Aides	35131 MNPS General Purpose	16,737.44	267.10				17,004.54
Direct		80101894 MNPS BEP Teacher Supply	35131 MNPS General Purpose			1,693,629.03			1,693,629.03
Direct		80101925 MNPS Fixed Assets & Inventory	35131 MNPS General Purpose	1,311,567.21	496,076.30	347,782.50			2,155,426.01
Direct		80101995 MNPS Special Ed Bus Sub	35131 MNPS General Purpose	10,400,388.53	4,734,300.16				15,134,688.69
Direct		80106000 MNPS Debt Service	25104 MNPS Debt Service			659,797.07	94,635,231.89		95,295,028.96
Direct		80109104 MNPS Debt Srv General Revenue	25104 MNPS Debt Service			1,491,855.42			1,491,855.42
Direct		80111000 MNPS General Revenue	35131 MNPS General Purpose			8,793,057.64			8,793,057.64
Direct		80122045 MNPS Project 22 Transportation	35131 MNPS General Purpose	864,798.23	323,862.68	(666,445.04)			522,215.87
Direct		80150045 MNPS Project 50	35131 MNPS General Purpose			625,490.57		113,348,863.23	113,974,353.80
Direct		80198045 MNPS Project 98	35131 MNPS General Purpose	125,696.89	14,201.43	111,634.87	(161.06)		251,372.13
Direct		80301015 MNPS Project Prevent	35400 MNPS Other Federal Direct	30,367.96	5,399.35	404,272.90		26,652.45	466,692.66
Direct		80301210 MNPS DIG grant	35200 MNPS Other State Grants			9,500.00			9,500.00
Direct		80301217 MNPS ACE Initiative	35200 MNPS Other State Grants	130,110.39	40,036.23	29,075.22		3,826.19	203,048.03
Direct		80301510 MNPS Title IIA-NonPublic	35160 MNPS Other Title Grants			306,066.32			306,066.32
Direct		80302014 MNPS * Title I FY2013 - 2014	35154 MNPS Title I			2,246.95			2,246.95
Direct		80302016 MNPS*Title I FY2015 - 2016	35154 MNPS Title I	50.00	8.33	423.50		240.00	721.83
Direct		80302017 MNPS*Title I FY2016 - 2017	35154 MNPS Title I	194,032.74	34,099.43	716,500.52		133,208.28	1,077,840.97
Direct		80302018 MNPS Title I FY2017 - 2018	35154 MNPS Title I	14,382,446.67	4,409,308.25	9,675,942.35		907,692.61	29,375,389.88
Direct		80302718 MNPS IDEA Preschool FY18	35137 MNPS IDEA	128,088.96	75,934.07	21,758.60		9,471.71	235,253.34
Direct		80303015 MNPS FY15 NIST Summer Institut	35400 MNPS Other Federal Direct	2,000.00	328.99	1,671.01			4,000.00
Direct		80303049 MNPS NCTL-Time Collaborative	35200 MNPS Other State Grants			18,618.23			18,618.23
Direct		80303117 MNPS CSH FY2017	35200 MNPS Other State Grants	(2,493.63)	(625.81)	5,551.28			2,431.84
Direct		80303118 MNPS CSH FY2018	35200 MNPS Other State Grants	161,624.97	40,359.35	15,274.30		472.50	217,731.12
Direct		80303309 MNPS Carl Perkins Equip	35300 MNPS Other Federal Grants			381,941.62			381,941.62
Direct		80303516 MNPS GROW STEM	35400 MNPS Other Federal Direct	264,613.75	66,407.81	164,744.56		26,210.73	521,976.85
Direct		80303518 MNPS EIR Pyramid Model	35400 MNPS Other Federal Direct	2,231.10	564.50	46,816.19		1,956.73	51,568.52
Direct		80303716 MNPS IDEA-Part B FY16	35137 MNPS IDEA		0.01			(0.01)	-
Direct		80303717 MNPS IDEA-Part B FY17	35137 MNPS IDEA	28,254.20	10,757.62	(29,024.37)		189.00	10,176.45
Direct		80303718 MNPS IDEA-Part B FY18	35137 MNPS IDEA	10,645,938.02	3,888,818.23	3,682,321.83		758,234.95	18,975,313.03
Direct		80304016 MNPS Homeless Education FY16	35300 MNPS Other Federal Grants			-			-
Direct		80304018 MNPS Homeless Education FY18	35300 MNPS Other Federal Grants	86,002.84	33,657.29	115,197.71		4,496.55	239,354.39
Direct		80304416 MNPS Title III FY2016	35160 MNPS Other Title Grants	12,712.50	2,085.13				14,797.63
Direct		80304417 MNPS Title III FY2017	35160 MNPS Other Title Grants	3,375.67	749.05	57,473.23			61,597.95
Direct		80304418 MNPS Title III FY2018	35160 MNPS Other Title Grants	954,501.89	269,563.30	437,948.07		48,118.50	1,710,131.76
Direct		80304517 MNPS Title IIIA Disc FY17	35160 MNPS Other Title Grants			86,234.18			86,234.18
Direct		80304518 MNPS Title IIIA Disc FY18	35160 MNPS Other Title Grants			16,086.07			16,086.07
Direct		80305018 MNPS LEAPS Lottery for Ed FY18	35200 MNPS Other State Grants	151,053.95	31,090.48	185,178.30		14,429.12	381,751.85
Direct		80305617 MNPS FRC FY2017	35200 MNPS Other State Grants			5,242.21			5,242.21
Direct		80305618 MNPS FRC FY2018	35200 MNPS Other State Grants			236,677.13			236,677.13
Direct		80306901 MNPS Magnet Schools Asst	35400 MNPS Other Federal Direct	143,528.36	32,241.44	324,908.18		11,113.47	511,791.45
Direct		80306916 MNPS Farm to School Initiative	35400 MNPS Other Federal Direct			3,475.11		232.59	3,707.70
Direct		80307018 MNPS ROTC USAF FY 18	35164 MNPS ROTC	222,102.56	43,109.81	604.80		604.80	265,817.17
Direct		80307118 MNPS ROTC ARMY FY 18	35164 MNPS ROTC	101,042.64	17,080.89	302.40			118,425.93
Direct		80307407 MNPS NCLB Consolidated Admin	35160 MNPS Other Title Grants	2,052,409.69	625,897.95	165,169.51		5,008.50	2,848,485.65
Direct		80308017 MNPS Title II A FY2016 - 2017	35160 MNPS Other Title Grants	6,743.23	3,505.82	92,579.31		40,334.01	143,162.37
Direct		80308018 MNPS Title II A FY2017 - 2018	35160 MNPS Other Title Grants	1,204,504.45	384,213.49	498,409.98		85,579.39	2,172,707.31
Direct		80308516 MNPS TN Safe Schools FY16	35200 MNPS Other State Grants	(60,959.21)	(15,704.16)	(75,252.29)	(7,906.27)	(5,305.24)	(165,127.17)
Direct		80308517 MNPS TN Safe Schools FY17	35200 MNPS Other State Grants	60,959.21	15,532.88	77,127.29	7,906.27	5,305.24	166,830.89
Direct		80308518 MNPS TN Safe Schools FY18	35200 MNPS Other State Grants	111,925.41	28,709.61	158,749.05	9,737.45	9,913.78	319,035.30
Direct		80309010 MNPS II-A Principal Pipeline	35160 MNPS Other Title Grants			48,619.00			48,619.00
Direct		80311717 MNPS Project Prevent Art grant	35200 MNPS Other State Grants	2,650.00	442.12	50,330.00			53,422.12
Direct		80311718 MNPS IDEA Discr Stwidge FY18	35137 MNPS IDEA			45,612.50		1,363.50	46,976.00
Direct		80312107 MNPS Title IA Neglected FY18	35154 MNPS Title I			33,747.60		1,362.63	35,110.23
Direct		80312108 MNPS Title ID Delinquent FY18	35154 MNPS Title I			147,190.42		4,793.62	151,984.04
Direct		80312717 MNPS IDEA Discretionary SPDG	35137 MNPS IDEA			(5.95)			(5.95)
Direct		80312718 MNPS IDEA Discr PreK FY18	35137 MNPS IDEA			9,860.00		294.81	10,154.81
Direct		80313017 MNPS Music and Art City	35400 MNPS Other Federal Direct	24,613.87	4,263.07	58,187.70		3,326.01	90,390.65
Direct		80313018 MNPS Natl Endow Arts FY 18	35400 MNPS Other Federal Direct	3,400.00	568.58	36,500.00			40,468.58
Direct		80313213 MNPS Carl Perkins ReserveFY17	35300 MNPS Other Federal Grants			11,930.00			11,930.00
Direct		80313217 MNPS CarlPerkins FY2017	35300 MNPS Other Federal Grants			28,918.00			28,918.00
Direct		80313218 MNPS CarlPerkins FY2018	35300 MNPS Other Federal Grants	76,152.54	9,899.01	1,421,312.74		19,411.42	1,526,775.71
Direct		80313448 MNPS Emerg Impact Aid FY19	35300 MNPS Other Federal Grants	179,144.88	43,730.12	222,875.00			445,750.00
Direct		80313459 MNPS Math & Science Prtn FY2017	35300 MNPS Other Federal Grants	52,226.00	8,620.65	400,979.81		17,021.81	478,848.27
Direct		80313469 MNPS Math & Science Prtn FY2018	35300 MNPS Other Federal Grants	7,395.00	1,203.30	11,793.68			20,391.98
Direct		80313518 MNPS Read to be Ready Coaching	35200 MNPS Other State Grants			9,456.00			9,456.00
Direct		80313717 MNPS SP ED TRANSITION	35137 MNPS IDEA	41,216.21	15,751.51	56,967.72			113,935.44
Direct		80314018 MNPS Priority School State Gr	35200 MNPS Other State Grants	95,000.00	15,807.28	581,925.69		26,889.04	719,622.01
Direct		80315017 MNPS PreK State FY17	35200 MNPS Other State Grants			-			-
Direct		80315018 MNPS PreK State FY18	35200 MNPS Other State Grants	2,835,465.72	928,008.28			122,980.00	3,866,454.00
Direct		80315216 MNPS Preschool Expansion	35300 MNPS Other Federal Grants	4,114,457.01	1,405,815.23	4,378,975.11		11,292.75	9,910,540.10
Direct		80315313 MNPS Gear Up Nashville FY13	35300 MNPS Other Federal Grants	238,499.37	53,505.23	307,851.98		24,660.50	624,517.08
Direct		80315314 MNPS GEAR UP TN 3.0	35300 MNPS Other Federal Grants	616.60	125.20				741.80
Direct		80315417 MNPS Read to be Ready	35200 MNPS Other State Grants	286,299.14	46,922.57	145,243.79			478,465.50
Direct		80315418 MNPS Read to be Ready Summer18	35200 MNPS Other State Grants	283,373.90	47,642.10	160,128.54			491,144.54
Direct		80316117 MNPS FY17 Izone Grant	35300 MNPS Other Federal Grants	160,978.31	39,687.55	232,150.04		189.00	433,004.90
Direct		80316118 MNPS FY18 Izone Grant	35300 MNPS Other Federal Grants	322,727.20	79,573.08	7,704.69		189.00	410,193.97
Direct		80316517 MNPS SIG IV FY 2017	35300 MNPS Other Federal Grants	283.10	47.25	120.00		333.46	783.81
Direct		80316518 MNPS SIG IV FY 2018	35300 MNPS Other Federal Grants	1,662,753.02	405,552.49	685,361.82		83,933.12	2,837,600.45
Direct		80316617 MNPS 21st CCLC Cohort3 FY17	35300 MNPS Other Federal Grants	21,764.20	3,155.37	1,721.28			26,640.85
Direct		80316618 MNPS 21st CCLC Cohort3 FY18	35300 MNPS Other Federal Grants	226,039.77	61,024.99	65,384.17		10,076.61	362,525.54
Direct		80316717 MNPS 21stCCLC-PreK FY17	35300 MNPS Other Federal Grants	(844.53)	(320.84)	814.60			(350.77)
Direct		80316718 MNPS 21stCCLC-PreK FY18	35300 MNPS Other Federal Grants	186,599.96	25,166.76	27,885.24		9,892.57	249,544.53
Direct		80316817 MNPS 21stCCLC Cohort2 FY17	35300 MNPS Other Federal Grants	3,467.13	923.60	29,116.95			33,507.68
Direct		80316818 MNPS 21stCCLC Cohort2 FY18	35300 MNPS Other Federal Grants	(0.25)	(0.09)				(0.34)
Direct		80326417 MNPS Focus Sch Title I-A FY17	35300 MNPS Other Federal Grants	15,747.50	2,634.27	41,541.58		125.00	60,048.35
Direct		80401018 MNPS Hillsboro HS Phase 2	45018 MNPS FY18 Capital Projects			42,896.76	12,079.63		54,976.39
Direct		80402018 MNPS*Hillwood Land Acquisition	45018 MNPS FY18 Capital Projects				10,200,000.00		10,200,000.00
Direct		80404015 MNPS Glenciff Elem Addition	45015 MNPS FY15 Capital Projects			71.49	(42,060.13)		(41,988.64)
Direct		80404017 MNPS McMurray MS Renovation	45017 MNPS FY17 Capital Projects			328,432.19	12,394,302.33		12,722,734.52
Direct		80404215 MNPS Overton Cluster ES	45015 MNPS FY15 Capital Projects			6,033.00	61,359.26		67,392.26

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type				Transfers	Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		
Direct	080 Metro Nashville Public Schools (MNPS)	80406617 MNPS L&L School Site Upgrades	45017 MNPS FY17 Capital Projects			3,500.00	56,221.66		59,721.66
Direct		80406716 MNPS Roof Replacement/Repair	45016 MNPS FY16 Capital Projects			331,839.00			331,839.00
Direct		80406717 MNPS Roof Repair Replacement	45017 MNPS FY17 Capital Projects			1,017,206.30			1,017,206.30
Direct		80406814 MNPS MS Track Upg	45014 MNPS FY14 Capital Projects				21,045.15		21,045.15
Direct		80406815 MNPS Crieve Hall ES-options	45015 MNPS FY15 Capital Projects			176,025.92			2,359,170.50
Direct		80406816 MNPS Overton Reno/Addition	45016 MNPS FY16 Capital Projects			(1,717,816.41)		12,487,315.80	10,769,499.39
Direct		80406817 MNPS Overton HS Renovation	45017 MNPS FY17 Capital Projects			24,395.85		1,345,195.20	1,369,591.05
Direct		80406915 MNPS N Binkley ES-options	45015 MNPS FY15 Capital Projects			23,526.49		872,289.68	895,816.17
Direct		80406917 MNPS Environmental Remediation	45017 MNPS FY17 Capital Projects			85,696.76			85,696.76
Direct		80407017 MNPS L&L School Space Upgrades	45017 MNPS FY17 Capital Projects			50,823.01	153,610.27		204,433.28
Direct		80407018 MNPS Electrical Upgrades	45018 MNPS FY18 Capital Projects			239,807.46			239,807.46
Direct		80407117 MNPS HVAC Upgrades	45017 MNPS FY17 Capital Projects			7,117,396.54	15,000.00		7,132,396.54
Direct		80407118 MNPS Paving Upgrades	45118 MNPS FY18B Capital Projects			135,879.50			135,879.50
Direct		80408018 MNPS Emerg Constrctn/Contngncy	45018 MNPS FY18 Capital Projects			125,604.09	103,939.27		229,543.36
Direct		80408118 MNPS Roof Repair Replacement	45118 MNPS FY18B Capital Projects			708,588.95			708,588.95
Direct		80409018 MNPS Exterior Bldg Improvemts	45018 MNPS FY18 Capital Projects			600,867.38	14,500.00		615,367.38
Direct		80409118 MNPS Tech Facility Infrastr Im	45118 MNPS FY18B Capital Projects			1,526,525.09			1,526,525.09
Direct		80412018 MNPS Interior Bldg Improvement	45018 MNPS FY18 Capital Projects			506,198.01	5,179.00		511,377.01
Direct		80413018 MNPS Paving Upgrades	45018 MNPS FY18 Capital Projects			166,894.00			166,894.00
Direct		80414018 MNPS Plumbing Upgrades	45018 MNPS FY18 Capital Projects			49,439.47			49,439.47
Direct		80415018 MNPS Roof Repair Replacement	45018 MNPS FY18 Capital Projects			566,478.00			566,478.00
Direct		80416018 MNPS School Safety Security	45018 MNPS FY18 Capital Projects			150,000.00			150,000.00
Direct		80417018 MNPS Tech Facility Infrastr Im	45018 MNPS FY18 Capital Projects			758,618.57			758,618.57
Direct		80418018 MNPS HVAC Upgrades/Repairs	45018 MNPS FY18 Capital Projects			3,920,272.68			3,920,272.68
Direct		80501021 MNPS Printing	55146 MNPS Print Shop	98,790.59	46,950.79	336,703.65			482,445.03
Direct		80501044 MNPS Prof Insurance Trust	55145 MNPS Prof Employees Trust	263,986.00	92,594.51	125,870,060.68	501,462.41		126,728,103.60
Direct		80601270 MNPS Emerg Asst Athletics	75270 MNPS Emergency Asst FD-Athletic			19,699.86	3,674.63		23,374.49
Direct		80601276 MNPS Hillwood Comm Art Scholar	75276 MNPS Hillwood Comm Art Schlshp			500.00			500.00
Direct		80602274 MNPS Mark S Cockrill Medal	75274 MNPS Mark S. Cockrill Medal Fd			165.34			165.34
Direct		80602282 MNPS Nettie Adams James Schola	75282 MNPS Nt. Adms James Schlrsp Fd			250.00			250.00
Direct		80700510 MNPS NAECC56 Litton MS	35039 MNPS Flood 2010			14,489.56			14,489.56
Direct		80701003 MNPS CLASS Fiscal	35119 MNPS Special Projects			112,500.00			112,500.00
Direct		80701010 MNPS Fuel Up Grant	35119 MNPS Special Projects			7,873.24			7,873.24
Direct		80701016 MNPS Guidance Donations	35119 MNPS Special Projects	168.60	12.89	22,853.23			23,034.72
Direct		80701019 MNPS Dollar General-325GlenHS	35119 MNPS Special Projects	12,918.20	988.24				13,906.44
Direct		80701021 MNPS CMA-Keep the MusicPlaying	35119 MNPS Special Projects			631,883.52			631,883.52
Direct		80701024 MNPS School Choice Festival	35119 MNPS Special Projects			21,573.02			21,573.02
Direct		80701025 MNPS MMU - NPEF	35119 MNPS Special Projects			29,941.53			29,941.53
Direct		80701030 MNPS School Staff Dev Donation	35119 MNPS Special Projects			11,506.90			11,506.90
Direct		80701035 MNPS QSCB Interest Payment	35119 MNPS Special Projects					1,607,356.22	1,607,356.22
Direct		80701045 MNPS STAR Awards	35119 MNPS Special Projects			30,626.74			30,626.74
Direct		80701047 MNPS Student Visit Honorarium	35119 MNPS Special Projects			43,694.82			43,694.82
Direct		80701048 MNPS Ford Grant-Academies	35119 MNPS Special Projects			1,326.50			1,326.50
Direct		80701051 MNPS NBPTS I3 grant	35119 MNPS Special Projects	959.69	160.21				1,119.90
Direct		80701053 MNPS Forensic League Grant	35119 MNPS Special Projects						(113.48)
Direct		80701054 MNPS Indoor Drumline	35119 MNPS Special Projects			203.50			203.50
Direct		80701060 MNPS Econ-Arts-ITCreswell	35119 MNPS Special Projects			(4,322.50)			(4,322.50)
Direct		80701063 MNPS Jere Baxter Comcast Dona	35119 MNPS Special Projects			(700.00)			(700.00)
Direct		80701064 MNPS College Board-NSF STUDY	35119 MNPS Special Projects			(972.00)			(972.00)
Direct		80701066 MNPS NFL-Hometown grant	35119 MNPS Special Projects			(18.45)			(18.45)
Direct		80701068 MNPS Reading Recovery-GA St U	35119 MNPS Special Projects			300.00			300.00
Direct		80701071 MNPS Dollar General-OvertonHS	35119 MNPS Special Projects			802.80			802.80
Direct		80701075 MNPS Big Machine Label - MMU	35119 MNPS Special Projects			(233.62)			(233.62)
Direct		80701079 MNPS Fatherhood Festival	35119 MNPS Special Projects			413.14			413.14
Direct		80701081 MNPS Maplewood-Ingersol Rand	35119 MNPS Special Projects	1,000.00	164.38				1,164.38
Direct		80701082 MNPS Lipscomb (2-544435-15)	35119 MNPS Special Projects	(3,991.74)	(668.00)				(4,659.74)
Direct		80701085 MNPS PeariCohn-Caterpilla	35119 MNPS Special Projects			932.00			932.00
Direct		80701089 MNPS Automotive grant	35119 MNPS Special Projects			8,120.71			8,120.71
Direct		80701091 MNPS g2row to STEM	35119 MNPS Special Projects			8,807.80			8,807.80
Direct		80701092 MNPS E&D Heritage Celebrations	35119 MNPS Special Projects			187.62			187.62
Direct		80701096 MNPS Vanderbilt Univ NJ GRANT	35119 MNPS Special Projects	52,828.63	19,980.41				72,809.04
Direct		80701099 MNPS TN Arts Comm-STS	35119 MNPS Special Projects			1,800.00			1,800.00
Direct		80701100 MNPS Capital Exp-outside reven	35119 MNPS Special Projects			412,639.08	115,760.27		528,399.35
Direct		80701103 MNPS Bellsouth E-Rate	35119 MNPS Special Projects			168,048.76			168,048.76
Direct		80701116 MNPS Adult Voc Ed Training	35119 MNPS Special Projects	257.47	43.07	8,136.38			8,436.92
Direct		80701137 MNPS Homeless Donations	35119 MNPS Special Projects			85.00			85.00
Direct		80701140 MNPS Music & Arts Prog	35119 MNPS Special Projects	35,982.50	6,084.88	11,363.91			53,431.29
Direct		80701152 MNPS YRBS Survey	35119 MNPS Special Projects			1,426.58			1,426.58
Direct		80701162 MNPS Shape the State-Marshall	35119 MNPS Special Projects			3,218.43			3,218.43
Direct		80701163 MNPS Dollar General - Una Elem	35119 MNPS Special Projects			3,877.90			3,877.90
Direct		80701181 MNPS Cameron College Prep	35135 MNPS Charter School			6,322,966.87			6,322,966.87
Direct		80701185 MNPS Carter Lawrence Technolog	35119 MNPS Special Projects				19,951.90		19,951.90
Direct		80701200 MNPS NoVo Foundation SEL	35119 MNPS Special Projects			(118,891.61)			(118,891.61)
Direct		80701264 MNPS College Board AP PILOT 17	35119 MNPS Special Projects	26,168.40	4,086.72				30,255.12
Direct		80701286 MNPS East End Prep	35135 MNPS Charter School			7,485,526.54			7,485,526.54
Direct		80701305 MNPS Explore! Community	35135 MNPS Charter School			2,253,379.60			2,253,379.60
Direct		80701308 MNPS CAT Fin'l-Fall Hamilton	35119 MNPS Special Projects			6,150.00			6,150.00
Direct		80701452 MNPS HLHS-Caterpilla	35119 MNPS Special Projects			249.90			249.90
Direct		80701457 MNPS Intrepid Prep	35135 MNPS Charter School			4,973,557.45			4,973,557.45
Direct		80701499 MNPS KIPP Kirkpatrick ES(KIRK)	35135 MNPS Charter School			4,029,067.00			4,029,067.00
Direct		80701501 MNPS KIPP Nash College Prep ES	35135 MNPS Charter School			1,346,222.34			1,346,222.34
Direct		80701502 MNPS KIPP Academy	35135 MNPS Charter School			3,651,474.82			3,651,474.82
Direct		80701503 MNPS KIPP Nash College Prep MS	35135 MNPS Charter School			3,455,210.65			3,455,210.65
Direct		80701504 MNPS KIPP Collegiate High Sch	35135 MNPS Charter School			3,303,590.97			3,303,590.97
Direct		80701506 MNPS Knowledge Academies	35135 MNPS Charter School			2,914,029.96			2,914,029.96
Direct		80701507 MNPS LEAD Prep Southeast	35135 MNPS Charter School			6,160,634.15			6,160,634.15
Direct		80701508 MNPS LEAD Academy	35135 MNPS Charter School			4,026,922.45			4,026,922.45
Direct		80701511 MNPS Knowledge Academies HS	35135 MNPS Charter School			2,931,511.55			2,931,511.55
Direct		80701512 MNPS KA at the Crossing	35135 MNPS Charter School			2,061,436.58			2,061,436.58
Direct		80701517 MNPS Liberty Collegiate	35135 MNPS Charter School			4,524,224.37			4,524,224.37
Direct		80701550 MNPS Rockefeller SEL Maplewood	35119 MNPS Special Projects			4,981.77			4,981.77
Direct		80701589 MNPS Nash Academy of Computer	35135 MNPS Charter School			3,901,920.42			3,901,920.42
Direct		80701590 MNPS William Morris Ent Napier	35119 MNPS Special Projects			7,500.00			7,500.00
Direct		80701592 MNPS Nashville Classical	35135 MNPS Charter School			3,727,846.03			3,727,846.03
Direct		80701594 MNPS Nash Preparatory	35135 MNPS Charter School			3,887,294.06			3,887,294.06
Direct		80701605 MNPS New Vision Academy	35135 MNPS Charter School			1,999,680.60			1,999,680.60
Direct		80701632 MNPS PeariCohn-NARAS	35119 MNPS Special Projects			2,121.53			2,121.53
Direct		80701652 MNPS Purpose Prep	35135 MNPS Charter School			3,478,939.47			3,478,939.47
Direct		80701660 MNPS Republic High School	35135 MNPS Charter School			4,773,894.45			4,773,894.45
Direct		80701667 MNPS Rocketship Nash NE Elem	35135 MNPS Charter School			4,068,665.49			4,068,665.49
Direct		80701668 MNPS Rocketship United	35135 MNPS Charter School			5,355,546.87			5,355,546.87
Direct		80701687 MNPS Smithson Craighead Acad	35135 MNPS Charter School			1,800,072.20			1,800,072.20
Direct		80701695 MNPS Stem Preparatory	35135 MNPS Charter School			5,121,576.46			5,121,576.46
Direct		80701696 MNPS STEM Prep HS	35135 MNPS Charter School			3,635,970.99			3,635,970.99
Direct		80701705 MNPS Project Lit Summit	35119 MNPS Special Projects			6,043.74			6,043.74
Direct		80701712 MNPS STRIVE Collegiate Academy	35135 MNPS Charter School			2,523,428.91			2,523,428.91
Direct		80701743 MNPS Valor Flagship Academy	35135 MNPS Charter School			4,792,249.27			4,792,249.27
Direct		80701744 MNPS Valor Voyager Academy	35135 MNPS Charter School			4,840,362.88			4,840,362.88
Direct		80701944 MNPS Daily Grind Cafe	55145 MNPS Prof Employees Trust	67,072.84	29,566.97	33,671.63	(3.35)		130,308.09
Direct		80702007 MNPS IT Dept Dell Technology	35119 MNPS Special Projects			3,866.69			3,866.69
Direct		80702022 MNPS Transportation E-Bid Proc							

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

COST RECONCILIATION

Sum of Actual Expense Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type					Transfers	Grand Total
				Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses			
Direct	080 Metro Nashville Public Schools (MNPS)	80705240 MNPS Cumberland Elementary	35158 MNPS School Lunchroom	114,072.84	48,274.98	164,775.35	2,680.00	945.00	330,748.17	
Direct		80705242 MNPS Nashville School of Arts	35158 MNPS School Lunchroom	65,386.69	33,879.30	108,691.46		472.50	208,429.95	
Direct		80705252 MNPS Dodson Elementary	35158 MNPS School Lunchroom	99,843.49	74,656.39	144,093.83	56,115.00	945.00	375,653.71	
Direct		80705260 MNPS Donelson Middle	35158 MNPS School Lunchroom	127,487.48	69,729.24	188,883.50		1,134.00	387,234.22	
Direct		80705265 MNPS Dupont Elementary	35158 MNPS School Lunchroom	70,537.63	48,914.50	108,728.90	346,440.81	818.37	575,440.21	
Direct		80705270 MNPS Dupont Hadley Middle	35158 MNPS School Lunchroom	126,163.45	69,573.28	198,836.79		1,039.50	395,613.02	
Direct		80705275 MNPS Dupont Tyler Middle	35158 MNPS School Lunchroom	124,225.91	70,204.60	188,129.20	26,119.16	945.00	409,623.87	
Direct		80705278 MNPS Eagle View Elementary	35158 MNPS School Lunchroom	178.39	35.66	245.85			459.90	
Direct		80705280 MNPS Eakin Elementary	35158 MNPS School Lunchroom	77,342.47	38,525.69	186,755.60	21,441.12	820.26	324,885.14	
Direct		80705285 MNPS John Early Museum Magnet	35158 MNPS School Lunchroom	92,578.94	45,816.18	107,793.67		820.26	247,009.05	
Direct		80705286 MNPS East End Preparatory	35158 MNPS School Lunchroom	138,956.05	59,121.39	272,654.54	13,508.00	1,606.50	485,846.48	
Direct		80705290 MNPS East Nashville Magnet	35158 MNPS School Lunchroom	115,733.48	51,866.89	143,562.84	271,515.70	945.00	583,623.91	
Direct		80705296 MNPS East Nash Magnet Middle	35158 MNPS School Lunchroom	96,194.54	35,579.38	120,696.29	13,835.82	756.00	267,062.03	
Direct		80705308 MNPS Fall Hamilton Elem EO	35158 MNPS School Lunchroom	96,746.55	43,579.03	155,635.85		756.00	296,717.43	
Direct		80705310 MNPS J E Moss Elementary	35158 MNPS School Lunchroom	179,780.45	66,535.44	321,900.82		1,606.50	569,823.21	
Direct		80705315 MNPS Gateway Elementary	35158 MNPS School Lunchroom	50,666.88	22,774.47	68,025.14		440.37	141,906.86	
Direct		80705320 MNPS Glenciff Elementary	35158 MNPS School Lunchroom	106,624.96	34,517.37	159,935.78	589,492.37	756.00	891,326.48	
Direct		80705325 MNPS Glenciff High	35158 MNPS School Lunchroom	131,052.08	38,095.81	263,211.66		1,323.00	433,682.55	
Direct		80705330 MNPS Glendale Elementary	35158 MNPS School Lunchroom	47,908.98	43,618.75	80,577.82		442.26	172,547.81	
Direct		80705335 MNPS Glengarry Elementary	35158 MNPS School Lunchroom	100,890.12	59,725.74	171,548.81		756.00	332,920.67	
Direct		80705340 MNPS Glenn Elementary EO	35158 MNPS School Lunchroom	46,647.54	13,662.89	67,306.95	212,253.82	378.00	304,249.20	
Direct		80705345 MNPS Glenview Elementary	35158 MNPS School Lunchroom	188,245.17	126,457.57	273,706.82	416,247.00	1,512.00	1,006,168.56	
Direct		80705350 MNPS Goodlettsville Elementary	35158 MNPS School Lunchroom	66,861.15	23,386.65	96,547.03		472.50	187,267.33	
Direct		80705355 MNPS Goodlettsville Middle	35158 MNPS School Lunchroom	106,022.02	64,755.16	127,952.71		850.50	299,580.39	
Direct		80705360 MNPS Gower Elementary	35158 MNPS School Lunchroom	140,075.18	102,315.44	167,535.57	12,754.32	1,196.37	423,876.88	
Direct		80705365 MNPS Gra Mar Middle	35158 MNPS School Lunchroom	105,768.96	51,995.13	109,995.13		945.00	268,401.36	
Direct		80705370 MNPS Granbery Elementary	35158 MNPS School Lunchroom	87,200.75	62,978.17	140,700.00		818.37	291,697.29	
Direct		80705375 MNPS Alex Green Elementary	35158 MNPS School Lunchroom	88,665.61	58,001.49	138,326.07		756.00	285,749.17	
Direct		80705380 MNPS Julia Green Elementary	35158 MNPS School Lunchroom	45,480.17	12,210.75	90,986.88	8,158.42	442.26	157,278.48	
Direct		80705395 MNPS Harpeth Valley Elementary	35158 MNPS School Lunchroom	82,672.53	63,218.08	160,665.85		818.37	307,374.83	
Direct		80705397 MNPS Harris-Hillman Special Ed	35158 MNPS School Lunchroom	36,063.68	29,514.16	38,066.62		251.37	103,895.83	
Direct		80705400 MNPS Haynes Middle	35158 MNPS School Lunchroom	66,745.11	45,764.60	100,291.67		472.50	213,273.88	
Direct		80705405 MNPS Haywood Elementary	35158 MNPS School Lunchroom	181,857.02	78,531.98	267,414.47		1,512.00	529,315.47	
Direct		80705410 MNPS Head Middle Magnet	35158 MNPS School Lunchroom	107,044.09	56,095.71	141,770.57	12,754.32	756.00	318,420.69	
Direct		80705415 MNPS Hermitage Elementary	35158 MNPS School Lunchroom	68,891.01	39,995.94	121,668.16		631.26	231,186.37	
Direct		80705419 MNPS Cambridge Early Learning	35158 MNPS School Lunchroom	51,613.56	30,338.77	67,385.38		440.37	149,778.08	
Direct		80705420 MNPS Hickman Elementary	35158 MNPS School Lunchroom	114,609.17	82,937.66	184,196.11		945.00	382,687.94	
Direct		80705434 MNPS H G Hill Middle	35158 MNPS School Lunchroom	102,712.98	70,538.51	170,445.18		945.00	344,641.67	
Direct		80705435 MNPS Hillsboro High	35158 MNPS School Lunchroom	103,906.45	45,867.84	157,996.32		945.00	308,715.61	
Direct		80705440 MNPS Hillwood High	35158 MNPS School Lunchroom	153,524.94	50,161.40	202,077.42		1,417.50	407,181.26	
Direct		80705448 MNPS Cora Howe School	35158 MNPS School Lunchroom	33,812.39	11,146.26	38,419.74	203,025.92	330.75	286,735.06	
Direct		80705450 MNPS Hume Fogg Magnet	35158 MNPS School Lunchroom	85,230.03	31,047.99	118,122.24		850.50	235,250.76	
Direct		80705451 MNPS Hull Jackson Montessori	35158 MNPS School Lunchroom	104,485.79	40,886.77	134,903.31		850.50	281,126.37	
Direct		80705452 MNPS Hunters Lane High	35158 MNPS School Lunchroom	220,517.41	98,984.14	304,526.77	65,763.57	2,079.00	691,870.89	
Direct		80705455 MNPS Inglewood Elementary	35158 MNPS School Lunchroom	52,326.54	22,804.20	96,240.96	8,686.80	442.26	180,500.76	
Direct		80705460 MNPS Andrew Jackson Elementary	35158 MNPS School Lunchroom	79,258.17	47,868.33	133,195.37		723.87	261,045.74	
Direct		80705465 MNPS Joelton Elementary	35158 MNPS School Lunchroom	83,815.02	65,651.52	66,597.02		567.00	216,630.56	
Direct		80705470 MNPS Joelton Middle	35158 MNPS School Lunchroom	80,041.96	27,002.57	114,438.70		661.50	222,144.73	
Direct		80705480 MNPS Johnson ALC	35158 MNPS School Lunchroom	32,538.42	17,583.44	46,733.69		251.37	97,106.92	
Direct		80705485 MNPS Jones Paideia	35158 MNPS School Lunchroom	66,878.18	31,737.74	91,300.67		629.37	190,545.96	
Direct		80705495 MNPS Tom Joy Elementary	35158 MNPS School Lunchroom	109,941.80	62,825.63	187,645.93		945.00	361,358.36	
Direct		80705496 MNPS A Z Kelley Elementary	35158 MNPS School Lunchroom	127,151.60	52,400.41	281,735.19		1,134.00	462,421.20	
Direct		80705497 MNPS Martin Luther King Magnet	35158 MNPS School Lunchroom	122,677.79	53,390.79	174,916.81		1,512.00	352,497.39	
Direct		80705498 MNPS Kennedy Middle	35158 MNPS School Lunchroom	123,410.45	48,073.31	204,663.74		1,292.76	377,440.26	
Direct		80705499 MNPS KIPP Kirkpatrick	35158 MNPS School Lunchroom	90,858.21	35,685.45	140,549.18		850.50	267,943.34	
Direct		80705500 MNPS Robert E Lillard Elem	35158 MNPS School Lunchroom	82,961.09	26,310.46	118,971.19	26,415.41	850.50	255,508.65	
Direct		80705502 MNPS KIPP Academy	35158 MNPS School Lunchroom	131,935.49	84,263.19	205,336.19		1,039.50	422,574.37	
Direct		80705503 MNPS KIPP Nash College Prep MS	35158 MNPS School Lunchroom	105,202.98	38,958.51	174,039.99		850.50	319,051.98	
Direct		80705504 MNPS KIPP Academy High School	35158 MNPS School Lunchroom			25.05			25.05	
Direct		80705505 MNPS Kirkpatrick Elementary EO	35158 MNPS School Lunchroom			6,258.58			6,258.58	
Direct		80705507 MNPS Lead Prep Southeast	35158 MNPS School Lunchroom	94,826.85	42,694.15	164,572.37		945.00	303,038.37	
Direct		80705508 MNPS LEAD Academy	35158 MNPS School Lunchroom			196.10			196.10	
Direct		80705510 MNPS Isaac Litton Middle	35158 MNPS School Lunchroom	71,223.48	21,690.05	117,105.44	21,441.12	661.50	232,121.59	
Direct		80705520 MNPS Lockeland Elementary	35158 MNPS School Lunchroom	41,235.37	8,033.13	66,361.15		345.87	115,975.52	
Direct		80705522 MNPS Ruby Major Elementary	35158 MNPS School Lunchroom	97,720.23	47,596.19	179,256.42		945.00	325,517.84	
Direct		80705530 MNPS McGavock Elementary	35158 MNPS School Lunchroom	53,128.07	27,060.79	93,066.70	242,485.08	534.87	416,275.51	
Direct		80705532 MNPS McGavock High	35158 MNPS School Lunchroom	280,239.85	163,557.05	421,074.46	22,049.39	2,362.50	889,283.25	
Direct		80705535 MNPS McKissack Middle	35158 MNPS School Lunchroom	82,692.20	40,413.10	119,418.96		567.00	243,091.26	
Direct		80705540 MNPS McMurray Middle	35158 MNPS School Lunchroom	118,411.62	66,216.20	156,767.05		1,417.50	342,812.37	
Direct		80705541 MNPS McMurray Annex	35158 MNPS School Lunchroom	50,695.97	127,023.99	661.50		661.50	199,247.51	
Direct		80705545 MNPS Madison Middle School	35158 MNPS School Lunchroom	96,992.26	28,552.26	157,427.78	12,754.32	912.87	296,639.49	
Direct		80705550 MNPS Maplewood High	35158 MNPS School Lunchroom	94,362.54	35,659.04	161,280.52		756.00	292,058.10	
Direct		80705551 MNPS Thurgood Marshall Middle	35158 MNPS School Lunchroom	147,936.24	57,936.11	211,230.04		1,323.00	418,425.39	
Direct		80705552 MNPS Maxwell Elementary	35158 MNPS School Lunchroom	141,475.22	53,214.18	231,524.34		1,228.50	427,442.24	
Direct		80705555 MNPS Meigs Middle Magnet	35158 MNPS School Lunchroom	84,192.89	30,692.56	98,072.83		945.00	213,903.28	
Direct		80705560 MNPS Dan Mills Elementary	35158 MNPS School Lunchroom	91,113.65	36,049.59	119,470.63		850.50	247,484.37	
Direct		80705563 MNPS John Trotwood Moore MS	35158 MNPS School Lunchroom	67,402.55	33,667.46	106,140.29		629.37	207,839.67	
Direct		80705575 MNPS Thomas A Edison Elem	35158 MNPS School Lunchroom	120,731.58	64,568.37	268,678.28	12,754.32	1,290.87	468,023.42	
Direct		80705576 MNPS Mt View Elementary	35158 MNPS School Lunchroom	147,501.83	57,752.70	241,105.73		1,323.00	447,683.26	
Direct		80705577 MNPS Apollo Middle	35158 MNPS School Lunchroom	138,146.05	59,014.62	239,764.34		1,228.50	438,153.51	
Direct		80705585 MNPS Murrell School	35158 MNPS School Lunchroom	29,802.00	10,560.57	35,265.23		251.37	75,879.17	
Direct		80705589 MNPS Nashville Academy of Comp	35158 MNPS School Lunchroom			816.24			816.24	
Direct		80705590 MNPS Napier Elementary EO	35158 MNPS School Lunchroom	106,759.77	29,964.93	163,479.29		850.50	301,054.49	
Direct		80705592 MNPS Nashville Classical	35158 MNPS School Lunchroom	55,068.72	31,139.20	130,806.08		567.00	217,581.00	
Direct		80705595 MNPS Neelys Bend Elementary	35158 MNPS School Lunchroom	67,179.72	36,414.75	103,530.28	12,754.32	629.37	220,508.44	
Direct		80705600 MNPS Neelys Bend Middle	35158 MNPS School Lunchroom			10,844.80			10,844.80	
Direct		80705601 MNPS Neelys Bend College Prep	35158 MNPS School Lunchroom	109,926.10	89,710.00	134,926.78		882.63	335,445.51	
Direct		80705610 MNPS Old Center Elementary	35158 MNPS School Lunchroom	84,589.16	50,017.49	127,093.62		631.26	266,331.53	
Direct		80705612 MNPS William Henry Oliver MS	35158 MNPS School Lunchroom	96,583.99	47,191.00	177,877.91		850.50	322,503.40	
Direct		80705615 MNPS Overton High	35158 MN							

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

COST RECONCILIATION

Sum of Actual Expense	Indirect / Direct	Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
	Direct	091 Emergency Communication Center	91110210 ECC Results Man Key Product	10101 GSD General		298,492.02	99,042.10	72.00			397,606.12
	Direct		91110410 ECC Operations Pub Life Safety	10101 GSD General		4,333,048.66	1,575,855.51	191.30			5,909,095.47
	Direct		91110710 ECC Info Support Key Product	10101 GSD General		4,344,187.94	1,583,634.21	191.30			5,928,013.45
	Direct		91112010 ECC Leadership & Accreditation	10101 GSD General		202,817.45	55,247.93	588,784.90			846,850.28
	Direct		91112210 ECC Admin	10101 GSD General		239,356.97	98,497.75	81.20			337,935.92
	Direct	091 Emergency Communication Center Total				10,210,647.95	3,690,154.33	744,431.23			14,645,233.51
	Direct	Bordeaux Longterm Care	01101432 ADM Subsidy BLTC Mgmt Contract	10101 GSD General				3,500,000.00			3,500,000.00
	Direct	Bordeaux Longterm Care Total						3,500,000.00			3,500,000.00
	Direct	Flood	01700123 ADM Flood Consolidate	30058 FEMA Flood Revenue						(31,117,928.69)	(31,117,928.69)
	Direct		01700510 ADM Flood 2010 Interest	30039 Flood 2010				361,070.60			361,070.60
	Direct		01760510 ADM * Flood 2010 CU Interest	30054 *Flood 2010 Component Units				2,470.42			2,470.42
	Direct		01831510 ADM FEMA Flood Revenue	30058 FEMA Flood Revenue						31,117,928.69	31,117,928.69
	Direct		06700510 LAW * Flood 2010	30059 GSD Flood 2010 Fund Cap CommPr				44,752.50			44,752.50
	Direct		06701510 LAW Flood 2010	30039 Flood 2010				33,036.25			33,036.25
	Direct	Flood Total						441,329.77			441,329.77
	Direct	All Other	01101117 ADM Regional Transit Authority	10101 GSD General					320,200.00		320,200.00
	Direct		01101118 ADM Econ/Job Incentive Dell	10101 GSD General					346,000.00		346,000.00
	Direct		01101136 ADM Econ/Job Incentive UBS	10101 GSD General				352,000.00			352,000.00
	Direct		01101137 ADM Econ/Job Incentive HCA Cap	10101 GSD General				612,500.00			612,500.00
	Direct		01101204 ADM Metro Action Commission	10101 GSD General						5,312,100.00	5,312,100.00
	Direct		01101213 ADM NCAC Local Match	10101 GSD General		49,699.65	17,085.14	15,844.69		89,100.18	171,729.66
	Direct		01101218 ADM District Energy System	10101 GSD General						1,690,300.00	1,690,300.00
	Direct		01101221 ADM Subsidy Nashville Arena	10101 GSD General				4,851,500.00			4,851,500.00
	Direct		01101222 ADM Stadium Maintenance	10101 GSD General				1,000,000.00			1,000,000.00
	Direct		01101225 ADM GSD Debt Transfer-Stadium	10101 GSD General						3,200,000.00	3,200,000.00
	Direct		01101227 ADM HIPPA Compliance	10101 GSD General				16,100.98			16,100.98
	Direct		01101228 ADM Affordable Housing Develop	10101 GSD General				5,990.00			5,990.00
	Direct		01101230 ADM Stormwater Fees Conting	10101 GSD General				139.00			139.00
	Direct		01101237 ADM Commuter Rail	10101 GSD General						1,500,000.00	1,500,000.00
	Direct		01101304 ADM Subsidy MTA	10101 GSD General				48,635,900.00			48,635,900.00
	Direct		01101326 ADM Property Tax Relief Progrm	10101 GSD General					2,699,812.13		2,699,812.13
	Direct		01101416 ADM Subsidy Advance Planning	10101 GSD General				16,667.00		223,647.50	240,314.50
	Direct		01101426 ADM Subsidy Hospital Authority	10101 GSD General				48,141,000.00			48,141,000.00
	Direct		01101433 ADM Knowles Home Mgmt Contract	10101 GSD General				1,896,903.21			1,896,903.21
	Direct		01101499 ADM GSD General Revenue	10101 GSD General				(12.28)		4.88	(7.40)
	Direct		01101502 ADM Contr Nashville Symphony	10101 GSD General					15,000.00		15,000.00
	Direct		01101503 ADM Contr Adventure Sci Ctr	10101 GSD General				200,000.00			200,000.00
	Direct		01101505 ADM Contr Legal Aid Society	10101 GSD General				161,695.82			161,695.82
	Direct		01101506 ADM Contr Partnership 2020	10101 GSD General				350,000.00			350,000.00
	Direct		01101521 ADM Contr Humane Assoc	10101 GSD General				12,500.00			12,500.00
	Direct		01101534 ADM Contr Sister Citys	10101 GSD General				140,000.00			140,000.00
	Direct		01101555 ADM Contr Second Harvest	10101 GSD General				200,000.00			200,000.00
	Direct		01101557 ADM Contr Hermitage	10101 GSD General				135,000.00			135,000.00
	Direct		01101562 ADM Mary Parrish Center	10101 GSD General				31,100.00			31,100.00
	Direct		01101576 ADM Contr Morningstar Dom Viol	10101 GSD General				64,199.90			64,199.90
	Direct		01101578 ADM Barnes Affordable HsgTrust	10101 GSD General						9,999,999.90	9,999,999.90
	Direct		01101587 ADM Contr Alignment Nashville	10101 GSD General				150,000.00			150,000.00
	Direct		01101594 ADM Contr FamilyChildrensSrc	10101 GSD General				8,400.00			8,400.00
	Direct		01101598 ADM Contr FannieBattleDayHome	10101 GSD General				30,600.00			30,600.00
	Direct		01101608 ADM Contr StLukesCommtyHouse	10101 GSD General				23,700.00			23,700.00
	Direct		01101612 ADM Contr Nashville CARES	10101 GSD General				47,500.00			47,500.00
	Direct		01101613 ADM Correctional Healthcare	10101 GSD General				11,703,857.05			11,703,857.05
	Direct		01101614 ADM Forensic Medical Examiner	10101 GSD General				4,894,323.55			4,894,323.55
	Direct		01101619 ADM Contr Backfield In Motion	10101 GSD General					28,800.00		28,800.00
	Direct		01101620 ADM Contr Boy Girls Club	10101 GSD General				29,900.00			29,900.00
	Direct		01101621 ADM Contr League Deaf Hard Hea	10101 GSD General				44,900.00			44,900.00
	Direct		01101622 ADM Contr Martha OBryan Center	10101 GSD General				45,000.00			45,000.00
	Direct		01101623 ADM Contr Monroe Harding Inc	10101 GSD General				26,500.00			26,500.00
	Direct		01101626 ADM Contr Salama Urban Ministr	10101 GSD General				27,000.00			27,000.00
	Direct		01101628 ADM Contr Big Brothers Nashvil	10101 GSD General				42,800.00			42,800.00
	Direct		01101629 ADM Contr Conexon Americas	10101 GSD General				8,700.00			8,700.00
	Direct		01101631 ADM Contr Fifty Foward	10101 GSD General				150,000.00			150,000.00
	Direct		01101637 ADM Music Ent Econ Developmt	10101 GSD General				1,000,000.00			1,000,000.00
	Direct		01101639 ADM Contrib Oasis Center	10101 GSD General				34,900.00			34,900.00
	Direct		01101641 ADM Contr TN CoalitAgstDomViol	10101 GSD General				21,312.70			21,312.70
	Direct		01101645 ADM Entrepreneur Center	10101 GSD General				125,000.00			125,000.00
	Direct		01101650 ADM Small Business Incentive	10101 GSD General				155,407.80			155,407.80
	Direct		01101651 ADM Big Bro Sisters Mid Tenn	10101 GSD General				14,465.19			14,465.19
	Direct		01101653 ADM Nash Adult Literacy Cncl	10101 GSD General				53,700.00			53,700.00
	Direct		01101654 ADM Nash Intl Ctr Empowermt	10101 GSD General				50,157.28			50,157.28
	Direct		01101658 ADM Self-Insured Excise Tax	10101 GSD General				69,661.46			69,661.46
	Direct		01101661 ADM Nashville Civic Design Ctr	10101 GSD General					125,000.00		125,000.00
	Direct		01101662 ADM Nashville Educ Comm ArtsTV	10101 GSD General				50,000.00			50,000.00
	Direct		01101663 ADM In Full Motion	10101 GSD General				249,840.00			249,840.00
	Direct		01101665 ADM Oasis Church Inc	10101 GSD General				14,300.00			14,300.00
	Direct		01101667 ADM Election Day & EarlyVoting	10101 GSD General		88,970.54	112,355.25	1,376,990.84			1,578,316.63
	Direct		01101668 ADM Southern Word	10101 GSD General				25,700.00			25,700.00
	Direct		01101669 ADM Teach for America	10101 GSD General				46,200.00			46,200.00
	Direct		01101677 ADM Comm Foundation of Mid TN	10101 GSD General						(124,316.89)	(124,316.89)
	Direct		01101678 ADM Ballpark Debt Src Contrib	10101 GSD General				1,415,000.00			1,415,000.00
	Direct		01101684 ADM Preston Taylor Ministries	10101 GSD General				6,100.00			6,100.00
	Direct		01101685 ADM Stars Nashville	10101 GSD General				15,090.77			15,090.77
	Direct		01101686 ADM Public Educ Fndtn	10101 GSD General				275,000.00			275,000.00
	Direct		01101687 ADM SummerYouth Employ Prg	10101 GSD General		1,784,368.47	178,499.20	1,331,009.97			3,293,877.64
	Direct		01101688 ADM Plant the Seed Garden Prog	10101 GSD General					50,000.00		50,000.00
	Direct		01101690 ADM Innovation Investment Fund	10101 GSD General						1,000,000.00	1,000,000.00
	Direct		01101691 ADM NCAC Nash Constr Readiness	10101 GSD General		121,194.45	56,988.84	276,979.01			455,162.30
	Direct		01101692 REG Housing Incentive Pilot	10101 GSD General				30,000.00			30,000.00
	Direct		01101693 ADM MDHA VASH Pilot Program	10101 GSD General				97,000.00			97,000.00
	Direct		01101695 ADM Workplace Diversity Study	10101 GSD General				210,000.00			210,000.00
	Direct		01101996 ADM Transfer 4% Funding	10101 GSD General						31,142,209.67	31,142,209.67
	Direct		01101998 ADM MDHA Prop Tax Increments	10101 GSD General				12,141,232.70			12,141,232.70
	Direct		01102160 ADM Operating Xlfr Debt Servc	10101 GSD General						36,813,700.00	36,813,700.00
	Direct		01103200 ADM HOT General Fund 1%	30046 Hotel Occupancy General Fnd 1%						12,769,698.30	12,769,698.30
	Direct		01103250 ADM HOT Convention Ctr 1% Tax	30042 Hotel Occ Conv Ctr 1% Tax				12,764,831.92			12,764,831.92
	Direct		01103255 ADM HOT Conv Ctr 2007 1% Tax	30043 Hotel Occ Conv Ctr 2007 1% Tax				11,242,475.16			11,242,475.16
	Direct		01103260 ADM HOT 2007 1% Secondary TDZ	30047 Hotel Occ 2007 1% SecondaryTDZ						1,974,314.16	1,974,314.16
	Direct		01103280 ADM HOT Tourist Promotion	30044 Hotel Tourist Promotion				22,588,954.21			22,588,954.21
	Direct		01103290 ADM HOT Tourist Related	30045 Hotel Occupancy Tourist Relate				12,764,830.97			12,764,830.97
	Direct		01103310 ADM HOT Conv Ctr 2007 \$2 Tax	30031 Hotel Occ Convention Ctr 2007				18,677,870.09			18,677,870.09
	Direct		01103510 ADM HOT Event and MarketingTax	30041 HOT Event and Marketing				3,495,000.00			3,495,000.00
	Direct		01104100 ADM CBID Fee Event & Marketing	30064 CBID Fee Event and Marketing				650,000.00			650,000.00
	Direct										

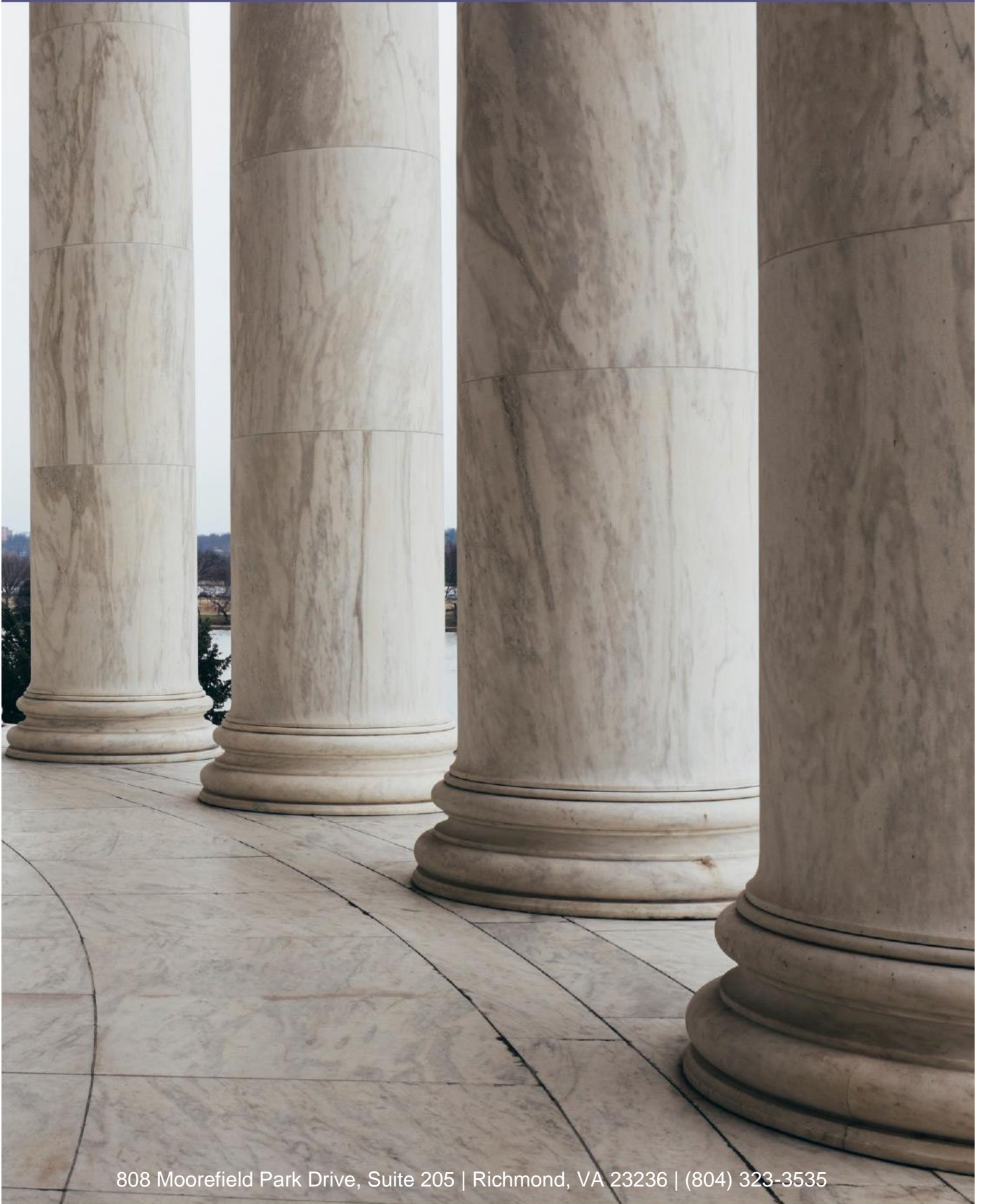
NASHVILLE-DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COST RECONCILIATION

Sum of Actual Expense		Cost Allocation Plan	Security BU No. & Description	Fund No. & Description	Object Type				Grand Total
Indirect / Direct					Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	
Direct	All Other		01750100 ADM General MNPS Debt	95232 MNPS Bonded Debt & Interest	(1,004,025.42)		771,000.00		(233,025.42)
Direct			01781000 ADM Gulch Cntrl Business ImpDt	38005 Gulch Central Business Imp Dst			476,741.16		476,741.16
Direct			01790405 ADM USD FIR Debt	98431 USD Bonded Debt & Interest	(231,924.04)				(231,924.04)
Direct			01790411 ADM USD PWO Debt	98431 USD Bonded Debt & Interest	(6,575.86)				(6,575.86)
Direct	All Other Total				5,140,563.37	371,091.67	268,323,618.27	(220,367,847.97)	97,230,271.77
Direct Total					1,025,743,679.84	361,570,789.82	1,715,742,216.34	574,234,230.73	329,823,021.44
Grand Total					1,066,144,033.62	433,968,716.31	1,803,252,843.03	593,750,196.32	373,244,523.42
Indirect	Depreciation		Cost Adjustment				13,822,242.00		13,822,242.00
TOTAL					1,066,144,033.62	433,968,716.31	1,817,075,085.03	593,750,196.32	373,244,523.42

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

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