Nashville-Davidson, Tennessee

Full Cost Allocation Plan

Based on Actual Expenditures for the Fiscal Year Ended June 30, 2014

MGT OF AMERICA, INC.

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Table of Contents

Section 1
Introduction

Introduction

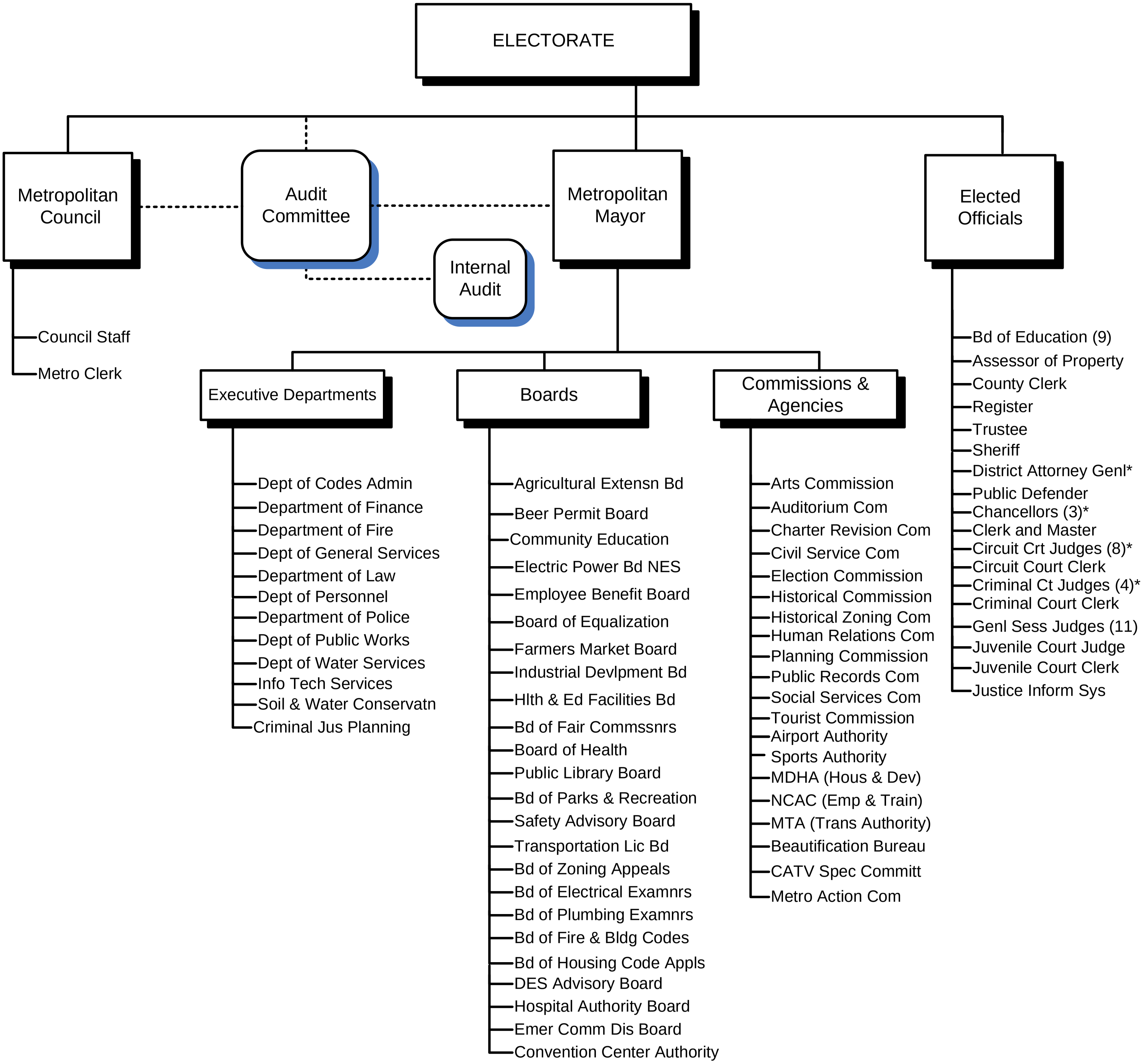
The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Nashville-Davidson, Tennessee based on actual expenditures for fiscal year 2012. MGT of America, Inc. (MGT) prepared these documents at the request of Nashville-Davidson. The Cost Allocation Plan is used to claim indirect costs as charges against other funds.

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

Section 2
Organization Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



* State officials with local funding for certain operations

Section 3
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

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

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

Process

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 4
Control Schedule of Expenditures

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
FY 2014 ACTUAL EXPENDITURES

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

Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
Central Service	10 - CENTRAL RECORDS	10101 - GSD General	3103000 - MCL Records Center	81,609	48,421	52,145	182,174
		10101 - GSD General Total		81,609	48,421	52,145	182,174
	10 - CENTRAL RECORDS Total			**81,609**	**48,421**	**52,145**	**182,174**
	11 - DEPT OF LAW	10101 - GSD General	6110010 - LAW Contracts All Services	48,146	17,715	26,322	92,183
			6110110 - LAW Client Adv/Supp All Servic	1,060,237	391,418	315,392	1,767,047
			6110210 - LAW Legislation All Services	39,655	14,955	21,386	75,995
			6110310 - LAW Lit/Admin Hear All Service	1,841,082	755,613	426,094	3,022,789
			6110510 - LAW Claims All Services	131,262	55,705	47,489	234,455
			6110610 - LAW Insurance All Services	90,538	23,441	7,968	121,947
			6111000 - LAW ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		3,210,920	1,258,847	844,650	5,314,417
		30003 - General Fund 4% Reserve	6201000 - 4% LAW Department of Law				
		30003 - General Fund 4% Reserve Total					
		50109 - Property Loss	6501000 - LAW Self Insured Property Los			3,706,117	3,706,117
		50109 - Property Loss Total				3,706,117	3,706,117
		50122 - Metro Self-Insured Liability	6502000 - LAW Self Insured Liability	58,294		2,590,238	2,648,533
		50122 - Metro Self-Insured Liability Total		58,294		2,590,238	2,648,533
		50123 - Employee Blanket Bond	6503000 - LAW Employee Blanket Bond			17,221	17,221
		50123 - Employee Blanket Bond Total				17,221	17,221
		50135 - Employee ProfessionalLiability	6504000 - LAW Employee Prof Liablity			150,000	150,000
		50135 - Employee ProfessionalLiability Total				150,000	150,000
		50267 - Judgments & Losses	6505000 - LAW Judgments and Losses	249,221	1	1,304,431	1,553,653
		50267 - Judgments & Losses Total		249,221	1	1,304,431	1,553,653
		55143 - MNPS Self-Insured Liability	6506000 - LAW MNPS Self Insured Liablity	60,185		624,320	684,505
		55143 - MNPS Self-Insured Liability Total		60,185		624,320	684,505
	11 - DEPT OF LAW Total			**3,578,620**	**1,258,848**	**9,236,977**	**14,074,445**
	123 - HUMAN RESOURCES	10101 - GSD General	1101430 - ADM Pay Plan Study HR			200,210	200,210
			8126100 - HR Employees Relations	276,634	105,788	55,261	437,684
			8126200 - HR * Training Program	72,423	24,423	17,277	114,123
			8126300 - HR * Safety/Compliance Program	74,211	30,802	611	105,624
			8126400 - HR Workforce Management	628,382	244,976	968	874,326
			8126500 - HR Benefits Program	437,437	178,082	611,469	1,226,989
			8126600 - HR Admin & Customer Sv Program	517,696	202,713	435,942	1,156,351
			8160010 - HR Non Alloc'd Fin Trans				
		10101 - GSD General Total		2,006,784	786,783	1,321,739	4,115,307
	123 - HUMAN RESOURCES Total			**2,006,784**	**786,783**	**1,321,739**	**4,115,307**
	14 - DIRECTOR OF FINANCE	10101 - GSD General	15160000 - FIN ALOB Non Alloc'd Fin Tra				
			15160810 - FIN Executive Leadership	350,556	113,487	39,069	503,112
			15161000 - FIN Non Allocated Fin Trans				
		10101 - GSD General Total		350,556	113,487	39,069	503,112
		30003 - General Fund 4% Reserve	15203000 - 4% FIN Budgets			65,100	65,100
		30003 - General Fund 4% Reserve Total				65,100	65,100
	14 - DIRECTOR OF FINANCE Total			**350,556**	**113,487**	**104,169**	**568,212**
	15 - FINANCE OPERATIONS	10101 - GSD General	15102110 - FIN OPER Accounts Payable	469,192	213,315	246,781	929,289
			15102210 - FIN OPER Acctg and Reporting	857,639	317,719	49,856	1,225,214
		10101 - GSD General Total		1,326,831	531,034	296,638	2,154,503
	15 - FINANCE OPERATIONS Total			**1,326,831**	**531,034**	**296,638**	**2,154,503**
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General	15118110 - FIN OMB Monitoring Rpts & Acct	334,465	146,185	26,384	507,033
		10101 - GSD General Total		334,465	146,185	26,384	507,033
	16 - FINANCIAL ACCOUNTABILITY Total			**334,465**	**146,185**	**26,384**	**507,033**
	17 - PAYROLL	10101 - GSD General	15102610 - FIN OPER Payroll	280,128	131,578	126,442	538,149
		10101 - GSD General Total		280,128	131,578	126,442	538,149
	17 - PAYROLL Total			**280,128**	**131,578**	**126,442**	**538,149**
	19 - OFFICE OF MANAGEMENT & BUDGET	10101 - GSD General	15103110 - FIN OMB Budget Planning & Mgmt	860,367	354,697	245,871	1,460,935
			15103410 - FIN OMB Cost Planning & Mgmt	85,308	35,334	2,618	123,260
		10101 - GSD General Total		945,675	390,030	248,489	1,584,195

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	19 - OFFICE OF MANAGEMENT & BUDGET Total			**945,675**	**390,030**	**248,489**	**1,584,195**
	2 - EMPLOYEE BENEFITS	10101 - GSD General	1101104 - ADM County Retire Match			3,501,900	3,501,900
			1101107 - ADM Cnty Teach Retire Match			6,900,400	6,900,400
			1101109 - ADM Health Insurance Match		46,106,688		46,106,688
			1101110 - ADM Death Benefit Payments			200,000	200,000
			1101114 - ADM Unemployment Compensation			152,268	152,268
			1101115 - ADM Life Insurance Match		1,795,120		1,795,120
			1101145 - ADM TCRS Pension Contribution		37,844		37,844
		10101 - GSD General Total			47,939,653	10,754,568	58,694,220
		18301 - USD General	1191102 - ADM Police/Fire Retire Match			8,873,000	8,873,000
			1191103 - ADM Civil Service Retire Match			5,424,700	5,424,700
			1191106 - ADM Teacher Pens Match			4,592,400	4,592,400
			1191109 - ADM Health Ins Match		1,648,146		1,648,146
			1191115 - ADM Life Ins Match		48,870		48,870
		18301 - USD General Total			1,697,016	18,890,100	20,587,116
		52200 - IOD Network (Injured-On-Duty)	12505100 - BEN IOD Pensioners			9,308,010	9,308,010
			12505200 - BEN IOD Employees			8,080,303	8,080,303
			12505300 - BEN IOD Clinic Buildout			36,100	36,100
			12505400 - BEN IOD Clinic Operations			82,412	82,412
		52200 - IOD Network (Injured-On-Duty) Total				17,506,826	17,506,826
		71008 - * Flexible Benefits Plan 2012	12600383 - BEN * Flex Benefits - Admin			695,823	695,823
		71008 - * Flexible Benefits Plan 2012 Total				695,823	695,823
		71009 - Flexible Benefits Plan 2013	12600184 - BEN Flex Benefits - Medical			366,061	366,061
			12600284 - BEN Flex Benefits - Dep Care			201,470	201,470
			12600384 - BEN Flex Benefits - Admin			1,418,456	1,418,456
		71009 - Flexible Benefits Plan 2013 Total				1,985,986	1,985,986
		71010 - Flexible Benefits Plan 2014	12600185 - BEN Flex Benefits - Medical			485,641	485,641
			12600285 - BEN Flex Benefits - Dep Care			123,144	123,144
			12600385 - BEN Flex Benefits - Admin			12,821	12,821
		71010 - Flexible Benefits Plan 2014 Total				621,606	621,606
		75007 - MNPS Flexible Benefit 2012	12600395 - BEN MNPS Flex Benefits Admin			156,394	156,394
		75007 - MNPS Flexible Benefit 2012 Total				156,394	156,394
		75008 - MNPS Flexible Benefit 2013	12600196 - BEN MNPS Flex Benefits Medical			210,339	210,339
			12600296 - BEN MNPS Flex Benefits Dep Car			73,078	73,078
			12600396 - BEN MNPS Flex Benefits Admin			2,128	2,128
		75008 - MNPS Flexible Benefit 2013 Total				285,545	285,545
		75009 - MNPS Flexible Benefit 2014	12600197 - BEN MNPS Flex Benefits Medical			443,846	443,846
			12600297 - BEN MNPS Flex Benefits Dep Car			90,928	90,928
		75009 - MNPS Flexible Benefit 2014 Total				534,774	534,774
	2 - EMPLOYEE BENEFITS Total				**49,636,669**	**51,431,622**	**101,068,292**
	20 - BUSINESS SOLUTIONS	10101 - GSD General	14160950 - ITS Business Solutions	581,358	228,463	125,736	935,556
		10101 - GSD General Total		581,358	228,463	125,736	935,556
	20 - BUSINESS SOLUTIONS Total			**581,358**	**228,463**	**125,736**	**935,556**
	21 - PUBLIC PROPERTY ADMIN	10101 - GSD General	15151000 - FIN Public Property Services	125,783	48,841	12,927	187,552
		10101 - GSD General Total		125,783	48,841	12,927	187,552
	21 - PUBLIC PROPERTY ADMIN Total			**125,783**	**48,841**	**12,927**	**187,552**
	22 - PURCHASING	10101 - GSD General	15116330 - FIN OMB Purchasing Contract De	799,050	286,671	152,765	1,238,486
		10101 - GSD General Total		799,050	286,671	152,765	1,238,486
	22 - PURCHASING Total			**799,050**	**286,671**	**152,765**	**1,238,486**
	23 - GRANTS COORDINATION	10101 - GSD General	15117210 - FIN OMB GrantAssessments&Rept	105,525	46,564	20,296	172,385
		10101 - GSD General Total		105,525	46,564	20,296	172,385
	23 - GRANTS COORDINATION Total			**105,525**	**46,564**	**20,296**	**172,385**
	24 - BUSINESS ASSISTANCE OFFICE	10101 - GSD General	15117150 - FIN SS Business Assistance Ofc	311,470	119,142	42,399	473,011
		10101 - GSD General Total		311,470	119,142	42,399	473,011
	24 - BUSINESS ASSISTANCE OFFICE Total			**311,470**	**119,142**	**42,399**	**473,011**
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General	38151191 - HEA Civil Srvc Med Exam Clinic	390,985	158,551	28,738	578,274

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General Total		390,985	158,551	28,738	578,274
	26 - EMPLOYEE HEALTH & WELLNESS Total			**390,985**	**158,551**	**28,738**	**578,274**
	27 - INTERNAL AUDIT	10101 - GSD General	48109110 - IA Advisory Services	67,692	23,800	21,178	112,670
			48109210 - IA Intergrity Hotline SuggBox	135,376	47,598	18,283	201,256
			48109310 - IA Audit Assurance Services	475,121	166,692	118,029	759,843
			48121010 - IA Non Alloc'd Fin Trans				
		10101 - GSD General Total		678,189	238,090	157,490	1,073,769
		30003 - General Fund 4% Reserve	48201000 - 4% IA Internal Audit			6,846	6,846
		30003 - General Fund 4% Reserve Total				6,846	6,846
	27 - INTERNAL AUDIT Total			**678,189**	**238,090**	**164,336**	**1,080,615**
	3 - INSURANCE	10101 - GSD General	1101301 - ADM Insurance Reserve			1,331,300	1,331,300
			1101302 - ADM Surety Bonds			17,300	17,300
			1101308 - ADM Judgments and Losses			2,029,900	2,029,900
		10101 - GSD General Total				3,378,500	3,378,500
		18301 - USD General	1191301 - ADM Insurance and Reserve			78,147	78,147
			1191308 - ADM Judgments and Losses			5,700	5,700
		18301 - USD General Total				83,847	83,847
	3 - INSURANCE Total					**3,462,347**	**3,462,347**
	30 - INFORMATION SYSTEMS	10101 - GSD General	14102000 - ITS PEG Studio Management	127,042	40,971	7,242	175,255
			14121001 - ITS Metro 3	443,179	191,427	58,059	692,666
			14121011 - ITS Multi Media			26	26
			14160000 - ITS ALOB Non Alloc'd Fin Tr				
		10101 - GSD General Total		570,221	232,398	65,327	867,946
		30003 - General Fund 4% Reserve	14201000 - 4% ITS Administration			3,279,197	3,279,197
			14201200 - 4% ITS Server Data DeDuplicat				
			14201300 - 4% ITS Data eDiscovery			330,703	330,703
			14201400 - 4% ITS Obsolete Network Equipt			1,253,797	1,253,797
			14201500 - 4% ITS Obsolete Servers				
		30003 - General Fund 4% Reserve Total				4,863,697	4,863,697
		34150 - Nashville Educ Comm & Arts TV	14105150 - ITS Nash Educ Comm & Arts TV			3,207	3,207
		34150 - Nashville Educ Comm & Arts TV Total				3,207	3,207
		34155 - Nash Educ Comm & ArtsTVCapital	14305155 - ITS NECAT Capital Only			278,741	278,741
		34155 - Nash Educ Comm & ArtsTVCapital Total				278,741	278,741
		40009 - GSD FY10 Capital Projects Fund	14401010 - ITS Construction			332,810	332,810
			14402010 - ITS Exchange/Directory Service			17,665	17,665
			14403010 - ITS Disaster Recovery BU Site			(432,860)	(432,860)
			14405010 - ITS Platform Hardware Upgrades			9,069	9,069
			14406010 - ITS HOB Data Center			12,788	12,788
			14407010 - ITS Network Replacement			65,232	65,232
			14408010 - ITS PBX System			41,578	41,578
			14409010 - ITS Enterprise Info Systems			36,320	36,320
			14410010 - ITS Network Info Security			13,679	13,679
		40009 - GSD FY10 Capital Projects Fund Total				96,280	96,280
		40011 - GSD FY11 Capital Projects Fund	14401011 - ITS Construction			596,895	596,895
			14402011 - ITS End of Life Equipment			410,885	410,885
			14403011 - ITS EA Microsoft Year 1			306,569	306,569
			14404011 - ITS EBS / E-Proc Improvements			1,639	1,639
			14410011 - ITS HIPAA Compliance			6,230	6,230
		40011 - GSD FY11 Capital Projects Fund Total				1,322,218	1,322,218
		40013 - GSD FY13 Capital Projects Fund	14401013 - ITS Construction Data/Voice			340,688	340,688
			14402013 - ITS Upgrade EOL SONET Ntwk Inf			1,183,046	1,183,046
			14403013 - ITS Storage Area Ntwrk Upgrade			40,731	40,731
			14404013 - ITS Mobile Device Management			48,006	48,006
			14406013 - ITS Public Wireless Study			29,577	29,577
			14407013 - ITS Employee Self Srvc Portal			299,160	299,160
			14414013 - ITS Library Archives - Tech				

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	30 - INFORMATION SYSTEMS	40013 - GSD FY13 Capital Projects Fund Total				1,941,207	1,941,207
		40014 - GSD FY14 Capital Projects	14401014 - ITS Construction Data/Voice			378,129	378,129
			14402014 - ITS Upgrade EBS			2,692,617	2,692,617
			14403014 - ITS Mobile Devices/Ntwk Access			110,160	110,160
			14404014 - ITS Phase 3-Nashville gov			105,235	105,235
			14405014 - ITS Online Alarm Reg-Metro Clk				
			14406014 - ITS VPN Solution			77,060	77,060
			14407014 - ITS MS ForeFront Identity Mgr				
			14408014 - ITS Public WiFi Internet PubSp			16,830	16,830
			14411014 - ITS Lentz - Tech			82,187	82,187
			14412014 - ITS Midtown Hills Prec - Tech			143,014	143,014
			14413014 - ITS SE Library Center - Tech			41,712	41,712
		40014 - GSD FY14 Capital Projects Total				3,646,944	3,646,944
		51137 - Information Technology Service	14521001 - ITS Applications Solutions	759,368	322,368	118,759	1,200,495
			14521011 - ITS Enterprise Applications	114,647	54,315	2,609,748	2,778,710
			14521021 - ITS Web Based Services	216,341	99,176	77,982	393,499
			14521051 - ITS Technical Support Center	783,601	318,995	60,663	1,163,259
			14521061 - ITS Employee & Account Care	306,357	123,746	1,507,333	1,937,436
			14521071 - ITS Security Assurance	405,457	160,868	714,690	1,281,015
			14521081 - ITS Enterprise Services	225,641	81,914	15,474	323,029
			14521091 - ITS Desktop Support	1,038,412	431,822	142,707	1,612,941
			14521101 - ITS Enterprise Server&Storage	696,041	261,017	328,233	1,285,292
			14521121 - ITS Network Comm Srvcs	288,297	114,989	844,898	1,248,184
			14521131 - ITS Voice Comm Solutions	403,807	145,470	139,344	688,621
			14521161 - ITS Identity and Access Mgmt	144,027	58,691	54,048	256,765
			14560210 - ITS Data Infrastruc Support	148,627	57,502	74,018	280,147
			14560610 - ITS ALOB Records Mgmt Servi			42	42
			14560810 - ITS Executive Leadership	403,437	147,159	8,624	559,220
			14560990 - ITS ALOB Non-Alloc'dFinTrans			968,758	968,758
		51137 - Information Technology Service Total		5,934,059	2,378,032	7,665,321	15,977,412
		51138 - ITS Technology Revolving	14500100 - ITS Technology Revolving			2,437,842	2,437,842
		51138 - ITS Technology Revolving Total				2,437,842	2,437,842
	30 - INFORMATION SYSTEMS Total			**6,504,281**	**2,610,430**	**22,320,784**	**31,435,495**
	31 - POSTAL SERVICE	51151 - Postal Service	10511021 - GSR Mail Services	161,301	89,139	574,865	825,305
		51151 - Postal Service Total		161,301	89,139	574,865	825,305
	31 - POSTAL SERVICE Total			**161,301**	**89,139**	**574,865**	**825,305**
	32 - RADIO SHOP	51153 - Radio Shop	10511031 - GSR Radio System Field Act	190,260	91,868	4,460,604	4,742,732
			10511041 - GSR Radio System Shop Act	302,042	145,477	1,174,555	1,622,074
		51153 - Radio Shop Total		492,302	237,345	5,635,159	6,364,805
	32 - RADIO SHOP Total			**492,302**	**237,345**	**5,635,159**	**6,364,805**
	33 - FLEET MANAGEMENT	51154 - Office of Fleet Management	10510010 - OFM Light Veh/Equip Repairs	1,183,126	596,497	2,226,206	4,005,829
			10510030 - OFM Heavy Veh/Equip Repairs	1,690,032	727,328	3,110,912	5,528,272
			10510050 - OFM Ground Veh/Equip Repairs	311,752	163,281	525,370	1,000,403
			10510410 - OFM Fuel	49,366	39,885	9,311,267	9,400,518
			10510610 - OFM Asset Management	108,852	45,619	11,961,066	12,115,538
		51154 - Office of Fleet Management Total		3,343,128	1,572,610	27,134,821	32,050,560
	33 - FLEET MANAGEMENT Total			**3,343,128**	**1,572,610**	**27,134,821**	**32,050,560**
	34 - TREASURY	10101 - GSD General	15108000 - FIN Treasury Collections	77,115	31,746	5,899	114,761
		10101 - GSD General Total		77,115	31,746	5,899	114,761
		51180 - Treasury Management	15515110 - FIN TRE Cash Operations	215,006	71,225	40,491	326,722
			15515210 - FIN TRE InvestmentCmteeSupport	122,502	41,972	30,670	195,144
			15515310 - FIN TRE Investor Relations	169,271	61,808	14,870	245,949
			15563000 - FIN Treas Non-Alloc'd Fin Tran	530	562		1,092
		51180 - Treasury Management Total		507,309	175,567	86,031	768,907
	34 - TREASURY Total			**584,425**	**207,313**	**91,930**	**883,668**
	4 - GEN SVC OVERHEAD	10101 - GSD General	10160000 - GSR Bus Ofc ALOB NonAlloc'd FT				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

FULL COST ALLOCATION PLAN CONTROL SCHEDULE

FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	4 - GEN SVC OVERHEAD	10101 - GSD General	10170100 - GSR Business Office	603,656	221,400	239,631	1,064,687
			1101485 - ADM Cont'g ADA Operations			381,500	381,500
		10101 - GSD General Total		603,656	221,400	621,131	1,446,187
	4 - GEN SVC OVERHEAD Total			**603,656**	**221,400**	**621,131**	**1,446,187**
	5 - CORPORATE DUES	10101 - GSD General	1101303 - ADM Corp Dues/Contribution			443,788	443,788
		10101 - GSD General Total				443,788	443,788
	5 - CORPORATE DUES Total					**443,788**	**443,788**
	6 - POST AUDITS	10101 - GSD General	1101412 - ADM Post Audit			1,413,247	1,413,247
		10101 - GSD General Total				1,413,247	1,413,247
	6 - POST AUDITS Total					**1,413,247**	**1,413,247**
	7 - LEGISLATIVE	10101 - GSD General	2101000 - MCO Administration	1,090,955	516,309	172,837	1,780,102
			2104000 - MCO Non Allocated Fin Tran				
			3101000 - MCL Administration	195,646	81,021	325,513	602,180
			3105200 - MCL Non Allocated Fin Trans				
			3106000 - MCL Alarm Registration	54,779	18,853	79,001	152,633
		10101 - GSD General Total		1,341,380	616,184	577,351	2,534,915
		30003 - General Fund 4% Reserve	2201000 - 4% MCO Metropolitan Council				
			3201000 - 4% MCL Metropolitan Clerk			550	550
		30003 - General Fund 4% Reserve Total				550	550
	7 - LEGISLATIVE Total			**1,341,380**	**616,184**	**577,901**	**2,535,465**
	8 - GEN SVC FACILITIES	40011 - GSD FY11 Capital Projects Fund	10401011 - GSR Howard Office Bldg FF&E			21,782	21,782
			10403011 - GSR Misc Building Improvements			286,299	286,299
			10404011 - GSR Highland Heights Renovatio			6,240,447	6,240,447
			10405011 - GSR North Nash Infrastructure			570,847	570,847
		40011 - GSD FY11 Capital Projects Fund Total				7,119,374	7,119,374
		40013 - GSD FY13 Capital Projects Fund	10403013 - GSR Misc Building Improvements			11,710,286	11,710,286
		40013 - GSD FY13 Capital Projects Fund Total				11,710,286	11,710,286
		40014 - GSD FY14 Capital Projects	10403014 - GSR Misc Building Improvements			8,918,975	8,918,975
			10410014 - GSR One Stop Permit Center			2,276,413	2,276,413
			10411014 - GSR Initial Planning New ECC			117,221	117,221
			10412014 - GSR North Nashville Greenway			896,344	896,344
		40014 - GSD FY14 Capital Projects Total				12,208,952	12,208,952
		40114 - GSD FY14B 4% Capital Projects	10401114 - GSR OFM CP 4% New/Rpl Vehicles			379,485	379,485
		40114 - GSD FY14B 4% Capital Projects Total				379,485	379,485
		40401 - GSD 800 MHz Upgrade	10440401 - GSR RS 800 MHz Upgrade			469,942	469,942
		40401 - GSD 800 MHz Upgrade Total				469,942	469,942
		51113 - Facilities Maint & Security	10511081 - GSR SEC Employee & Prop Sec	206,875	93,551	771,553	1,071,978
			10511091 - GSR BOSS Support Services	573,355	243,964	323,261	1,140,580
			10511093 - GSR BOSS Building Services	480,724	203,381	9,146,691	9,830,795
			10511097 - GSR BOSS Utilities			7,296,440	7,296,440
			10518110 - GSR SS ADA Compliance	254,060	107,419	34,992	396,472
		51113 - Facilities Maint & Security Total		1,515,014	648,314	17,572,936	19,736,265
		51114 - BOSS Construction Services	10513100 - GSR BOSS Construction Services	194,770	67,589	70,182	332,541
		51114 - BOSS Construction Services Total		194,770	67,589	70,182	332,541
	8 - GEN SVC FACILITIES Total			**1,709,783**	**715,903**	**49,531,159**	**51,956,845**
	9 - MAYOR	10101 - GSD General	4101010 - MAY Administration	787,085	280,934	261,239	1,329,258
		10101 - GSD General Total		787,085	280,934	261,239	1,329,258
	9 - MAYOR Total			**787,085**	**280,934**	**261,239**	**1,329,258**
	95 - ADA Management	10101 - GSD General	1101485 - ADM Cont'g ADA Operations			0	0
		10101 - GSD General Total				0	0
	95 - ADA Management Total					**0**	**0**
Grantee	100 - Convention Center	60162 - Nashville Convention Center	63505000 - FIN CON Event & Bldg Services	277,137	87,198	1,372,846	1,737,181
			63505200 - FIN CON Sales & Marketing	15,834	12,669		28,502
			63505210 - CCA CON Sales & Marketing	308	(59)		249
			63505300 - FIN CON Admin / Finance	2,114	(413)	1,744,269	1,745,970
		60162 - Nashville Convention Center Total		295,392	99,395	3,117,115	3,511,902

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	100 - Convention Center Total			**295,392**	**99,395**	**3,117,115**	**3,511,902**
	101 - Sports Authority	10101 - GSD General	64101100 - SPO Sports Authority Admin			674,100	674,100
		10101 - GSD General Total				674,100	674,100
		20283 - SPA Stadium Debt Srvc 04/13B	90110400 - SPA Debt Service Ref Bds 2013B			25,938,012	25,938,012
		20283 - SPA Stadium Debt Srvc 04/13B Total				25,938,012	25,938,012
		20300 - SPA Stadium Debt Service 2012A	90110200 - SPA Stadium Debt Service2012A			1,703,031	1,703,031
		20300 - SPA Stadium Debt Service 2012A Total				1,703,031	1,703,031
		20301 - SPA Arena Debt Service 2013A	90110500 - SPA Arena Debt Service 2013A			207,003	207,003
		20301 - SPA Arena Debt Service 2013A Total				207,003	207,003
		30003 - General Fund 4% Reserve	64201000 - 4% SPA Sports Authority				
		30003 - General Fund 4% Reserve Total					
		30279 - SPA Arena Event Fund	64102000 - SPA Arena Event			1,448,226	1,448,226
		30279 - SPA Arena Event Fund Total				1,448,226	1,448,226
		30281 - SPA Stadium $2 Ticket Tax	64720200 - SPA Stadium $2 Ticket Tax Exps			2,902,491	2,902,491
		30281 - SPA Stadium $2 Ticket Tax Total				2,902,491	2,902,491
		30286 - SPA Arena Capital Improv Rev	64740100 - SPA Arena Capital Improv Rev			1,620,883	1,620,883
		30286 - SPA Arena Capital Improv Rev Total				1,620,883	1,620,883
		40112 - GSD 2012 QECB Energy Conserv	64401012 - SPA Arena Energy Conserv Const			2,224,268	2,224,268
		40112 - GSD 2012 QECB Energy Conserv Total				2,224,268	2,224,268
		40113 - GSD FY13B Capital Projects	64401113 - SPA Bridgestone Arena Ext Impr			5,679,890	5,679,890
		40113 - GSD FY13B Capital Projects Total				5,679,890	5,679,890
		40283 - SPA Arena Capital Improv Fund	64401310 - SPA Arena Capital Improvements			2,928,274	2,928,274
		40283 - SPA Arena Capital Improv Fund Total				2,928,274	2,928,274
		40284 - SPA Pub Imp Rev Bonds 2013	64401330 - SPA Revenue/COI 2013 Bds			429,463	429,463
			64401340 - SPA Ice Rink Cnstr Global Mall			10,569,900	10,569,900
		40284 - SPA Pub Imp Rev Bonds 2013 Total				10,999,364	10,999,364
		40290 - SPA Ballpark Pub Imp Rev Bonds	64429000 - SPA Rev Ballpark PI Bds 2013			5,978,026	5,978,026
			64429010 - SPA Ballpark Construction 2013			27,154,915	27,154,915
			64429020 - SPA Ballpark Garage Design 13			312,000	312,000
		40290 - SPA Ballpark Pub Imp Rev Bonds Total				33,444,941	33,444,941
		40606 - Arena Public Imp Bonds 96A	64400900 - SPA Civic Arena Construction			122,611	122,611
		40606 - Arena Public Imp Bonds 96A Total				122,611	122,611
		49964 - SPA CAFR Elimination	64409999 - SPA CAFR Elimination			(5,155,942)	(5,155,942)
		49964 - SPA CAFR Elimination Total				(5,155,942)	(5,155,942)
		60008 - SPA Sports Authority - CU	64303000 - SPA Facilities Management	148,061	52,414	8,951,211	9,151,686
		60008 - SPA Sports Authority - CU Total		148,061	52,414	8,951,211	9,151,686
		91264 - SPA Bonded Debt & Interest	64708000 - SPA Bonded Debt & Interest	3,424			3,424
		91264 - SPA Bonded Debt & Interest Total		3,424			3,424
		91364 - SPA General Fixed Assets	64709000 - SPA General Fixed Assets			(37,421,893)	(37,421,893)
		91364 - SPA General Fixed Assets Total				(37,421,893)	(37,421,893)
	101 - Sports Authority Total			**151,485**	**52,414**	**56,266,470**	**56,470,369**
	102 - Water & Sewer	27312 - W&S Debt Service	65550000 - W&S Debt Service			41,312,238	41,312,238
		27312 - W&S Debt Service Total				41,312,238	41,312,238
		47335 - W&S Extension & Replacement	65572120 - W&S Ext & Replace Debt Service			1,157,345	1,157,345
			65572130 - W&S Ext & Replace Capital			69,639,202	69,639,202
			65572140 - W&S Ext & Replace W-I-P				
			65572150 - W&S Capital Comm EQP			544,461	544,461
			65572160 - W&S Capital MIS Upgr	45,643	13,523	(59,167)	-
			65572170 - W&S Capital CSC Imprv			14,000	14,000
			65572171 - W&S Capital Meter Prog	24,741	10,952	(35,693)	-
			65572225 - W&S Financial Support Capital	144,023	81,090	(225,113)	-
			65572271 - W&S Engr Admin - Capital	99,732	37,189	(136,922)	-
			65572272 - W&S Engr Desgin - Capital	758,446	305,326	(1,063,771)	-
			65572274 - W&S Engr OAP Sup - Capital	570,152	210,861	(781,013)	-
			65572276 - W&S Engr Planning - Capital	740,704	318,819	(1,059,523)	(0)
			65572281 - W&S Engr Inspection - Capital	905,041	392,419	(1,297,461)	-

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	102 - Water & Sewer	47335 - W&S Extension & Replacement	65572310 - W&S Water Maint - Capital	50,672	29,613	(80,286)	-
			65572435 - W&S Lead Serv Repl	1,197,635	496,584	(1,694,220)	(0)
			65572627 - W&S Capital DCWWTP Impro	374,909	155,476	(530,385)	-
		47335 - W&S Extension & Replacement Total		4,911,699	2,051,854	64,391,455	71,355,009
		47342 - W&S RevBds RZED SBAB 2010C Con	1447342 - ADM W&S RZED SBAB 2010C Rev			2,133	2,133
			65490002 - W&S FA Closeout Transfers			38,056,267	38,056,267
		47342 - W&S RevBds RZED SBAB 2010C Con Total				38,058,400	38,058,400
		47344 - W&S Rev Bonds 2013 Constr	1447344 - ADM W&S 2013 Rev Bonds			23,892,706	23,892,706
			65490004 - W&S FA Closeout Transfers			84,650	84,650
		47344 - W&S Rev Bonds 2013 Constr Total				23,977,356	23,977,356
		47345 - W&S Rev Bonds 2013 Unspent CP	1447345 - ADM W&S Rev Bnds 2013UnspentCP			40,419,521	40,419,521
		47345 - W&S Rev Bonds 2013 Unspent CP Total				40,419,521	40,419,521
		47410 - W&S Construction Cap Proj FY10	65490001 - W&S FA Closeout Transfers			54,447,106	54,447,106
		47410 - W&S Construction Cap Proj FY10 Total				54,447,106	54,447,106
		49110 - W&S GSD Stormwater S/F FY10Cap	65403010 - W&S Stormwater S/F FY10 CapPrj			1,316,799	1,316,799
			65404010 - W&S Stormwater Home Buyouts			17,434	17,434
		49110 - W&S GSD Stormwater S/F FY10Cap Total				1,334,232	1,334,232
		67311 - W&S Revenue	65525000 - W&S Revenue			210,363,706	210,363,706
			65525199 - W&S CAFR Eliminations			(372,122,796)	(372,122,796)
		67311 - W&S Revenue Total				(161,759,090)	(161,759,090)
		67331 - W&S Operating	65555030 - W&S ALOB IT Application Supp	402,644	157,470	1,933,292	2,493,405
			65555110 - W&S Building Cleanings	70,391	38,362	334,652	443,406
			65555210 - W&S General Administration	215,144	78,609	66,227	359,980
			65555320 - W&S Payment Approvals& Fix Ast	133,915	59,911		193,825
			65555330 - W&S General Accounting	182,645	85,206	1,842,931	2,110,782
			65555410 - W&S Procurement Svcs	117,940	64,110	115,461	297,511
			65555510 - W&S Oper Admin Key	161,623	59,290	71,784	292,697
			65555520 - W&S Admin Security	152,186	70,863	82,305	305,354
			65555530 - W&S Customer Svc Security			35,360	35,360
			65555540 - W&S Stormwater Security			107,166	107,166
			65555570 - W&S OHUD Administration	63,319	23,631	98,747	185,697
			65555610 - W&S Safety Train Session	59,671	23,244	9,278	92,192
			65555620 - W&S Occupation Health Svcs			4,131	4,131
			65555630 - W&S Skills Train & Coordin	64,436	21,693	76,371	162,501
			65555710 - W&S ALOB Exec Leade Key	598,088	223,289	7,548,519	8,369,897
			65555720 - W&S ALOB Communication Svcs	112,336	39,956	13,292	165,584
			65555740 - W&S KVB Median Irrigation			2,228	2,228
			65555855 - W&S Transfers			118,442	118,442
			65555910 - W&S Billing &Collections/Lobby	365,505	192,110	1,296,295	1,853,910
			65556010 - W&S Meter Reading Key Product	439,651	221,587	76,435	737,674
			65556110 - W&S Cash / Payment Processing	442,249	194,858	37,566	674,673
			65556210 - W&S Permits Key	312,233	123,028	(397,257)	38,004
			65556310 - W&S Phone Center Key	817,256	381,948	67,436	1,266,640
			65556410 - W&S W&S Field Activ Key	1,048,962	489,660	1,149,435	2,688,058
			65556440 - W&S Cust Svcs Gen Admin	362,738	112,998	333,946	809,682
			65556510 - W&S Planning/Locating Key	23,405	1,892	564,403	589,701
			65556520 - W&S Fleet Svcs Coordinator	154,237	65,510	1,236,969	1,456,716
			65556530 - W&S System Svcs Gen Admin	267,602	74,723	895,745	1,238,070
			65556540 - W&S Admin Supp Svcs	321,539	141,438	774	463,751
			65556610 - W&S Sewer Maint Key Day Cre	1,362,335	633,667	2,820,079	4,816,082
			65556620 - W&S Sewer Day Sewer Rep	761,772	352,110	262,462	1,376,343
			65556630 - W&S Sewer Night Sewer Rp	3,272	264		3,537
			65556640 - W&S Sewer Night Sewer Maint	8,831	4,102	5,352	18,285
			65556650 - W&S OHUD SSD Sewer			77	77
			65556810 - W&S Water Maint Key Day Crew	1,459,196	702,303	849,177	3,010,676
			65556820 - W&S Water Maint Day Repair	1,577,774	719,446	1,524,460	3,821,680

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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	102 - Water & Sewer	67331 - W&S Operating	65556830 - W&S Water Maint Night	39,331	15,446	5,821	60,599
			65556840 - W&S Water Maint Night Repair	131,411	53,250	56,659	241,319
			65556850 - W&S Patch Paving Transfers			6,000,000	6,000,000
			65556860 - W&S OHUD SSD Water			897	897
			65557010 - W&S Comm & Contract Key	298,818	123,096	35,346	457,260
			65557020 - W&S Engineering Admin	56,558	6,700	53,248	116,505
			65557030 - W&S Consent Decree Compl OAP			210	210
			65557110 - W&S Devel Review Key	172,378	68,524	52,979	293,881
			65557210 - W&S Inspection Key	275,850	97,483	130,927	504,260
			65557310 - W&S Sys Imprv & Plan Key	298,779	129,175	151,818	579,772
			65557910 - W&S Sewer Pump Stat Operations	42,102	15,868	5,200,144	5,258,115
			65557920 - W&S Telemetry & Controls	147,394	66,317	3,328	217,039
			65557930 - W&S Sewer Pump Stat Maint	1,608,593	714,983	678,059	3,001,635
			65558010 - W&S Dry Creek Repairs Key	491,583	226,609	538,428	1,256,619
			65558020 - W&S Central Repairs Key	2,574,616	1,106,496	1,335,808	5,016,920
			65558030 - W&S Whites Creek Repairs Key	276,236	119,129	205,112	600,478
			65558310 - W&S Wastewater Dry Creek Key	952,359	397,120	2,321,808	3,671,287
			65558320 - W&S Wastewater Central Key	2,919,050	1,289,667	12,046,202	16,254,919
			65558330 - W&S Wastewater Whites Cr Key	629,735	305,970	1,719,026	2,654,731
			65558340 - W&S Dry Creek Administration	69,454	28,213	1,297	98,963
			65558350 - W&S Central Administration	95,377	29,721	9,073	134,170
			65558360 - W&S Whites Creek Administratio	55,479	28,595	13,563	97,638
			65558510 - W&S Laboratory Adminstration	77,594	25,886	1,558	105,039
			65558520 - W&S Laboratory Analysis	825,445	330,061	347,603	1,503,109
			65558530 - W&S Environmental Compliance	260,267	111,773	253,605	625,645
			65558710 - W&S Sec WW Whites Creek Key			105,095	105,095
			65558720 - W&S Sec WW Dry Creek Key			111,458	111,458
			65558730 - W&S Sec WW Central Key			727,954	727,954
			65558830 - W&S Stadium Storm SPS MaintRp			-	-
			65558840 - W&S Hamilton Cr Park Plant			(872)	(872)
			65558850 - W&S Brentwood SewerPump Plant			-	-
			65558860 - W&S MetroCenterPumpStation			-	-
			65559010 - W&S Telemetry & Controls	189,602	92,161	25,520	307,283
			65559020 - W&S Pump Stations	703,025	319,812	1,883,812	2,906,649
			65559030 - W&S Reservoir General	83,669	26,646	938,860	1,049,176
			65559040 - W&S Water Pump Station Maint			148,149	148,149
			65559210 - W&S Laboratory Administration	75,914	28,051	1,479	105,444
			65559220 - W&S Lab Analysis Water Key	127,324	57,351	2,149	186,824
			65560010 - W&S Omohundro Plant MaintKey	605,681	261,566	397,538	1,264,785
			65560020 - W&S KRHarrington Maint Key	481,273	219,548	421,833	1,122,654
			65560030 - W&S Hermitage Maint Key			49,778	49,778
			65560210 - W&S Omohundro Operations	1,410,533	601,425	5,460,694	7,472,653
			65560220 - W&S Omohundro Administration	94,611	41,424	73,148	209,182
			65560230 - W&S Omohundro Rechlorination	83,178	40,535	14,338	138,051
			65560240 - W&S Harrington Admin	142,222	58,251	4,465	204,939
			65560260 - W&S OHUD Water Plant Ops	218,376	96,188	301,204	615,768
			65560270 - W&S KR Harrington Operations	711,603	312,168	4,624,455	5,648,226
			65560510 - W&S Omohundro Sec Water Key			590,463	590,463
			65560520 - W&S KRHarrington Sec Water Key			207,877	207,877
			65560540 - W&S 8th Ave Reservior Sec Key				
		67331 - W&S Operating Total		29,288,316	12,802,487	70,435,459	112,526,262
		67332 - W&S Operating Reserve	65574000 - W&S Convert Operating Rsv				
		67332 - W&S Operating Reserve Total					
	102 - Water & Sewer Total			**34,200,014**	**14,854,341**	**172,616,678**	**221,671,034**
	104 - General Hospital	10101 - GSD General	1101426 - ADM Subsidy Hospital Authority			43,917,800	43,917,800
		10101 - GSD General Total				43,917,800	43,917,800

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	104 - General Hospital	30003 - General Fund 4% Reserve	67201000 - 4% GHO General Hospital			438,383	438,383
		30003 - General Fund 4% Reserve Total				438,383	438,383
		40014 - GSD FY14 Capital Projects	67401014 - GHO STAR Technology Proj			1,322,116	1,322,116
		40014 - GSD FY14 Capital Projects Total				1,322,116	1,322,116
	104 - General Hospital Total					**45,678,300**	**45,678,300**
	105 - Metro Action Com	31500 - MAC Admin & Leasehold	75701000 - MAC Admin & LH Oper	763,940	308,231	3,032,819	4,104,989
		31500 - MAC Admin & Leasehold Total		763,940	308,231	3,032,819	4,104,989
		31501 - MAC Local Programs	75303100 - MAC Fan and Cooling				
		31501 - MAC Local Programs Total					
		31502 - MAC Headstart Grant	75302140 - MAC Head Start	7,453,623	3,690,246	2,124,403	13,268,271
			75308450 - MAC Early Head Start	222,547	101,259	585,206	909,012
		31502 - MAC Headstart Grant Total		7,676,170	3,791,505	2,709,608	14,177,283
		31503 - MAC LIHEAP Grant	75303101 - MAC LIHEAP	213,036	109,520	4,356,011	4,678,568
		31503 - MAC LIHEAP Grant Total		213,036	109,520	4,356,011	4,678,568
		31504 - MAC CSBG Grant	75303201 - MAC CSBG Emergency Services	424,963	211,044	615,976	1,251,983
		31504 - MAC CSBG Grant Total		424,963	211,044	615,976	1,251,983
		31505 - MAC Summer Food Program	75303300 - MAC Summer Food	143,460	59,922	451,540	654,922
		31505 - MAC Summer Food Program Total		143,460	59,922	451,540	654,922
		31506 - MAC CACFP	75302200 - MAC CACFP	268,887	135,267	1,503,904	1,908,058
		31506 - MAC CACFP Total		268,887	135,267	1,503,904	1,908,058
		31508 - MAC BF/AF Care Program	75302300 - MAC HS B/F & A/F Care	169,536	28,002	439,784	637,322
		31508 - MAC BF/AF Care Program Total		169,536	28,002	439,784	637,322
		31511 - MAC Parent Club Federal Funds	75705000 - MAC Parent Club Federal Fd			4,883	4,883
		31511 - MAC Parent Club Federal Funds Total				4,883	4,883
		31512 - MAC Community Srvc Assistance	75704000 - MAC Community Srvc Assistance			388,038	388,038
		31512 - MAC Community Srvc Assistance Total				388,038	388,038
		31514 - MAC ComSrv Poverty Summit	75306100 - MAC ComSrv PovertySummit(CSPS)			17,071	17,071
		31514 - MAC ComSrv Poverty Summit Total				17,071	17,071
		31519 - MAC Share the Warmth	75308540 - MAC Share the Warmth Program			48,550	48,550
		31519 - MAC Share the Warmth Total				48,550	48,550
		40009 - GSD FY10 Capital Projects Fund	75402010 - MAC New Headstart Fac Douglas			19,065	19,065
		40009 - GSD FY10 Capital Projects Fund Total				19,065	19,065
	105 - Metro Action Com Total			**9,659,993**	**4,643,491**	**13,587,248**	**27,890,732**
	106 - NCAC	10101 - GSD General	1101213 - ADM NCAC Local Match			71,558	71,558
		10101 - GSD General Total				71,558	71,558
		31000 - NCAC Expenditure Clearing	76340000 - NCAC Job Seeker Prog Adults				
			76342010 - NCAC Cost Pool Clearing	327,220	143,157	120,868	591,245
		31000 - NCAC Expenditure Clearing Total		327,220	143,157	120,868	591,245
		31009 - NCAC Other Grants	76340630 - NCAC Local&NYAW AO YouthDevel	52,079	8,109	10,186	70,374
			76341000 - NCAC Local NYAW AO ALOB	74	28	1,092	1,193
			76700980 - NCAC YWCA	633	292	185	1,111
		31009 - NCAC Other Grants Total		52,785	8,429	11,463	72,678
		31189 - NCAC WIA Youth FY12	76362315 - NCAC WIA Youth PY12	62,064	24,240	476,712	563,016
		31189 - NCAC WIA Youth FY12 Total		62,064	24,240	476,712	563,016
		31193 - NCAC WIA ADULT PY13	76362025 - NCAC WIA Adult PY13	224,224	87,690	294,901	606,815
			76362026 - NCAC WIA DW Transfer PY13			953	953
		31193 - NCAC WIA ADULT PY13 Total		224,224	87,690	295,853	607,767
		31194 - NCAC WIA DW PY13	76362035 - NCAC WIA Dislocated Workr PY13	202,571	78,601	278,643	559,815
		31194 - NCAC WIA DW PY13 Total		202,571	78,601	278,643	559,815
		31195 - NCAC WIA Incumbent Worker P13	76372325 - NCAC WIA Incumbent Wkr P13			54,510	54,510
		31195 - NCAC WIA Incumbent Worker P13 Total				54,510	54,510
		31197 - NCAC WIA On The Job Training	76362305 - NCAC WIA On The JobTraining	4	3		7
		31197 - NCAC WIA On The Job Training Total		4	3		7
		31198 - NCAC WIA StateIncentiveCY13	76362330 - NCAC WIA State Incentive CY13			26,642	26,642
		31198 - NCAC WIA StateIncentiveCY13 Total				26,642	26,642
		31199 - NCAC WIA DWRSP12	76362155 - NCAC WIA DWRSP12			429,582	429,582

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	106 - NCAC	31199 - NCAC WIA DWRSP12 Total				429,582	429,582
		31200 - NCAC WIA Youth PY13	76362125 - NCAC WIA Youth PY13	146,473	74,445	1,178,050	1,398,968
		31200 - NCAC WIA Youth PY13 Total		146,473	74,445	1,178,050	1,398,968
		31201 - NCAC WIA ADULT FY14	76362045 - NCAC WIA Adult FY14	19,319	9,407	20,171	48,898
		31201 - NCAC WIA ADULT FY14 Total		19,319	9,407	20,171	48,898
		31202 - NCAC WIA DW FY14	76362055 - NCAC WIA Dislocated Workr FY14	114,198	48,119	67,369	229,686
		31202 - NCAC WIA DW FY14 Total		114,198	48,119	67,369	229,686
		31203 - NCAC WIA Adult PY14	76362340 - NCAC WIA Adult PY14	353,946	177,890	745,671	1,277,507
			76362345 - NCAC WIA DW Transfer PY14			94,268	94,268
		31203 - NCAC WIA Adult PY14 Total		353,946	177,890	839,939	1,371,775
		31204 - NCAC WIA DW PY14	76362350 - NCAC WIA Dislocated Workr PY14	421,146	212,078	673,279	1,306,502
		31204 - NCAC WIA DW PY14 Total		421,146	212,078	673,279	1,306,502
		31205 - NCAC WIA Incumbent Worker P14	76372330 - NCAC WIA Incumbent Wkr P14			30,200	30,200
		31205 - NCAC WIA Incumbent Worker P14 Total				30,200	30,200
		31206 - NCAC Youth Work Exp Pilot Prg	76362355 - NCAC Youth Work Exp Pilot Prg	5,688	435	35,620	41,744
		31206 - NCAC Youth Work Exp Pilot Prg Total		5,688	435	35,620	41,744
		31207 - NCAC Statewide Incentive 13	76372320 - NCAC Statewide Incentive 13			4,130	4,130
		31207 - NCAC Statewide Incentive 13 Total				4,130	4,130
	106 - NCAC Total			**1,929,639**	**864,494**	**4,614,588**	**7,408,722**
	107 - MDHA	40009 - GSD FY10 Capital Projects Fund	77401010 - MDHA * African Am Museum				
		40009 - GSD FY10 Capital Projects Fund Total					
		40209 - GSD FY10 Non-BAB Capital Projs	77411010 - MDHA African Am Museum			14,738	14,738
		40209 - GSD FY10 Non-BAB Capital Projs Total				14,738	14,738
		48009 - USD FY10 Capital Projects Fund	77405010 - MDHA * USD Riverfront Phase 2	19,129	5,729	159,522	184,380
		48009 - USD FY10 Capital Projects Fund Total		19,129	5,729	159,522	184,380
	107 - MDHA Total			**19,129**	**5,729**	**174,260**	**199,118**
	108 - Metro Transit	10101 - GSD General	1101304 - ADM Subsidy MTA			33,370,600	33,370,600
		10101 - GSD General Total				33,370,600	33,370,600
		40009 - GSD FY10 Capital Projects Fund	78403010 - MTA Bus Rapid Transit Infrastr			335,376	335,376
			78404010 - MTA Building Improvements			8,022	8,022
		40009 - GSD FY10 Capital Projects Fund Total				343,398	343,398
		40011 - GSD FY11 Capital Projects Fund	78405011 - MTA Paratransit Vehicles			309,216	309,216
			78406011 - MTA Replacement Buses			121,723	121,723
		40011 - GSD FY11 Capital Projects Fund Total				430,939	430,939
		40013 - GSD FY13 Capital Projects Fund	78402013 - MTA Grant Matches			2,044,818	2,044,818
			78403013 - MTA Murfreesboro Road BRT			116,232	116,232
			78404013 - MTA RTA - Grant Matches			184,510	184,510
			78405013 - MTA Paratransit Buses			548,115	548,115
			78406013 - MTA Fixed Route Buses			1,317,856	1,317,856
			78408013 - MTA Grant Matches Special			2,171,508	2,171,508
		40013 - GSD FY13 Capital Projects Fund Total				6,383,040	6,383,040
		40014 - GSD FY14 Capital Projects	78401014 - MTA The AMP			901,388	901,388
			78402014 - MTA Grant Match-Veh Prep/Log13				
			78403014 - MTA Grant Match-Veh Prep/Log14			17,828	17,828
			78404014 - MTA Grant Match-RTA thru MTA13			122,347	122,347
			78405014 - MTA Grant Match-RTA thru MTA14				
			78406014 - MTA Replacement 12 Buses			10,000,000	10,000,000
			78407014 - MTA Vehicle Location Sys AVL				
			78408014 - MTA Paratransit Vehicles			1,575,107	1,575,107
			78409014 - MTA Myatt Building Renovations			1,195,396	1,195,396
		40014 - GSD FY14 Capital Projects Total				13,812,066	13,812,066
		60002 - MTA-Component Unit	78501000 - MTA Administration	218,742	53,864	665	273,271
		60002 - MTA-Component Unit Total		218,742	53,864	665	273,271
		70155 - MTA Self-Insurance	78600100 - MTA Self Insurance			500,000	500,000
		70155 - MTA Self-Insurance Total				500,000	500,000
	108 - Metro Transit Total			**218,742**	**53,864**	**54,840,708**	**55,113,314**

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	109 - DES	28203 - DES Debt Service 2012A	68113000 - DES Debt Service 2012A			1,619,220	1,619,220
		28203 - DES Debt Service 2012A Total				1,619,220	1,619,220
		28204 - DES Debt Service GO Bonds	68591000 - DES Debt Service GO Bonds			643,974	643,974
		28204 - DES Debt Service GO Bonds Total				643,974	643,974
		30079 - NTTC Surplus Fund	79701000 - NTTC Surplus			5,400	5,400
		30079 - NTTC Surplus Fund Total				5,400	5,400
		49109 - DES FY10 Self-Funding Cap Proj	68401010 - DES Misc Service Projects			2,857	2,857
		49109 - DES FY10 Self-Funding Cap Proj Total				2,857	2,857
	109 - DES Total					**2,271,451**	**2,271,451**
	110 - Taxi Transp & Licensing	30003 - General Fund 4% Reserve	45201000 - 4% TXI Taxi & Wrecker Board			7,018	7,018
		30003 - General Fund 4% Reserve Total				7,018	7,018
	110 - Taxi Transp & Licensing Total					**7,018**	**7,018**
	111 - Education	10101 - GSD General	1102150 - ADM Schools Internal Support			290,800	290,800
		10101 - GSD General Total				290,800	290,800
		25104 - MNPS Debt Service	80106000 - MNPS Debt Service			69,096,948	69,096,948
			80106100 - MNPS Debt Service CP Activity			131,563	131,563
			80109104 - MNPS Debt Srv General Revenue			653,895	653,895
		25104 - MNPS Debt Service Total				69,882,406	69,882,406
		35119 - MNPS Special Projects	80701003 - MNPS CLASS Fiscal			88,595	88,595
			80701006 - MNPS NACSA grant-Charter Sch			39	39
			80701016 - MNPS Guidance Donations	(1,094)	(84)	42,807	41,629
			80701019 - MNPS Dollar General-325GlenHS	8,715	667	4,102	13,483
			80701021 - MNPS CMA-Keep the MusicPlaying			1,014,662	1,014,662
			80701023 - MNPS TCASN-Maplewoo/Pearl Cohn	8,830	3,670	59,593	72,093
			80701024 - MNPS 1st Choice Festival			32,545	32,545
			80701025 - MNPS MMU - NPEF			36,687	36,687
			80701026 - MNPS AZKelley Target grant			2,000	2,000
			80701027 - MNPS Dollar General-496AZKelle			1,497	1,497
			80701028 - MNPS Dollar General-230HCotton			9,354	9,354
			80701030 - MNPS School Staff Dev Donation		493	10,931	11,424
			80701033 - MNPS STEM Expo				
			80701034 - MNPS STEM Hub Fund/Excellence			602	602
			80701035 - MNPS QSCB Interest Payment			1,586,672	1,586,672
			80701036 - MNPS Math & Movement-Lakeview			8,004	8,004
			80701038 - MNPS Gra Mar MS - Reading prog			11,969	11,969
			80701039 - MNPS FY14 Tech Capital-BEP			1,997,401	1,997,401
			80701040 - MNPS Martin Ctr Donations			11,000	11,000
			80701042 - MNPS Dollar General-200Chadwel			4,000	4,000
			80701044 - MNPS ACS-Aca HHollow			1,355	1,355
			80701045 - MNPS STAR Awards	375	62	7,562	7,999
			80701046 - MNPS YSA-Cora Howe			687	687
			80701047 - MNPS Student Visit Honorarium			4,191	4,191
			80701048 - MNPS Ford Grant-Academies			10,000	10,000
			80701052 - MNPS Shape the State-East HS			672	672
			80701053 - MNPS Forensic League Grant	2,000	326	1,261	3,587
			80701054 - MNPS Indoor Drumline			2,052	2,052
			80701056 - MNPS Simon Youth Teacher/Year			250	250
			80701057 - MNPS TN Arts Comm grants			282	282
			80701058 - MNPS School Garden Grant			10,311	10,311
			80701099 - MNPS TN Arts Comm-STS			15,704	15,704
			80701103 - MNPS Bellsouth E-Rate			623,742	623,742
			80701110 - MNPS United Way Career Dir	22,732	2,455	93	25,280
			80701116 - MNPS Adult Voc Ed Training	337	26	21,158	21,521
			80701124 - MNPS Bordeaux FRC Admin Fund			14,225	14,225
			80701140 - MNPS Music & Arts Prog	24,200	4,039	8,184	36,423
			80701144 - MNPS Urban Masters Program VU			100,000	100,000

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35119 - MNPS Special Projects	80701145 - MNPS Dual Enrollment Program	2,800	463	27,426	30,689
			80701198 - MNPS Spelling Bee Donations			(517)	(517)
			80701200 - MNPS NoVo Foundation grant	17,867	22,706	245,974	286,547
			80701325 - MNPS Ford Donations-Glencliff			18,587	18,587
			80701632 - MNPS PearlCohn-NARAS			8,160	8,160
			80701800 - MNPS Ford Grant-Academies			1,777	1,777
			80701811 - MNPS LowesToolBox HHillman			159	159
			80702037 - MNPS CTE E-Bid proceeds			30,379	30,379
			80702200 - MNPS Project Expo			790	790
		35119 - MNPS Special Projects Total		86,761	34,821	6,076,925	6,198,507
		35131 - MNPS General Purpose	80101001 - MNPS Director of Schools	751,354	205,279	1,115,505	2,072,138
			80101002 - MNPS Leadership & Learning	3,739,704	1,653,889	5,774,214	11,167,808
			80101003 - MNPS Purchasing	495,346	187,929	9,648	692,923
			80101004 - MNPS Accounting	919,685	376,100	14,744	1,310,528
			80101005 - MNPS School Operating Budgets				
			80101006 - MNPS Human Capital	3,548,880	1,191,026	1,513,749	6,253,654
			80101007 - MNPS Information Technology	7,104,686	2,943,554	4,073,845	14,122,086
			80101008 - MNPS Student Assignment Svcs	571,554	220,685	127,500	919,738
			80101010 - MNPS Discipline Services	2,184,809	805,533	118,603	3,108,946
			80101011 - MNPS Chief Operating Officer	176,987	59,672	7,791	244,450
			80101014 - MNPS Instructional Support	99,857	54,091	6,225	160,173
			80101015 - MNPS Business and Facility Svc	254,050	69,254	82,128	405,433
			80101016 - MNPS Guidance	40,088	23,579	2,991,308	3,054,975
			80101017 - MNPS Operations			22,518,499	22,518,499
			80101018 - MNPS Library Media & Tech	334,356	77,198	9,952	421,506
			80101019 - MNPS Textbook Services			4,895,694	4,895,694
			80101020 - MNPS School Social Work	2,099,776	650,538	86,693	2,837,007
			80101022 - MNPS Transportation	3,722,041	1,696,075	9,402,932	14,821,048
			80101023 - MNPS Construction	393,865	149,872	665,881	1,209,618
			80101025 - MNPS Attendance	37,795	22,999	11	60,805
			80101026 - MNPS Student Family Services	1,048,214	392,794	89,464	1,530,471
			80101027 - MNPS Information Mgmt & Decisi	2,344,174	1,084,552	85,591	3,514,317
			80101030 - MNPS Special Leave	1,730	2,872		4,602
			80101035 - MNPS Office of Innovation	6,863	936	1,230	9,029
			80101036 - MNPS Student Services	118,726	59,318	406	178,450
			80101037 - MNPS Career & Technical Edu	217,619	60,740	204,839	483,198
			80101043 - MNPS School Audit	431,796	256,123	68,059	755,978
			80101044 - MNPS Insurance and Retirement	550,064	316,260	44,961	911,285
			80101045 - MNPS Business Office	3,037,213	364,900	15,213,527	18,615,641
			80101046 - MNPS Mail and Delivery	309,202	180,984	96,958	587,145
			80101047 - MNPS Pupil Personnel	2,997,739	940,173	20,222	3,958,134
			80101048 - MNPS Library Services	5,900	975	267,478	274,353
			80101050 - MNPS Homebound	371,602	132,283	7,675	511,560
			80101051 - MNPS Hearing Impaired	685,965	287,436	15,167	988,568
			80101052 - MNPS Speech	3,085,731	1,151,302	14,419	4,251,452
			80101055 - MNPS Research and Evaluation	800,943	316,021	730,159	1,847,122
			80101056 - MNPS Customer Service Center	435,217	187,415	33,257	655,888
			80101061 - MNPS Athletic Department			361,071	361,071
			80101064 - MNPS Exceptional Education	3,136,980	1,191,373	7,173,755	11,502,108
			80101066 - MNPS Board Members	126,969	32,597		159,566
			80101071 - MNPS Leadership & Learning-ES		5,814		5,814
			80101072 - MNPS Leadership & Learning-MS				
			80101073 - MNPS Leadership & Learning-HS		13,229		13,229
			80101074 - MNPS Federal Programs	224,468	63,844	4,201	292,514
			80101085 - MNPS Maintenance	8,431,025	4,318,621	7,634,284	20,383,930
			80101088 - MNPS Communications	668,438	226,604	66,962	962,004

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35131 - MNPS General Purpose	80101090 - MNPS County Pension Employees			922,414	922,414
			80101091 - MNPS City Pension Employees			492,277	492,277
			80101093 - MNPS Metro Pension Employees			22,563,310	22,563,310
			80101095 - MNPS Bus Drivers	6,726,185	3,862,905	326,286	10,915,376
			80101100 - MNPS Margaret Allen Middle	1,745,715	585,354	169,672	2,500,741
			80101105 - MNPS Amqui Elementary	2,548,094	935,819	197,308	3,681,221
			80101110 - MNPS Antioch High	6,791,494	2,249,121	722,054	9,762,669
			80101111 - MNPS Antioch Middle	2,334,903	816,249	292,400	3,443,552
			80101114 - MNPS Bass Adult High School	287,867	140,104	4,616	432,587
			80101115 - MNPS Bailey Middle	2,133,833	678,341	138,563	2,950,737
			80101116 - MNPS Bass ALC	868,741	259,621	244,269	1,372,631
			80101117 - MNPS Bass Transitions Program	416,970	120,512	116,194	653,676
			80101120 - MNPS Jere Baxter Middle	1,833,560	643,024	197,517	2,674,101
			80101122 - MNPS Lakeview Elementary	3,695,272	1,345,579	227,423	5,268,275
			80101130 - MNPS Bellevue Middle	2,507,602	883,016	227,624	3,618,243
			80101135 - MNPS Bellshire Elementary	2,209,493	758,071	153,457	3,121,022
			80101142 - MNPS The Big Picture School	1,330,062	484,311	119,217	1,933,590
			80101145 - MNPS Norman Binkley Elementary	1,884,452	677,560	155,793	2,717,805
			80101150 - MNPS Bordeaux Elementary EO	1,936,594	656,127	130,560	2,723,281
			80101153 - MNPS Cohn ALC			19	19
			80101155 - MNPS Brick Church Middle	905,454	282,798	206,557	1,394,809
			80101165 - MNPS Buena Vista Elem EO	2,074,508	663,237	142,110	2,879,855
			80101175 - MNPS Caldwell Elementary EO	1,584,707	596,989	116,036	2,297,732
			80101180 - MNPS Cameron Middle	676,921	182,854	189,442	1,049,217
			80101182 - MNPS Cane Ridge High	5,279,270	1,713,709	596,380	7,589,360
			80101184 - MNPS Cane Ridge Elementary	3,099,683	1,055,244	198,615	4,353,541
			80101185 - MNPS Carter Lawrence Elem	1,638,884	530,461	124,436	2,293,781
			80101187 - MNPS Jere Baxter ALC	12,646	4,083	108,403	125,132
			80101200 - MNPS Chadwell Elementary	1,462,772	496,542	112,779	2,072,093
			80101205 - MNPS Charlotte Park Elementary	2,106,441	831,536	126,612	3,064,589
			80101211 - MNPS Academy at Old Cockrill	750,280	219,477	39,244	1,009,001
			80101215 - MNPS Cockrill Elementary	2,779,547	900,730	192,207	3,872,484
			80101220 - MNPS* Cohn Adult High School			115,751	115,751
			80101225 - MNPS Cole Elementary	3,111,253	1,195,398	182,437	4,489,088
			80101230 - MNPS Hattie Cotton Elementary	1,872,638	626,999	131,075	2,630,712
			80101235 - MNPS Crieve Hall Elementary	1,597,565	612,837	116,699	2,327,101
			80101238 - MNPS Croft Margaret Elise Mid	2,924,673	1,120,287	211,159	4,256,119
			80101240 - MNPS Cumberland Elementary	1,941,610	725,156	101,716	2,768,482
			80101242 - MNPS Nashville School of Arts	2,268,685	743,045	576,281	3,588,011
			80101252 - MNPS Dodson Elementary	2,492,687	816,844	155,759	3,465,290
			80101260 - MNPS Donelson Middle	2,429,322	809,446	205,674	3,444,442
			80101263 - MNPS Drexel Preparatory			2,331	2,331
			80101265 - MNPS Dupont Elementary	1,900,604	687,268	141,219	2,729,091
			80101270 - MNPS Dupont Hadley Middle	2,407,507	834,857	189,689	3,432,053
			80101275 - MNPS Dupont Tyler Middle	2,535,968	829,102	259,644	3,624,713
			80101280 - MNPS Eakin Elementary	2,578,927	995,771	194,247	3,768,945
			80101284 - MNPS McGruder Assess Center			12,103	12,103
			80101285 - MNPS John Early Museum Magnet	2,638,181	863,028	199,328	3,700,536
			80101290 - MNPS East Nashville Magnet Sch	4,352,504	1,406,017	126,667	5,885,188
			80101295 - MNPS East Middle			278,839	278,839
			80101308 - MNPS Fall Hamilton Elem EO	1,624,810	603,051	145,121	2,372,983
			80101310 - MNPS J E Moss Elementary	3,166,139	1,061,406	218,927	4,446,472
			80101315 - MNPS Gateway Elementary	1,215,580	484,385	123,390	1,823,355
			80101320 - MNPS Glencliff Elementary	1,956,348	748,978	50,148	2,755,474
			80101325 - MNPS Glencliff High	5,026,743	1,581,395	615,942	7,224,080
			80101330 - MNPS Glendale Elementary	1,707,379	608,804	107,106	2,423,289

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35131 - MNPS General Purpose	80101335 - MNPS Glengarry Elementary	1,890,096	698,138	144,991	2,733,225
			80101340 - MNPS Glenn Elementary EO	1,295,110	404,319	98,194	1,797,623
			80101345 - MNPS Glenview Elementary	2,916,399	918,836	188,435	4,023,670
			80101350 - MNPS Goodlettsville Elementary	1,979,445	727,806	112,426	2,819,676
			80101355 - MNPS Goodlettsville Middle	2,142,198	755,843	262,396	3,160,437
			80101360 - MNPS Gower Elementary	2,956,834	1,073,575	181,787	4,212,196
			80101365 - MNPS Gra Mar Middle	1,952,778	692,469	172,770	2,818,017
			80101370 - MNPS Granbery Elementary	3,039,970	1,253,670	167,229	4,460,870
			80101375 - MNPS Alex Green Elementary	1,827,961	586,417	131,125	2,545,503
			80101380 - MNPS Julia Green Elementary	2,526,133	918,646	176,927	3,621,706
			80101395 - MNPS Harpeth Valley Elementary	3,111,211	1,089,296	189,458	4,389,965
			80101397 - MNPS Harris-Hillman Special Ed	1,472,545	557,187	332,489	2,362,221
			80101400 - MNPS Haynes Middle	1,153,926	401,941	170,118	1,725,985
			80101405 - MNPS Haywood Elementary	3,578,030	1,217,154	219,363	5,014,547
			80101410 - MNPS Head Middle Magnet	2,212,664	757,100	199,172	3,168,936
			80101415 - MNPS Hermitage Elementary	1,554,763	560,310	120,607	2,235,680
			80101420 - MNPS Hickman Elementary	2,343,494	766,341	194,401	3,304,236
			80101422 - MNPS Academy at Hickory Hollow	627,293	218,067	72,678	918,038
			80101434 - MNPS H G Hill Middle	2,384,024	881,878	179,800	3,445,702
			80101435 - MNPS Hillsboro High	4,976,235	1,829,249	542,385	7,347,869
			80101440 - MNPS Hillwood High	4,615,378	1,609,432	461,783	6,686,593
			80101448 - MNPS Cora Howe School	1,426,224	546,028	189,648	2,161,900
			80101450 - MNPS Hume Fogg Magnet	3,173,424	1,067,574	420,091	4,661,089
			80101451 - MNPS Hull Jackson Montessori	2,281,461	888,063	154,712	3,324,236
			80101452 - MNPS Hunters Lane High	5,559,452	1,806,725	548,402	7,914,579
			80101455 - MNPS Inglewood Elementary	1,451,282	491,895	125,820	2,068,998
			80101460 - MNPS Andrew Jackson Elementary	2,207,401	770,790	156,507	3,134,697
			80101465 - MNPS Joelton Elementary	1,359,392	511,542	164,388	2,035,321
			80101470 - MNPS Joelton Middle	1,311,089	447,461	72,511	1,831,061
			80101475 - MNPS Johnson School			188,951	188,951
			80101480 - MNPS Johnson ALC	957,630	305,922	9,720	1,273,272
			80101485 - MNPS Jones Paideia	1,758,027	577,250	158,073	2,493,350
			80101495 - MNPS Tom Joy Elementary	2,378,161	836,942	146,212	3,361,315
			80101496 - MNPS A Z Kelley Elementary	2,899,451	1,011,985	169,277	4,080,714
			80101497 - MNPS Martin Luther King Magnet	3,885,338	1,354,065	294,480	5,533,883
			80101498 - MNPS Kennedy Middle	3,148,791	1,009,033	243,480	4,401,305
			80101500 - MNPS Robert E Lillard Elem	1,559,864	515,736	123,699	2,199,299
			80101505 - MNPS Kirkpatrick Elementary EO	1,837,944	567,180	113,402	2,518,526
			80101510 - MNPS Isaac Litton Middle	1,572,705	525,431	214,248	2,312,384
			80101520 - MNPS Lockeland Elementary	1,297,668	450,516	81,176	1,829,360
			80101522 - MNPS Ruby Major Elementary	2,364,798	866,860	172,702	3,404,360
			80101525 - MNPS* McCann ALC			112,499	112,499
			80101530 - MNPS McGavock Elementary	1,329,616	403,137	112,090	1,844,843
			80101532 - MNPS McGavock High	7,712,572	2,814,179	936,784	11,463,536
			80101535 - MNPS McKissack Middle	1,986,319	783,724	201,625	2,971,667
			80101540 - MNPS McMurray Middle	2,657,760	832,970	194,415	3,685,145
			80101545 - MNPS Madison Middle School	2,906,821	975,987	208,548	4,091,356
			80101548 - MNPS Special Ed Early Chldhood	1,049,204	425,531	10,810	1,485,545
			80101550 - MNPS Maplewood High	3,689,401	1,192,855	393,886	5,276,142
			80101551 - MNPS Thurgood Marshall Middle	2,757,115	981,797	178,517	3,917,429
			80101552 - MNPS Maxwell Elementary	2,296,875	860,200	164,714	3,321,789
			80101555 - MNPS Meigs Middle Magnet	2,478,575	929,365	271,386	3,679,326
			80101560 - MNPS Dan Mills Elementary	2,163,395	788,196	163,143	3,114,733
			80101562 - MNPS Middle College High Sch	538,729	206,060	50,278	795,067
			80101563 - MNPS J T Moore Middle	2,674,561	946,434	209,459	3,830,454
			80101564 - MNPS Middle School ALC	618,666	201,344	1,935	821,946

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	111 - Education	35131 - MNPS General Purpose	80101575 - MNPS Thomas A Edison Elem	2,655,489	889,448	183,426	3,728,363
			80101576 - MNPS Mt View Elementary	2,821,729	957,775	197,517	3,977,021
			80101577 - MNPS Apollo Middle	3,001,760	984,888	216,556	4,203,204
			80101585 - MNPS Murrell School	1,146,701	406,282	132,031	1,685,013
			80101590 - MNPS Napier Elementary EO	2,732,772	859,732	216,345	3,808,850
			80101591 - MNPS The Cohn School	949,349	336,538	61,964	1,347,851
			80101595 - MNPS Neelys Bend Elementary	1,948,819	647,518	152,951	2,749,289
			80101600 - MNPS Neelys Bend Middle	1,998,478	685,083	172,527	2,856,087
			80101610 - MNPS Old Center Elementary	1,547,687	536,953	134,728	2,219,369
			80101612 - MNPS William Henry Oliver Midd	3,004,345	1,027,932	195,138	4,227,415
			80101613 - MNPS Academy at Opry Mills	516,187	178,016	18,798	713,001
			80101615 - MNPS Overton High	6,111,320	2,044,974	543,664	8,699,958
			80101618 - MNPS Paragon Mills Elementary	3,329,395	1,126,569	247,382	4,703,345
			80101620 - MNPS Park Avenue Elementary EO	2,934,299	929,455	186,238	4,049,992
			80101632 - MNPS Pearl Cohn High	3,877,627	1,208,434	507,336	5,593,397
			80101640 - MNPS Pennington Elementary	1,554,559	565,538	127,050	2,247,147
			80101650 - MNPS Percy Priest Elementary	2,301,498	830,565	140,897	3,272,960
			80101655 - MNPS Martin Profess Dev Ctr	523,471	207,931	820,867	1,552,270
			80101665 - MNPS Robertson Academy	1,729,559	578,398	136,616	2,444,573
			80101670 - MNPS Rosebank Elementary	1,298,848	446,107	115,702	1,860,656
			80101675 - MNPS Rose Park Middle	1,641,971	557,962	78,005	2,277,938
			80101680 - MNPS Ross Elementary	1,218,403	403,005	101,344	1,722,753
			80101682 - MNPS May Werthan Shayne Elem	2,888,464	1,023,927	171,610	4,084,001
			80101685 - MNPS Shwab Elementary	2,083,634	718,489	130,258	2,932,381
			80101690 - MNPS Stanford Elementary	1,879,698	736,977	112,779	2,729,454
			80101705 - MNPS Stratford High	3,064,510	937,434	321,750	4,323,694
			80101710 - MNPS Stratton Elementary	2,657,098	980,666	244,559	3,882,322
			80101715 - MNPS Sylvan Park Elementary	1,964,447	671,721	156,161	2,792,329
			80101717 - MNPS Tulip Grove Elementary	2,323,545	873,465	159,838	3,356,848
			80101725 - MNPS Tusculum Elementary	2,538,479	846,320	178,620	3,563,419
			80101730 - MNPS Two Rivers Middle	2,324,921	723,425	175,176	3,223,521
			80101735 - MNPS Una Elementary	3,205,401	1,100,012	234,791	4,540,204
			80101748 - MNPS Virtual School of Nash	662,561	161,179	42,716	866,456
			80101755 - MNPS Warner Elementary EO	1,868,915	662,844	158,835	2,690,593
			80101770 - MNPS West End Middle	2,206,754	929,962	259,354	3,396,070
			80101775 - MNPS Westmeade Elementary	1,972,956	672,476	124,609	2,770,041
			80101783 - MNPS IT Creswell Arts Magnet	1,756,823	616,955	312,779	2,686,557
			80101784 - MNPS Robert Churchwell Museum	2,985,466	873,999	120,918	3,980,382
			80101787 - MNPS Whites Creek High	3,311,081	1,021,137	574,134	4,906,351
			80101790 - MNPS Whitsitt Elementary	2,270,274	866,523	145,459	3,282,256
			80101805 - MNPS Wright Middle	3,033,149	1,002,783	206,655	4,242,586
			80101828 - MNPS ELL	3,199,602	1,328,422	86,360	4,614,383
			80101835 - MNPS Safety and Security	1,203,530	526,364	615,909	2,345,802
			80101865 - MNPS Vision	772,230	308,395	17,531	1,098,156
			80101881 - MNPS Day to Day Sub Area I	17,580	2,621	65	20,266
			80101884 - MNPS Sub & Clerical Aides	4,622	382		5,004
			80101888 - MNPS Staff Development		1,156	1,136	2,292
			80101894 - MNPS BEP Teacher Supply			1,596,655	1,596,655
			80101925 - MNPS Fixed Assets & Inventory	1,809,957	819,931	609,110	3,238,998
			80101995 - MNPS Special Ed Bus Sub	9,152,065	4,951,551	38,214	14,141,830
			80111000 - MNPS General Revenue			5,280,874	5,280,874
			80122045 - MNPS Fieldtrips	397,711	112,257		509,969
			80150045 - MNPS Project 50			36,935,131	36,935,131
			80160045 - MNPS Project 60	684,669	183,088	40,111	907,868
			80198045 - MNPS Project 98	86,937	13,836	96,788	197,561
		35131 - MNPS General Purpose Total		405,900,025	146,789,738	184,675,740	737,365,504

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	111 - Education	35132 - * MNPS Federal/State Grants	80300200 - MNPS Federal/State Grants				
		35132 - * MNPS Federal/State Grants Total					
		35133 - MNPS Unemployment Comp	80704000 - MNPS Unemployment Compensation			416,841	416,841
		35133 - MNPS Unemployment Comp Total				416,841	416,841
		35135 - MNPS Charter School	80701181 - MNPS Cameron College Prep			4,134,541	4,134,541
			80701263 - MNPS Drexel Preparatory			2,138,872	2,138,872
			80701286 - MNPS East End Prep			2,567,804	2,567,804
			80701457 - MNPS Intrepid Prep			731,026	731,026
			80701502 - MNPS KIPP Academy			3,098,047	3,098,047
			80701503 - MNPS KIPP Nash College Prep MS			818,323	818,323
			80701506 - MNPS Knowledge Academies			1,944,136	1,944,136
			80701507 - MNPS LEAD Prep Southeast			489,241	489,241
			80701508 - MNPS LEAD Academy			5,114,997	5,114,997
			80701517 - MNPS Liberty Collegiate			2,841,670	2,841,670
			80701592 - MNPS Nashville Classical			900,063	900,063
			80701594 - MNPS Nash Preparatory			2,782,785	2,782,785
			80701605 - MNPS New Vision Academy			1,773,067	1,773,067
			80701652 - MNPS Purpose Prep			821,091	821,091
			80701687 - MNPS Smithson Craighead Acad			2,282,972	2,282,972
			80701689 - MNPS Smithson Craighead Middle			71,379	71,379
			80701695 - MNPS Stem Preparatory			2,644,269	2,644,269
			80706118 - MNPS Brick Church College Prep			47,100	47,100
			80706151 - MNPS Boys Preparatory Nashvill			980,203	980,203
		35135 - MNPS Charter School Total				36,181,583	36,181,583
		35137 - MNPS IDEA	80301714 - MNPS IDEA Stwide Assessment			62,510	62,510
			80301814 - MNPS IDEA 619 Discre-IT			149,339	149,339
			80302701 - MNPS IDEA Preschool Discretion			1,343	1,343
			80302714 - MNPS IDEA Preschool 14-01	173,472	138,040	30,157	341,668
			80303700 - MNPS IDEA-Part B ARRA			772	772
			80303711 - MNPS * IDEA-Part B 11-01	4,508	3,708		8,216
			80303712 - MNPS IDEA-Part B 12-01			(3,447)	(3,447)
			80303713 - MNPS IDEA-Part B 13-01	1,362,628	597,604	328,405	2,288,637
			80303714 - MNPS IDEA-Part B 14-01	7,098,587	2,976,415	2,216,724	12,291,726
			80303814 - MNPS IDEA PreK Discretion FY14			53,385	53,385
			80313711 - MNPS IDEA-Part B ARRA			22,311	22,311
			80323711 - MNPS * IDEA Part B 11-21			2,779	2,779
			80323712 - MNPS * IDEA Part B 12-21	345,910	196,612	432,964	975,486
			80323713 - MNPS IDEA Part B 13-21	1,242,047	518,669	12,426	1,773,143
		35137 - MNPS IDEA Total		10,227,152	4,431,048	3,309,667	17,967,867
		35154 - MNPS Title I	80302011 - MNPS * Title I FY2010 - 2011			(176)	(176)
			80302012 - MNPS Title I FY2011 - 2012	(1,906)	(773)	(977)	(3,657)
			80302013 - MNPS Title I FY2012 - 2013	18,441	4,818	417,224	440,484
			80302014 - MNPS Title I FY2013 - 2014	13,721,414	3,873,364	8,503,428	26,098,206
		35154 - MNPS Title I Total		13,737,950	3,877,409	8,919,498	26,534,857
		35158 - MNPS School Lunchroom	80703000 - MNPS Nutrition Svc Commodities			2,167,443	2,167,443
			80705031 - MNPS Nutrition Service Central	1,330,437	558,108	317,447	2,205,992
			80705032 - MNPS Nutrition Svc Internal	37,287	15,722	2,371	55,381
			80705034 - MNPS Nutrition Service Subs	(45)	(3)	147	99
			80705079 - MNPS Nutrition Service Roving	259,754	127,679	11,132	398,565
			80705100 - MNPS Margaret Allen Middle	70,895	55,852	122,824	249,571
			80705105 - MNPS Amqui Elementary	125,759	95,876	156,793	378,427
			80705110 - MNPS Antioch High	177,694	112,017	324,751	614,462
			80705111 - MNPS Antioch Middle	104,056	42,013	689,805	835,874
			80705115 - MNPS Bailey Middle	84,003	34,733	152,369	271,105
			80705116 - MNPS Bass ALC	3,128	1,312	24	4,463
			80705120 - MNPS Jere Baxter Middle	77,637	39,116	128,227	244,981

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35158 - MNPS School Lunchroom	80705122 - MNPS Lakeview Elementary	129,324	89,889	213,810	433,023
			80705130 - MNPS Bellevue Middle	86,000	63,868	123,032	272,901
			80705135 - MNPS Bellshire Elementary	97,277	52,003	170,925	320,205
			80705142 - MNPS The Big Picture School	10,422	4,296	5,150	19,869
			80705145 - MNPS Norman Binkley Elementary	69,079	39,604	130,091	238,775
			80705150 - MNPS Bordeaux Elementary EO	76,439	49,667	151,196	277,302
			80705155 - MNPS Brick Church Middle	77,822	34,828	127,794	240,444
			80705165 - MNPS Buena Vista Elem EO	81,757	43,615	151,876	277,248
			80705175 - MNPS Caldwell Elementary EO	39,814	18,415	71,734	129,963
			80705180 - MNPS Cameron Middle	113,556	41,374	181,714	336,644
			80705182 - MNPS Cane Ridge High	182,556	92,830	306,801	582,187
			80705184 - MNPS Cane Ridge Elementary	112,585	42,148	216,894	371,627
			80705185 - MNPS Carter Lawrence Elem	71,661	41,369	121,804	234,835
			80705187 - MNPS Jere Baxter ALC	7,689	4,243	593	12,525
			80705200 - MNPS Chadwell Elementary	50,633	24,517	89,042	164,191
			80705205 - MNPS Charlotte Park Elementary	78,169	38,496	129,116	245,781
			80705215 - MNPS Cockrill Elementary	114,821	71,362	199,625	385,808
			80705220 - MNPS Cohn Adult High School			11	11
			80705225 - MNPS Cole Elementary	133,345	71,598	215,987	420,930
			80705230 - MNPS Hattie Cotton Elementary	90,674	49,133	128,909	268,716
			80705235 - MNPS Crieve Hall Elementary	40,913	23,988	62,382	127,282
			80705238 - MNPS Croft Margaret Elise Mid	93,094	49,627	135,409	278,130
			80705240 - MNPS Cumberland Elementary	72,420	41,218	125,428	239,066
			80705242 - MNPS Nashville School of Arts	49,708	26,489	52,333	128,530
			80705252 - MNPS Dodson Elementary	96,319	55,342	139,265	290,926
			80705260 - MNPS Donelson Middle	80,684	52,262	120,231	253,177
			80705265 - MNPS Dupont Elementary	62,224	50,193	93,934	206,351
			80705270 - MNPS Dupont Hadley Middle	96,280	60,857	128,349	285,486
			80705275 - MNPS Dupont Tyler Middle	96,568	73,666	130,164	300,398
			80705280 - MNPS Eakin Elementary	47,289	22,505	69,254	139,049
			80705285 - MNPS John Early Museum Magnet	84,167	43,036	130,930	258,134
			80705290 - MNPS East Nashville Magnet Sch	72,713	33,052	128,653	234,418
			80705295 - MNPS East Middle	65,699	47,909	121,847	235,456
			80705308 - MNPS Fall Hamilton Elem EO	65,439	39,404	84,782	189,626
			80705310 - MNPS J E Moss Elementary	135,830	84,555	217,304	437,689
			80705315 - MNPS Gateway Elementary	38,373	18,888	54,958	112,219
			80705320 - MNPS Glencliff Elementary	66,794	30,768	124,516	222,077
			80705325 - MNPS Glencliff High	117,446	70,355	235,325	423,126
			80705330 - MNPS Glendale Elementary	29,249	16,596	43,769	89,614
			80705335 - MNPS Glengarry Elementary	88,673	50,064	158,280	297,017
			80705340 - MNPS Glenn Elementary EO	43,295	17,174	74,902	135,371
			80705345 - MNPS Glenview Elementary	161,279	126,119	264,126	551,524
			80705350 - MNPS Goodlettsville Elementary	59,249	27,456	86,590	173,295
			80705355 - MNPS Goodlettsville Middle	79,831	59,041	107,515	246,387
			80705360 - MNPS Gower Elementary	63,579	53,396	92,157	209,132
			80705365 - MNPS Gra Mar Middle	80,081	43,480	120,522	244,084
			80705370 - MNPS Granbery Elementary	48,171	31,962	87,205	167,339
			80705375 - MNPS Alex Green Elementary	76,596	61,347	120,610	258,554
			80705380 - MNPS Julia Green Elementary	40,600	32,422	56,507	129,529
			80705395 - MNPS Harpeth Valley Elementary	56,511	46,806	79,980	183,297
			80705397 - MNPS Harris-Hillman Special Ed	28,005	19,344	26,720	74,069
			80705400 - MNPS Haynes Middle	82,539	51,712	132,433	266,685
			80705405 - MNPS Haywood Elementary	148,601	91,468	234,815	474,883
			80705410 - MNPS Head Middle Magnet	71,618	36,405	124,244	232,267
			80705415 - MNPS Hermitage Elementary	56,237	31,556	73,207	161,000
			80705420 - MNPS Hickman Elementary	73,349	71,880	132,123	277,352

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	35158 - MNPS School Lunchroom	80705434 - MNPS H G Hill Middle	91,948	46,871	128,516	267,335
			80705435 - MNPS Hillsboro High	78,116	44,640	121,526	244,283
			80705440 - MNPS Hillwood High	120,710	48,572	165,390	334,673
			80705448 - MNPS Cora Howe School	23,219	11,945	40,917	76,081
			80705450 - MNPS Hume Fogg Magnet	55,308	22,865	57,225	135,399
			80705451 - MNPS Hull Jackson Montessori	68,528	33,844	102,352	204,724
			80705452 - MNPS Hunters Lane High	143,695	72,351	198,976	415,021
			80705455 - MNPS Inglewood Elementary	69,812	39,586	101,654	211,052
			80705460 - MNPS Andrew Jackson Elementary	51,801	26,938	76,153	154,892
			80705465 - MNPS Joelton Elementary	40,006	24,849	70,374	135,229
			80705470 - MNPS Joelton Middle			823	823
			80705475 - MNPS Johnson School	194	71	821	1,086
			80705480 - MNPS Johnson ALC	29,280	20,122	29,405	78,807
			80705485 - MNPS Jones Paideia	71,211	49,391	86,251	206,853
			80705495 - MNPS Tom Joy Elementary	123,254	82,242	192,751	398,247
			80705496 - MNPS A Z Kelley Elementary	92,779	53,666	141,443	287,888
			80705497 - MNPS Martin Luther King Magnet	60,160	16,267	84,059	160,485
			80705498 - MNPS Kennedy Middle	109,235	58,345	191,979	359,559
			80705500 - MNPS Robert E Lillard Elem	56,749	29,332	102,602	188,683
			80705502 - MNPS KIPP Academy	79,330	24,301	116,004	219,635
			80705505 - MNPS Kirkpatrick Elementary EO	59,621	28,928	106,797	195,347
			80705508 - MNPS LEAD Academy	50,720	24,835	63,875	139,430
			80705509 - MNPS Lead Academy-Lower School	76,343	25,901	103,278	205,522
			80705510 - MNPS Isaac Litton Middle	51,855	23,044	82,059	156,958
			80705520 - MNPS Lockeland Elementary	30,823	12,614	35,094	78,531
			80705522 - MNPS Ruby Major Elementary	74,735	52,529	102,829	230,093
			80705525 - MNPS McCann ALC	3,128	1,312	619	5,058
			80705530 - MNPS McGavock Elementary	58,148	32,448	82,007	172,603
			80705532 - MNPS McGavock High	199,557	112,786	321,814	634,158
			80705535 - MNPS McKissack Middle	75,909	55,945	106,383	238,236
			80705540 - MNPS McMurray Middle	111,959	69,957	180,061	361,977
			80705545 - MNPS Madison Middle School	109,761	62,990	153,153	325,904
			80705550 - MNPS Maplewood High	110,766	50,465	173,544	334,776
			80705551 - MNPS Thurgood Marshall Middle	113,589	48,446	179,074	341,109
			80705552 - MNPS Maxwell Elementary	80,774	54,016	148,500	283,290
			80705555 - MNPS Meigs Middle Magnet	56,394	43,252	91,446	191,091
			80705560 - MNPS Dan Mills Elementary	51,649	34,627	84,430	170,705
			80705563 - MNPS J T Moore Middle	40,411	16,503	60,778	117,692
			80705575 - MNPS Thomas A Edison Elem	102,300	66,306	176,197	344,804
			80705576 - MNPS Mt View Elementary	94,256	44,059	164,975	303,290
			80705577 - MNPS Apollo Middle	115,424	70,556	187,530	373,510
			80705585 - MNPS Murrell School	23,084	12,000	29,525	64,609
			80705590 - MNPS Napier Elementary EO	105,578	52,456	152,301	310,335
			80705591 - MNPS The Cohn School	7,144	2,932	61	10,137
			80705595 - MNPS Neelys Bend Elementary	83,487	46,680	109,688	239,855
			80705600 - MNPS Neelys Bend Middle	95,110	72,297	121,927	289,335
			80705610 - MNPS Old Center Elementary	54,431	42,405	88,816	185,652
			80705612 - MNPS William Henry Oliver Mid	94,265	63,219	135,847	293,331
			80705615 - MNPS Overton High	147,032	81,745	269,564	498,341
			80705618 - MNPS Paragon Mills Elementary	145,211	108,815	214,077	468,102
			80705620 - MNPS Park Avenue Elementary EO	124,014	66,945	220,583	411,543
			80705632 - MNPS Pearl Cohn High	90,881	29,765	127,539	248,184
			80705640 - MNPS Pennington Elementary	51,863	27,282	86,780	165,926
			80705650 - MNPS Percy Priest Elementary	19,462	8,170	65,811	93,443
			80705670 - MNPS Rosebank Elementary	64,002	32,592	93,030	189,624
			80705675 - MNPS Rose Park Middle	59,319	27,432	90,659	177,411

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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	111 - Education	35158 - MNPS School Lunchroom	80705680 - MNPS Ross Elementary	43,492	23,280	90,354	157,126
			80705682 - MNPS May Werthan Shayne Elem	62,158	22,037	113,861	198,056
			80705685 - MNPS Shwab Elementary	74,135	36,000	137,782	247,918
			80705687 - MNPS Smithson Craighead Acad	56,886	37,261	68,197	162,344
			80705690 - MNPS Stanford Elementary	49,608	15,384	59,698	124,691
			80705705 - MNPS Stratford High	82,292	21,744	130,049	234,085
			80705710 - MNPS Stratton Elementary	104,008	46,415	193,491	343,914
			80705715 - MNPS Sylvan Park Elementary	37,645	12,076	62,362	112,083
			80705717 - MNPS Tulip Grove Elementary	69,840	49,740	110,876	230,456
			80705725 - MNPS Tusculum Elementary	120,010	67,540	244,007	431,556
			80705730 - MNPS Two Rivers Middle	106,553	55,957	143,278	305,788
			80705735 - MNPS Una Elementary	110,807	69,850	224,237	404,894
			80705755 - MNPS Warner Elementary EO	65,801	20,698	105,356	191,855
			80705770 - MNPS West End Middle	33,374	17,584	73,046	124,003
			80705775 - MNPS Westmeade Elementary	42,645	27,885	91,343	161,873
			80705780 - MNPS W A Bass Middle			821	821
			80705783 - MNPS IT Creswell Arts Magnet	76,443	41,938	102,506	220,887
			80705784 - MNPS Robert Churchwell Museum	106,480	71,910	157,668	336,058
			80705787 - MNPS Whites Creek High	121,358	49,971	153,656	324,985
			80705790 - MNPS Whitsitt Elementary	94,048	50,182	159,503	303,732
			80705805 - MNPS Wright Middle	118,604	65,040	185,499	369,143
			80705810 - MNPS Nutrition Svcs Warehouse	139,326	50,812	121,869	312,007
			80705834 - MNPS Nutr Serv Roving Cashiers	334,668	198,181	12,082	544,931
			80705838 - MNPS Nutrition Svc Roving Mgrs	195,373	143,413	9,144	347,930
		35158 - MNPS School Lunchroom Total		13,007,545	7,155,375	20,150,766	40,313,686
		35160 - MNPS Other Title Grants	80304413 - MNPS Title III FY2013	35,546	8,250	9,139	52,935
			80304414 - MNPS Title III FY2014	944,824	234,844	226,448	1,406,116
			80304512 - MNPS * Title III-A Discre FY12	1,549	978	14,586	17,113
			80304513 - MNPS Title IIIA Disc FY13&FY14		240	150	390
			80307407 - MNPS NCLB Consolidated Admin	1,638,830	532,165	300,393	2,471,388
			80308013 - MNPS Title II A FY2012 - 2013	37,205	9,526	64,316	111,048
			80308014 - MNPS Title II A FY2013 - 2014	2,062,790	657,748	356,597	3,077,134
		35160 - MNPS Other Title Grants Total		4,720,743	1,443,751	971,628	7,136,123
		35164 - MNPS ROTC	80307014 - MNPS ROTC USAF FY 14	205,808	45,340		251,148
			80307114 - MNPS ROTC ARMY FY 14	100,581	16,938		117,519
		35164 - MNPS ROTC Total		306,388	62,278		368,667
		35200 - MNPS Other State Grants	80303049 - MNPS NCTL-Time Collaborative	6,033	24,864	4,704	35,601
			80303113 - MNPS CSH FY2013			4,261	4,261
			80303114 - MNPS CSH FY2014	153,038	49,940	27,023	230,000
			80303314 - MNPS Student Industry Certifi			4,956	4,956
			80305013 - MNPS LEAPS Lottery for Ed FY13			105	105
			80305014 - MNPS LEAPS Lottery for Ed FY14	340,027	50,079	45,393	435,499
			80305613 - MNPS FRC FY2013			11,172	11,172
			80305614 - MNPS FRC FY2014			236,443	236,443
			80306308 - MNPS TVA-TSIN Stratford STEM			3,211	3,211
			80308513 - MNPS TN Safe Schools FY13	28,889	17,011	65,140	111,040
			80308514 - MNPS TN Safe Schools FY14	108,513	42,072	76,859	227,444
			80311172 - MNPS TN ARTS Spoken Word grant			27,450	27,450
			80315014 - MNPS PreK State FY14	2,603,829	1,027,593	255,033	3,886,454
			80316009 - MNPS SDOE Award-retention-trfs	70,000	11,287		81,287
		35200 - MNPS Other State Grants Total		3,310,328	1,222,846	761,749	5,294,923
		35300 - MNPS Other Federal Grants	80303213 - MNPS CarlPerkins FY2013		612	69,986	70,597
			80303214 - MNPS CarlPerkins FY2014	54,263	40,502	935,048	1,029,812
			80304013 - MNPS * Homeless Education FY13			9,000	9,000
			80304014 - MNPS Homeless Education FY14	61,263	28,696	85,579	175,538
			80305414 - MNPS Teacher Leader Council	17,500	2,874	5,667	26,041

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	111 - Education	35300 - MNPS Other Federal Grants	80306210 - MNPS Reward Schools	117,654	44,904	26,467	189,025
			80313451 - MNPS Math & Science Partnersh			4,447	4,447
			80315213 - MNPS Safe and Supportive Sch		401	164,998	165,399
			80315313 - MNPS Gear Up Nashville FY13	205,111	70,398	194,745	470,254
			80316113 - MNPS * School Improve (gARRA)	66,413	21,922	27,286	115,621
			80316114 - MNPS FY14 SIG-G iZone-Reading	41,855	6,919	109,775	158,548
			80316211 - MNPS * School Improve FY11		16,516		16,516
			80316213 - MNPS School Improve FY13	159,819	63,278	508,130	731,227
			80316512 - MNPS SIG II - Year 1	34,719	9,001	63,444	107,164
			80316513 - MNPS SIG II - Year 2	1,449,998	433,090	1,204,700	3,087,789
			80316605 - MNPS * 21st Century CLC FY13	12,163	5,596	955	18,715
			80316606 - MNPS 21st Century CLC FY14	282,380	39,892	181,666	503,938
			80316607 - MNPS CCLC FY14	259,199	66,924	38,429	364,553
			80316613 - MNPS * Goldstars FY13	3,326	1,510	234	5,070
			80316710 - MNPS Innovative Educator Netwo				
			80316712 - MNPS iZone Grant	42,186	13,276	51,772	107,234
			80316713 - MNPS iZone Grant FY14	998,862	230,297	258,839	1,487,998
			80326314 - MNPS Reward Sch FY14	5,500	908	11,556	17,964
			80326411 - MNPS TIF Data Mgmt	90,630	38,836	59,300	188,766
			80326412 - MNPS TIF Implementation	432,235	33,386		465,621
			80326413 - MNPS Focus Sch Title I-A SI	31,024	15,580	186,976	233,580
			80326414 - MNPS Focus Sch-SI Yr2	308,794	91,719	341,427	741,939
		35300 - MNPS Other Federal Grants Total		4,674,893	1,277,038	4,540,426	10,492,356
		35350 - MNPS ARRA Race to the Top Grt	80314020 - MNPS RTT-Renewal Schools	206,996	65,957	79,899	352,852
			80314021 - MNPS RTT-TPCGP-TIIIT-2	507,244	158,555	2,079	667,878
			80314029 - MNPS *N Battelle - STEM			63,788	63,788
			80314030 - MNPS Battelle - STEM HUB	106,130	70,345	326,138	502,613
			80314031 - MNPS RTT-Innovation Accelerati		2,566	344	2,910
			80314074 - MNPS RTT- First to the Top	1,626,323	549,317	5,449,844	7,625,483
		35350 - MNPS ARRA Race to the Top Grt Total		2,446,692	846,740	5,922,092	9,215,524
		35400 - MNPS Other Federal Direct	80306900 - MNPS Magnet School Grant	929,772	249,783	1,369,920	2,549,475
		35400 - MNPS Other Federal Direct Total		929,772	249,783	1,369,920	2,549,475
		45007 - MNPS FY07Capital Plan-CommPap	1403107 - ADM MNPS*MPImpBds07 Contingen				
		45007 - MNPS FY07Capital Plan-CommPap Total					
		45009 - MNPS FY10 Capital Projects	80406009 - MNPS Madison MS Modernization			(23,144)	(23,144)
			80407009 - MNPS*Wharton Elem Modernizatio				
			80408009 - MNPS ADA Compliance			532,725	532,725
			80414009 - MNPS Maintenance Emergencies			174,236	174,236
		45009 - MNPS FY10 Capital Projects Total				683,817	683,817
		45011 - MNPS FY11 Capital Projects Fun	1403011 - ADM MNPS FY11 Capital Proj Rev			70	70
			80405011 - MNPS Misc Constr. Projects			1,242,222	1,242,222
			80410011 - MNPS Cane Ridge Elementary			4,908	4,908
			80415011 - MNPS* Technology			38,362	38,362
		45011 - MNPS FY11 Capital Projects Fun Total				1,285,562	1,285,562
		45013 - MNPS FY13 Capital Projects	1411013 - ADM MNPS*FY13 Capital Conting			(157,599)	(157,599)
			80404313 - MNPS Antioch Middle Renovation			8,134,729	8,134,729
			80404413 - MNPS N Binkley 10 CR Add&Renov			6,075,934	6,075,934
			80404513 - MNPS John Early Midd 12 CR Add			82,615	82,615
			80404713 - MNPS Julia Green ES Land/Plan			84,489	84,489
			80404813 - MNPS Joelton Middle Renovation			6,929,547	6,929,547
			80404913 - MNPS AZ Kelley Elem 10 CR Add			2,119,098	2,119,098
			80405113 - MNPS Antioch Land New Elem&MS			986,974	986,974
			80405213 - MNPS Henry Oliver MS 12 CR Add			2,836,329	2,836,329
			80405313 - MNPS Rose Park Middle Renovat			7,327,294	7,327,294
			80405413 - MNPS Hume Fogg Gym Add / Land			636,964	636,964
			80405513 - MNPS Stratford High Renovation			724,612	724,612

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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	111 - Education	45013 - MNPS FY13 Capital Projects	80405613 - MNPS Misc Maintenance Projects			1,454,289	1,454,289
			80405713 - MNPS Misc Constr. Projects			2,511,723	2,511,723
			80409013 - MNPS Bus/Vehicle Replacement			91,421	91,421
			80415013 - MNPS Technology Improvements			78,268	78,268
		45013 - MNPS FY13 Capital Projects Total				39,916,686	39,916,686
		45014 - MNPS FY14 Capital Projects	1410014 - ADM MNPS FY14 Capital Proj Rev			2	2
			1411014 - ADM MNPS FY14 Capital Conting				
			1441514 - ADM MNPS Percent for Arts Cntg				
			80404314 - MNPS Antioch Cluster-New Elem			768,952	768,952
			80404414 - MNPS Granbery Elem 12 Cl Addn			630,799	630,799
			80404514 - MNPS Madison Middle 12 Cl Addn			208,787	208,787
			80404714 - MNPS Maxwell Elem 12 Cl Addn			98,425	98,425
			80404814 - MNPS Shayne Elem 12 Cl Addn			113,520	113,520
			80404914 - MNPS Waverly Belmont El Add/Rn			265,580	265,580
			80405014 - MNPS Goodlettsville Mid Replac			683,487	683,487
			80405114 - MNPS Julia Green Elem Site Imp			254,755	254,755
			80405214 - MNPS McGavock H FireSafety Imp			282,297	282,297
			80405314 - MNPS Technology Improvements			5,531,167	5,531,167
			80405414 - MNPS Bus Replacements			1,639,329	1,639,329
			80405514 - MNPS ADA Compliance/Accommod	344	85	55,941	56,370
			80405614 - MNPS Asbestos Environ Abatemnt			240,663	240,663
			80405714 - MNPS Asphalt Paving			509,973	509,973
			80405814 - MNPS Casework/Funiture/Lab Upg			6,014	6,014
			80405914 - MNPS Emerg Construction Proj.			1,057,603	1,057,603
			80406014 - MNPS HVAC Upgrades/Replacement			1,739,075	1,739,075
			80406114 - MNPS Plumbing/Boiler Upgrades			285,029	285,029
			80406214 - MNPS Roof Repair/Replacement			2,640,892	2,640,892
			80406314 - MNPS Security Upgrades			3,123,844	3,123,844
			80406414 - MNPS HS Stadium Lighting Upg			431	431
			80406514 - MNPS HS Track Upg			299,720	299,720
			80406614 - MNPS HS&MS Stadium Upg			36,640	36,640
			80406714 - MNPS MS Athletic Fields				
			80406814 - MNPS MS Track Upg				
			80406914 - MNPS Emerg Maintenance Proj.			392,490	392,490
			80407014 - MNPS Omnibus Projects			3,702,800	3,702,800
			80414014 - MNPS Maint/Furniture allocatio			34,199	34,199
		45014 - MNPS FY14 Capital Projects Total		344	85	24,602,414	24,602,843
		45107 - MNPS FY11 Qualified Sch CapPrj	80400265 - MNPS QSCB Dupont Elem Roof			218,858	218,858
			80400315 - MNPS QSCB Gateway Elem Additio				
			80400340 - MNPS QSCB Glenn Elem Roof			167,820	167,820
			80400415 - MNPS QSCB Hermitage Elem Renov				
			80400450 - MNPS QSCB Hume Fogg High Roof				
			80400685 - MNPS QSCB Shwab Elem Roof			55,150	55,150
			80401315 - MNPS QSCB Gateway Elem Renovat				
			80402115 - MNPS QSCB Bailey Boiler Replac				
			80402510 - MNPS QSCB Litton Middle Renova				
			80405200 - MNPS QSCB Chadwell Elem Renova			3,253	3,253
		45107 - MNPS FY11 Qualified Sch CapPrj Total				445,081	445,081
		45109 - MNPS FY10 Self-funding CapProj	80401609 - MNPS Energy Retrofits	5,642	432	22,565	28,639
		45109 - MNPS FY10 Self-funding CapProj Total		5,642	432	22,565	28,639
		45114 - MNPS FY14B Capital Projects	80410100 - MNPS Technology			5,999,475	5,999,475
		45114 - MNPS FY14B Capital Projects Total				5,999,475	5,999,475
		55145 - MNPS Prof Employees Trust	80501044 - MNPS Prof Insurance Trust	72,527	31,562	86,790,330	86,894,418
		55145 - MNPS Prof Employees Trust Total		72,527	31,562	86,790,330	86,894,418
		55146 - MNPS Print Shop	80501021 - MNPS Printing	150,459	73,524	234,312	458,295
		55146 - MNPS Print Shop Total		150,459	73,524	234,312	458,295

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	111 - Education	75270 - MNPS Emergency Asst FD-Athletc	80601270 - MNPS Emerg Asst Athletics	1,950	650	22,393	24,992
		75270 - MNPS Emergency Asst FD-Athletc Total		1,950	650	22,393	24,992
		75271 - MNPS Charlotte & Elbert Brooks	80602271 - MNPS Charlotte-Elbert Brooks			1,000	1,000
		75271 - MNPS Charlotte & Elbert Brooks Total				1,000	1,000
		75272 - MNPS Jn Hrpr Harris Memorl Sch	80602272 - MNPS John Harper Harris Schola			500	500
		75272 - MNPS Jn Hrpr Harris Memorl Sch Total				500	500
		75274 - MNPS Mark S. Cockrill Medal Fd	80602274 - MNPS Mark S Cockrill Medal			149	149
		75274 - MNPS Mark S. Cockrill Medal Fd Total				149	149
		75276 - MNPS Hillwood Comm Art Schlshp	80601276 - MNPS Hillwood Comm Art Scholar			500	500
		75276 - MNPS Hillwood Comm Art Schlshp Total				500	500
		75279 - MNPS Fehr Medal Trust Fund	80602279 - MNPS Fehr Medal Trust			292	292
		75279 - MNPS Fehr Medal Trust Fund Total				292	292
		75283 - MNPS Dvd Jones Jr Scholrshp Fd	80601283 - MNPS David Jones Jr Scholarshi			1,000	1,000
		75283 - MNPS Dvd Jones Jr Scholrshp Fd Total				1,000	1,000
		85173 - MNPS NonCertif 85174 PensionPl	12609030 - BEN MNPS NonCertif 85174Pensio			427,584	427,584
		85173 - MNPS NonCertif 85174 PensionPl Total				427,584	427,584
		95232 - MNPS Bonded Debt & Interest	80700400 - MNPS Debt			14,030,238	14,030,238
		95232 - MNPS Bonded Debt & Interest Total				14,030,238	14,030,238
		95242 - MNPS General Fixed Assets	1705000 - MNPS General Fixed Assets			33,337,667	33,337,667
		95242 - MNPS General Fixed Assets Total				33,337,667	33,337,667
	111 - Education Total			**459,579,172**	**167,497,080**	**551,271,605**	**1,178,347,857**
	113 - Communication Center	10101 - GSD General	91110010 - ECC 911 Comm Sys Key Product	407,486	160,913	32,165	600,564
			91110110 - ECC Training Acad Key Product	114,160	55,172	137,227	306,560
			91110210 - ECC Results Man Key Product	298,189	124,218		422,407
			91110410 - ECC Operations Pub Life Safety	3,636,111	1,532,154	42	5,168,307
			91110710 - ECC Info Support Key Product	3,635,448	1,531,130	42	5,166,620
			91112010 - ECC Leadership & Accreditation	219,637	85,385	633,673	938,694
			91112210 - ECC Admin	184,679	95,448		280,127
			91112900 - ECC ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		8,495,710	3,584,420	803,148	12,883,278
		30003 - General Fund 4% Reserve	91201000 - 4% ECC				
		30003 - General Fund 4% Reserve Total					
	113 - Communication Center Total			**8,495,710**	**3,584,420**	**803,148**	**12,883,278**
	114 - Knowles Home	30003 - General Fund 4% Reserve	69205010 - 4% KHO Knowles Home				
		30003 - General Fund 4% Reserve Total					
	114 - Knowles Home Total						
	115 - Criminal Justice Planning	10101 - GSD General	47101000 - CJP CJPlanning Non Alloc'd FT				
			47102000 - CJP Reporting Program	284,611	110,680	36,638	431,928
		10101 - GSD General Total		284,611	110,680	36,638	431,928
	115 - Criminal Justice Planning Total			**284,611**	**110,680**	**36,638**	**431,928**
	116 - Comm Ed Comm	60170 - Community Education Commission	70501000 - CEC Community Education Admin	154,507	57,122	147,788	359,418
			70501100 - CEC Cohn Adult Community Ed			15,006	15,006
		60170 - Community Education Commission Total		154,507	57,122	162,794	374,424
	116 - Comm Ed Comm Total			**154,507**	**57,122**	**162,794**	**374,424**
	117 - Convention Center Auth	23100 - CCA Debt Service 2010A-1	71130110 - CCA Capitalized Int 2010A-1			2,385,450	2,385,450
		23100 - CCA Debt Service 2010A-1 Total				2,385,450	2,385,450
		23101 - CCA Debt Srvce Reserve 2010A-1	71130150 - CCA Debt Service Resrv 2010A-1			56,570	56,570
		23101 - CCA Debt Srvce Reserve 2010A-1 Total				56,570	56,570
		23200 - CCA Debt Service 2010A-2	71130210 - CCA Capitalized Int 2010A-2			11,324,472	11,324,472
		23200 - CCA Debt Service 2010A-2 Total				11,324,472	11,324,472
		23201 - CCA Debt Srvce Reserve 2010A-2	71130250 - CCA Debt Service Resrv 2010A-2			106,396	106,396
		23201 - CCA Debt Srvce Reserve 2010A-2 Total				106,396	106,396
		23300 - CCA Debt Service 2010B	71130310 - CCA Capitalized Int 2010B			27,309,832	27,309,832
		23300 - CCA Debt Service 2010B Total				27,309,832	27,309,832
		23301 - CCA Debt Service Reserve 2010B	71130350 - CCA Debt Service Reserve 2010B			194,260	194,260
		23301 - CCA Debt Service Reserve 2010B Total				194,260	194,260

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	117 - Convention Center Auth	30100 - Finance MCC Administration	15701000 - FIN Finance MCC Administration	79,826	25,457		105,283
		30100 - Finance MCC Administration Total		79,826	25,457		105,283
		30171 - CCA Surplus Revenue 2010B	71130400 - CCA Surplus Revenue 2010B			14,855,547	14,855,547
		30171 - CCA Surplus Revenue 2010B Total				14,855,547	14,855,547
		30400 - CCA WIA State Incentive Grant	71301000 - CCA WIA State Incentive Grant			1	1
		30400 - CCA WIA State Incentive Grant Total				1	1
		30405 - CCA EDA Sobro Master Plan Fund	71302000 - CCA EDA Sobro Master Plan			757	757
		30405 - CCA EDA Sobro Master Plan Fund Total				757	757
		40240 - CCA Constr Rev Bds 2010A-1	71400100 - CCA Constr Rev Bds 2010A-1	370,192	30,000	9,598,505	9,998,697
		40240 - CCA Constr Rev Bds 2010A-1 Total		370,192	30,000	9,598,505	9,998,697
		49999 - CCA Capital Project CAFR	71400105 - CCA Capital Project CAFR		(400,192)	(55,725,898)	(56,126,090)
		49999 - CCA Capital Project CAFR Total			(400,192)	(55,725,898)	(56,126,090)
		60271 - Music City Center Operations	71511100 - CCA MCC Event Services	585,757	145,843	52,091	783,690
			71511150 - FIN MCC Event Services	135,704	57,409	906	194,019
			71512100 - CCA MCC Engineering	688,370	163,874	4,787,123	5,639,367
			71512150 - FIN MCC Engineering	42,261	12,404		54,664
			71512200 - CCA MCC Facilities	910,087	296,059	639,887	1,846,033
			71512250 - FIN MCC Facilities	111,450	46,779		158,229
			71512300 - CCA MCC Technology	223,309	67,103	312,397	602,810
			71512350 - FIN MCC Technology	157,245	59,475	945	217,666
			71512400 - CCA MCC Safety/Security/Parkg	572,456	170,353	863,584	1,606,393
			71512450 - FIN MCC Safety/Security/Parkg	150,411	69,961		220,371
			71513100 - CCA MCC Food & Beverage			11,306	11,306
			71514100 - CCA MCC Sales Program	145,021	30,682	175,248	350,951
			71514150 - FIN MCC Sales Program	417,395	137,793	2,898	558,085
			71514200 - CCA MCC Marketing & Public Rel	69,058	16,517	35,527	121,102
			71515100 - CCA MCC Finance & Admin	505,112	162,326	834,966	1,502,404
			71515150 - FIN MCC Finance & Admin	153,444	55,714	906	210,064
			71516100 - CCA MCC Administration	221,387	38,509	233,791	493,687
			71516150 - FIN MCC Administration	325,247	107,907	840	433,995
			71516200 - CCA MCC Purchasing/DBE	157,281	49,393	7,618	214,292
			71520100 - CCA MCC FA/Debt			15,301,604	15,301,604
			71520900 - CCA MCC Water Damage 2014			352,819	352,819
		60271 - Music City Center Operations Total		5,570,997	1,688,101	23,614,454	30,873,552
		63100 - CCA Revenue 2010A	71530100 - CCA Revenue 2010A			18,130,567	18,130,567
		63100 - CCA Revenue 2010A Total				18,130,567	18,130,567
		63300 - CCA Revenue 2010B	71530300 - CCA Revenue 2010B			18,439,599	18,439,599
		63300 - CCA Revenue 2010B Total				18,439,599	18,439,599
	117 - Convention Center Auth Total			**6,021,014**	**1,343,367**	**70,290,513**	**77,654,893**
	118 - Flood	30003 - General Fund 4% Reserve	15212000 - 4% FIN Flood Recovery				
			15212020 - 4% FIN LIB Flood Recovery			153,316	153,316
		30003 - General Fund 4% Reserve Total				153,316	153,316
		30039 - Flood 2010	15701510 - FIN Flood 2010			40	40
			1700510 - ADM Flood 2010 Interest			70,847	70,847
			31700510 - POL Flood 2010		(2)		(2)
			42700510 - PW Flood 2010			(193,950)	(193,950)
			65710510 - W&S Stormwater Flood 2010			20,409	20,409
			75800510 - MAC Douglas Head Start			114,386	114,386
		30039 - Flood 2010 Total			(2)	11,733	11,731
		30054 - Flood 2010 Component Units	78860510 - MTA Main Office Flood 2010			(22,378)	(22,378)
		30054 - Flood 2010 Component Units Total				(22,378)	(22,378)
		30059 - GSD Flood 2010 Fund Cap CommPr	1701510 - ADM Flood 2010 Interest			3,895	3,895
			42701510 - PW Flood 2010			(2,068,073)	(2,068,073)
			6700510 - LAW Flood 2010			157,319	157,319
			75802510 - MAC Douglas Head Start			5,045,928	5,045,928
		30059 - GSD Flood 2010 Fund Cap CommPr Total				3,139,069	3,139,069

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	118 - Flood	35039 - MNPS Flood 2010	80700510 - MNPS NAECC56 Litton MS			2,849	2,849
		35039 - MNPS Flood 2010 Total				2,849	2,849
		37039 - W&S SW Flood 2010 Home Buyouts	65801000 - W&S SW Flood 2010 Home Buyouts			2,299,889	2,299,889
			65801100 - W&S SW Delray\WHamilton Buyout			133,621	133,621
			65801110 - W&S SW WHamilton\Hite Buyout			61,928	61,928
			65801120 - W&S SW Benzing/ParkTerr Buyout			74,566	74,566
			65801150 - W&S SW Yale Avenue Buyout			410,870	410,870
		37039 - W&S SW Flood 2010 Home Buyouts Total				2,980,874	2,980,874
		37040 - W&S Flood 2010 Capital	65905510 - W&S KRH Water Plant Flood 2010			2,008,384	2,008,384
			65911510 - W&S Water Pumping Stations			1,243,159	1,243,159
		37040 - W&S Flood 2010 Capital Total				3,251,543	3,251,543
		37100 - Stormwater	65757610 - W&S * RoutineMaint Key			57	57
		37100 - Stormwater Total				57	57
		40011 - GSD FY11 Capital Projects Fund	15403011 - FIN Hold for Flood Projects				
			15404011 - FIN Flood Related Projects			3,291,483	3,291,483
		40011 - GSD FY11 Capital Projects Fund Total				3,291,483	3,291,483
	118 - Flood Total				**(2)**	**12,808,546**	**12,808,545**
	120 - All Others	10101 - GSD General	1101113 - ADM Pens IOD Medical Expense			8,962,000	8,962,000
			1101117 - ADM Regional Transit Authority			155,700	155,700
			1101118 - ADM Econ/Job Incentives Dell			900,000	900,000
			1101120 - ADM Employee IOD Med Expense			11,980,200	11,980,200
			1101127 - ADM Contingency FacilityRental			428,686	428,686
			1101131 - ADM Study Formulating Comm			69,099	69,099
			1101132 - ADM Econ/Job Incentive Asurion			600,000	600,000
			1101133 - ADM POL Impound Appropriation			2,400,000	2,400,000
			1101134 - ADM OEM Appropriation			543,342	543,342
			1101150 - ADM Metro Telecomm Adjustments				
			1101180 - ADM Relocation Metro Agencies				
			1101204 - ADM Metro Action Commission			4,000,000	4,000,000
			1101218 - ADM District Energy System			1,958,300	1,958,300
			1101221 - ADM Subsidy Nashville Arena			5,851,500	5,851,500
			1101222 - ADM Stadium Maintenance			650,000	650,000
			1101224 - ADM Contingency Subrogation				
			1101225 - ADM GSD Debt Transfer-Stadium			3,200,000	3,200,000
			1101227 - ADM HIPPA Compliance			80,000	80,000
			1101230 - ADM Stormwater Fees Conting			120	120
			1101233 - ADM Subsidy Farmer's Mkt			545,000	545,000
			1101237 - ADM Commuter Rail			1,500,000	1,500,000
			1101242 - ADM Commty Garden Grant Progrm			24,922	24,922
			1101315 - ADM PayPlan Improvements				
			1101326 - ADM Property Tax Relief Progrm			3,052,021	3,052,021
			1101396 - ADM Travel			154,353	154,353
			1101416 - ADM Subsidy Advance Planning			136,945	136,945
			1101424 - ADM Greer Stadium Maintenance			250,000	250,000
			1101481 - ADM Cont'g Vacant Space Ops			3,577,400	3,577,400
			1101499 - ADM GSD General Revenue			33,723,260	33,723,260
			1101502 - ADM Contr Nashville Symphony			15,000	15,000
			1101503 - ADM Contr Adventure Sci Ctr			200,000	200,000
			1101505 - ADM Contr Legal Aid Society			178,600	178,600
			1101506 - ADM Contr Partnership 2020			300,000	300,000
			1101521 - ADM Contr Humane Assoc			12,500	12,500
			1101534 - ADM Contr Sister Citys			40,000	40,000
			1101552 - ADM Contr YWCA Domestic Violen			278,500	278,500
			1101555 - ADM Contr Second Harvest			172,500	172,500
			1101557 - ADM Contr Hermitage			100,000	100,000
			1101562 - ADM Mary Parrish Center			43,500	43,500

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	10101 - GSD General	1101565 - ADM Jefferson ST United Partne			150,000	150,000
			1101566 - ADM Contingency Utility Incr				
			1101576 - ADM Contr Morningstar Dom Viol			108,590	108,590
			1101587 - ADM Contr Alignment Nashville			99,996	99,996
			1101590 - ADM Contr Indepndt Med Exams				
			1101597 - ADM Contr Bookem for Literacy			4,500	4,500
			1101598 - ADM Contr FannieBattleDayHome			98,400	98,400
			1101602 - ADM Subsidy Community Ed			346,500	346,500
			1101605 - ADM Contr Homework Hotline			43,200	43,200
			1101606 - ADM Contr McNeillyCtrforChild			58,594	58,594
			1101612 - ADM Contr Nashville CARES			50,100	50,100
			1101613 - ADM Correctional Healthcare			11,605,307	11,605,307
			1101616 - ADM NashvilleAfterZonesAllian	74,475	32,584	1,023,218	1,130,277
			1101617 - ADM Office of Sustainability	87,315	28,177	7,674	123,167
			1101620 - ADM Contr Boy Girls Club			66,600	66,600
			1101621 - ADM Contr League Deaf Hard Hea			54,900	54,900
			1101622 - ADM Contr Martha OBryan Center			100,000	100,000
			1101624 - ADM Contr Pencil Foundation			100,000	100,000
			1101628 - ADM Contr Big Brothers Nashvil			89,400	89,400
			1101629 - ADM Contr Conexion Americas			100,000	100,000
			1101631 - ADM Contr Fifty Foward			51,800	51,800
			1101632 - ADM Contr Arc of Davidson Co			66,000	66,000
			1101634 - ADM Contr United Way Metro Nas			20,200	20,200
			1101636 - ADM Poverty Adult Literacy Ini	177,730	62,343		240,074
			1101637 - ADM Music Ent Econ Developmt			566,839	566,839
			1101638 - ADM TSU Foundation			50,000	50,000
			1101639 - ADM Contrib Oasis Center			118,000	118,000
			1101641 - ADM Contr TN CoalitAgstDomViol			65,800	65,800
			1101642 - ADM VUniv Ctr for Health Srvcs			78,709	78,709
			1101643 - ADM Contrib Scholars Academy	91,000	7,751	38,179	136,931
			1101645 - ADM Entrepreneur Center			200,000	200,000
			1101646 - ADM State Fair Subsidy			200,000	200,000
			1101647 - ADM Ctr for Refugees of TN			28,049	28,049
			1101649 - ADM Office of Innovation	190,845	32,385	1,198	224,428
			1101650 - ADM Small Business Incentv			100,000	100,000
			1101651 - ADM Big Bro Sistrs Mid Tenn			26,800	26,800
			1101652 - ADM Catholic Charity Tenn			30,000	30,000
			1101653 - ADM Nash Adult Literacy Cncl			55,000	55,000
			1101654 - ADM Nash Intl Ctr Empowermt			120,000	120,000
			1101655 - ADM Nash Public Library Fndtn			34,400	34,400
			1101656 - ADM Urban League Mid Tenn			34,879	34,879
		10101 - GSD General Total		621,365	163,241	102,076,279	102,860,886
		10103 - MIP Metro Investment Pool	1116000 - ADM MIP Expense			724,785	724,785
		10103 - MIP Metro Investment Pool Total				724,785	724,785
		18301 - USD General	1191112 - ADM Pensioner IOD			571,000	571,000
			1191113 - ADM Employee IOD			1,738,000	1,738,000
			1191224 - ADM Contingency Subrogation				
			1191315 - ADM PayPlan Improvements				
			1191326 - ADM Property Tax Relief			257,822	257,822
			1191499 - ADM USD General Revenue			1,457,924	1,457,924
			1191566 - ADM Contingency Utility Incr				
		18301 - USD General Total				4,024,746	4,024,746
		20115 - GSD Debt Service	90101000 - DS GSD Debt Service			112,573,185	112,573,185
			90101100 - DS GSD Debt Service CP Activit			239,963	239,963
			90109115 - DS GSD Debt Service Revenue			1,550,182	1,550,182
		20115 - GSD Debt Service Total				114,363,329	114,363,329

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	20283 - SPA Stadium Debt Srvc 04/13B	90110000 - SPA Debt Service Ref Bds 2004			4,813,471	4,813,471
		20283 - SPA Stadium Debt Srvc 04/13B Total				4,813,471	4,813,471
		20299 - SPA Arena Debt Service 2012B	90110300 - SPA DS Arena Refunding 2012B			1,638,669	1,638,669
		20299 - SPA Arena Debt Service 2012B Total				1,638,669	1,638,669
		28315 - USD Debt Service	90191000 - DS USD Debt Service			20,334,896	20,334,896
			90191100 - DS USD Debt Service CP Activit			35,949	35,949
			90199315 - DS USD Debt Srv General Rev			271,964	271,964
		28315 - USD Debt Service Total				20,642,809	20,642,809
		30003 - General Fund 4% Reserve	10201000 - 4% GSR General Services			521,114	521,114
			10201001 - 4% GSR General ServicesR010820			6,816,379	6,816,379
			10203000 - 4% GSR Buildings			751,396	751,396
			14202000 - 4% ITS Telecomm Govt Access			1,753	1,753
			14203000 - 4% ITS Tech Revl - Metro			2,600,000	2,600,000
			14204000 - 4% ITS Tech Revl - Police			45,303	45,303
			15201000 - 4% FIN Finance Director				
			15206000 - 4% FIN Public Property				
			75201000 - 4% MAC			52,615	52,615
			8202000 - 4% PER Director				
		30003 - General Fund 4% Reserve Total				10,788,559	10,788,559
		30005 - Central Business Imp District	1701000 - ADM Cntrl Business Imp Distrct			1,674,414	1,674,414
		30005 - Central Business Imp District Total				1,674,414	1,674,414
		30031 - Hotel Occ Convention Ctr 2007	1103310 - ADM HOT Conv Ctr 2007 $2 Tax			13,920,653	13,920,653
		30031 - Hotel Occ Convention Ctr 2007 Total				13,920,653	13,920,653
		30041 - HOT Event and Marketing	1103510 - ADM HOT Event and MarketingTax			3,332,500	3,332,500
		30041 - HOT Event and Marketing Total				3,332,500	3,332,500
		30042 - Hotel Occ Conv Ctr 1% Tax	1103250 - ADM HOT Convention Ctr 1% Tax			7,488,327	7,488,327
		30042 - Hotel Occ Conv Ctr 1% Tax Total				7,488,327	7,488,327
		30043 - Hotel Occ Conv Ctr 2007 1% Tax	1103255 - ADM HOT Conv Ctr 2007 1% Tax			6,234,499	6,234,499
		30043 - Hotel Occ Conv Ctr 2007 1% Tax Total				6,234,499	6,234,499
		30044 - Hotel Tourist Promotion	1103280 - ADM HOT Tourist Promotion			13,860,519	13,860,519
		30044 - Hotel Tourist Promotion Total				13,860,519	13,860,519
		30045 - Hotel Occupancy Tourist Relate	1103290 - ADM HOT Tourist Related			7,488,125	7,488,125
		30045 - Hotel Occupancy Tourist Relate Total				7,488,125	7,488,125
		30046 - Hotel Occupancy General Fnd 1%	1103200 - ADM HOT General Fund 1%			7,490,888	7,490,888
		30046 - Hotel Occupancy General Fnd 1% Total				7,490,888	7,490,888
		30047 - Hotel Occ 2007 1% SecondaryTDZ	1103260 - ADM HOT 2007 1% Secondary TDZ			1,541,719	1,541,719
		30047 - Hotel Occ 2007 1% SecondaryTDZ Total				1,541,719	1,541,719
		30083 - Industrial Development Brd-CU	83701000 - IDB Industrial Dev Board-CU			1,451,699	1,451,699
		30083 - Industrial Development Brd-CU Total				1,451,699	1,451,699
		30130 - DA Mediation Services Fund	1105100 - ADM Contr Mediation Services			118,941	118,941
		30130 - DA Mediation Services Fund Total				118,941	118,941
		30276 - SPA Pub Fac Arena Revenue 98	64301000 - SPA Pub Fac Arena Rev 98			11,362,826	11,362,826
		30276 - SPA Pub Fac Arena Revenue 98 Total				11,362,826	11,362,826
		30277 - SPA Stadium Capital	64702100 - SPA Stadium Capital Proj Exp			1,004,870	1,004,870
		30277 - SPA Stadium Capital Total				1,004,870	1,004,870
		30900 - Lakewood General Fund	1901000 - ADM Lakewood General			114,663	114,663
		30900 - Lakewood General Fund Total				114,663	114,663
		30901 - Lakewood Street Fund	1901100 - ADM Lakewood Street			191	191
		30901 - Lakewood Street Fund Total				191	191
		30902 - Lakewood Drug Fund	1901200 - ADM Lakewood Drug			6,546	6,546
		30902 - Lakewood Drug Fund Total				6,546	6,546
		30903 - Lakewood Water Fund	1901300 - ADM Lakewood Water			664,574	664,574
		30903 - Lakewood Water Fund Total				664,574	664,574
		31282 - SPA Pub Imp Stadium Revenue 04	64100400 - SPA Stadium Revenue			4,625,018	4,625,018
		31282 - SPA Pub Imp Stadium Revenue 04 Total				4,625,018	4,625,018
		31500 - MAC Admin & Leasehold	1700111 - ADM MAC CAFR Consolidate			(4,327,376)	(4,327,376)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	31500 - MAC Admin & Leasehold Total				(4,327,376)	(4,327,376)
		35300 - MNPS Other Federal Grants	1700110 - ADM Education Svc Eliminations			(209,664)	(209,664)
		35300 - MNPS Other Federal Grants Total				(209,664)	(209,664)
		38005 - Gulch Central Business Imp Dst	1781000 - ADM Gulch Cntrl Business ImpDt			270,812	270,812
		38005 - Gulch Central Business Imp Dst Total				270,812	270,812
		40002 - Tourist Tax Supported Cap Proj	15404000 - FIN Tourist Tax Sup Cap Projs			486	486
		40002 - Tourist Tax Supported Cap Proj Total				486	486
		40009 - GSD FY10 Capital Projects Fund	1401010 - ADM Contingency CF to FY10				
			1405010 - ADM CJC Renovation			8,796	8,796
			1406010 - ADM Energy RetroFit Projects			258	258
			1407010 - ADM AABirch Closeout			46,557	46,557
			1408010 - ADM City Hall Closeout			5,429	5,429
			1409010 - ADM Major Maint Facilities			(6,696)	(6,696)
			1410010 - ADM Fulton CF to FY10			573	573
			1411010 - ADM Metro Southeast			124,128	124,128
			1413010 - ADM Temp Train E911			(30)	(30)
			1414010 - ADM Courthouse Closeout			69,780	69,780
			1416010 - ADM Roofing Projects			255,422	255,422
			1418010 - ADM Fulton Addi Infrast FY10			3,306	3,306
		40009 - GSD FY10 Capital Projects Fund Total				507,523	507,523
		40011 - GSD FY11 Capital Projects Fund	1401011 - ADM GSD Contingency CF to FY11				
			1410011 - ADM Peterbilt Projects			964,479	964,479
			1411011 - ADM Hickory Hollow Projects			12,065,462	12,065,462
			15404311 - FIN W&S SW Waterford Flood Cap				
		40011 - GSD FY11 Capital Projects Fund Total				13,029,941	13,029,941
		40013 - GSD FY13 Capital Projects Fund	1401013 - ADM GSD FY13 Cap Contingency				
		40013 - GSD FY13 Capital Projects Fund Total					
		40014 - GSD FY14 Capital Projects	1401014 - ADM GSD FY14 Cap Contingency				
			1441014 - ADM GSD Percent for Arts Contg				
		40014 - GSD FY14 Capital Projects Total					
		40112 - GSD 2012 QECB Energy Conserv	1405012 - ADM GSD 2012 QECB Revenue			25,000	25,000
		40112 - GSD 2012 QECB Energy Conserv Total				25,000	25,000
		40113 - GSD FY13B Capital Projects	1401113 - ADM GSD FY13B CapContingency				
		40113 - GSD FY13B Capital Projects Total					
		40191 - GSD GO Bonds 2013A Excess Fund	1400121 - ADM GSD GO Bonds 2013A Excess			154,319,535	154,319,535
		40191 - GSD GO Bonds 2013A Excess Fund Total				154,319,535	154,319,535
		40202 - GSD Capital Improvement Plan	15402002 - FIN Public Property Projects	76,891	36,406	87	113,383
		40202 - GSD Capital Improvement Plan Total		76,891	36,406	87	113,383
		40281 - SPA Pub Imp Rev Bonds 2012	64401210 - SPA Rev Stadium Imp Constr 12			53,926	53,926
		40281 - SPA Pub Imp Rev Bonds 2012 Total				53,926	53,926
		40400 - GSD Externally Funded Cap Proj	1440400 - ADM GSD Ext Funded CapProj Int			5,484	5,484
		40400 - GSD Externally Funded Cap Proj Total				5,484	5,484
		42999 - GSD Cap Proj (CP YE Rpt Only)	1409000 - ADM GSD CP YE Rpt Only			(108,927,033)	(108,927,033)
		42999 - GSD Cap Proj (CP YE Rpt Only) Total				(108,927,033)	(108,927,033)
		48113 - USD FY13B Capital Projects	1481113 - ADM USD FY13B CapContingency				
		48113 - USD FY13B Capital Projects Total					
		49107 - DES MCC Infrastructure FY11 CP	68403010 - DES MCC Infrastructure CP	19,296	7,514	724,973	751,784
		49107 - DES MCC Infrastructure FY11 CP Total		19,296	7,514	724,973	751,784
		50165 - Self-Insured Death Benefit	12504000 - BEN Self-Insured Death Benefit		200,000		200,000
		50165 - Self-Insured Death Benefit Total			200,000		200,000
		52177 - Employees Med Benefit Trust	12501000 - BEN Employee Med Insurance	137,263	66,787	93,280,762	93,484,812
		52177 - Employees Med Benefit Trust Total		137,263	66,787	93,280,762	93,484,812
		52180 - Cigna Choice Fund	12506000 - Cigna Choice Fund	138,578	67,192	101,406,417	101,612,187
		52180 - Cigna Choice Fund Total		138,578	67,192	101,406,417	101,612,187
		60287 - SPA Arena Working Capital	64208000 - SPA Arena Working Capital			5,089,979	5,089,979
		60287 - SPA Arena Working Capital Total				5,089,979	5,089,979

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	120 - All Others	68200 - DES Revenue Account (Oper)	68512000 - DES Revenue			18,779,897	18,779,897
			68512100 - DES CAFR Eliminations			(24,783,488)	(24,783,488)
		68200 - DES Revenue Account (Oper) Total				(6,003,591)	(6,003,591)
		68201 - DES Oper General Acct	68511000 - DES Oper General Account	109,799	43,041	22,887,605	23,040,446
		68201 - DES Oper General Acct Total		109,799	43,041	22,887,605	23,040,446
		68202 - DES Oper EDS Repair&Replace	68513000 - DES Oper EDS Repair&Replace			89,709	89,709
		68202 - DES Oper EDS Repair&Replace Total				89,709	89,709
		68206 - DES Operating Reserve	68517000 - DES Operating Reserve			24,470	24,470
		68206 - DES Operating Reserve Total				24,470	24,470
		71143 - Deferred Compensation	12601300 - BEN AETNA Deferred Comp			14,458,317	14,458,317
			12601310 - BEN Hartford Deferred Comp			338,603	338,603
			12601320 - BEN PEBSCO Deferred Comp			783,973	783,973
		71143 - Deferred Compensation Total				15,580,893	15,580,893
		80160 - County Retirement	12600166 - BEN County Retirement			1,571,769	1,571,769
		80160 - County Retirement Total				1,571,769	1,571,769
		80167 - Metro Pension Plan	12600167 - BEN Metro Pension Plan-A&B	740,862	250,156	152,196,346	153,187,364
		80167 - Metro Pension Plan Total		740,862	250,156	152,196,346	153,187,364
		80200 - Guaranteed Pension Plan	12601000 - BEN Guaranteed Pension Plan			33,577,400	33,577,400
		80200 - Guaranteed Pension Plan Total				33,577,400	33,577,400
		85174 - MNPS Retirement-Former County	12609090 - BEN MNPS Pension County			6,532,259	6,532,259
		85174 - MNPS Retirement-Former County Total				6,532,259	6,532,259
		85175 - MNPS Retirement Metro Teachers	12611093 - BEN MNPS Teachers			34,593,913	34,593,913
		85175 - MNPS Retirement Metro Teachers Total				34,593,913	34,593,913
		85368 - MNPS Retirement-Former City	12610091 - BEN MNPS Pension City			3,908,042	3,908,042
		85368 - MNPS Retirement-Former City Total				3,908,042	3,908,042
		88366 - USD Closed Pension Plans Fund	12604000 - BEN USD Closed Plan Interest			186	186
			12604100 - BEN USD Gen Govt Closed Plan			2,248,776	2,248,776
			12605100 - BEN USD Pol/Fire Closed Plan			4,974,910	4,974,910
		88366 - USD Closed Pension Plans Fund Total				7,223,872	7,223,872
		90231 - GSD Bonded Debt & Interest	1700400 - ADM General GSD Debt			131,006,171	131,006,171
			1700401 - ADM GSD GEN Debt	166,234		(6,000)	160,234
			1700402 - ADM GSD FIS Debt	68,768		8,448	77,216
			1700403 - ADM GSD JUS Debt	330,339		28,000	358,339
			1700404 - ADM GSD LAW Debt	(274,585)		151,000	(123,585)
			1700407 - ADM GSD CON Debt	12,614			12,614
			1700408 - ADM GSD WEL Debt	102,800		51,000	153,800
		90231 - GSD Bonded Debt & Interest Total		406,170		131,238,619	131,644,789
		90241 - GSD General Fixed Assets	1700301 - ADM GEN Fixed Assets			(42,642,876)	(42,642,876)
			1700302 - ADM FIS Fixed Assets			865,922	865,922
			1700303 - ADM JUS Fixed Assets			2,086,445	2,086,445
			1700304 - ADM LAW Fixed Assets			(6,033,205)	(6,033,205)
		90241 - GSD General Fixed Assets Total				(45,723,714)	(45,723,714)
		95232 - MNPS Bonded Debt & Interest	1750100 - ADM General MNPS Debt	(1,617,960)		(589,000)	(2,206,960)
		95232 - MNPS Bonded Debt & Interest Total		(1,617,960)		(589,000)	(2,206,960)
	120 - All Others Total			**632,264**	**834,337**	**953,813,063**	**955,279,665**
	121 - Storm Water	37100 - Stormwater	65701700 - W&S Capital Projects			275,691	275,691
			65701712 - W&S SW COE Metro Ctr Levee			-	-
		37100 - Stormwater Total				275,691	275,691
		41113 - GSD Stormwater S/F FY13B Cap	65411113 - W&S Stormwater Program			7,170,785	7,170,785
		41113 - GSD Stormwater S/F FY13B Cap Total				7,170,785	7,170,785
		67431 - W&S SW Stormwater Operating	65581720 - W&S SW Water Serv CapEngNonBnd			26,946	26,946
			65581740 - W&S SW Strmwater Vehicles O&M			107,086	107,086
			65581750 - W&S SW Stormwater Pump Station			23,455	23,455
			65581800 - W&S SW Gen Admin	438,647	185,159	3,151,556	3,775,362
			65581810 - W&S SW Devel Review & Permit	845,526	369,781	58,615	1,273,922
			65581820 - W&S SW Master Plan	106,857	38,666	725	146,248

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	121 - Storm Water	67431 - W&S SW Stormwater Operating	65581830 - W&S SW Routine Maint	1,503,432	734,067	965,339	3,202,838
			65581840 - W&S SW Water Quality	735,145	341,736	151,571	1,228,451
			65581850 - W&S SW Remedial Maint	615,718	257,718	14,365	887,802
			65581860 - W&S SW RM C Class Projects			1,405,470	1,405,470
			65581870 - W&S SW Street Sweeping Program			818,638	818,638
			65581880 - W&S SW Capital Projects NonBnd			274,356	274,356
			65581890 - W&S SW Parks Asst Home Buyout	59,154	4,525		63,679
			65581900 - W&S SW Stormwater Revenue			134,774	134,774
		67431 - W&S SW Stormwater Operating Total		4,304,479	1,931,652	7,132,896	13,369,028
	121 - Storm Water Total			**4,304,479**	**1,931,652**	**14,579,372**	**20,815,504**
	122 - Mayor - Other	10101 - GSD General	4101040 - MAY Office of Neighborhoods	138,547	56,171	23,565	218,283
			4101050 - MAY Office of Children & Youth	77,043	20,115	42,432	139,590
			4102010 - MAY Econ/Community Development	284,614	85,711	11,866	382,192
			4103010 - MAY OEM Administration	300,517	137,389	472,992	910,898
			4120140 - MAY Non Allocated Fin Tran				
		10101 - GSD General Total		800,721	299,386	550,855	1,650,963
		30114 - Barnes Fund for Affordable Hsg	4730200 - MAYECD UDAG Affordable Housing			62,500	62,500
		30114 - Barnes Fund for Affordable Hsg Total				62,500	62,500
		32004 - Mayor's Office Grants	4301010 - MAY JAG Justice Assistance Grt	34,615	9,719	1,684	46,019
		32004 - Mayor's Office Grants Total		34,615	9,719	1,684	46,019
		32204 - MAY Offc Child & Youth Grants	4311006 - MAY Delinquency Prevention			11,015	11,015
			4311007 - MAY NAZA Reading Coaches			3,642	3,642
		32204 - MAY Offc Child & Youth Grants Total				14,656	14,656
		32250 - OEM Grant Fund	4305030 - MAY OEM Homeland Security FY09			(20,400)	(20,400)
			4305032 - MAY OEM FY10 UASI			2,250	2,250
			4305035 - MAY OEM Homeland Security FY11	22,037	10,796	511,987	544,820
			4305036 - MAY OEM Port Security Grant 11			533,738	533,738
			4305037 - MAY OEM Emer Mgmt Perf Gr 12	100,159	36,580	24,888	161,627
			4305038 - MAY OEM HSGP FY12			262,486	262,486
		32250 - OEM Grant Fund Total		122,196	47,376	1,314,949	1,484,521
		32304 - * Mayor's Office SEEA Grant	4320100 - MAY * Energy Efficiency			157,812	157,812
		32304 - * Mayor's Office SEEA Grant Total				157,812	157,812
		32305 - MAY ECD Financial Empowerment	4311010 - MAY ECD Financial Empowerment	85,603	20,979	2,254	108,836
		32305 - MAY ECD Financial Empowerment Total		85,603	20,979	2,254	108,836
		32400 - Mayor's Ofc Cities of Srvc Gr	4311200 - MAY Cities of Service Grant 13			15,000	15,000
		32400 - Mayor's Ofc Cities of Srvc Gr Total				15,000	15,000
	122 - Mayor - Other Total			**1,043,136**	**377,461**	**2,119,709**	**3,540,306**
	125 - Office of Emergency Mangement	32250 - OEM Grant Fund	49301010 - OEM Homeland Security FY13			19,693	19,693
		32250 - OEM Grant Fund Total				19,693	19,693
	125 - Office of Emergency Mangement Total					**19,693**	**19,693**
	25 - Elections	10101 - GSD General	5100210 - ELE Apps for Ballot Processed	265,085	4,462	438,282	707,829
			5100230 - ELE English First Ref 2009	210		212	422
			5100410 - ELE Registered Active Voters	1,304,658	459,268	592,857	2,356,783
			5100500 - ELE Non Allocated Fin. Trans.				
			5100600 - ELE Satellite Office				
		10101 - GSD General Total		1,569,953	463,730	1,031,352	3,065,034
		30003 - General Fund 4% Reserve	5202000 - 4% ELE Permanent Registration			17,599	17,599
		30003 - General Fund 4% Reserve Total				17,599	17,599
		32205 - ELE Elections Grant Fund	5300300 - ELE Voting Machine Lease 2008			140,000	140,000
			5300500 - ELE State Computer Grant			1,002	1,002
		32205 - ELE Elections Grant Fund Total				141,002	141,002
	25 - Elections Total			**1,569,953**	**463,730**	**1,189,952**	**3,223,635**
	28 - Surplus Property	61190 - Surplus Property Auction	10517310 - GSR EBid Surplus Prop Distr	323,789	153,969	415,417	893,174
		61190 - Surplus Property Auction Total		323,789	153,969	415,417	893,174
	28 - Surplus Property Total			**323,789**	**153,969**	**415,417**	**893,174**
	29 - Planning Comm	10101 - GSD General	7111850 - PLA Planning Policy and Design	583,560	201,138	177,654	962,352

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	29 - Planning Comm	10101 - GSD General	7111910 - PLA Reg Trans Plan Key			152,020	152,020
			7112210 - PLA GIS Services and Applicati	295,598	124,151	114,697	534,446
			7112310 - PLA Geog Data Maint Key	181,013	82,739	60,592	324,345
			7112850 - PLA Land Development	555,023	190,008	210,322	955,353
			7112900 - PLA Executive Leadership	580,201	218,570	148,387	947,158
			7112950 - PLA General Plan Update			103,536	103,536
			7160000 - PLA ALOB Non Alloc'd Fin Tra				
		10101 - GSD General Total		2,195,395	816,607	967,208	3,979,210
		30003 - General Fund 4% Reserve	7201000 - 4% PLA Planning Commission			760	760
		30003 - General Fund 4% Reserve Total				760	760
		30705 - Congestion Mitigation Air Qual	7305110 - PLA Air Quality Key			2	2
		30705 - Congestion Mitigation Air Qual Total				2	2
		30706 - Regional Transportation Plan'g	7306120 - PLA FHWA PL Funds Pass Thru	484,851	166,907	473,282	1,125,040
			7306140 - PLA FTA PL Funds Pass Thru	93,770	27,571	147,875	269,216
			7306160 - PLA SPR PL Funds Pass Thru			318,465	318,465
			7306180 - PLA MPO Contingency	1,132	368	5,551	7,052
			7306190 - PLA SPR HH Travel Survey				
			7306210 - PLA SE Area Study FY13-15			47,127	47,127
			7306220 - PLA Local Match SR 109 Study			1,242	1,242
		30706 - Regional Transportation Plan'g Total		579,753	194,847	993,542	1,768,142
		30764 - Metro Area Computer Mapping	7112231 - PLA GIS Sales & Svc Key Rev			40,084	40,084
		30764 - Metro Area Computer Mapping Total				40,084	40,084
	29 - Planning Comm Total			**2,775,149**	**1,011,454**	**2,001,596**	**5,788,198**
	35 - Adv Plan/Research	30702 - Advance Planning & Research	7300500 - PLA Advance Planning Research			79,658	79,658
			7311913 - PLA FHWA Local Match Key				
		30702 - Advance Planning & Research Total				79,658	79,658
		30706 - Regional Transportation Plan'g	7306130 - PLA FHWA PL Funds Reg Match			121,279	121,279
		30706 - Regional Transportation Plan'g Total				121,279	121,279
	35 - Adv Plan/Research Total					**200,937**	**200,937**
	36 - Register of Deeds	10101 - GSD General	9101000 - REG Admin			348,438	348,438
		10101 - GSD General Total				348,438	348,438
		30004 - Register's Computer	9702000 - REG Computer Program			67,129	67,129
		30004 - Register's Computer Total				67,129	67,129
		30036 - Register of Deeds Fees	9703000 - REG Register of Deeds Fees	1,807,396	690,847	29,968	2,528,212
		30036 - Register of Deeds Fees Total		1,807,396	690,847	29,968	2,528,212
		90231 - GSD Bonded Debt & Interest	1700406 - ADM GSD REG Debt	64,833		3,000	67,833
		90231 - GSD Bonded Debt & Interest Total		64,833		3,000	67,833
		90241 - GSD General Fixed Assets	1700306 - ADM REG Fixed Assets			4,979	4,979
		90241 - GSD General Fixed Assets Total				4,979	4,979
	36 - Register of Deeds Total			**1,872,230**	**690,847**	**453,515**	**3,016,592**
	37 - Historical Comm	10101 - GSD General	11105000 - HIS Historic Zoning Program	200,425	77,470	26,642	304,538
			11105100 - HIS Govt & Public Partner Prog	166,162	69,104	25,498	260,765
			11105200 - HIS Info Educ & Tourism Prog	88,702	34,948	27,072	150,723
			11105300 - HIS Non Allocated Fin Tran				
		10101 - GSD General Total		455,290	181,522	79,213	716,025
		30003 - General Fund 4% Reserve	11201000 - 4% HIS Historical Commission			6,735	6,735
		30003 - General Fund 4% Reserve Total				6,735	6,735
		32211 - HIS Historical Comm Grant Fund	11332100 - HIS Hist Section 106				
			11332400 - HIS PPFG TN CW Crossroad 12-13			2,843	2,843
		32211 - HIS Historical Comm Grant Fund Total				2,843	2,843
	37 - Historical Comm Total			**455,290**	**181,522**	**88,791**	**725,603**
	40 - Assessor Prop	10101 - GSD General	16102000 - ASR Assessment	3,628,780	1,560,087	1,205,355	6,394,222
			16104000 - ASR Board of Equalization	4,470		962	5,432
			16105000 - ASR Hearing Officer Review	27,588	2,647		30,234
			16106000 - ASR Personal Property Audit			183,803	183,803
			16108000 - ASR Non Allocated Fin Tran				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	40 - Assessor Prop	10101 - GSD General Total		3,660,838	1,562,734	1,390,120	6,613,692
		30003 - General Fund 4% Reserve	16201000 - 4% ASR Assessor of Property			16,175	16,175
		30003 - General Fund 4% Reserve Total				16,175	16,175
		30113 - Finance CU Administration	15702000 - FIN Finance CU Administration	60,556	22,088		82,645
		30113 - Finance CU Administration Total		60,556	22,088		82,645
	40 - Assessor Prop Total			**3,721,394**	**1,584,822**	**1,406,295**	**6,712,512**
	41 - Trustee	10101 - GSD General	17101000 - TRU Administration	1,032,007	440,860	790,751	2,263,619
			17102000 - TRU Non Allocated Fin Tran				
		10101 - GSD General Total		1,032,007	440,860	790,751	2,263,619
		30003 - General Fund 4% Reserve	17201000 - 4% TRU Trustee			16,188	16,188
		30003 - General Fund 4% Reserve Total				16,188	16,188
	41 - Trustee Total			**1,032,007**	**440,860**	**806,940**	**2,279,807**
	42 - County Clerk	10101 - GSD General	18101000 - COU Admin	2,272,733	1,033,099	787,459	4,093,291
			18102000 - COU Non Allocated Fin Tran				
		10101 - GSD General Total		2,272,733	1,033,099	787,459	4,093,291
		30003 - General Fund 4% Reserve	18201000 - 4% COU County Clerk			61,974	61,974
		30003 - General Fund 4% Reserve Total				61,974	61,974
		30118 - County Clerk Computer	18701000 - COU County Clerk Computer			40,629	40,629
		30118 - County Clerk Computer Total				40,629	40,629
	42 - County Clerk Total			**2,272,733**	**1,033,099**	**890,062**	**4,195,894**
	43 - District Attorney	10101 - GSD General	19101000 - DA Administration	3,201,078	1,253,655	1,071,080	5,525,812
		10101 - GSD General Total		3,201,078	1,253,655	1,071,080	5,525,812
		30003 - General Fund 4% Reserve	19201000 - 4% DA District Attorney				
		30003 - General Fund 4% Reserve Total					
		30060 - * POL JAG 2010 Grant	19322336 - DA * JAG Grant 2010	9,686	3,201	1,769	14,656
		30060 - * POL JAG 2010 Grant Total		9,686	3,201	1,769	14,656
		30062 - POL 2011 JAG Grant	19322337 - DA JAG Grant 2011	26,742	12,173	3,891	42,806
		30062 - POL 2011 JAG Grant Total		26,742	12,173	3,891	42,806
		30103 - DA Fraud & Economic Crime	19102000 - DA Fraud & Economic Crime		0	78,137	78,137
		30103 - DA Fraud & Economic Crime Total			0	78,137	78,137
		32219 - DA District Atty Grant Fund	19300201 - DA Family Voca Grant	113,737	49,837	2,722	166,296
		32219 - DA District Atty Grant Fund Total		113,737	49,837	2,722	166,296
	43 - District Attorney Total			**3,351,242**	**1,318,866**	**1,157,600**	**5,827,708**
	44 - DA Drug Enforcement	10101 - GSD General	19104040 - DA Non Allocated Fin Tran				
		10101 - GSD General Total					
		30101 - Metro Major Drug Program	19103020 - DA Federal Drug Program	691,995	195,965	692,609	1,580,569
		30101 - Metro Major Drug Program Total		691,995	195,965	692,609	1,580,569
	44 - DA Drug Enforcement Total			**691,995**	**195,965**	**692,609**	**1,580,569**
	45 - DA Special Operations	30104 - DA Special Operations	19300310 - DA Special Operations			125	125
		30104 - DA Special Operations Total				125	125
	45 - DA Special Operations Total					**125**	**125**
	47 - Public Defender	10101 - GSD General	21101000 - PDF Administration	294,607	87,202	122,241	504,050
			21101100 - PDF General Sessions Team	997,635	366,323	152,993	1,516,951
			21101200 - PDF Criminal Court Team	2,040,067	819,131	273,818	3,133,016
			21101300 - PDF Appellate Court Team	168,769	62,340	17,688	248,798
			21101400 - PDF Juvenile Court Team	510,784	227,799	17,556	756,139
			21101500 - PDF Non Allocated Fin Tran				
		10101 - GSD General Total		4,011,862	1,562,795	584,297	6,158,954
		30003 - General Fund 4% Reserve	21201000 - 4% PDF Public Defender			9,848	9,848
		30003 - General Fund 4% Reserve Total				9,848	9,848
		30060 - * POL JAG 2010 Grant	21322336 - PDF * JAG Grant 2010	1,354	49	265	1,669
		30060 - * POL JAG 2010 Grant Total		1,354	49	265	1,669
		30062 - POL 2011 JAG Grant	21322337 - PDF JAG Grant 2011	6,083	555	256	6,893
		30062 - POL 2011 JAG Grant Total		6,083	555	256	6,893
	47 - Public Defender Total			**4,019,299**	**1,563,399**	**594,665**	**6,177,363**
	48 - Juvenile Court Clerk	10101 - GSD General	22101000 - JCC Admin	1,026,338	432,151	119,541	1,578,030

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	48 - Juvenile Court Clerk	10101 - GSD General	22102000 - JCC Non Allocated Fin Tran				
		10101 - GSD General Total		1,026,338	432,151	119,541	1,578,030
		30003 - General Fund 4% Reserve	22201000 - 4% JCC Juvenile Court Clerk				
		30003 - General Fund 4% Reserve Total					
		30122 - Juvenile Court Clerk Computer	22701000 - JCC Juv Ct Clerk Computer Prog			20,448	20,448
		30122 - Juvenile Court Clerk Computer Total				20,448	20,448
	48 - Juvenile Court Clerk Total			**1,026,338**	**432,151**	**139,988**	**1,598,478**
	49 - Circuit Court Clerk	10101 - GSD General	23101000 - CIR Non Allocated Fin Tran				
			23102000 - CIR Circuit Court Clerk			707,291	707,291
			23103000 - CIR Traffic Violations Bureau	1,821,587	890,532	149,375	2,861,494
			23104000 - CIR Probate Court Clerk			13,142	13,142
		10101 - GSD General Total		1,821,587	890,532	869,808	3,581,927
		30035 - Circuit Court Clerk Fees	23701000 - CIR Circuit Court Clerk Fees	3,955,575	1,827,848	830,194	6,613,618
		30035 - Circuit Court Clerk Fees Total		3,955,575	1,827,848	830,194	6,613,618
		33024 - Criminal Crt Clk Victims Asst	24702000 - CCC Interest Victim Assistance			210	210
			24702100 - CCC CASA Victims Asst			38,135	38,135
			24702200 - CCC Mary Parrish Cr VictimAsst			38,135	38,135
			24702300 - CCC YMCA DomViol VictimAsst			38,135	38,135
			24702500 - CCC Nash Ch Alliance VictimAst			38,135	38,135
			24702600 - CCC Sexual Assault CrVictimAst			38,135	38,135
		33024 - Criminal Crt Clk Victims Asst Total				190,883	190,883
		40009 - GSD FY10 Capital Projects Fund	23401010 - CIR Traffic Violation Mgt Sys			113,586	113,586
		40009 - GSD FY10 Capital Projects Fund Total				113,586	113,586
	49 - Circuit Court Clerk Total			**5,777,162**	**2,718,380**	**2,004,471**	**10,500,013**
	50 - Criminal Court Clerk	10101 - GSD General	24100100 - CCC Admin	3,357,897	1,557,626	462,964	5,378,487
			24100200 - CCC Non Allocated Fin Tran				
		10101 - GSD General Total		3,357,897	1,557,626	462,964	5,378,487
		30003 - General Fund 4% Reserve	24201000 - 4% CCC Criminal Court Clerk			19,577	19,577
		30003 - General Fund 4% Reserve Total				19,577	19,577
		30034 - Criminal Ct Clerk Computerizat	24701000 - CCC Crim Ct Clk Computerizat'n			9,758	9,758
		30034 - Criminal Ct Clerk Computerizat Total				9,758	9,758
	50 - Criminal Court Clerk Total			**3,357,897**	**1,557,626**	**492,299**	**5,407,823**
	51 - Clerk/Master	10101 - GSD General	25100100 - CHA Admin	844,889	368,328	224,159	1,437,376
			25100200 - CHA Non Allocated Fin Tran				
		10101 - GSD General Total		844,889	368,328	224,159	1,437,376
		30003 - General Fund 4% Reserve	25201000 - 4% CHA Clerk and Master			97,061	97,061
		30003 - General Fund 4% Reserve Total				97,061	97,061
	51 - Clerk/Master Total			**844,889**	**368,328**	**321,220**	**1,534,436**
	52 - Juvenile Court	10101 - GSD General	26110010 - JUV Drug Court Key	86,395	28,164	6,303	120,861
			26110110 - JUV Police/Prob Partner Key	45,030	11,367	3,524	59,921
			26110310 - JUV SNash Gang Prob Key	42,247	24,547	3,879	70,672
			26110410 - JUV Superv Probation Key	545,438	256,563	224,758	1,026,759
			26110510 - JUV Supervised Probation/Case	432,359	244,712	37,530	714,601
			26110610 - JUV Unruly Child Key	141,072	61,785	3,119	205,975
			26110810 - JUV Compulsory School Attendan	140,364	91,015	144,594	375,973
			26111010 - JUV Misdem&Citation Key	129,191	65,875	3,563	198,629
			26111210 - JUV NeglectDepend Key	303,793	132,719	86,197	522,709
			26111310 - JUV Family Drug Court Key	27,427	18,305	1,000	46,732
			26111360 - JUV Foster Care Review Board	83,135	40,907	4,231	128,273
			26111410 - JUV Case Support Key			411,986	411,986
			26111510 - JUV JuvDiverted Key	193,826	90,232	(709)	283,349
			26111710 - JUV JuvPretrial Key	269,715	114,346	91,363	475,423
			26111910 - JUV Juv Detention Key			4,077,935	4,077,935
			26111930 - JUV MSAC	254,745	99,306	72,992	427,043
			26112110 - JUV CtSafety&Security Key	424,411	211,484	243,518	879,413
			26112210 - JUV SvcOfProcess Key	87,328	41,980	34,669	163,977

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	52 - Juvenile Court	10101 - GSD General	26112310 - JUV Judicial Actions Key	629,438	222,289	173,038	1,024,765
			26112510 - JUV ALOB HR Key Product	124,808	65,191	78,412	268,411
			26112610 - JUV ALOB Finance Payroll Autho	93,276	43,444	2,575	139,296
			26112910 - JUV ALOB Records Mgmt Key	62,876	29,780	6,633	99,290
			26113110 - JUV ALOB Exce Leader Key	260,231	99,315	6,052	365,598
			26114000 - JUV Non-Alloc'd Financial Tran				
		10101 - GSD General Total		4,377,104	1,993,324	5,717,163	12,087,591
		30003 - General Fund 4% Reserve	26201000 - 4% JUV Juvenile Court			29,543	29,543
		30003 - General Fund 4% Reserve Total				29,543	29,543
		30030 - Juvenile Court Accountability	26310590 - JUV JABG FY2014	47,349	14,204	6,078	67,631
		30030 - Juvenile Court Accountability Total		47,349	14,204	6,078	67,631
		30060 - * POL JAG 2010 Grant	26322336 - JUV * JAG Grant 2010			(4)	(4)
		30060 - * POL JAG 2010 Grant Total				(4)	(4)
		32226 - JUV Juv Court Grant Fund	26311430 - JUV Parent/Child Support Key	741,212	292,222	178,289	1,211,723
		32226 - JUV Juv Court Grant Fund Total		741,212	292,222	178,289	1,211,723
	52 - Juvenile Court Total			**5,165,665**	**2,299,750**	**5,931,069**	**13,396,484**
	53 - General Sessions Court	10101 - GSD General	27101000 - GSC Judges	4,012,030	1,450,196	92,638	5,554,864
			27103021 - GSC General Probation	1,440,456	636,639	35,477	2,112,572
			27106011 - GSC Traffic School	358,678	161,458	194,958	715,093
			27116000 - GSC Administration	773,403	378,697	736,661	1,888,760
			27117000 - GSC Drug Court	48,162	18,161		66,323
			27118000 - GSC Non Allocated Fin Tran				
			27310200 - GSC Mental Health Court	211,552	115,327	1,796	328,675
		10101 - GSD General Total		6,844,281	2,760,477	1,061,529	10,666,288
		30003 - General Fund 4% Reserve	27202000 - 4% GSC Administration			53,216	53,216
		30003 - General Fund 4% Reserve Total				53,216	53,216
		30027 - General Sessions Drug Court Tr	27117100 - GSC Drug Court Treatment			72,261	72,261
		30027 - General Sessions Drug Court Tr Total				72,261	72,261
		30102 - DUI Offender	27112000 - GSC DUI Offender			11,169	11,169
			27112100 - GSC Mental Health Court			66,195	66,195
			27112200 - GSC GS Drug Court			39,877	39,877
		30102 - DUI Offender Total				117,241	117,241
	53 - General Sessions Court Total			**6,844,281**	**2,760,477**	**1,304,247**	**10,909,005**
	54 - State Trial Courts	10101 - GSD General	28101000 - STC Administration	4,772,290	1,894,443	1,060,087	7,726,820
			28106100 - STC Jury Expense	130,064		149,845	279,909
			28118000 - STC Non Allocated Fin Tran				
		10101 - GSD General Total		4,902,354	1,894,443	1,209,932	8,006,729
		30003 - General Fund 4% Reserve	28201000 - 4% STC State Trials Courts			80,679	80,679
		30003 - General Fund 4% Reserve Total				80,679	80,679
		30020 - State Trial Court Drug Enforce	28700200 - STC Drug Court Fines	110,561	9,584	171,777	291,922
			28700500 - STC DUI Supervision	124,420	52,253	5,279	181,951
			28700600 - STC Drug Lab Staff	114,784	40,622	162,034	317,441
		30020 - State Trial Court Drug Enforce Total		349,765	102,459	339,090	791,314
		30060 - * POL JAG 2010 Grant	28322336 - STC * JAG Grant 2010			(580)	(580)
		30060 - * POL JAG 2010 Grant Total				(580)	(580)
		30062 - POL 2011 JAG Grant	28322337 - STC JAG Grant 2011			47,980	47,980
		30062 - POL 2011 JAG Grant Total				47,980	47,980
		32228 - STC St Trial Ct Grant Fund	28320140 - STC Community Corrections Grnt	776,367	392,876	289,431	1,458,674
			28320160 - STC Drug Court Staff	274,729	124,249	50,736	449,713
			28320205 - STC TN Dept of Corrections	553,905	238,710	160,485	953,100
			28320210 - STC Courtroom Technology 13			10,000	10,000
			28320215 - STC Video Conf Traversal Sol			(4,961)	(4,961)
			28322190 - STC Court Interpreter Endowmnt	43,530	20,831	241	64,602
		32228 - STC St Trial Ct Grant Fund Total		1,648,531	776,666	505,932	2,931,129
	54 - State Trial Courts Total			**6,900,650**	**2,773,569**	**2,183,033**	**11,857,252**
	55 - Justice Info Sys	10101 - GSD General	29160110 - JIS ALOB IT Op & Maint Cost			10,834	10,834

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	55 - Justice Info Sys	10101 - GSD General	29160210 - JIS ALOB HR Employ Records			21	21
			29160710 - JIS ALOB Exec Leader Key	120,757	50,582	277,903	449,242
			29160800 - JIS ALOB Non Alloc Fin Trans				
			29162110 - JIS Project Plans Key	265,240	118,921	37,391	421,553
			29162210 - JIS Workstation Config Key	6,135	1,232		7,367
			29162310 - JIS Justice Appl Enhance Key	824,139	345,449	137,880	1,307,468
		10101 - GSD General Total		1,216,271	516,185	464,029	2,196,485
		30003 - General Fund 4% Reserve	29201000 - 4% JIS Justice Integration Srv			4,227	4,227
		30003 - General Fund 4% Reserve Total				4,227	4,227
		30060 - * POL JAG 2010 Grant	29322336 - JIS * JAG Grant 2010			2,325	2,325
		30060 - * POL JAG 2010 Grant Total				2,325	2,325
		30062 - POL 2011 JAG Grant	29322337 - JIS JAG Grant 2011			32,095	32,095
		30062 - POL 2011 JAG Grant Total				32,095	32,095
		40009 - GSD FY10 Capital Projects Fund	29401010 - JIS OJIES OpenJusInfoExchgSys			8,439	8,439
		40009 - GSD FY10 Capital Projects Fund Total				8,439	8,439
	55 - Justice Info Sys Total			**1,216,271**	**516,185**	**511,115**	**2,243,571**
	56 - Sheriff Admin	10101 - GSD General	30124410 - SHE Correct Svcs Key	1,078,487	516,900	346,000	1,941,386
			30124810 - SHE Exec Mgmt Key	503,063	164,203	80,422	747,687
			30124910 - SHE Admin Support Svcs Key	3,876,148	1,520,136	5,634,702	11,030,986
			30125000 - SHE Non Allocated Fin Trans				
		10101 - GSD General Total		5,457,697	2,201,238	6,061,124	13,720,059
		30003 - General Fund 4% Reserve	30201000 - 4% SHE Sheriff's Department			789,210	789,210
		30003 - General Fund 4% Reserve Total				789,210	789,210
	56 - Sheriff Admin Total			**5,457,697**	**2,201,238**	**6,850,334**	**14,509,269**
	58 - Sheriff Facility Maint	10101 - GSD General	30124510 - SHE Maintenance Key	553,792	251,217	39,126	844,135
			30124710 - SHE Laundry Key	166,401	89,817	8,600	264,818
		10101 - GSD General Total		720,193	341,033	47,726	1,108,952
	58 - Sheriff Facility Maint Total			**720,193**	**341,033**	**47,726**	**1,108,952**
	59 - Sheriff Warehouse	10101 - GSD General	30124610 - SHE Warehouse Key	183,421	73,760	1,063,525	1,320,705
		10101 - GSD General Total		183,421	73,760	1,063,525	1,320,705
	59 - Sheriff Warehouse Total			**183,421**	**73,760**	**1,063,525**	**1,320,705**
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122010 - SHE CJC Programs Key	16,451	1,334	13,384	31,169
			30122110 - SHE CJC Offender Mgmt Key	5,611,547	2,691,982	1,051,904	9,355,433
			30122210 - SHE CJC Support Staff Key	1,824,831	778,609	22,736	2,626,176
			30122310 - SHE CJC Booking&Releasing Key	3,519,850	1,677,087	53,867	5,250,804
		10101 - GSD General Total		10,972,679	5,149,013	1,141,890	17,263,581
	60 - Sheriff Criminal Justice Ctr Total			**10,972,679**	**5,149,013**	**1,141,890**	**17,263,581**
	61 - Sheriff Hill Jail	10101 - GSD General	30122410 - SHE HDC Programs Key			18,518	18,518
			30122610 - SHE HDC Offender Mgmt Key	1,946,810	965,539	902,759	3,815,109
			30122710 - SHE HDC Support Staff Key	289,018	108,716	6,471	404,205
		10101 - GSD General Total		2,235,828	1,074,255	927,748	4,237,831
	61 - Sheriff Hill Jail Total			**2,235,828**	**1,074,255**	**927,748**	**4,237,831**
	63 - Sheriff Corr Work Center	10101 - GSD General	30122810 - SHE CDC-M Programs Key			22,764	22,764
			30122910 - SHE CDC-M Offend Mgmt Key	2,208,160	1,089,948	1,298,813	4,596,921
			30123210 - SHE CDC-M Support Staff Key	1,573,068	643,046	33,390	2,249,504
			30123510 - SHE CDC-F Programs Key			160	160
			30123610 - SHE CDC-F Offender Mgmt Key	2,042,837	957,010	468,836	3,468,683
			30123810 - SHE CDC-F Support Staff Key	422,336	186,624	3,108	612,068
		10101 - GSD General Total		6,246,401	2,876,628	1,827,071	10,950,101
	63 - Sheriff Corr Work Center Total			**6,246,401**	**2,876,628**	**1,827,071**	**10,950,101**
	64 - Sheriff Transportation	10101 - GSD General	30125310 - SHE Transportation Key	4,317,318	2,055,726	34,147	6,407,191
		10101 - GSD General Total		4,317,318	2,055,726	34,147	6,407,191
	64 - Sheriff Transportation Total			**4,317,318**	**2,055,726**	**34,147**	**6,407,191**
	66 - Sheriff Warrants	10101 - GSD General	30125210 - SHE Warrants Key	2,399,368	1,130,445	119,918	3,649,731
		10101 - GSD General Total		2,399,368	1,130,445	119,918	3,649,731
	66 - Sheriff Warrants Total			**2,399,368**	**1,130,445**	**119,918**	**3,649,731**

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	67 - Sheriff Training Academy	10101 - GSD General	30125110 - SHE Training Key	702,816	267,155	171,351	1,141,321
		10101 - GSD General Total		702,816	267,155	171,351	1,141,321
	67 - Sheriff Training Academy Total			**702,816**	**267,155**	**171,351**	**1,141,321**
	68 - Sheriff Deberry	30145 - Sheriff CCA Contract	30722910 - SHE CDC-M CCA-MDF Key	116,455	53,359	18,488,728	18,658,542
		30145 - Sheriff CCA Contract Total		116,455	53,359	18,488,728	18,658,542
		40430 - Sheriff Non-Bond FundedCapProj	30480100 - SHE Detention Facility Expansn			29	29
		40430 - Sheriff Non-Bond FundedCapProj Total				29	29
	68 - Sheriff Deberry Total			**116,455**	**53,359**	**18,488,757**	**18,658,571**
	76 - Sheriff Day Reporting	10101 - GSD General	30124010 - SHE ORC Programs Key			33,048	33,048
			30124030 - SHE DUI School	902,004	338,415	2,572	1,242,991
			30124110 - SHE ORC Offend Mgmt Key			218,002	218,002
			30124310 - SHE ORC Support Staff key			34,399	34,399
		10101 - GSD General Total		902,004	338,415	288,021	1,528,440
	76 - Sheriff Day Reporting Total			**902,004**	**338,415**	**288,021**	**1,528,440**
	78 - Sheriff Armed Security	10101 - GSD General	30125330 - SHE Armed Security	969,862	501,850		1,471,712
		10101 - GSD General Total		969,862	501,850		1,471,712
	78 - Sheriff Armed Security Total			**969,862**	**501,850**		**1,471,712**
	79 - Sheriff Other	10101 - GSD General	30126300 - SHE Offender Information Servi	31,478	14,419		45,897
		10101 - GSD General Total		31,478	14,419		45,897
		30060 - * POL JAG 2010 Grant	30322336 - SHE * JAG Grant 2010	(8,600)	(2,831)	(29)	(11,460)
		30060 - * POL JAG 2010 Grant Total		(8,600)	(2,831)	(29)	(11,460)
		30062 - POL 2011 JAG Grant	30322337 - SHE JAG Grant 2010	5,811	6,428	8,878	21,117
		30062 - POL 2011 JAG Grant Total		5,811	6,428	8,878	21,117
		32230 - SHE Sheriff Grant Fund	30322890 - SHE Cal Turner Culinary Grant	12,121	1,250		13,371
			30324170 - SHE Corr Svcs Litter Gr Key	84,688	23,712	46,397	154,797
			30701000 - SHE SCAAP			61,821	61,821
		32230 - SHE Sheriff Grant Fund Total		96,809	24,963	108,217	229,989
	79 - Sheriff Other Total			**125,498**	**42,978**	**117,067**	**285,543**
	80 - Police	10101 - GSD General	31121001 - POL OPA Key	715,130	282,922	88,542	1,086,593
			31121051 - POL Behav Hea Svcs Key	568,228	248,827	205,342	1,022,396
			31121101 - POL Strategic Devel Key	227,703	93,837	64,678	386,218
			31121103 - POL Accreditation	138,641	64,848	9,783	213,271
			31121151 - POL Case Prep Key	360,626	166,299	24,298	551,223
			31121201 - POL Inspections Key	340,852	160,552	103,650	605,054
			31121251 - POL Training Recruits	5,278,613	1,925,149	657,140	7,860,903
			31121252 - POL Training Personnel/In-Serv	1,368,478	1,360,720	1,153,535	3,882,733
			31121260 - POL Vehicle Operations	213,023	86,249	15,905	315,177
			31121301 - POL Crime Analysis Key	314,731	129,788	14,531	459,050
			31121355 - POL Specialized Investigations	4,142,586	1,747,621	1,118,830	7,009,036
			31121415 - POL Achilles TForce Oper Key			28,208	28,208
			31121416 - POL Drug TForce Oper Key	377,311	161,412	37,281	576,004
			31121417 - POL DEA TForce Oper Key	51,456	22,611	35,049	109,116
			31121419 - POL Task Force VCrimes Key	62,000	25,480	8,551	96,031
			31121451 - POL Youth Services Key	1,398,089	591,714	105,832	2,095,635
			31121501 - POL Domestic Violence Key	1,601,136	669,754	240,689	2,511,579
			31121601 - POL Fugitives Key	355,778	165,379	154,945	676,102
			31121701 - POL Criminal Investigation Div	3,502,904	1,499,065	367,572	5,369,541
			31121751 - POL Forensic Services Key	1,331,084	555,277	197,195	2,083,555
			31121753 - POL * Identification	979,993	446,596	33,919	1,460,508
			31121760 - POL Crime Lab	828,399	233,711	632,588	1,694,698
			31121801 - POL Property & Evidence Key	806,579	372,400	50,884	1,229,863
			31121810 - POL Police Impound	56,443	19,926	517	76,886
			31121850 - POL Facility Mgmt and Security	737,577	350,227	408,921	1,496,726
			31121901 - POL Emergency Conting Key	695,109	288,349	48,310	1,031,768
			31121951 - POL School Cross Guard Key	1,726,266	382,547	120,846	2,229,659
			31122001 - POL Traffic Key	1,603,984	611,597	201,101	2,416,682

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	80 - Police	10101 - GSD General	31122051 - POL Tactical Inves Key	1,942,012	811,793	1,062,509	3,816,314
			31122151 - POL SWAT Key	859,943	374,472	257,298	1,491,713
			31122201 - POL Warrants Key	1,591,734	664,963	89,194	2,345,892
			31122401 - POL East Sector Key	7,524,521	3,193,784	1,284,834	12,003,139
			31122403 - POL Patrol South Sector Key	9,442,664	3,941,153	1,433,650	14,817,467
			31122405 - POL Patrol Hermitage Key	8,390,570	3,548,222	1,385,807	13,324,599
			31122407 - POL Patrol Central Sector Key	7,245,140	3,072,344	648,556	10,966,041
			31122409 - POL Patrol West Sector Key	8,653,228	3,650,477	1,400,237	13,703,942
			31122411 - POL Patrol North Sector Key	6,223,877	2,629,424	1,256,969	10,110,270
			31122413 - POL Midtown Hills Precinct				
			31122414 - POL Madison Precinct	6,313,178	2,797,951	1,030,767	10,141,896
			31122600 - POL Parks Patrol	88,657	35,831	1,079	125,566
			31123001 - POL Field Training Officer Key	41,534	17,682	5,800	65,016
			31123051 - POL Special Events Prog Key	1,692,942	680,430	38,976	2,412,348
			31123201 - POL School Resource Key	4,200,090	1,836,245	131,610	6,167,944
			31160000 - POL ALOB Non Alloc'd Fin Tran				
			31160110 - POL ALOB Op and Maint Cost	1,800,546	745,612	3,940,838	6,486,996
			31160310 - POL ALOB Employment Product	860,684	262,357	350,910	1,473,951
			31160320 - POL Secondary Employment Unit	816,047	252,984	58,199	1,127,231
			31160410 - POL ALOB Payroll Authorizat	156,072	72,238	2,487	230,796
			31160420 - POL ALOB Payment Approvals	452,028	199,633	597,108	1,248,769
			31160510 - POL ALOB Procurement Servic	150,111	94,907	123,041	368,058
			31160610 - POL ALOB Records Mgmt Servi	1,836,611	845,747	111,437	2,793,795
			31160710 - POL ALOB Safety Training Se	4,102	7,935	47,685	59,722
			31160810 - POL ALOB Executive Leadersh	940,350	359,720	128,400	1,428,470
		10101 - GSD General Total		101,009,358	42,758,758	21,516,031	165,284,148
		18301 - USD General	31192000 - POL Extra Police Protection			481,000	481,000
		18301 - USD General Total				481,000	481,000
		30003 - General Fund 4% Reserve	31200503 - 4% POL Grant Match				
			31201000 - 4% POL GSD Police Department			925,131	925,131
		30003 - General Fund 4% Reserve Total				925,131	925,131
		30053 - POL ARRA 2009 JAG Grant	31322335 - POL ARRA 2009 JAG Grant			(24,899)	(24,899)
		30053 - POL ARRA 2009 JAG Grant Total				(24,899)	(24,899)
		30060 - * POL JAG 2010 Grant	31322336 - POL * JAG Grant 2010			139,376	139,376
		30060 - * POL JAG 2010 Grant Total				139,376	139,376
		30062 - POL 2011 JAG Grant	31322337 - POL JAG Grant 2011			17,733	17,733
		30062 - POL 2011 JAG Grant Total				17,733	17,733
		30063 - BS POL 2013 JAG GRANT	31322338 - POL JAG Grant 2013			140,369	140,369
		30063 - BS POL 2013 JAG GRANT Total				140,369	140,369
		30146 - Police Unauth Substance Abuse	31740204 - POL Unauth Substance Abuse	4,926	2,050	36,095	43,071
		30146 - Police Unauth Substance Abuse Total		4,926	2,050	36,095	43,071
		30148 - Police Secondary Employment	31701000 - POL Admin Secondary Employ			631,194	631,194
		30148 - Police Secondary Employment Total				631,194	631,194
		30149 - Police Federal Drug Enforcemen	31750100 - POL Justice Felony Forfeitures			51,516	51,516
		30149 - Police Federal Drug Enforcemen Total				51,516	51,516
		30150 - Police Education Foundation	31321255 - POL Education Found Gr Key			4,252	4,252
		30150 - Police Education Foundation Total				4,252	4,252
		30151 - Victim Witness Protection	31721353 - POL Victim Witness Prot Key				
		30151 - Victim Witness Protection Total					
		30154 - POL State Felony Forfeiture	31740105 - POL State Felony Forfeiture			62,102	62,102
		30154 - POL State Felony Forfeiture Total				62,102	62,102
		30155 - POL State Gambling Forfeiture	31740102 - POL State Gambling Forfeiture	84,921	30,722	558,587	674,230
		30155 - POL State Gambling Forfeiture Total		84,921	30,722	558,587	674,230
		30156 - Police Federal Forfeitures	31760100 - POL Treasury Felony Forfeit	95,518	41,810	29,117	166,446
		30156 - Police Federal Forfeitures Total		95,518	41,810	29,117	166,446
		30157 - Police Sex Offender Registrati	31760200 - POL Sex Offender Registrations			90,758	90,758

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	80 - Police	30157 - Police Sex Offender Registrati Total				90,758	90,758
		30158 - Police Donations Fund	31601000 - POL HarbaughEstate K9 Donation			8,000	8,000
		30158 - Police Donations Fund Total				8,000	8,000
		30200 - Police Task Force Fund	31321401 - POL Task Force Interest			155	155
			31321403 - POL Achilles Task Force Key	10,770	4,415		15,185
			31321404 - POL Drug Task Force Key		15,353		15,353
			31321406 - POL Violent Crime TF Key	16,020	6,712		22,732
			31321407 - POL DEA Task Force Key	71,485	29,025		100,510
			31321415 - POL ICE Task Force				
			31322503 - POL MDHA Patrol TF Key	341,226	157,071	154,575	652,872
			31722203 - POL Mid TN Jnt Fug Task Force	36,056	12,315		48,372
			31722300 - POL MDHA Records	1,509	678	646	2,833
		30200 - Police Task Force Fund Total		477,067	225,569	155,376	858,012
		32131 - POL JAG 2012 Grant	31332635 - POL JAG Grant 2012			74,762	74,762
		32131 - POL JAG 2012 Grant Total				74,762	74,762
		32231 - Police Grant Fund	31321258 - POL 2005 Bulletproof Vest Grt			28,858	28,858
			31330100 - POL Grants Interest			326	326
			31330850 - POL ICAC Grant FY08	99,093	42,203	98,456	239,751
			31330902 - POL Victims of Crime Grant	45,672	21,364	1,048	68,084
			31330950 - POL VOCA Outreach 14-15	9,436	722	21,172	31,330
			31331540 - POL Governor Hwy Safety Grt 13	355,638	140,251	1,441	497,330
			31331700 - POL EI Protector Grant			925	925
			31331750 - POL Kroger Grant				
			31332640 - POL North Prec Children Camp			53	53
			31332650 - POL GREAT RTC 2010	16,529	5,993	121,996	144,518
			31332660 - POL GREAT 2010	19,241	7,057	641	26,939
			31332670 - POL GREAT RTC 2013	51,263	21,968	13,495	86,725
		32231 - Police Grant Fund Total		596,871	239,557	288,410	1,124,838
		40009 - GSD FY10 Capital Projects Fund	31403010 - POL Records Mgt Software			35,009	35,009
			31407010 - POL West CF to FY10			(2)	(2)
			31408010 - POL Plan Precincts			500,000	500,000
			31409010 - POL Crime Lab FY10			1,566,694	1,566,694
			31410010 - POL West Precinct FY10			62,083	62,083
		40009 - GSD FY10 Capital Projects Fund Total				2,163,784	2,163,784
		40011 - GSD FY11 Capital Projects Fund	31402011 - POL Midtown Hills Land/Constr			5,675,744	5,675,744
		40011 - GSD FY11 Capital Projects Fund Total				5,675,744	5,675,744
		40013 - GSD FY13 Capital Projects Fund	31402013 - POL DNA/Crime Lab Equipment			3,278,121	3,278,121
			31403013 - POL IT Upgrades			800,962	800,962
		40013 - GSD FY13 Capital Projects Fund Total				4,079,083	4,079,083
		48113 - USD FY13B Capital Projects	31482113 - POL Central Police Distr Const			3,844,962	3,844,962
			31483113 - POL Central Prec IT & Security			314,505	314,505
		48113 - USD FY13B Capital Projects Total				4,159,467	4,159,467
		61200 - Police Impound	31521150 - POL Police Impound				
			31522000 - POL URT Vehicle Impound			375,000	375,000
		61200 - Police Impound Total				375,000	375,000
	80 - Police Total			**102,268,663**	**43,298,466**	**41,637,989**	**187,205,118**
	81 - Police Drug Enforcement	30147 - Police Drug Enforcement	31740201 - POL State Drug Enforcement	89,887	26,725	1,233,816	1,350,429
		30147 - Police Drug Enforcement Total		89,887	26,725	1,233,816	1,350,429
	81 - Police Drug Enforcement Total			**89,887**	**26,725**	**1,233,816**	**1,350,429**
	82 - Fire	10101 - GSD General	32114110 - FIR GSD Fire Support	762,118	309,507		1,071,625
			32114210 - FIR GSD EMS Support	640,243	251,652	812,761	1,704,657
			32114310 - FIR GSD Fire Hyd Inspect Forms			104,300	104,300
			32114410 - FIR * GSD EMS Supply WO's			(2,165)	(2,165)
			32114510 - FIR GSD Logistics	494,117	207,434	2,672,187	3,373,737
			32114710 - FIR GSD Training	265,380	94,972	59,759	420,110
			32115210 - FIR GSD Specialized Services	166,654	60,074	2,314	229,041

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	82 - Fire	10101 - GSD General	32115410 - FIR GSD EMS Operations	14,193,344	5,917,328	96,458	20,207,129
			32115510 - FIR GSD Fire Operations	8,293,787	3,631,039	8,255	11,933,081
			32116210 - FIR GSD Pub Fire Educ-Com Srvc			7,951	7,951
			32116310 - FIR GSD Fire Prevention	726,516	310,571	109	1,037,196
			32160000 - FIR GSD ALOB NonAlloc'd Fin Tr				
			32160110 - FIR GSD IT Systems	266,061	88,623	1,321,034	1,675,719
			32160210 - FIR GSD Facilities Maint	241,216	101,208	2,312,821	2,655,245
			32160710 - FIR GSD Occup Health & Safety	394,478	175,428	67,675	637,581
			32160810 - FIR GSD Admin	1,009,234	385,475	73,252	1,467,960
		10101 - GSD General Total		27,453,148	11,533,309	7,536,710	46,523,167
		18301 - USD General	32194510 - FIR USD Logistics	249,204	129,929	2,433,892	2,813,026
			32195510 - FIR USD Fire Operations	39,497,191	17,767,638	8,000	57,272,829
			32196000 - FIR USD ALOB Non Alloc'd Fin				
			32196010 - FIR USD Administration			414,136	414,136
			32196210 - FIR USD Pub Fire Educ-Com Srvc	191,390	64,793	5,134	261,317
			32196310 - FIR USD Fire Prevention	1,138,003	460,898	1,241	1,600,142
			32197011 - FIR USD Facilities Mgmt			347,508	347,508
		18301 - USD General Total		41,075,788	18,423,259	3,209,911	62,708,958
		30003 - General Fund 4% Reserve	32201000 - 4% FIR GSD Fire Department			162,444	162,444
			32214400 - 4% FIR Medical Supply			124,910	124,910
			32214600 - 4% FIR Pers Equip Logis			76,610	76,610
			32214700 - 4% FIR Emp Train Develop			(1)	(1)
			32215100 - 4% FIR Basic Response			21,031	21,031
			32215200 - 4% FIR Advanced Response			(1,345)	(1,345)
			32215500 - 4% FIR Basic Life Support			0	0
			32216200 - 4% FIR Comm Risk Reduction			850	850
			32216300 - 4% FIR Inspection & Permit			5,909	5,909
			32260100 - 4% FIR ALOB Info Tech				
			32260200 - 4% FIR ALOB Facility Mgmt			196,396	196,396
		30003 - General Fund 4% Reserve Total				586,804	586,804
		32032 - Fire Emergency Services Grant	32301285 - FIR TennCare Grant			(395)	(395)
		32032 - Fire Emergency Services Grant Total				(395)	(395)
		32232 - FIR Fire Grant Fund	32301000 - FIR * Orange Alert Reimb			263	263
			32301295 - FIR * Driver Simulator			95,171	95,171
			32301305 - FIR SAFER 2 Grant	1,487,483	720,652		2,208,135
			32301310 - FIR*Marathon Petroleum HAZ MAT			5,000	5,000
			32316220 - FIR*2009 AFG FF Survival Progr		-		-
		32232 - FIR Fire Grant Fund Total		1,487,483	720,652	100,434	2,308,568
		40009 - GSD FY10 Capital Projects Fund	32403010 - FIR Master Plan CF FY10			31,470	31,470
		40009 - GSD FY10 Capital Projects Fund Total				31,470	31,470
		40011 - GSD FY11 Capital Projects Fund	32403011 - FIR Master Plan Implementation			1,435,175	1,435,175
		40011 - GSD FY11 Capital Projects Fund Total				1,435,175	1,435,175
		40013 - GSD FY13 Capital Projects Fund	32403013 - FIR Master Plan Implementation			3,518,779	3,518,779
		40013 - GSD FY13 Capital Projects Fund Total				3,518,779	3,518,779
		40014 - GSD FY14 Capital Projects	32403014 - FIR Master Plan Implementation			3,680	3,680
		40014 - GSD FY14 Capital Projects Total				3,680	3,680
		90231 - GSD Bonded Debt & Interest	1700405 - ADM GSD FIR Debt	(2,282,655)		82,000	(2,200,655)
		90231 - GSD Bonded Debt & Interest Total		(2,282,655)		82,000	(2,200,655)
		90241 - GSD General Fixed Assets	1700305 - ADM FIR Fixed Assets			(2,690,799)	(2,690,799)
		90241 - GSD General Fixed Assets Total				(2,690,799)	(2,690,799)
		98431 - USD Bonded Debt & Interest	1790405 - ADM USD FIR Debt	(2,732,222)			(2,732,222)
		98431 - USD Bonded Debt & Interest Total		(2,732,222)			(2,732,222)
	82 - Fire Total			**65,001,541**	**30,677,220**	**13,813,768**	**109,492,529**
	83 - Codes Admin	10101 - GSD General	33101000 - COD Administration			8,827	8,827
			33120010 - COD Code Enforce't Key Product	263,871	118,527	60,917	443,316
			33120110 - COD Const'n/Land Use Key Produ	746,383	300,871	181,474	1,228,728

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	83 - Codes Admin	10101 - GSD General	33120140 - COD SexuallyOrientedBusBd Key	46,673	17,843	9,936	74,452
			33120210 - COD Better N'hoods Key Product	701,914	310,748	486,643	1,499,304
			33120310 - COD Building Code Inspections	1,473,939	728,915	295,917	2,498,771
			33120410 - COD Board Supp Serv Key Produc	39,703	16,791	89,901	146,394
			33120510 - COD Info Sharing Key Product	639,535	271,913	113,209	1,024,657
			33120610 - COD Admin Payroll Authorizatio	222,871	76,132	245,836	544,838
			33120700 - COD ALOB Non-Alloc'd Fin Trans				
			33121000 - COD Alarm Registration			84	84
		10101 - GSD General Total		4,134,889	1,841,738	1,492,742	7,469,369
		30003 - General Fund 4% Reserve	33201000 - 4% COD Codes Administration			3,646	3,646
		30003 - General Fund 4% Reserve Total				3,646	3,646
		30600 - Demolition Fund	33701000 - COD Demolition Projects			167,225	167,225
		30600 - Demolition Fund Total				167,225	167,225
		40013 - GSD FY13 Capital Projects Fund	33401013 - COD Tech for KIVA Syst Upgrade			945,195	945,195
		40013 - GSD FY13 Capital Projects Fund Total				945,195	945,195
	83 - Codes Admin Total			**4,134,889**	**1,841,738**	**2,608,808**	**8,585,435**
	84 - Beer Board	10101 - GSD General	34101000 - BBD Administration			3,608	3,608
			34102000 - BBD Permit Application Program	129,739	48,083	54,142	231,964
			34102100 - BBD Inspection Program	48,861	24,794	36,902	110,557
			34102200 - BBD Non Allocated Fin Tran				
		10101 - GSD General Total		178,601	72,877	94,652	346,130
		30003 - General Fund 4% Reserve	34201000 - 4% BBD Beer Board			(61)	(61)
		30003 - General Fund 4% Reserve Total				(61)	(61)
	84 - Beer Board Total			**178,601**	**72,877**	**94,591**	**346,069**
	85 - Agricultural Ext	10101 - GSD General	35102000 - AGE Family and Consumer Sc Pro	78,247	1,444	17,247	96,938
			35102100 - AGE Agriculture/Horticulture P	65,089	9,567	23,145	97,802
			35102200 - AGE 4H/Youth Dev Program	58,730	2,237	19,981	80,948
			35102300 - AGE Non Allocated Fin Trans				
		10101 - GSD General Total		202,066	13,248	60,373	275,688
	85 - Agricultural Ext Total			**202,066**	**13,248**	**60,373**	**275,688**
	86 - Soil & Water	10101 - GSD General	36101000 - SWC Administration	440	34	5,201	5,674
			36102000 - SWC Watershed Conservation Prg	15,431	5,956	5,352	26,739
			36103000 - SWC Technical Services Program	14,977	5,781	3,300	24,058
			36104000 - SWC Educational Services Prog	14,977	5,781	4,741	25,499
			36105000 - SWC Non Allocated Fin Tran				
		10101 - GSD General Total		45,824	17,552	18,594	81,970
		30003 - General Fund 4% Reserve	36201000 - 4% SWC Soil/Water Conservation			484	484
		30003 - General Fund 4% Reserve Total				484	484
	86 - Soil & Water Total			**45,824**	**17,552**	**19,078**	**82,454**
	87 - Social Services	10101 - GSD General	37121000 - SOC Homeless Services Program	319,655	143,468	28,222	491,344
			37121100 - SOC Support Homelessness Comm	224,747	59,338	1,107,916	1,392,001
			37122200 - SOC Homemaker Program	1,036,850	479,939	100,820	1,617,609
			37122300 - SOC Nutrition Program	460,086	216,986	865,124	1,542,196
			37122400 - SOC Family Services	444,883	204,954	141,463	791,301
			37122500 - SOC Burial Assistance Program	51,931	19,055	234,414	305,400
			37123000 - SOC Planning & Coordination Pr	407,209	148,584	32,706	588,499
			37125200 - SOC Executive Leadership	532,853	191,324	76,278	800,455
			37126000 - SOC Non Allocated Fin Trans				
		10101 - GSD General Total		3,478,213	1,463,648	2,586,943	7,528,805
		30003 - General Fund 4% Reserve	37201000 - 4% SOC Social Services				
		30003 - General Fund 4% Reserve Total					
		30007 - Social Services Donations	37701000 - SOC Camilla Caldwell				
			37708100 - SOC Nutrition Donations				
		30007 - Social Services Donations Total					
		30137 - SOC MHC Special Donations	37712100 - SOC Project Homeless Connect				
			37712200 - SOC How's Nashville			92,424	92,424

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	87 - Social Services	30137 - SOC MHC Special Donations	37712300 - SOC MHC MDHA CDBG			32,822	32,822
		30137 - SOC MHC Special Donations Total				125,247	125,247
		90241 - GSD General Fixed Assets	1700308 - ADM WEL Fixed Assets			(4,346,123)	(4,346,123)
		90241 - GSD General Fixed Assets Total				(4,346,123)	(4,346,123)
	87 - Social Services Total			**3,478,213**	**1,463,648**	**(1,633,933)**	**3,307,928**
	88 - Health	10101 - GSD General	1101614 - ADM Forensic Medical Examiner			4,587,590	4,587,590
			20101000 - MED Administration			365	365
			38150271 - HEA FamYouth&Infant Health Adm	290,513	90,641	25,931	407,085
			38151001 - HEA Behavioral Health Services	266,372	104,824	3,891	375,087
			38151032 - HEA Public Health Clinics	1,062,587	438,963	328,278	1,829,827
			38151036 - HEA Home Visiting	264,266	107,735	79,534	451,534
			38151041 - HEA WIC	16,677	5,164	3,008	24,849
			38151042 - HEA CSFP	19,244	11,506	1,281	32,031
			38151046 - HEA Children Special Services			13,141	13,141
			38151051 - HEA Oral Health Svcs	275,497	107,967	91,337	474,801
			38151071 - HEA Epidemiology and Research			30	30
			38151072 - HEA Epidemiology Research	349,500	142,945	23,530	515,975
			38151091 - HEA Correctional Health Svcs	145,871	64,455	12,702	223,028
			38151121 - HEA Turberculosis Elimination	454,052	163,220	136,187	753,460
			38151131 - HEA STD/HIV Prevent&Interventn	366,314	163,198	16,819	546,332
			38151141 - HEA Notifiable Desease	282,088	135,079	2,901	420,067
			38151151 - HEA Health Promotion	219,505	95,793	7,301	322,599
			38151171 - HEA Health Care Access	133,119	59,908	180	193,207
			38151172 - HEA Health Equality Admin	138,045	62,428	4,860	205,333
			38151173 - HEA Bridges to Care Pharmacy			95,905	95,905
			38151181 - HEA Health Care for Homeless			355,100	355,100
			38151201 - HEA Air Quality	158,025	80,867	7,278	246,169
			38151203 - HEA Air Pollution	234,781	100,885	138,891	474,557
			38151211 - HEA Food Protect Svcs	575,545	271,405	24,673	871,623
			38151222 - HEA Animal Services All Other	1,015,534	468,491	413,823	1,897,848
			38151224 - HEA Engineering Svce Investiga	343,951	141,133	11,619	496,704
			38151231 - HEA Environ Monitor Sanitation			2	2
			38151232 - HEA Environ Monitor Public Fac	308,443	146,950	21,941	477,334
			38151241 - HEA Pest Mgmt Svcs	191,686	72,845	15,473	280,003
			38160000 - HEA ALOB Non Alloc'd Fin Tra				
			38160110 - HEA ALOB InformationTechnology	261,691	105,168	1,038,559	1,405,417
			38160210 - HEA ALOB Facilities Mgmt	381,476	221,968	1,245,027	1,848,472
			38160310 - HEA ALOB Human Resources	331,947	151,314	31,752	515,012
			38160410 - HEA ALOB Finance	715,786	271,826	27,828	1,015,440
			38160610 - HEA ALOB Records Mgmt Services	375,974	167,699	162,648	706,321
			38160810 - HEA ALOB Executive Leadersh	612,908	217,877	33,148	863,933
			38161000 - HEA Nonpayroll Exp Clearing			(1,619)	(1,619)
		10101 - GSD General Total		9,791,395	4,172,255	8,960,913	22,924,563
		30003 - General Fund 4% Reserve	38201000 - 4% HEA Health Department			328,823	328,823
		30003 - General Fund 4% Reserve Total				328,823	328,823
		30006 - Animal Control Donations	38701000 - HEA Animal Control Donations			1,886	1,886
		30006 - Animal Control Donations Total				1,886	1,886
		30072 - Animal Education and Welfare	38702000 - HEA Animal Education/Welfare			7,141	7,141
		30072 - Animal Education and Welfare Total				7,141	7,141
		30204 - Health Title V Clean Air Act	38700100 - HEA Title V Clean Air Act				
		30204 - Health Title V Clean Air Act Total					
		32200 - HEA Health Dept Grant Fund	38350261 - HEA TENNder Care Outreach	349,469	102,583	152,231	604,283
			38350263 - HEA TENNder Care Welcome Baby	43,539	16,824	6,375	66,738
			38350264 - HEA Chronic Disease	17,962	10,528	5,363	33,853
			38350265 - HEA Tobacco Settlement	2,786	2,147		4,933
			38351015 - HEA Health Start Grant	358,613	202,444	117,107	678,163

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	88 - Health	32200 - HEA Health Dept Grant Fund	38351016 - HEA HUGS Grant	317,195	143,078	122,947	583,220
			38351017 - HEA CSS Clinical Svcs Grant	251,708	124,470	19,222	395,400
			38351018 - HEA CSS Care Coordination Gr	212,530	104,408	41,262	358,200
			38351020 - HEA Immunization Svcs Grant	228,091	115,372	28,168	371,631
			38351021 - HEA Family Planning Grant	501,562	214,766	138,274	854,601
			38351027 - HEA School Hea Gr CAH AllOther	2,604,056	1,198,708	96,131	3,898,895
			38351034 - HEA Breast & Cerv Cancer	58,539	20,825	6,961	86,325
			38351037 - HEA Minority AIDS Initiative			346,089	346,089
			38351043 - HEA CSFP Grant	164,055	84,830	13,022	261,907
			38351044 - HEA WIC Grant	2,502,917	1,207,051	634,037	4,344,005
			38351045 - HEA Infant Mortality Grant	283,788	131,628	98,275	513,691
			38351053 - HEA Oral HealthTDH Grant	392,152	173,688	62,416	628,257
			38351058 - HEA Diabetes Golden Sneakers	36,813	18,352	8,872	64,037
			38351060 - HEA Fetal Infant Mortality Rat	142,681	49,948	(10,126)	182,503
			38351061 - HEA Matthew Walker Mobile Clin	1,518	(1,518)		-
			38351064 - HEA Child Safety Seat			2,308	2,308
			38351082 - HEA Cities Readiness Grant	52,281	27,186	107,685	187,152
			38351087 - HEA Healthcare Preparedness	48,230	21,220		69,450
			38351123 - HEA TB Drug Study Grant	24,325	9,746	2,788	36,859
			38351124 - HEA TB Outpatient Grant	799,732	370,962	226,959	1,397,653
			38351128 - HEA TB Epidemiologic Studies	52,543	19,948	6,975	79,466
			38351133 - HEA STD Grant STD	261,346	128,836	31,247	421,428
			38351134 - HEA HIV AIDS Grant	287,072	122,413	17,412	426,897
			38351137 - HEA Ryan White Grant	201,930	87,670	3,845,406	4,135,006
			38351138 - HEA HIV Rapid Testing	45,798	15,642	60,277	121,717
			38351139 - HEA Ryan White Medical Service	93,118	51,206	3,897	148,222
			38351146 - HEA Emerg Preparedness Grant	171,737	80,675	356,424	608,837
			38351163 - HEA Health Promotion CPHE AllO	54,672	13,764	62	68,497
			38351166 - HEA Tobacco Grant	21,047	11,768	1,596	34,411
			38351204 - HEA 103 Grant	80,669	42,873	33,868	157,410
			38351205 - HEA 105 Grant	183,967	84,824	99,583	368,374
			38351208 - HEA Air Pollution Roadside Grt			186,903	186,903
			38351216 - HEA Environ Health Specialists	49,198	18,513	11,922	79,634
			38351540 - HEA CAPUS Grant	29,931	9,965	3,830	43,725
			38360450 - HEA Grant in Aid	286,347	126,937	312,423	725,707
			38361100 - HEA ARRA Comm Put Prev to Work			(28,549)	(28,549)
			38361200 - HEA ARRA Early Head Start	29,901	20,554	405	50,860
			38361600 - HEA Fatherhood Grant	553,261	250,009	539,424	1,342,694
			38361700 - HEA Eat Well Play More			4,988	4,988
		32200 - HEA Health Dept Grant Fund Total		11,797,080	5,434,840	7,714,458	24,946,378
		32201 - HEA Donations Fund	38601000 - HEA David Trowbridge Donation				
		32201 - HEA Donations Fund Total					
		40009 - GSD FY10 Capital Projects Fund	38401010 - HEA East Clinic Mech HVAC			13,511	13,511
		40009 - GSD FY10 Capital Projects Fund Total				13,511	13,511
		40113 - GSD FY13B Capital Projects	38401113 - HEA Lentz Public Health Ctr			29,500,750	29,500,750
		40113 - GSD FY13B Capital Projects Total				29,500,750	29,500,750
		90231 - GSD Bonded Debt & Interest	1700409 - ADM GSD HEA Debt	154,296		296,000	450,296
		90231 - GSD Bonded Debt & Interest Total		154,296		296,000	450,296
		90241 - GSD General Fixed Assets	1700309 - ADM HEA Fixed Assets			(29,580,148)	(29,580,148)
		90241 - GSD General Fixed Assets Total				(29,580,148)	(29,580,148)
	88 - Health Total			**21,742,772**	**9,607,095**	**17,243,334**	**48,593,201**
	89 - Public Library	10101 - GSD General	39101010 - LIB Administrative Support	892,213	366,255	421,479	1,679,946
			39101020 - LIB Public Relations	105,142	42,488	125,544	273,174
			39101030 - LIB Technical Services	522,537	220,300	1,698,546	2,441,383
			39101050 - LIB Conference Center	163,732	69,577	12,833	246,142
			39101060 - LIB Interlibrary Loan	40,334	15,107	13,203	68,643

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	89 - Public Library	10101 - GSD General	39101070 - LIB Special Collections	270,389	115,902	1,801	388,092
			39101080 - LIB Community Engagement	214,486	98,697	1,681	314,865
			39101090 - LIB Limitless Libraries	228,591	103,014	1,418,496	1,750,102
			39102000 - LIB Operation and Maintenance	1,207,519	623,987	1,836,744	3,668,250
			39103203 - LIB BW Circulation	556,001	256,240	13,851	826,091
			39103206 - LIB BW Children's Services	215,796	121,517	2,230	339,542
			39103207 - LIB Reference Services	655,763	289,427	11,815	957,005
			39103303 - LIB Hermitage Branch	371,524	190,192	87,345	649,061
			39103304 - LIB Edmondson Branch	426,116	185,499	90,270	701,885
			39103305 - LIB Bellevue	203,910	93,501	11,874	309,285
			39103310 - LIB Bordeaux	323,768	138,484	67,424	529,677
			39103315 - LIB North Library	66,752	29,418	13,162	109,332
			39103320 - LIB Donelson	190,728	82,996	23,682	297,406
			39103325 - LIB East	126,710	48,231	23,980	198,921
			39103330 - LIB Edgehill	108,145	46,748	12,430	167,323
			39103335 - LIB Goodletsville	236,916	116,789	49,719	403,424
			39103340 - LIB Green Hills	654,428	297,677	87,588	1,039,693
			39103345 - LIB Hadley Park	86,502	35,025	12,998	134,526
			39103350 - LIB Inglewood	139,318	60,462	18,721	218,501
			39103355 - LIB Looby	128,545	61,948	48,791	239,284
			39103360 - LIB Madison	377,908	191,226	64,528	633,662
			39103365 - LIB Old Hickory	125,952	64,404	12,507	202,863
			39103370 - LIB Pruitt	100,247	47,091	34,035	181,374
			39103375 - LIB Richland Park	180,392	80,512	19,612	280,516
			39103380 - LIB Southeast	272,207	126,461	44,570	443,237
			39103385 - LIB Thompson Lane	141,771	74,977	19,486	236,234
			39103390 - LIB Watkins Park	32,407	18,658	365	51,430
			39103401 - LIB Archives	172,181	75,476	56,998	304,655
			39104061 - LIB Equal Access	149,654	52,375	47,355	249,384
			39104081 - LIB Web Computer Literacy ILS	551,926	225,242	114,054	891,222
			39160000 - LIB ALOB Non Alloc'd Fin Tra				
		10101 - GSD General Total		10,240,511	4,665,901	6,519,717	21,426,128
		30003 - General Fund 4% Reserve	39201000 - 4% LIB Public Library			2,736,651	2,736,651
		30003 - General Fund 4% Reserve Total				2,736,651	2,736,651
		30401 - Library Services	39300100 - LIB Library Services Interest			279	279
			39304013 - LIB Technology Upgrade Key			4,298	4,298
			39304026 - LIB SpecialCollectionsStaff	49,958	21,842		71,800
			39304030 - LIB Volunteer Service Grant	13,639	847	21,203	35,689
			39304043 - LIB Disadv Grant- LCO Prog Key			6,400	6,400
			39304044 - LIB * Telenet Grant LCO Key				
			39304045 - LIB Gen Lib Svcs GrantKey			45,500	45,500
			39304065 - LIB EAP Deaf Hear Grant Key	33,353	10,005	44,642	88,000
			39304094 - LIB IYL Neighborhood Builders	70,335	20,135		90,470
		30401 - Library Services Total		167,285	52,829	122,322	342,436
		30404 - Library Special Projects	39706100 - LIB Books & Technology				
			39706110 - LIB Special Projects Interest				
			39706120 - LIB E Rate Projects				
			39706130 - LIB Other Special Projects			106,766	106,766
			39706160 - LIB Faith Hill Literacy Funds				
			39706170 - LIB Hebrew Foundation Funds			345	345
			39706190 - LIB Biography Funds			3,848	3,848
			39706200 - LIB Childrens Book Funds			7,814	7,814
			39706220 - LIB Nash Rm Bk/Spec Proj Funds			1,878	1,878
			39706230 - LIB Photography Book Funds			545	545
			39706240 - LIB Unrestricted Foundation Bk			424,053	424,053
			39706260 - LIB Davis Family Archive Funds				

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FULL COST ALLOCATION PLAN CONTROL SCHEDULE
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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	89 - Public Library	30404 - Library Special Projects	39706270 - LIB Bordeaux LINKS FoundationB			856	856
			39706290 - LIB Hermitage Kay Family Found			2,826	2,826
			39706300 - LIB Sadye Wilson Lmtd Ed Fds				
			39706320 - LIB Popular Materials Book Fds				
			39706330 - LIB Health Care Book Funds			5,144	5,144
			39706340 - LIB Edmondson Pk Spec Prog Fds			932	932
			39706350 - LIB Classics/Poetry/Drama Fds			811	811
			39706400 - LIB East Spec Program Funds			645	645
			39706410 - LIB Madison Spec Prog Funds			1,707	1,707
			39706420 - LIB Performance Troupe Funds			9,409	9,409
			39706430 - LIB History&Geography Book Fds			5,354	5,354
			39706450 - LIB Bellevue Spec Program Fund			500	500
			39706460 - LIB Donelson Spec Program Fund				
			39706470 - LIB Edgehill Spec Program Fund			755	755
			39706480 - LIB Goodlettsville Spec Prog			1,371	1,371
			39706490 - LIB Green Hills Spec Prog Fund			945	945
			39706500 - LIB Hadley Park Spec Program			49	49
			39706510 - LIB Inglewood Spec Program Fds			797	797
			39706520 - LIB Looby Spec Program Funds			401	401
			39706530 - LIB North Spec Program Funds			1,025	1,025
			39706540 - LIB Old Hickory Spec Program				
			39706550 - LIB Pruitt Spec Program Funds			373	373
			39706560 - LIB Richland Park Spec Prog			591	591
			39706570 - LIB Southeast Spec Prog Funds			269	269
			39706580 - LIB Thompson Lane Spec Prog			215	215
			39706590 - LIB Watkins Park Spec Program			765	765
		30404 - Library Special Projects Total				580,988	580,988
		40009 - GSD FY10 Capital Projects Fund	39401010 - LIB Goodlettsville Librar			183,574	183,574
		40009 - GSD FY10 Capital Projects Fund Total				183,574	183,574
		40011 - GSD FY11 Capital Projects Fund	39401011 - LIB Bellevue Lib Planning/Land			200,935	200,935
		40011 - GSD FY11 Capital Projects Fund Total				200,935	200,935
		40013 - GSD FY13 Capital Projects Fund	39401013 - LIB Bellevue Lib Constr/Equip			4,134,049	4,134,049
			39401113 - LIB * Archive Planning			505,777	505,777
			39401213 - LIB Archive Renov Main Library			1,013,653	1,013,653
		40013 - GSD FY13 Capital Projects Fund Total				5,653,479	5,653,479
		40014 - GSD FY14 Capital Projects	39401014 - LIB Miscellaneous Maintenance			1,280,643	1,280,643
			39402014 - LIB Limitless Library MS			296,350	296,350
		40014 - GSD FY14 Capital Projects Total				1,576,992	1,576,992
		40439 - Library Non-Bond FundedCapProj	39400439 - LIB Interest NonBond Fd CapPrj			1	1
		40439 - Library Non-Bond FundedCapProj Total				1	1
		90231 - GSD Bonded Debt & Interest	1700410 - ADM GSD LIB Debt	53,407		28,000	81,407
		90231 - GSD Bonded Debt & Interest Total		53,407		28,000	81,407
		90241 - GSD General Fixed Assets	1700310 - ADM LIB Fixed Assets			(2,314,448)	(2,314,448)
		90241 - GSD General Fixed Assets Total				(2,314,448)	(2,314,448)
	89 - Public Library Total			**10,461,203**	**4,718,729**	**15,288,210**	**30,468,142**
	90 - Parks	10101 - GSD General	40101110 - PAR Design/Construction Projec	51,461	19,092	284	70,838
			40101210 - PAR Grass Mowing Sessions	2,337,742	1,206,009	1,946,469	5,490,220
			40101220 - PAR Facility Repair Sessions	950,485	463,194	4,219,379	5,633,058
			40101230 - PAR Landscaping Sessions	576,949	281,764	87,730	946,443
			40101240 - PAR Custodial Sessions	664,564	340,645	135,084	1,140,293
			40101310 - PAR Usage Permits	57,664	29,977	1,768	89,409
			40101410 - PAR Miles of Greenway Trails	139,758	58,007	6,629	204,394
			40103110 - PAR Park Police Patrols	1,007,931	455,196	89,288	1,552,414
			40104110 - PAR Comm Ctr Drop-in Activitie	3,321,317	1,255,518	252,676	4,829,512
			40104130 - PAR Comm Recreation Seasonal	135,721	13,357	25,587	174,665
			40104140 - PAR Comm Pools Aquatics	40,669	4,168	9,489	54,326

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	90 - Parks	10101 - GSD General	40104310 - PAR Organized Sports Leagues	49,960	26,415	5,757	82,133
			40104330 - PAR Organized Sports Seasonal	15,367	2,356	3,013	20,736
			40104410 - PAR Special Events Metro	60,360	22,543	19,516	102,418
			40104415 - PAR After Hours Special Events	253,647	93,986	8,641	356,274
			40105110 - PAR Comm Info Service	67,028	22,920	4,694	94,642
			40106110 - PAR Arts/History Classes	471,637	164,970	35,996	672,603
			40106130 - PAR Arts & History Seasonal	13,791	1,329	90	15,210
			40106210 - PAR Environmental Ed Prog	540,974	238,227	27,409	806,611
			40106230 - PAR Environmental Ed Seasonal	29,265	2,645		31,910
			40106240 - PAR Instructors	214,894	32,366	184,387	431,647
			40107210 - PAR Personnel Transactions	100,419	45,133	18,194	163,746
			40107310 - PAR Payment Approvals	224,251	104,145	674,679	1,003,075
			40107410 - PAR Purchasing Transactions	26,073	23,836	112	50,021
			40107610 - PAR Dept Leadership Sessions	232,153	91,368	376,487	700,008
			40107710 - PAR Safety Inspections	91,094	23,354	26,837	141,286
			40107800 - PAR Non Allocated Fin Trans			78	78
			40150110 - PAR Ted Rhodes Golf Course	369,137	154,964	96,808	620,909
			40150120 - PAR Ted Rhodes Golf Seasonal	49,849	4,254	260	54,364
			40150210 - PAR Harpeth Hills Golf Course	427,834	225,675	100,207	753,716
			40150220 - PAR Harpeth Hills Golf Seasona	51,606	4,669		56,275
			40150310 - PAR Two Rivers Golf Course	360,232	153,903	88,630	602,765
			40150320 - PAR Two Rivers Golf Seasonal	57,425	5,017		62,441
			40150410 - PAR Shelby Park Golf Course	243,508	99,453	51,155	394,117
			40150420 - PAR Shelby Golf Seasonal	24,415	2,141	2,161	28,717
			40150510 - PAR Warner Golf Course	110,301	51,378	42,325	204,004
			40150520 - PAR Warner Golf Seasonal	14,541	1,283		15,824
			40150610 - PAR McCabe Golf Course	504,493	246,239	137,558	888,290
			40150620 - PAR McCabe Golf Seasonal	83,535	7,237		90,773
			40150710 - PAR Vinny Links Golf Course	33,909	22,356	26,971	83,237
			40150720 - PAR Vinny Links Golf Seasonal	30,584	2,648		33,233
			40150810 - PAR Parthenon	357,738	184,821	114,855	657,414
			40150820 - PAR Parthenon Seasonal	4,199	411		4,610
			40150910 - PAR Wave Country			61,459	61,459
			40150920 - PAR Wave Country Seasonal	222,191	21,207	22,811	266,209
			40151010 - PAR Sportsplex	915,643	388,000	134,244	1,437,887
			40151020 - PAR Sportsplex Seasonal	113,242	12,482		125,724
			40151110 - PAR Tennis	50,990	25,674	4,836	81,499
			40151120 - PAR Tennis Seasonal	3,511	269		3,779
			40151210 - PAR Hamilton Creek Marina	44,072	25,011	9,231	78,313
		10101 - GSD General Total		15,748,130	6,661,615	9,053,785	31,463,530
		30003 - General Fund 4% Reserve	40201000 - 4% PAR Parks			171,279	171,279
			40220100 - 4% PAR Structures/Facilities			604,085	604,085
			40230300 - 4% PAR Cultural Recreation				
			40230400 - 4% PAR Revenue Producing Fac.			391,122	391,122
		30003 - General Fund 4% Reserve Total				1,166,486	1,166,486
		30060 - * POL JAG 2010 Grant	40322336 - PAR * JAG Grant 2010			(127)	(127)
		30060 - * POL JAG 2010 Grant Total				(127)	(127)
		30062 - POL 2011 JAG Grant	40322337 - PAR JAG Grant 2011			142	142
		30062 - POL 2011 JAG Grant Total				142	142
		30801 - Parks Special Projects	40170100 - PAR Special Project Admin				
			40170200 - PAR Spec Proj Structures				
			40170500 - PAR Tree Replacement			5,260	5,260
			40170600 - PAR Contribution to Parks			6,682	6,682
			40170700 - PAR Parthenon Project Revenue				
			40171100 - PAR Warner Trail Link Phase 1				
			40301000 - PAR Contribute-Recreation			61,392	61,392

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	90 - Parks	30801 - Parks Special Projects	40301100 - PAR Belmont-Easley Recreation	12,673	1,616		14,290
			40781000 - PAR Stone Hall Improvements				
			40781620 - PAR Greenway Development	41,827	21,816		63,643
			40782000 - PAR Greenway Master Plan				
			40782200 - PAR After-Hours Special Events	68	5		73
			40782300 - PAR Instructors	(308)	(24)	(492)	(824)
			40782400 - PAR NAZA Afterschool Program	17,937	1,433	11,433	30,803
		30801 - Parks Special Projects Total		72,197	24,847	84,275	181,319
		30802 - Parks Resale Inventory	40180000 - PAR Resale Inventory			1,199,493	1,199,493
		30802 - Parks Resale Inventory Total				1,199,493	1,199,493
		32300 - PAR Parks Dept Grant Fund	40309000 - PAR Art Explosion II			301	301
			40383731 - PAR Joelton Property LPRF				
			40383737 - PAR GROW 10-11	97,876	13,796	28,114	139,786
			40383742 - PAR Riverside Drive Connector				
			40782828 - PAR TAC Big Band Dances 2014			5,200	5,200
			40783132 - PAR FWOP Staffing Grant 01	79,404	(171)		79,234
			40783142 - PAR Warner SWEAT Grant 01	35,552	1,061		36,613
			40783411 - PAR Friends-Centenn Park&Parth	95,840	745		96,586
			40783610 - PAR TwoRiversMansion Staffg-14	10,875	457		11,332
			40783620 - PAR PW-Community Tree Planting			2,175	2,175
		32300 - PAR Parks Dept Grant Fund Total		319,548	15,889	35,790	371,227
		32365 - PAR SW MDHA Disaster Recovery	40306577 - PAR SW MDHA Disaster Recovery			399,660	399,660
		32365 - PAR SW MDHA Disaster Recovery Total				399,660	399,660
		33000 - PAR Parks Master Plan	40704101 - PAR Master Plan Proj Mgmt	324,339	129,004	1,404	454,747
			40704102 - PAR Deferred Maint Project	67,912	30,137		98,049
		33000 - PAR Parks Master Plan Total		392,250	159,141	1,404	552,795
		40009 - GSD FY10 Capital Projects Fund	40402010 - PAR General Park Improvement			4,700	4,700
			40403010 - PAR Greenway Downtown			1,998	1,998
			40404010 - PAR Greenway Harpeth			1,436	1,436
			40405010 - PAR Greenway Open Space			102,935	102,935
			40406010 - PAR Greenway Opry Mills			50,444	50,444
			40407010 - PAR Greenway Mill Creek			86,549	86,549
			40408010 - PAR Greenway Richland			1,293	1,293
			40409010 - PAR Harpeth Soccer			21,983	21,983
			40411010 - PAR Land Acq Antioch			241,181	241,181
			40417010 - PAR Warner Youth Sports Field			20,952	20,952
			40419010 - PAR Plan SE with Health			3,800	3,800
		40009 - GSD FY10 Capital Projects Fund Total				537,271	537,271
		40011 - GSD FY11 Capital Projects Fund	40402011 - PAR New Sevier Community Ctr			1,912,908	1,912,908
			40403011 - PAR Greenway Projects			609,729	609,729
			40405011 - PAR Open Space Revolving Fund	65,851	5,333	222,149	293,332
			40406011 - PAR Centennial Prk Master Plan			37,732	37,732
			40407011 - PAR Two Rivers Mansion Renovat			3,604	3,604
			40408011 - PAR Sportsplex Renovations			1,414,014	1,414,014
			40409011 - PAR Fairgrounds Park Plan/Dev			1,989,231	1,989,231
			40413011 - PAR Warner Park Local Match			161,915	161,915
			40414011 - PAR Shelby Park Master Plan			53,707	53,707
		40011 - GSD FY11 Capital Projects Fund Total		65,851	5,333	6,404,988	6,476,171
		40013 - GSD FY13 Capital Projects Fund	40401013 - PAR Greenway Projects			2,500,584	2,500,584
			40403013 - PAR Centennial Prk Master Plan			610,058	610,058
			40404013 - PAR Shelby Park Master Plan			577,447	577,447
			40405013 - PAR Mountain Bike			856,682	856,682
			40406013 - PAR Centennial Sportsplex			1,150,167	1,150,167
			40407013 - PAR Ft Nashborough			111,965	111,965
			40408013 - PAR Dog Parks			531,500	531,500
			40409013 - PAR Deferred Maintenance			2,324,350	2,324,350

NASHVILLE-DAVIDSON COUNTY, TENNESSEE

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Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	90 - Parks	40013 - GSD FY13 Capital Projects Fund	40410013 - PAR Open Space Riverfront Devl			1,715,473	1,715,473
		40013 - GSD FY13 Capital Projects Fund Total				10,378,228	10,378,228
		40014 - GSD FY14 Capital Projects	40401014 - PAR Greenway Projects			821,622	821,622
			40403014 - PAR Centennial Prk Master Plan			139,413	139,413
			40404014 - PAR Shelby Park Master Plan			143,187	143,187
			40406014 - PAR Centennial Sportsplex			1,000,000	1,000,000
			40409014 - PAR Deferred Maintenance			2,496,797	2,496,797
			40410014 - PAR Open Space Riverfront Devl			175,868	175,868
			40411014 - PAR Nashville Zoo			232,597	232,597
		40014 - GSD FY14 Capital Projects Total				5,009,484	5,009,484
		40113 - GSD FY13B Capital Projects	40410113 - PAR Open Space/Riverfront Dev			3,133,271	3,133,271
			40420113 - PAR Paving/Maintenance			1,476,965	1,476,965
		40113 - GSD FY13B Capital Projects Total				4,610,236	4,610,236
		40440 - Parks Non-Bond Funded CapProj	40420010 - PAR Stones River Greenway 99			(6,520)	(6,520)
			40421020 - PAR Centennial Pk Pond MWS Prj			352,024	352,024
			40421030 - PAR Open Space			400,000	400,000
		40440 - Parks Non-Bond Funded CapProj Total				745,504	745,504
		41440 - Parks W Riverfront MDHA Grant	40400077 - PAR W Riverfront MDHA Grant			3,807,086	3,807,086
		41440 - Parks W Riverfront MDHA Grant Total				3,807,086	3,807,086
		48009 - USD FY10 Capital Projects Fund	40482010 - PAR USD Riverfront Phase 2	4,931	974	1,647,566	1,653,471
		48009 - USD FY10 Capital Projects Fund Total		4,931	974	1,647,566	1,653,471
		90231 - GSD Bonded Debt & Interest	1700412 - ADM GSD REC Debt	216,839		137,000	353,839
		90231 - GSD Bonded Debt & Interest Total		216,839		137,000	353,839
		90241 - GSD General Fixed Assets	1700312 - ADM REC Fixed Assets			(21,512,689)	(21,512,689)
		90241 - GSD General Fixed Assets Total				(21,512,689)	(21,512,689)
	90 - Parks Total			**16,819,745**	**6,867,798**	**23,705,581**	**47,393,123**
	91 - Arts Commission	10101 - GSD General	41105000 - ART Basic Grants			1,889,680	1,889,680
			41106000 - ART Public Art & Artist Devel	48,385	20,831	52,465	121,681
			41106100 - ART Cultural Vitality Index	112,887	41,681	55,351	209,919
			41106200 - ART Grants Development	140,162	60,292	88,535	288,989
			41106250 - ART Organizational Development	43,576	18,715	29,906	92,198
			41106300 - ART Non Allocated Fin Trans				
		10101 - GSD General Total		345,010	141,520	2,115,937	2,602,466
		30003 - General Fund 4% Reserve	41201000 - 4% ART Arts Commission			1,364	1,364
		30003 - General Fund 4% Reserve Total				1,364	1,364
		32041 - Arts Com Contrib/Donations Fun	41702002 - ART AFTA Convention 2014			37,556	37,556
		32041 - Arts Com Contrib/Donations Fun Total				37,556	37,556
		32141 - Arts Comm Special Projects	41703000 - ART Arts Comm Special Projects	2,794	1,013	12,158	15,965
		32141 - Arts Comm Special Projects Total		2,794	1,013	12,158	15,965
		32241 - ART Arts Commission Grant Fund	41310260 - ART TAC Arts Build Communities	4,480		25,386	29,866
			41310270 - ART TAC Major Cultural Inst			71,000	71,000
			41310290 - ART NEA Art Works 13-14			13,000	13,000
			41310300 - ART TAC Educ Comm Learning1314			3,808	3,808
		32241 - ART Arts Commission Grant Fund Total		4,480		113,194	117,674
		40009 - GSD FY10 Capital Projects Fund	41401010 - ART Public Art	176,507	76,418	671,214	924,139
		40009 - GSD FY10 Capital Projects Fund Total		176,507	76,418	671,214	924,139
	91 - Arts Commission Total			**528,791**	**218,951**	**2,951,423**	**3,699,165**
	92 - Public Works	10101 - GSD General	42141110 - PW GSD Developer Services	718,516	282,977	21,178	1,022,671
			42141210 - PW GSD Traffic Engineering	484,694	201,494	7,529	693,717
			42141310 - PW GSD Right of Way Permits	245,913	108,984	29,858	384,755
			42141410 - PW GSD Park Spaces Off Street	62,602	29,585	379	92,566
			42141420 - PW GSD Park Spaces On Street	255,634	143,147	44,615	443,396
			42141510 - PW GSD Street Construction	654,150	236,026	17,480	907,656
			42141610 - PW GSD Sidewalk Construction	76,691	33,478	589	110,758
			42141710 - PW GSD ITS Construction	153,134	66,437	1,039	220,611
			42142110 - PW GSD Roadway Maintenance	5,442,688	2,678,204	1,894,241	10,015,133

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	92 - Public Works	10101 - GSD General	42142180 - PW GSD Film and Special Events	146,486	64,648	614	211,747
			42142210 - PW GSD Emergency Response	185,986	86,669		272,655
			42142710 - PW GSD Traffic Signal Maint	760,987	303,348	840,220	1,904,555
			42142832 - PW GSD Traffic Sign & Marking	274,834	168,395	199,890	643,119
			42144110 - PW GSD Cust Serv Resp & Supp	311,647	162,484	643	474,774
			42145200 - PW TL Transportation Licensing	122,838	58,748	671	182,257
			42145210 - PW TL Enforcement	80,616	32,610	8,214	121,440
			42145220 - PW TL Inspection			81	81
			42145230 - PW TL Permitting	1,328	177	39,966	41,472
			42160000 - PW ALOB Non Alloc'd Fin Tran				
			42160010 - PW GSD Non Allocated Transfers				
			42161000 - PW NonPayrollExp Clearing				
			42161110 - PW GSD Administration	814,972	269,787	11,259,588	12,344,346
		10101 - GSD General Total		10,793,715	4,927,198	14,366,795	30,087,708
		18301 - USD General	42192170 - PW USD Roadway All Other	959,485	498,862	7,522,344	8,980,691
			42196005 - PW USD ALOB Non Alloc'd Fin				
			42197110 - PW USD Administration			7,480,279	7,480,279
		18301 - USD General Total		959,485	498,862	15,002,623	16,460,970
		30003 - General Fund 4% Reserve	42204000 - 4% PW Div of Roads			3,260	3,260
			42206000 - 4% PW Div of Equipment			8,871	8,871
			42207000 - 4% PW Parking Division				
		30003 - General Fund 4% Reserve Total				12,132	12,132
		30502 - Solid Waste Grant	42301700 - PW Solid Waste Special Litter			93,364	93,364
		30502 - Solid Waste Grant Total				93,364	93,364
		30509 - PW Surplus Parking Fund	42341400 - PW Surplus Parking Funds			4,027,042	4,027,042
		30509 - PW Surplus Parking Fund Total				4,027,042	4,027,042
		30511 - Public Works Paving	42707000 - PW Paving			6,088,671	6,088,671
		30511 - Public Works Paving Total				6,088,671	6,088,671
		40009 - GSD FY10 Capital Projects Fund	42402010 - PW Bridges GSD			135,924	135,924
			42404010 - PW Information Systems GSD			2,354	2,354
			42405010 - PW Paving GSD			23,949	23,949
			42407010 - PW Roadway Projects GSD			1,539,979	1,539,979
			42409010 - PW Sidewalks GSD			243,911	243,911
			42412010 - PW Traffic GSD			2,720	2,720
		40009 - GSD FY10 Capital Projects Fund Total				1,948,837	1,948,837
		40011 - GSD FY11 Capital Projects Fund	42402011 - PW Bridges GSD			838,958	838,958
			42405011 - PW Paving/Resurfacing GSD			35,237	35,237
			42407011 - PW Bikeways GSD			432,445	432,445
			42409011 - PW Sidewalks GSD			1,166,605	1,166,605
			42416011 - PW 28th/31st Ave Conn GSD			(1,376,287)	(1,376,287)
			42418011 - PW Traffic Signals/Equip GSD			62,361	62,361
			42419011 - PW Solid Waste Fac/Equip GSD			193,950	193,950
		40011 - GSD FY11 Capital Projects Fund Total				1,353,269	1,353,269
		40013 - GSD FY13 Capital Projects Fund	42401013 - PW Sidewalks GSD			2,266,834	2,266,834
			42402013 - PW Paving/Resurfacing GSD			13,067,703	13,067,703
			42403013 - PW Bikeways GSD			525,440	525,440
			42404013 - PW Bridges GSD			1,955,660	1,955,660
			42405013 - PW Corridor Redevelopment GSD			777,910	777,910
			42406013 - PW Road Projects GSD			3,474,354	3,474,354
			42407013 - PW Signalization GSD			2,018,602	2,018,602
		40013 - GSD FY13 Capital Projects Fund Total				24,086,503	24,086,503
		40014 - GSD FY14 Capital Projects	42401014 - PW Sidewalks GSD			4,308,370	4,308,370
			42402014 - PW Paving/Resurfacing GSD			2,535,777	2,535,777
			42403014 - PW Bikeways GSD				
			42404014 - PW Bridges GSD			1,479,148	1,479,148
			42406014 - PW Road Projects GSD			3,035,758	3,035,758

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
FY 2014 ACTUAL EXPENDITURES

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

Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	92 - Public Works	40014 - GSD FY14 Capital Projects	42407014 - PW Signalization GSD			1,041,477	1,041,477
		40014 - GSD FY14 Capital Projects Total				12,400,531	12,400,531
		40300 - GSD Public Works Construction	42412000 - PW Paving & Resurfacing			1,480,953	1,480,953
			42412001 - PW Sidewalks & Bikeways			201,906	201,906
			42412003 - PW Other Road Projects			14,113	14,113
			42412004 - PW Traffic & ITS			572,803	572,803
			42412006 - PW Gateway Blvd Design			150,714	150,714
			42412013 - PW Development Infrastructure			27,474	27,474
		40300 - GSD Public Works Construction Total				2,447,962	2,447,962
		48009 - USD FY10 Capital Projects Fund	42401010 - PW USD Bikeways			119,146	119,146
			42403010 - PW USD Bridges			8,365	8,365
			42408010 - PW USD Roadway Projects			124,196	124,196
			42410010 - PW USD Sidewalks			225,239	225,239
			42413010 - PW USD Traffic			38,957	38,957
		48009 - USD FY10 Capital Projects Fund Total				515,903	515,903
		48011 - USD FY11 Capital Projects Fund	42401011 - PW USD Bikeways			86,672	86,672
			42406011 - PW USD Paving/Resurfacing			324,207	324,207
			42410011 - PW USD Sidewalks			17,475	17,475
			42413011 - PW USD Traffic Signals/Equip			4,959	4,959
			42415011 - PW USD Refuse/Recycle Contain			2,191	2,191
		48011 - USD FY11 Capital Projects Fund Total				435,504	435,504
		48113 - USD FY13B Capital Projects	42480113 - PW USD Sidewalks			1,765,937	1,765,937
			42486113 - PW USD Paving/Road Projects			4,230,050	4,230,050
		48113 - USD FY13B Capital Projects Total				5,995,987	5,995,987
		90231 - GSD Bonded Debt & Interest	1700411 - ADM GSD PWO Debt	236,400		14,859	251,259
		90231 - GSD Bonded Debt & Interest Total		236,400		14,859	251,259
		90241 - GSD General Fixed Assets	1700311 - ADM PWO Fixed Assets			(8,229,101)	(8,229,101)
		90241 - GSD General Fixed Assets Total				(8,229,101)	(8,229,101)
		98431 - USD Bonded Debt & Interest	1790411 - ADM USD PWO Debt	35,319			35,319
		98431 - USD Bonded Debt & Interest Total		35,319			35,319
	92 - Public Works Total			**12,024,919**	**5,426,060**	**80,560,883**	**98,011,862**
	93 - Solid Waste	30501 - Solid Waste Operations	42801200 - PW WM Education/Pub Relations	44,126	25,242	117,997	187,365
			42803100 - PW WM Metro Collection	620,822	337,060	12,482,129	13,440,011
			42803300 - PW WM Downtown Business Coll	40,359	23,279	36,081	99,719
			42803500 - PW WM Front Loader Coll	293,059	150,495	941	444,495
			42803600 - PW WM Dead Animal Coll	30,130	13,786	987	44,903
			42803700 - PW WM Brush Collection	656,641	350,509	2,328	1,009,477
			42804200 - PW WM Downtown Bus Recycling	43,746	25,026	369	69,141
			42804300 - PW WM Curbside Recycling	478,084	205,914	280,017	964,015
			42804510 - PW WM Drop Off Recycle Centers	202,529	89,696	93,598	385,823
			42804520 - PW WM Convenience/Recycle Ctrs	438,922	205,135	595,378	1,239,435
			42804710 - PW WM Compost Program	42,580	17,293	502,863	562,736
			42804800 - PW WM Household Hazardous Wast	37,875	15,681	17,356	70,913
			42804900 - PW WM Tire Program	33,821	22,482	880	57,184
			42805200 - PW WM Landfill Engineering	53,824	19,939	76,674	150,438
			42805300 - PW WM Bordeaux Gas Utilization			7,354	7,354
			42861110 - PW WM Administration	372,730	128,093	2,017,332	2,518,154
		30501 - Solid Waste Operations Total		3,389,250	1,629,629	16,232,283	21,251,162
		30502 - Solid Waste Grant	42301300 - PW Solid Waste Haz Grant			85,000	85,000
			42301600 - PW Solid Waste Tire Grant			382,502	382,502
		30502 - Solid Waste Grant Total				467,502	467,502
	93 - Solid Waste Total			**3,389,250**	**1,629,629**	**16,699,785**	**21,718,664**
	94 - Human Relations	10101 - GSD General	44100110 - HRC Multicultural Education	77,318	30,162	114,555	222,035
			44100210 - HRC Civil Rights Compliance	113,492	18,963	61,113	193,568
			44100300 - HRC Non Allocated Fin. Trans.				
		10101 - GSD General Total		190,810	49,125	175,667	415,603

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN CONTROL SCHEDULE
FY 2014 ACTUAL EXPENDITURES

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Sum of Total Expense				Major Obj Category			
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
	94 - Human Relations	30003 - General Fund 4% Reserve	44201000 - 4% HRC Human Relations Comm				
		30003 - General Fund 4% Reserve Total					
	94 - Human Relations Total			**190,810**	**49,125**	**175,667**	**415,603**
	97 - Farmers Market	30003 - General Fund 4% Reserve	60201000 - 4% FAR Farmer's Market			9,376	9,376
		30003 - General Fund 4% Reserve Total				9,376	9,376
		60152 - Farmers Market	60511000 - FAR Facility Mgmt Program	106,186	39,216	1,048,792	1,194,193
			60511210 - FAR TAEP Grant 10-11			2,184	2,184
			60511400 - FAR Grow Local Kitchen	124	73	6,292	6,490
			60512000 - FAR Marketing Service Program	83,301	49,756	48,147	181,204
			60513000 - FAR Non Alloc Financial Trans			292,602	292,602
		60152 - Farmers Market Total		189,611	89,045	1,398,017	1,676,673
	97 - Farmers Market Total			**189,611**	**89,045**	**1,407,393**	**1,686,049**
	98 - Muni Auditorium	10101 - GSD General	1101428 - ADM Subsidy Muni Auditorium			415,000	415,000
		10101 - GSD General Total				415,000	415,000
		30003 - General Fund 4% Reserve	61201000 - 4% MUN Municipal Auditorium			335,789	335,789
		30003 - General Fund 4% Reserve Total				335,789	335,789
		60161 - Municipal Auditorium	61501510 - MUN Administration	468,545	198,196	1,436,201	2,102,942
		60161 - Municipal Auditorium Total		468,545	198,196	1,436,201	2,102,942
	98 - Muni Auditorium Total			**468,545**	**198,196**	**2,186,991**	**2,853,732**
	99 - State Fair Board	30003 - General Fund 4% Reserve	62201000 - 4% BFC State Fair			260,214	260,214
		30003 - General Fund 4% Reserve Total				260,214	260,214
		60156 - State Fair	62507200 - BFC Corporate Sales Program	913,351	358,646	2,041,356	3,313,353
		60156 - State Fair Total		913,351	358,646	2,041,356	3,313,353
	99 - State Fair Board Total			**913,351**	**358,646**	**2,301,570**	**3,573,567**
Grand Total				**885,110,112**	**401,776,065**	**2,408,757,919**	**3,695,644,096**

Section 5
Central Services Cost Allocation Plan

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Summary Schedule

Department	Elections	Surplus Property	Planning Comm	Adv Plan/Research	Register of Deeds	Historical Comm	Comm Ed Alliance	Govt Access TV	Assessor Prop	Trustee
1 BUILDING USE ALLOWANCE	$158,083	$0	$225,128	$0	$0	$0	$0	$0	$244,858	$72,205
2 EMPLOYEE BENEFITS	167,316	(12,000)	222,199	0	109,354	16,465	0	0	473,339	103,644
3 POST AUDITS	1,185	1,775	4,640	237	353	826	0	0	777	393
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	7,837	0	8,584	0	101	1,473	0	1,565	29,231	16,135
6 LEGISLATIVE	15,248	2,135	16,467	0	0	3,050	0	0	35,374	9,149
7 MAYOR	9,399	1,316	10,151	0	0	1,880	0	0	21,805	5,639
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9 GEN SVC OVERHEAD	0	153,916	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	19,986	7,658	22,722	0	51	0	0	0	25,414	7,494
11 FLEET MANAGEMENT	377	898	1,057	0	0	0	0	0	16,555	217
12 POSTAL SERVICE	6,403	0	1,673	0	995	191	0	0	1,435	1,395
13 RADIO SHOP	0	0	0	0	0	0	0	0	0	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	17,119	0
15 BUSINESS ASSISTANCE OFFICE	0	0	1,465	0	0	0	0	0	1,465	0
16 FINANCE OPERATIONS	2,323	2,576	7,364	355	1,134	1,401	0	0	1,625	965
17 PAYROLL	23,587	184	1,558	0	153	264	0	0	2,816	863
18 OFFICE OF MANAGEMENT & BUDGI	2,937	705	7,105	404	435	712	0	0	6,769	2,116
19 INTERNAL AUDIT	1,332	321	2,391	83	1,242	300	0	0	2,773	942
20 BUSINESS SOLUTIONS	828	1,240	3,241	166	247	577	0	0	543	274
21 PUBLIC PROPERTY ADMIN	288	69	516	18	268	65	0	0	599	203
22 PURCHASING	1,645	414	2,767	278	614	123	0	0	1,944	1,115
23 FINANCIAL ACCOUNTABILITY	1,506	61	1,674	13	169	1,370	0	0	339	127
24 TREASURY	2,029	62	269	6	79	39	0	0	381	123
25 GRANTS COORDINATION	2,356	0	2,356	0	0	2,356	0	0	0	0
26 HUMAN RESOURCES	12,146	0	22,335	0	8,118	4,674	0	0	33,729	9,661
27 INFORMATION SYSTEMS	23,051	5,272	52,703	0	29,184	5,672	0	0	41,732	70,936
28 DEPT OF LAW	21,438	0	72,057	0	116	17,496	249	0	38,652	177,332
29 CENTRAL RECORDS	1,008	0	7,181	0	5,331	0	0	0	10,454	390
Total Current Allocations	$482,308	$166,602	$697,603	$1,560	$157,944	$58,934	$249	$1,565	$1,009,728	$481,318

Summary Schedule

Department	County Clerk	District Attorney	DA Drug Enforcement	DA Special Operations	Medical Examiner	Public Defender	Juvenile Court Clerk	Circuit Court Clerk	Criminal Court Clerk	Clerk/Master
1 BUILDING USE ALLOWANCE	$297,457	$1,172	$0	$0	$0	$991	$0	$1,173,544	$225,230	$447,921
2 EMPLOYEE BENEFITS	421,151	76,239	0	0	0	109,903	390,416	575,721	345,940	56,992
3 POST AUDITS	939	1,653	1,492	83	0	1,410	486	791	867	323
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	14,472	18,214	0	0	0	12,618	5,648	10,365	15,879	4,556
6 LEGISLATIVE	25,311	25,311	2,135	0	0	31,105	10,978	14,028	26,836	5,794
7 MAYOR	15,602	15,602	1,316	0	0	19,174	6,767	8,647	16,542	3,572
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	21,863	1,182	55	0	0	1,308	2,805	29,950	10,912	10,141
11 FLEET MANAGEMENT	20,379	18,593	0	0	0	768	5,251	4,510	217	0
12 POSTAL SERVICE	2,009	2,640	0	0	0	784	2,372	28,201	11,632	1,870
13 RADIO SHOP	0	11,026	0	0	0	0	0	704	0	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16 FINANCE OPERATIONS	1,169	3,346	4,451	125	0	3,032	841	1,772	1,634	678
17 PAYROLL	2,404	2,057	159	0	0	2,049	1,440	2,130	2,616	579
18 OFFICE OF MANAGEMENT & BUDGI	3,895	4,960	1,603	0	0	5,866	1,268	3,502	4,816	1,335
19 INTERNAL AUDIT	1,721	2,391	626	0	0	2,552	658	4,291	2,234	634
20 BUSINESS SOLUTIONS	656	1,154	1,042	58	0	985	340	553	605	226
21 PUBLIC PROPERTY ADMIN	371	516	135	0	0	551	142	926	482	137
22 PURCHASING	1,188	1,546	868	0	0	822	187	2,614	680	444
23 FINANCIAL ACCOUNTABILITY	196	329	188	1	0	345	86	513	276	84
24 TREASURY	313	308	218	2	0	306	155	383	352	96
25 GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
26 HUMAN RESOURCES	28,627	36,006	0	0	0	32,052	12,828	39,489	34,945	7,521
27 INFORMATION SYSTEMS	20,910	21,361	8,240	0	0	9,491	4,893	14,988	11,981	4,299
28 DEPT OF LAW	4,621	254	0	0	122	2,311	1,957	8,668	6,827	12,383
29 CENTRAL RECORDS	22,333	0	0	0	0	22,346	36,674	37,976	30,258	34,470
Total Current Allocations	$907,587	$245,860	$22,528	$269	$122	$260,769	$486,192	$1,964,266	$751,761	$594,055

Summary Schedule

Department	Juvenile Court	General Sessions Court	State Trial Courts	Justice Info Sys	Sheriff Admin	Sheriff Comm Services	Sheriff Facility Maint	Sheriff Warehouse	Sheriff Criminal Justice Ctr	Sheriff Hill Jail
1 BUILDING USE ALLOWANCE	$0	$570,671	$402,370	$0	$731,447	$0	$0	$0	$0	$0
2 EMPLOYEE BENEFITS	67,103	364,235	238,247	0	2,270,888	0	0	0	0	0
3 POST AUDITS	5,608	3,464	4,244	741	2,697	0	451	1,363	1,875	877
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	34,757	2,933	19,621	3,730	285,505	0	0	0	0	0
6 LEGISLATIVE	35,984	40,864	54,587	6,404	35,679	0	5,794	1,220	104,294	25,921
7 MAYOR	22,181	25,189	33,648	3,947	21,993	0	3,572	752	64,288	15,978
8 EMPLOYEE HEALTH & WELLNESS	1,584	0	0	0	24,438	0	0	0	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	33,223	35,757	40,913	0	71,713	0	0	0	0	0
11 FLEET MANAGEMENT	21,496	4,104	56,067	0	667,658	0	0	0	0	0
12 POSTAL SERVICE	1,502	2,897	2,176	19	15,699	0	0	0	0	0
13 RADIO SHOP	17,595	4,457	1,173	0	233,190	0	0	0	0	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	2,931	0	0	0	0	0
16 FINANCE OPERATIONS	9,640	5,578	10,400	1,154	6,789	0	911	1,818	4,589	2,482
17 PAYROLL	2,857	3,872	4,415	497	5,597	0	447	109	7,208	1,593
18 OFFICE OF MANAGEMENT & BUDGI	11,860	9,565	10,201	2,020	11,131	0	958	1,181	15,610	4,000
19 INTERNAL AUDIT	5,314	4,489	4,824	924	5,799	0	458	546	7,132	1,751
20 BUSINESS SOLUTIONS	3,916	2,419	2,964	517	1,884	0	315	952	1,310	612
21 PUBLIC PROPERTY ADMIN	1,147	969	1,042	199	1,252	0	99	118	1,540	378
22 PURCHASING	7,461	1,744	2,770	696	8,816	0	66	1,470	1,578	1,282
23 FINANCIAL ACCOUNTABILITY	4,023	570	6,041	116	2,777	0	68	73	896	258
24 TREASURY	530	581	693	94	893	0	61	38	971	224
25 GRANTS COORDINATION	5,890	0	9,423	0	3,534	0	0	0	0	0
26 HUMAN RESOURCES	55,304	49,315	63,425	8,183	428,220	0	0	0	0	0
27 INFORMATION SYSTEMS	20,866	25,280	27,693	20,909	74,519	0	104	58	2,808	1,139
28 DEPT OF LAW	50,310	44,274	6,678	763	255,935	0	0	0	0	0
29 CENTRAL RECORDS	0	10,747	102	172	433	0	0	0	0	0
Total Current Allocations	$420,151	$1,213,974	$1,003,717	$51,085	$5,171,417	$0	$13,304	$9,698	$214,099	$56,495

Summary Schedule

Department	Sheriff Mens Jail Annex	Sheriff Corr Work Center	Sheriff Transportatio n	Sheriff Substance Abuse	Sheriff Warrants	Sheriff Training Academy	Sheriff Deberry	Sheriff Central Processing	Sheriff Law Enf Block	Sheriff Compliance
1 BUILDING USE ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0
3 POST AUDITS	0	1,844	332	0	717	442	250	0	0	0
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	0	0	0
6 LEGISLATIVE	0	63,430	38,424	0	17,382	28,056	0	0	0	0
7 MAYOR	0	39,099	23,685	0	10,715	17,294	0	0	0	0
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	0	0	0	0	0	0	0	0	0	0
11 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	0	0
12 POSTAL SERVICE	0	0	0	0	0	0	0	0	0	0
13 RADIO SHOP	0	0	0	0	0	0	0	0	0	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16 FINANCE OPERATIONS	0	5,096	562	0	1,192	1,259	477	0	0	0
17 PAYROLL	0	4,257	2,965	0	1,425	382	0	0	0	0
18 OFFICE OF MANAGEMENT & BUDGI	0	11,542	2,711	0	3,369	525	15,290	0	0	0
19 INTERNAL AUDIT	0	4,524	2,647	0	1,508	471	7,665	0	0	0
20 BUSINESS SOLUTIONS	0	1,288	232	0	500	308	175	0	0	0
21 PUBLIC PROPERTY ADMIN	0	977	571	0	326	102	1,655	0	0	0
22 PURCHASING	0	2,525	47	0	166	237	25,411	0	0	0
23 FINANCIAL ACCOUNTABILITY	0	630	301	0	184	85	857	0	0	0
24 TREASURY	0	590	384	0	197	56	815	0	0	0
25 GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
26 HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
27 INFORMATION SYSTEMS	0	2,563	478	0	6,127	450	0	0	0	0
28 DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
29 CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	$0	$138,365	$73,339	$0	$43,808	$49,667	$52,595	$0	$0	$0

Summary Schedule

Department	Sheriff Pre Trial	Sheriff South Precinct	Sheriff Courthouse	Sheriff SORT	Sheriff Day Reporting	Sheriff Work Release	Sheriff Armed Security	Sheriff Other	Police	Police Drug Enforcement
1 BUILDING USE ALLOWANCE	$0	$0	$0	$0	$0	$0	$0	$0	$677,745	$0
2 EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	17,874,408	0
3 POST AUDITS	0	0	0	0	638	68	212	482	46,656	1,662
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	0	1,033,412	0
6 LEGISLATIVE	0	0	0	0	9,149	0	8,844	2,135	765,736	0
7 MAYOR	0	0	0	0	5,639	0	5,451	1,316	472,007	0
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	319,684	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	0	0	0	0	0	0	0	0	270,038	0
11 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	4,148,018	0
12 POSTAL SERVICE	0	0	0	0	144	0	0	0	8,035	0
13 RADIO SHOP	0	0	0	0	0	0	0	0	1,763,234	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	2,931	0
16 FINANCE OPERATIONS	0	0	0	0	1,404	235	237	548	72,094	2,930
17 PAYROLL	0	0	0	0	733	0	653	73	60,138	0
18 OFFICE OF MANAGEMENT & BUDGI	0	0	0	0	2,214	0	957	1,096	153,639	2,351
19 INTERNAL AUDIT	0	0	0	0	631	0	608	115	69,748	470
20 BUSINESS SOLUTIONS	0	0	0	0	445	48	148	336	32,585	1,161
21 PUBLIC PROPERTY ADMIN	0	0	0	0	136	0	131	25	15,058	101
22 PURCHASING	0	0	0	0	398	0	0	150	32,160	1,411
23 FINANCIAL ACCOUNTABILITY	0	0	0	0	99	7	67	13	15,810	98
24 TREASURY	0	0	0	0	94	0	86	22	8,986	135
25 GRANTS COORDINATION	0	0	0	0	0	0	0	0	12,957	0
26 HUMAN RESOURCES	0	0	0	0	0	0	0	0	969,874	0
27 INFORMATION SYSTEMS	0	0	0	0	444	0	0	0	366,860	622
28 DEPT OF LAW	0	0	0	0	0	0	0	0	621,439	0
29 CENTRAL RECORDS	0	0	0	0	0	0	0	0	19,024	0
Total Current Allocations	$0	$0	$0	$0	$22,168	$358	$17,394	$6,311	$29,832,276	$10,941

Summary Schedule

Department	Fire	Codes Admin	Beer Board	Agricultural Ext	Soil & Water	Social Services	Health	Public Library	Parks	Arts Commission
1 BUILDING USE ALLOWANCE	$195,930	$251,463	$8,153	$29,620	$5,142	$51,953	$195,791	$0	$0	$36,890
2 EMPLOYEE BENEFITS	18,697,337	695,683	20,501	28,863	8,853	933,115	1,892,627	1,130,286	1,953,534	0
3 POST AUDITS	13,889	6,514	1,154	278	538	4,664	23,979	19,681	34,366	2,187
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	494,125	43,577	1,667	1,565	184	43,816	83,672	144,591	580,830	1,105
6 LEGISLATIVE	378,141	26,226	1,525	2,440	305	28,361	177,482	199,134	166,504	3,354
7 MAYOR	233,090	16,166	940	1,504	188	17,482	109,402	122,748	102,635	2,068
8 EMPLOYEE HEALTH & WELLNESS	130,080	0	0	0	0	27	10,649	55	9,202	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	73,940	11,671	733	1,611	278	3,444	21,670	13,274	10,040	7,450
11 FLEET MANAGEMENT	3,148,231	115,278	9,166	0	0	6,785	73,852	70,718	558,499	0
12 POSTAL SERVICE	1,014	6,593	440	38	30	433	161	8,750	1,097	96
13 RADIO SHOP	712,942	704	3,519	0	0	0	23,929	0	38,239	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	1,465	0	0	0	0	0	1,465	2,931	16,119	0
16 FINANCE OPERATIONS	29,675	8,600	1,397	376	630	9,444	44,424	63,767	72,520	4,689
17 PAYROLL	38,151	3,162	123	213	37	3,642	16,114	9,565	17,930	256
18 OFFICE OF MANAGEMENT & BUDGI	102,898	7,479	264	267	75	7,135	42,248	27,156	32,121	2,410
19 INTERNAL AUDIT	44,873	3,074	143	114	34	3,418	19,464	11,284	16,631	1,146
20 BUSINESS SOLUTIONS	9,700	4,549	806	194	375	3,258	16,747	13,745	24,002	1,527
21 PUBLIC PROPERTY ADMIN	9,687	664	31	25	7	738	4,202	2,436	3,590	247
22 PURCHASING	17,887	2,023	131	83	26	4,605	21,791	16,774	23,010	3,152
23 FINANCIAL ACCOUNTABILITY	8,203	396	20	15	5	7,141	27,917	5,664	9,220	5,488
24 TREASURY	5,527	464	18	24	5	485	2,559	1,897	2,720	88
25 GRANTS COORDINATION	4,712	0	0	0	0	11,779	44,761	4,712	10,601	9,423
26 HUMAN RESOURCES	590,933	43,613	2,077	3,097	441	38,525	124,263	148,125	261,239	4,663
27 INFORMATION SYSTEMS	111,865	87,130	8,190	2,989	1,140	18,629	126,940	172,803	99,822	6,143
28 DEPT OF LAW	100,631	132,329	9,923	1,166	0	9,851	142,296	7,407	143,982	9,204
29 CENTRAL RECORDS	6,665	1,599	918	0	0	2,104	70,634	10,340	506	0
Total Current Allocations	$25,161,591	$1,468,957	$71,839	$74,482	$18,293	$1,210,834	$3,319,039	$2,207,843	$4,188,959	$101,586

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Summary Schedule

Department	Public Works	Solid Waste	Human Relations	Farmers Market	Muni Auditorium	State Fair Board	Convention Center	Sports Authority	Water & Sewer	Storm Water
1 BUILDING USE ALLOWANCE	$0	$0	$31,911	$0	$0	$0	$0	$7,195	$95,293	$0
2 EMPLOYEE BENEFITS	5,008,750	514,118	8,299	54,215	59,149	53,880	121,512	0	4,282,015	(106,600)
3 POST AUDITS	12,850	7,348	508	2,653	2,696	3,618	2,593	1,838	62,443	3,902
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	239,792	53,137	829	0	37,099	0	0	0	0	0
6 LEGISLATIVE	100,329	34,765	1,525	2,440	3,050	5,794	610	610	214,687	26,531
7 MAYOR	61,844	21,429	940	1,504	1,880	3,572	376	376	132,335	16,354
8 EMPLOYEE HEALTH & WELLNESS	928	218	0	0	0	0	0	0	792	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	(2,581)	3,838	6,445	0	327	0	0	8,184	8,922	1,213
11 FLEET MANAGEMENT	2,535,539	636,296	0	1,319	2,550	0	2,275	0	1,827,106	56,344
12 POSTAL SERVICE	(121)	1,059	51	0	108	0	128	25	33	0
13 RADIO SHOP	90,254	31,502	0	0	0	0	0	0	18,299	2,581
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	17,584	4,396	0	0	1,465	1,465	1,465	0	67,405	0
16 FINANCE OPERATIONS	18,510	13,358	794	4,238	5,200	7,070	4,275	3,030	132,673	5,576
17 PAYROLL	12,446	2,379	119	214	340	1,614	222	51	23,073	1,999
18 OFFICE OF MANAGEMENT & BUDGI	34,991	19,590	384	1,724	1,241	2,429	1,728	1,190	150,842	10,282
19 INTERNAL AUDIT	18,948	8,709	172	659	964	1,345	1,423	7,926	56,325	4,461
20 BUSINESS SOLUTIONS	8,975	5,132	355	1,853	1,883	2,527	1,811	1,284	43,611	2,725
21 PUBLIC PROPERTY ADMIN	4,090	1,880	37	142	208	290	307	1,711	12,160	963
22 PURCHASING	39,274	22,203	243	1,820	2,305	2,742	4,214	26,237	130,275	6,307
23 FINANCIAL ACCOUNTABILITY	6,223	1,842	29	2,102	200	278	216	919	9,575	546
24 TREASURY	2,436	1,236	19	67	144	319	222	2,428	24,407	931
25 GRANTS COORDINATION	7,068	1,178	0	3,534	0	0	0	0	1,178	0
26 HUMAN RESOURCES	153,808	34,084	2,077	2,211	4,674	9,573	0	1,040	373,570	0
27 INFORMATION SYSTEMS	59,349	4,298	2,062	2,593	3,349	8,450	7,701	1,562	188,527	20,001
28 DEPT OF LAW	142,915	(15,091)	5,876	5,517	3,925	23,533	1,913	9,674	(1,070)	(61,902)
29 CENTRAL RECORDS	1,740	394	269	0	0	425	0	0	0	0
Total Current Allocations	$8,575,941	$1,409,298	$62,944	$88,805	$132,757	$128,924	$152,991	$75,280	$7,854,476	$(7,786)

Summary Schedule

Department	Bordeaux Long-Term Care	General Hospital	Metro Action Com	NCAC	MDHA	Metro Transit	DES	Taxi Transp & Licensing	Education	Arena
1 BUILDING USE ALLOWANCE	$0	$0	$102,426	$0	$0	$0	$0	$23,082	$355,618	$0
2 EMPLOYEE BENEFITS	2,723,385	3,870,536	387,533	38,840	7,882	7,882	0	3,659	23,441,345	0
3 POST AUDITS	39	144	27,717	9,130	37	703	611	48	645,714	0
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	1,475	0	10,197
6 LEGISLATIVE	0	0	121,371	42,998	0	610	0	0	0	0
7 MAYOR	0	0	74,814	26,505	0	376	0	0	0	0
8 EMPLOYEE HEALTH & WELLNESS	0	0	10,567	0	218	0	0	0	218	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	0	0	14,608	0	0	0	0	0	18,375	0
11 FLEET MANAGEMENT	0	0	68,591	0	0	0	0	7,220	0	0
12 POSTAL SERVICE	0	0	2,888	371	0	0	0	0	0	0
13 RADIO SHOP	0	0	0	0	0	0	0	0	593,766	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	2,931	0
16 FINANCE OPERATIONS	43	307	63,581	20,664	58	2,158	828	53	1,309,716	0
17 PAYROLL	3,672	5,864	8,471	1,311	12	30	0	0	333,229	0
18 OFFICE OF MANAGEMENT & BUDGI	0	38,712	22,027	6,073	0	29,414	0	0	997,939	0
19 INTERNAL AUDIT	0	18,143	9,712	2,774	0	14,105	815	3	432,857	0
20 BUSINESS SOLUTIONS	27	101	19,358	6,376	26	491	427	33	450,971	0
21 PUBLIC PROPERTY ADMIN	0	3,917	2,097	599	0	3,045	176	1	93,447	0
22 PURCHASING	0	60,704	12,723	5,421	0	46,818	2,727	10	581,519	0
23 FINANCIAL ACCOUNTABILITY	0	2,014	10,364	6,677	1	1,620	96	0	72,991	0
24 TREASURY	304	1,507	1,141	250	1	813	92	1	55,500	0
25 GRANTS COORDINATION	0	0	14,135	10,601	0	0	0	0	0	0
26 HUMAN RESOURCES	0	0	121,943	27,425	0	134	0	0	433,654	0
27 INFORMATION SYSTEMS	0	0	43,996	13,566	0	0	0	0	171,395	0
28 DEPT OF LAW	42,389	64,335	19,823	2,891	6,412	3,494	122	34,268	365,525	0
29 CENTRAL RECORDS	0	0	9,042	3,980	0	0	0	637	0	0
Total Current Allocations	$2,769,859	$4,066,284	$1,168,928	$226,452	$14,647	$111,693	$5,894	$70,490	$30,356,710	$10,197

Summary Schedule

Department	Communication Center	Knowles Home	Criminal Justice Planning	Office of Emergency Management	Comm Ed Comm	Convention Center Auth	Flood	Storm (April 2011)	Mayor Other	Insurance (Risk Mgmt)
1 BUILDING USE ALLOWANCE	$57,989	$0	$0	$150,490	$0	$0	$0	$0	$0	$0
2 EMPLOYEE BENEFITS	86,445	111,878	0	9,920	86,148	7,882	0	0	0	0
3 POST AUDITS	2,761	23	211	8	1,209	21,333	851	0	1,679	0
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	32,236	0	552	0	279	0	0	0	21,093	0
6 LEGISLATIVE	61,600	0	1,220	0	1,220	63,735	0	0	7,014	0
7 MAYOR	37,971	0	752	0	752	39,287	0	0	4,323	0
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	9,756	0	1,498	0	0	0	0	0	12,246	0
11 FLEET MANAGEMENT	9,188	0	0	170,958	0	0	0	0	14,985	0
12 POSTAL SERVICE	9	0	19	0	438	0	0	0	83	0
13 RADIO SHOP	52,081	0	0	0	0	0	0	0	94,308	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	22,567	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
16 FINANCE OPERATIONS	6,474	25	249	19	2,198	36,684	1,790	0	2,552	0
17 PAYROLL	4,516	182	102	0	207	3,489	0	0	483	0
18 OFFICE OF MANAGEMENT & BUDGI	11,725	3	388	0	310	0	136	0	5,305	0
19 INTERNAL AUDIT	5,322	0	178	8	131	32,081	(583)	0	1,325	0
20 BUSINESS SOLUTIONS	1,929	16	147	6	845	14,899	594	0	1,173	0
21 PUBLIC PROPERTY ADMIN	1,149	0	39	2	28	6,926	(126)	0	286	0
22 PURCHASING	1,110	0	51	27	146	97,157	(1,949)	0	2,471	0
23 FINANCIAL ACCOUNTABILITY	734	0	20	2,634	1,367	4,098	(29)	0	175	0
24 TREASURY	653	15	18	1	57	146,335	2,495	0	263	0
25 GRANTS COORDINATION	0	0	0	4,712	2,356	0	0	0	0	0
26 HUMAN RESOURCES	95,339	0	1,326	5,172	1,556	0	0	0	0	0
27 INFORMATION SYSTEMS	44,623	0	1,604	0	1,944	6,882	0	0	29,873	0
28 DEPT OF LAW	0	934	873	4,837	0	0	0	0	0	(1)
29 CENTRAL RECORDS	433	0	0	13	0	0	0	0	0	0
Total Current Allocations	$524,043	$113,076	$9,247	$348,807	$101,191	$503,355	$3,179	$0	$199,637	$(1)

Summary Schedule

Department	ISF External Customers	All Others	2nd Allocation Orphans	Total
1 BUILDING USE ALLOWANCE	$0	$15,453	$0	$6,843,221
2 EMPLOYEE BENEFITS	0	123,458	0	90,134,490
3 POST AUDITS	0	175,587	0	1,188,357
4 CORPORATE DUES	0	0	0	0
5 INSURANCE	0	0	0	3,318,457
6 LEGISLATIVE	0	2,440	0	3,142,845
7 MAYOR	0	1,504	0	1,937,283
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	508,660
9 GEN SVC OVERHEAD	0	0	0	153,916
10 GEN SVC FACILITIES	572	270,686	0	1,111,385
11 FLEET MANAGEMENT	11,093	0	0	14,292,158
12 POSTAL SERVICE	40	11,651	0	127,506
13 RADIO SHOP	992,959	0	0	4,686,462
14 DIRECTOR OF FINANCE	0	21,737	0	61,423
15 BUSINESS ASSISTANCE OFFICE	0	0	0	127,483
16 FINANCE OPERATIONS	0	324,372	0	2,366,203
17 PAYROLL	0	348	0	633,646
18 OFFICE OF MANAGEMENT & BUDGI	0	16,068	0	1,883,202
19 INTERNAL AUDIT	0	189,914	0	1,052,013
20 BUSINESS SOLUTIONS	0	122,631	0	829,959
21 PUBLIC PROPERTY ADMIN	0	40,999	0	227,112
22 PURCHASING	0	632,998	0	1,872,672
23 FINANCIAL ACCOUNTABILITY	0	251,395	0	480,406
24 TREASURY	0	40,627	0	316,640
25 GRANTS COORDINATION	0	143,090	0	312,712
26 HUMAN RESOURCES	0	1,647	0	4,342,661
27 INFORMATION SYSTEMS	58,541	1,185	0	2,182,785
28 DEPT OF LAW	0	152,484	0	2,714,347
29 CENTRAL RECORDS	0	1,640	0	350,238
Total Current Allocations	$1,063,205	$2,541,914	$0	$147,198,242

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

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. As allowed by Federal 2 CFR Part 225, the building depreciation or use allowance was calculated at 2% of the building costs and the leased buildings are allocated at actual operating lease costs. The costs were allocated based on square footage assigned to each department. The costs for these buildings, excluding Federal funds, reported by the General Services and Division of Accounts:

1. 222 Building
2. Clifford Allen
3. Justice AA Birch Building
4. Criminal Justice Center
5. Emergency Communications Bldg.
6. Trial Lawyers Building
7. Metro Southeast Leased Building
8. Courthouse
9. Lindsley Hall
10. Howard Office Building
11. Fulton Campus Garage
12. Metro Office Building

A. Department Costs

Dept:1 BUILDING USE ALLOWANCE

Description		Amount	General Admin	222 Bldg	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation & Use Charge	P	9,658,279	0	114,507	155,637	1,152,997	1,036,250	123,030	31,668	2,096,084
Rent	P	328,305	0	0	0	0	0	0	0	328,305
Subtotal - Services & Supplies		9,986,584	0	114,507	155,637	1,152,997	1,036,250	123,030	31,668	2,424,389
Department Cost Total		9,986,584	0	114,507	155,637	1,152,997	1,036,250	123,030	31,668	2,424,389
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,986,584	0	114,507	155,637	1,152,997	1,036,250	123,030	31,668	2,424,389
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$9,986,584		$114,507	$155,637	$1,152,997	$1,036,250	$123,030	$31,668	$2,424,389

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:1 BUILDING USE ALLOWANCE

Description		Amount	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Depreciation & Use Charge	P	9,658,279	2,487,359	254,548	1,194,174	332,319	679,706
Rent	P	328,305	0	0	0	0	0
Subtotal - Services & Supplies		9,986,584	2,487,359	254,548	1,194,174	332,319	679,706
Department Cost Total		9,986,584	2,487,359	254,548	1,194,174	332,319	679,706
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		9,986,584	2,487,359	254,548	1,194,174	332,319	679,706
General Admin Distribution			0	0	0	0	0
Grand Total		$9,986,584	$2,487,359	$254,548	$1,194,174	$332,319	$679,706

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING USE ALLOWANCE

No Indirect Costs

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222 Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 HUMAN RESOURCES	14,656.75	94.52%	$108,230	$0	$108,230	$0	$108,230
27 INFORMATION SYSTEMS	850.00	5.48%	6,277	0	6,277	0	6,277
Subtotal	15,506.75	100.00%	114,507	0	114,507	0	114,507
Direct Bills					0		0
Total					$114,507		$114,507

Basis Units: Square Footage Occupied

Clifford Allen Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

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

Basis Units: Square Footage Occupied

AA Birch Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

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

Basis Units: Square Footage Occupied

Criminal Justice Ctr Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 INFORMATION SYSTEMS	168.00	0.07%	$724	$0	$724	$0	$724
41 District Attorney	272.00	0.11%	1,172	0	1,172	0	1,172
45 Public Defender	230.00	0.10%	991	0	991	0	991
48 Criminal Court Clerk	490.00	0.20%	2,111	0	2,111	0	2,111
51 General Sessions Court	3,789.00	1.58%	16,322	0	16,322	0	16,322
54 Sheriff Admin	130,140.70	54.10%	560,597	0	560,597	0	560,597
78 Police	104,372.87	43.39%	449,599	0	449,599	0	449,599
86 Health	1,099.50	0.46%	4,736	0	4,736	0	4,736
Subtotal	240,562.07	100.00%	1,036,250	0	1,036,250	0	1,036,250
Direct Bills					0		0
Total					$1,036,250		$1,036,250

Basis Units: Square Footage Occupied

Communications Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

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

Basis Units: Square Footage Occupied

Trial Lawyers Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

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

Basis Units: Square Footage Occupied

Metro Southeast Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	21,672	5.80%	$140,710	$0	$140,710	$0	$140,710
10 GEN SVC FACILITIES	34,650	9.28%	224,972	0	224,972	0	224,972
11 FLEET MANAGEMENT	61,853	16.56%	401,593	0	401,593	0	401,593
13 RADIO SHOP	14,629	3.92%	94,982	0	94,982	0	94,982
19 INTERNAL AUDIT	2,677	0.72%	17,381	0	17,381	0	17,381
26 HUMAN RESOURCES	2,887	0.77%	18,744	0	18,744	0	18,744
29 CENTRAL RECORDS	36,260	9.71%	235,425	0	235,425	0	235,425
30 Elections	6,071	1.63%	39,417	0	39,417	0	39,417
47 Circuit Court Clerk	4,540	1.22%	29,477	0	29,477	0	29,477
48 Criminal Court Clerk	9,188	2.46%	59,655	0	59,655	0	59,655
51 General Sessions Court	11,647	3.12%	75,621	0	75,621	0	75,621
54 Sheriff Admin	2,073	0.56%	13,459	0	13,459	0	13,459
78 Police	22,120	5.92%	143,619	0	143,619	0	143,619
80 Fire	30,177	8.08%	195,930	0	195,930	0	195,930
83 Agricultural Ext	4,562	1.22%	29,620	0	29,620	0	29,620
84 Soil & Water	792	0.21%	5,142	0	5,142	0	5,142
86 Health	29,426	7.88%	191,054	0	191,054	0	191,054
107 Taxi Transp & Licensing	3,555	0.95%	23,082	0	23,082	0	23,082
108 Education	54,772	14.67%	355,618	0	355,618	0	355,618
113 Office of Emergency Management	17,471	4.68%	113,434	0	113,434	0	113,434
121 All Others	2,380	0.64%	15,453	0	15,453	0	15,453
Subtotal	373,402	100.00%	2,424,389	0	2,424,389	0	2,424,389
Direct Bills					0		0
Total					$2,424,389		$2,424,389

Basis Units: Square Footage Occupied

Courthouse Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	14,330.00	11.76%	$292,510	$0	$292,510	$0	$292,510
7 MAYOR	14,446.00	11.86%	294,878	0	294,878	0	294,878
14 DIRECTOR OF FINANCE	2,787.00	2.29%	56,889	0	56,889	0	56,889
27 INFORMATION SYSTEMS	3,161.00	2.59%	64,524	0	64,524	0	64,524
28 DEPT OF LAW	3,376.00	2.77%	68,912	0	68,912	0	68,912
40 County Clerk	4,502.00	3.69%	91,897	0	91,897	0	91,897
47 Circuit Court Clerk	51,445.50	42.22%	1,050,129	0	1,050,129	0	1,050,129
49 Clerk/Master	21,943.50	18.01%	447,921	0	447,921	0	447,921
51 General Sessions Court	4,606.00	3.78%	94,020	0	94,020	0	94,020
54 Sheriff Admin	1,258.00	1.03%	25,679	0	25,679	0	25,679
Subtotal	121,855.00	100.00%	2,487,359	0	2,487,359	0	2,487,359
Direct Bills					0		0
Total					$2,487,359		$2,487,359

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Lindsley Hall Allocations

Dept:1 BUILDING USE ALLOWANCE

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

Basis Units: Square Footage Occupied

Howard Office Bldg Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	250	0.24%	$2,898	$0	$2,898	$0	$2,898
12 POSTAL SERVICE	404	0.39%	4,683	0	4,683	0	4,683
14 DIRECTOR OF FINANCE	682	0.66%	7,906	0	7,906	0	7,906
16 FINANCE OPERATIONS	8,346	8.10%	96,749	0	96,749	0	96,749
17 PAYROLL	1,457	1.41%	16,890	0	16,890	0	16,890
18 OFFICE OF MANAGEMENT & BUDGI	6,767	6.57%	78,445	0	78,445	0	78,445
21 PUBLIC PROPERTY ADMIN	309	0.30%	3,582	0	3,582	0	3,582
24 TREASURY	1,449	1.41%	16,797	0	16,797	0	16,797
25 GRANTS COORDINATION	550	0.53%	6,376	0	6,376	0	6,376
27 INFORMATION SYSTEMS	38,536	37.41%	446,718	0	446,718	0	446,718
38 Assessor Prop	18,007	17.48%	208,741	0	208,741	0	208,741
39 Trustee	5,310	5.15%	61,555	0	61,555	0	61,555
40 County Clerk	15,117	14.67%	175,240	0	175,240	0	175,240
78 Police	5,831	5.66%	67,594	0	67,594	0	67,594
Subtotal	103,015	100.00%	1,194,174	0	1,194,174	0	1,194,174
Direct Bills					0		0
Total					$1,194,174		$1,194,174

Basis Units: Square Footage Occupied

Fulton Campus Garage Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	3,686	2.22%	$7,393	$0	$7,393	$0	$7,393
10 GEN SVC FACILITIES	9,044	5.46%	18,139	0	18,139	0	18,139
12 POSTAL SERVICE	404	0.24%	810	0	810	0	810
14 DIRECTOR OF FINANCE	682	0.41%	1,368	0	1,368	0	1,368
16 FINANCE OPERATIONS	8,346	5.04%	16,739	0	16,739	0	16,739
17 PAYROLL	1,457	0.88%	2,922	0	2,922	0	2,922
18 OFFICE OF MANAGEMENT & BUDGI	6,767	4.08%	13,572	0	13,572	0	13,572
20 BUSINESS SOLUTIONS	710	0.43%	1,424	0	1,424	0	1,424
21 PUBLIC PROPERTY ADMIN	309	0.19%	620	0	620	0	620
22 PURCHASING	4,917	2.97%	9,862	0	9,862	0	9,862
24 TREASURY	1,449	0.87%	2,906	0	2,906	0	2,906
25 GRANTS COORDINATION	550	0.33%	1,103	0	1,103	0	1,103
27 INFORMATION SYSTEMS	38,864	23.46%	77,949	0	77,949	0	77,949
30 Elections	6,768	4.08%	13,574	0	13,574	0	13,574
32 Planning Comm	12,840	7.75%	25,753	0	25,753	0	25,753
38 Assessor Prop	18,007	10.87%	36,116	0	36,116	0	36,116
39 Trustee	5,310	3.20%	10,650	0	10,650	0	10,650
40 County Clerk	15,117	9.12%	30,320	0	30,320	0	30,320
78 Police	5,831	3.52%	11,695	0	11,695	0	11,695
81 Codes Admin	14,342	8.66%	28,765	0	28,765	0	28,765
82 Beer Board	465	0.28%	933	0	933	0	933
89 Arts Commission	2,104	1.27%	4,220	0	4,220	0	4,220
92 Human Relations	1,820	1.10%	3,650	0	3,650	0	3,650
97 Sports Authority	465	0.28%	933	0	933	0	933
98 Water & Sewer	5,435	3.28%	10,901	0	10,901	0	10,901
Subtotal	165,689	100.00%	332,319	0	332,319	0	332,319
Direct Bills					0		0
Total					$332,319		$332,319

Basis Units: Square Footage In Fulton Campus Bldgs

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Metro Office Building Allocations

Dept:1 BUILDING USE ALLOWANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 Elections	6,768	15.46%	$105,091	$0	$105,091	$0	$105,091
32 Planning Comm	12,840	29.33%	199,375	0	199,375	0	199,375
81 Codes Admin	14,342	32.76%	222,697	0	222,697	0	222,697
82 Beer Board	465	1.06%	7,220	0	7,220	0	7,220
89 Arts Commission	2,104	4.81%	32,670	0	32,670	0	32,670
92 Human Relations	1,820	4.16%	28,260	0	28,260	0	28,260
98 Water & Sewer	5,435	12.42%	84,393	0	84,393	0	84,393
Subtotal	43,774	100.00%	679,706	0	679,706	0	679,706
Direct Bills					0		0
Total					$679,706		$679,706

Basis Units: Square Footage Occupied

Allocation Summary

Dept:1 BUILDING USE ALLOWANCE

Department	222 Bldg	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg
6 LEGISLATIVE	$0	$0	$0	$0	$0	$0	$0	$292,510	$0	$0
7 MAYOR	0	0	0	0	0	0	0	294,878	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	140,710	0	49,644	0
10 GEN SVC FACILITIES	0	0	0	0	11,199	0	224,972	0	118,439	2,898
11 FLEET MANAGEMENT	0	0	0	0	0	0	401,593	0	0	0
12 POSTAL SERVICE	0	0	0	0	0	0	0	0	0	4,683
13 RADIO SHOP	0	0	1,187	0	16,786	0	94,982	0	0	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	56,889	0	7,906
16 FINANCE OPERATIONS	0	0	0	0	0	0	0	0	0	96,749
17 PAYROLL	0	0	0	0	0	0	0	0	0	16,890
18 OFFICE OF MANAGEMENT & BUDGI	0	0	0	0	0	0	0	0	0	78,445
19 INTERNAL AUDIT	0	0	0	0	0	0	17,381	0	0	0
20 BUSINESS SOLUTIONS	0	0	0	0	0	0	0	0	9,562	0
21 PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	0	0	0	3,582
22 PURCHASING	0	0	0	0	0	0	0	0	66,223	0
24 TREASURY	0	0	0	0	0	0	0	0	0	16,797
25 GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	6,376
26 HUMAN RESOURCES	108,230	0	0	0	0	0	18,744	0	0	0
27 INFORMATION SYSTEMS	6,277	1,258	2,046	724	0	0	0	64,524	4,418	446,718
28 DEPT OF LAW	0	0	0	0	0	0	0	68,912	0	0
29 CENTRAL RECORDS	0	0	0	0	0	0	235,425	0	0	0
30 Elections	0	0	0	0	0	0	39,417	0	0	0
32 Planning Comm	0	0	0	0	0	0	0	0	0	0
38 Assessor Prop	0	0	0	0	0	0	0	0	0	208,741
39 Trustee	0	0	0	0	0	0	0	0	0	61,555
40 County Clerk	0	0	0	0	0	0	0	91,897	0	175,240
41 District Attorney	0	0	0	1,172	0	0	0	0	0	0
45 Public Defender	0	0	0	991	0	0	0	0	0	0
47 Circuit Court Clerk	0	0	93,939	0	0	0	29,477	1,050,129	0	0
48 Criminal Court Clerk	0	0	163,464	2,111	0	0	59,655	0	0	0
49 Clerk/Master	0	0	0	0	0	0	0	447,921	0	0
51 General Sessions Court	0	0	384,709	16,322	0	0	75,621	94,020	0	0
52 State Trial Courts	0	0	402,370	0	0	0	0	0	0	0
54 Sheriff Admin	0	0	100,044	560,597	0	31,668	13,459	25,679	0	0
78 Police	0	0	5,238	449,599	0	0	143,619	0	0	67,594
80 Fire	0	0	0	0	0	0	195,930	0	0	0
81 Codes Admin	0	0	0	0	0	0	0	0	0	0
82 Beer Board	0	0	0	0	0	0	0	0	0	0
83 Agricultural Ext	0	0	0	0	0	0	29,620	0	0	0
84 Soil & Water	0	0	0	0	0	0	5,142	0	0	0
85 Social Services	0	51,953	0	0	0	0	0	0	0	0

Allocation Summary

Dept:1 BUILDING USE ALLOWANCE

Department	222 Bldg	Clifford Allen Bldg	AA Birch Bldg	Criminal Justice Ctr	Communications Bldg	Trial Lawyers Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg
86 Health	$0	$0	$0	$4,736	$0	$0	$191,054	$0	$0	$0
89 Arts Commission	0	0	0	0	0	0	0	0	0	0
92 Human Relations	0	0	0	0	0	0	0	0	0	0
97 Sports Authority	0	0	0	0	0	0	0	0	6,263	0
98 Water & Sewer	0	0	0	0	0	0	0	0	0	0
102 Metro Action Com	0	102,426	0	0	0	0	0	0	0	0
107 Taxi Transp & Licensing	0	0	0	0	0	0	23,082	0	0	0
108 Education	0	0	0	0	0	0	355,618	0	0	0
110 Communication Center	0	0	0	0	57,989	0	0	0	0	0
113 Office of Emergency Management	0	0	0	0	37,056	0	113,434	0	0	0
121 All Others	0	0	0	0	0	0	15,453	0	0	0
Total	$114,507	$155,637	$1,152,997	$1,036,250	$123,030	$31,668	$2,424,389	$2,487,359	$254,548	$1,194,174

Allocation Summary

Dept:1 BUILDING USE ALLOWANCE

Department	Fulton Campus Garage	Metro Office Building	Total
6 LEGISLATIVE	$0	$0	$292,510
7 MAYOR	0	0	294,878
9 GEN SVC OVERHEAD	7,393	0	197,746
10 GEN SVC FACILITIES	18,139	0	375,648
11 FLEET MANAGEMENT	0	0	401,593
12 POSTAL SERVICE	810	0	5,494
13 RADIO SHOP	0	0	112,954
14 DIRECTOR OF FINANCE	1,368	0	66,163
16 FINANCE OPERATIONS	16,739	0	113,488
17 PAYROLL	2,922	0	19,812
18 OFFICE OF MANAGEMENT & BUDGI	13,572	0	92,017
19 INTERNAL AUDIT	0	0	17,381
20 BUSINESS SOLUTIONS	1,424	0	10,986
21 PUBLIC PROPERTY ADMIN	620	0	4,202
22 PURCHASING	9,862	0	76,085
24 TREASURY	2,906	0	19,703
25 GRANTS COORDINATION	1,103	0	7,479
26 HUMAN RESOURCES	0	0	126,975
27 INFORMATION SYSTEMS	77,949	0	603,913
28 DEPT OF LAW	0	0	68,912
29 CENTRAL RECORDS	0	0	235,425
30 Elections	13,574	105,091	158,083
32 Planning Comm	25,753	199,375	225,128
38 Assessor Prop	36,116	0	244,858
39 Trustee	10,650	0	72,205
40 County Clerk	30,320	0	297,457
41 District Attorney	0	0	1,172
45 Public Defender	0	0	991
47 Circuit Court Clerk	0	0	1,173,544
48 Criminal Court Clerk	0	0	225,230
49 Clerk/Master	0	0	447,921
51 General Sessions Court	0	0	570,671
52 State Trial Courts	0	0	402,370
54 Sheriff Admin	0	0	731,447
78 Police	11,695	0	677,745
80 Fire	0	0	195,930
81 Codes Admin	28,765	222,697	251,463
82 Beer Board	933	7,220	8,153
83 Agricultural Ext	0	0	29,620
84 Soil & Water	0	0	5,142
85 Social Services	0	0	51,953

Allocation Summary

Dept:1 BUILDING USE ALLOWANCE

Department	Fulton Campus Garage	Metro Office Building	Total
86 Health	$0	$0	$195,791
89 Arts Commission	4,220	32,670	36,890
92 Human Relations	3,650	28,260	31,911
97 Sports Authority	933	0	7,195
98 Water & Sewer	10,901	84,393	95,293
102 Metro Action Com	0	0	102,426
107 Taxi Transp & Licensing	0	0	23,082
108 Education	0	0	355,618
110 Communication Center	0	0	57,989
113 Office of Emergency Management	0	0	150,490
121 All Others	0	0	15,453
Total	$332,319	$679,706	$9,986,584

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

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

EMPLOYEE BENEFITS
(CONTINUED)

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

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

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

9) In-Line of Duty Medical – represent the cost for medical expenses recorded in account 12505100 and 12505200 for treating in-line-of-duty injuries. The allocation basis for the costs was derived from third party provider Alternative Service Concepts (ASC). The costs and revenues were taken from the Government's CAFR for FY 2014.

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	General Admin	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
GSD Co Retirement	P	3,501,900	0	3,501,900	0	0	0	0	0	0
GSD Teachers	P	6,900,400	0	0	6,900,400	0	0	0	0	0
GSD Health Ins	P	46,106,688	0	0	0	0	0	0	46,106,688	0
GSD Unemployment Comp	P	152,268	0	0	0	0	0	0	0	0
GSD Group Life	P	1,795,120	0	0	0	0	0	0	0	1,795,120
USD Police/Fire	P	8,873,000	0	0	0	0	8,873,000	0	0	0
USD Civil Service	P	5,424,700	0	0	0	5,424,700	0	0	0	0
USD Teachers	P	4,592,400	0	0	4,592,400	0	0	0	0	0
USD Health Ins	P	1,648,146	0	0	0	0	0	0	1,648,146	0
USD Group Life	P	48,870	0	0	0	0	0	0	0	48,870
GSD Death Benefit	P	200,000	0	0	0	0	0	200,000	0	0
IOD	P	17,506,826	0	0	0	0	0	0	0	0
GSD TCRS Pension	P	37,844	0	0	37,844	0	0	0	0	0
Subtotal - Services & Supplies		96,788,162	0	3,501,900	11,530,644	5,424,700	8,873,000	200,000	47,754,834	1,843,990
Department Cost Total		96,788,162	0	3,501,900	11,530,644	5,424,700	8,873,000	200,000	47,754,834	1,843,990
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		96,788,162	0	3,501,900	11,530,644	5,424,700	8,873,000	200,000	47,754,834	1,843,990
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$96,788,162		$3,501,900	$11,530,644	$5,424,700	$8,873,000	$200,000	$47,754,834	$1,843,990

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	Unemployment Comp	Injured On Duty
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
GSD Co Retirement	P	3,501,900	0	0
GSD Teachers	P	6,900,400	0	0
GSD Health Ins	P	46,106,688	0	0
GSD Unemployment Comp	P	152,268	152,268	0
GSD Group Life	P	1,795,120	0	0
USD Police/Fire	P	8,873,000	0	0
USD Civil Service	P	5,424,700	0	0
USD Teachers	P	4,592,400	0	0
USD Health Ins	P	1,648,146	0	0
USD Group Life	P	48,870	0	0
GSD Death Benefit	P	200,000	0	0
IOD	P	17,506,826	0	17,506,826
GSD TCRS Pension	P	37,844	0	0
Subtotal - Services & Supplies		96,788,162	152,268	17,506,826
Department Cost Total		96,788,162	152,268	17,506,826
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		96,788,162	152,268	17,506,826
General Admin Distribution			0	0
Grand Total		$96,788,162	$152,268	$17,506,826

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
2 County Pension	$0	$1,663	$60	$198	$93	$152	$3	$821	$32	$3
2 Civil Service Pension	0	44,103	1,596	5,254	2,472	4,043	91	21,760	840	69
2 Health Benefit	0	21,469	777	2,558	1,203	1,968	44	10,593	409	34
2 Life Benefit	0	853	31	102	48	78	2	421	16	1
Subtotal - EMPLOYEE BENEFITS	0	68,088	2,464	8,112	3,816	6,242	141	33,595	1,297	107
3 Post Audits	0	4,207	152	501	236	386	9	2,076	80	7
Subtotal - POST AUDITS	0	4,207	152	501	236	386	9	2,076	80	7
8 Benefit Board	0	68,413	2,475	8,150	3,834	6,272	141	33,755	1,303	108
Subtotal - EMPLOYEE HEALTH & WE	0	68,413	2,475	8,150	3,834	6,272	141	33,755	1,303	108
10 Design & Construct	0	747	27	89	42	69	2	369	14	1
Subtotal - GEN SVC FACILITIES	0	747	27	89	42	69	2	369	14	1
16 Finance Operations	0	4,577	166	545	257	420	9	2,259	87	7
16 Accounts Payable	0	3,298	119	393	185	302	7	1,627	63	5
Subtotal - FINANCE OPERATIONS	0	7,875	285	938	441	722	16	3,886	150	12
17 Payroll	0	48	2	6	3	4	0	24	1	0
Subtotal - PAYROLL	0	48	2	6	3	4	0	24	1	0
18 Management & Budget	0	42,528	1,539	5,066	2,384	3,899	88	20,983	810	67
Subtotal - OFFICE OF MANAGEMENT	0	42,528	1,539	5,066	2,384	3,899	88	20,983	810	67
19 Internal Audit	0	28,226	1,021	3,363	1,582	2,588	58	13,927	538	44
Subtotal - INTERNAL AUDIT	0	28,226	1,021	3,363	1,582	2,588	58	13,927	538	44
20 Business Solutions	0	2,919	106	348	164	268	6	1,440	56	5
Subtotal - BUSINESS SOLUTIONS	0	2,919	106	348	164	268	6	1,440	56	5
21 Public Property Svcs	0	5,771	209	687	323	529	12	2,847	110	9
Subtotal - PUBLIC PROPERTY ADMIN	0	5,771	209	687	323	529	12	2,847	110	9
22 Purchasing	0	26,490	958	3,156	1,485	2,428	55	13,070	505	42

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
Subtotal - PURCHASING	$0	$26,490	$958	$3,156	$1,485	$2,428	$55	$13,070	$505	$42
23 Procurement Review	0	1,250	45	149	70	115	3	617	24	2
23 Prompt Pay Review	0	143	5	17	8	13	0	70	3	0
23 Performance Monitoring	0	1,876	68	223	105	172	4	925	36	3
Subtotal - FINANCIAL ACCOUNTABIL	0	3,269	118	389	183	300	7	1,613	62	5
24 Cash Operations	0	1,594	58	190	89	146	3	786	30	3
24 Investment Committee Supt	0	4	0	0	0	0	0	2	0	0
24 Investor Relations	0	1,145	41	136	64	105	2	565	22	2
Subtotal - TREASURY	0	2,742	99	327	154	251	6	1,353	52	4
28 Legal Services	0	47,701	1,726	5,683	2,674	4,373	99	23,536	909	75
Subtotal - DEPT OF LAW	0	47,701	1,726	5,683	2,674	4,373	99	23,536	909	75
Total Incoming	0	309,024	11,181	36,815	17,320	28,330	639	152,471	5,887	486
C. Total Allocated		$97,097,186	$3,513,081	$11,567,459	$5,442,020	$8,901,330	$200,639	$47,907,305	$1,849,877	$152,754
			3.62%	11.91%	5.60%	9.17%	0.21%	49.34%	1.91%	0.16%

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

	Department	First Incoming	Second Incoming	Injured On Duty
2	County Pension	$0	$1,663	$301
2	Civil Service Pension	0	44,103	7,977
2	Health Benefit	0	21,469	3,883
2	Life Benefit	0	853	154
	Subtotal - EMPLOYEE BENEFITS	0	68,088	12,316
3	Post Audits	0	4,207	761
	Subtotal - POST AUDITS	0	4,207	761
8	Benefit Board	0	68,413	12,374
	Subtotal - EMPLOYEE HEALTH & WE	0	68,413	12,374
10	Design & Construct	0	747	135
	Subtotal - GEN SVC FACILITIES	0	747	135
16	Finance Operations	0	4,577	828
16	Accounts Payable	0	3,298	596
	Subtotal - FINANCE OPERATIONS	0	7,875	1,424
17	Payroll	0	48	9
	Subtotal - PAYROLL	0	48	9
18	Management & Budget	0	42,528	7,692
	Subtotal - OFFICE OF MANAGEMENT	0	42,528	7,692
19	Internal Audit	0	28,226	5,105
	Subtotal - INTERNAL AUDIT	0	28,226	5,105
20	Business Solutions	0	2,919	528
	Subtotal - BUSINESS SOLUTIONS	0	2,919	528
21	Public Property Svcs	0	5,771	1,044
	Subtotal - PUBLIC PROPERTY ADMIN	0	5,771	1,044
22	Purchasing	0	26,490	4,791

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	Injured On Duty
Subtotal - PURCHASING	$0	$26,490	$4,791
23 Procurement Review	0	1,250	226
23 Prompt Pay Review	0	143	26
23 Performance Monitoring	0	1,876	339
Subtotal - FINANCIAL ACCOUNTABIL	0	3,269	591
24 Cash Operations	0	1,594	288
24 Investment Committee Supt	0	4	1
24 Investor Relations	0	1,145	207
Subtotal - TREASURY	0	2,742	496
28 Legal Services	0	47,701	8,628
Subtotal - DEPT OF LAW	0	47,701	8,628
Total Incoming	0	309,024	55,896
C. Total Allocated		$97,097,186	$17,562,722
			18.09%

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	4.00	0.05%	$1,663	$0	$1,663	$0	$1,663
6 LEGISLATIVE	10.00	0.12%	4,158	0	4,158	13	4,171
7 MAYOR	14.00	0.17%	5,821	0	5,821	19	5,840
9 GEN SVC OVERHEAD	123.00	1.46%	51,144	0	51,144	163	51,307
14 DIRECTOR OF FINANCE	73.00	0.87%	30,354	0	30,354	97	30,451
19 INTERNAL AUDIT	1.00	0.01%	416	0	416	1	417
26 HUMAN RESOURCES	26.00	0.31%	10,811	0	10,811	35	10,845
27 INFORMATION SYSTEMS	48.00	0.57%	19,959	0	19,959	64	20,022
28 DEPT OF LAW	11.00	0.13%	4,574	0	4,574	15	4,588
30 Elections	22.00	0.26%	9,148	0	9,148	29	9,177
32 Planning Comm	33.00	0.39%	13,722	0	13,722	44	13,765
34 Register of Deeds	13.00	0.15%	5,405	0	5,405	17	5,423
35 Historical Comm	3.00	0.04%	1,247	0	1,247	4	1,251
38 Assessor Prop	62.00	0.74%	25,780	0	25,780	82	25,862
39 Trustee	18.00	0.21%	7,484	0	7,484	24	7,508
40 County Clerk	56.00	0.66%	23,285	0	23,285	74	23,359
41 District Attorney	10.00	0.12%	4,158	0	4,158	13	4,171
45 Public Defender	15.00	0.18%	6,237	0	6,237	20	6,257
46 Juvenile Court Clerk	58.00	0.69%	24,117	0	24,117	77	24,194
47 Circuit Court Clerk	82.00	0.97%	34,096	0	34,096	109	34,205
48 Criminal Court Clerk	50.00	0.59%	20,790	0	20,790	66	20,857
49 Clerk/Master	10.00	0.12%	4,158	0	4,158	13	4,171
51 General Sessions Court	59.00	0.70%	24,532	0	24,532	78	24,611
52 State Trial Courts	41.00	0.49%	17,048	0	17,048	54	17,102
54 Sheriff Admin	246.00	2.92%	102,288	0	102,288	327	102,614
78 Police	1,226.00	14.56%	509,776	0	509,776	1,628	511,404
80 Fire	897.00	10.65%	372,976	0	372,976	1,191	374,167
81 Codes Admin	90.00	1.07%	37,422	0	37,422	120	37,542
82 Beer Board	2.00	0.02%	832	0	832	3	834
83 Agricultural Ext	4.00	0.05%	1,663	0	1,663	5	1,669
84 Soil & Water	1.00	0.01%	416	0	416	1	417
85 Social Services	133.00	1.58%	55,302	0	55,302	177	55,479
86 Health	267.00	3.17%	111,020	0	111,020	355	111,374
87 Public Library	156.00	1.85%	64,865	0	64,865	207	65,073
88 Parks	243.00	2.89%	101,040	0	101,040	323	101,363
90 Public Works	395.38	4.69%	164,401	0	164,401	525	164,926
91 Solid Waste	87.62	1.04%	36,433	0	36,433	116	36,549
92 Human Relations	2.00	0.02%	832	0	832	3	834
93 Farmers Market	7.00	0.08%	2,911	0	2,911	9	2,920
94 Muni Auditorium	9.00	0.11%	3,742	0	3,742	12	3,754
95 State Fair Board	16.00	0.19%	6,653	0	6,653	21	6,674
96 Convention Center	19.00	0.23%	7,900	0	7,900	25	7,926
98 Water & Sewer	572.00	6.79%	237,840	0	237,840	760	238,600

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 Bordeaux Long-Term Care	338.00	4.01%	$140,542	$0	$140,542	$449	$140,991
101 General Hospital	519.00	6.16%	215,802	0	215,802	689	216,492
102 Metro Action Com	74.00	0.88%	30,769	0	30,769	98	30,868
103 NCAC	6.00	0.07%	2,495	0	2,495	8	2,503
104 MDHA	1.00	0.01%	416	0	416	1	417
105 Metro Transit	1.00	0.01%	416	0	416	1	417
108 Education	2,213.00	26.28%	920,174	0	920,174	2,939	923,113
110 Communication Center	11.00	0.13%	4,574	0	4,574	15	4,588
111 Knowles Home	17.00	0.20%	7,069	0	7,069	23	7,091
114 Comm Ed Comm	9.00	0.11%	3,742	0	3,742	12	3,754
115 Convention Center Auth	1.00	0.01%	416	0	416	1	417
121 All Others	17.00	0.20%	7,069	0	7,069	23	7,091
Subtotal	8,422.00	100.00%	3,501,900	0	3,501,900	11,181	3,513,081
Direct Bills					0		0
Total					$3,501,900		$3,513,081

Basis Units: # of Retired Employees Receiving Checks

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Education Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
108 Education	100	100.00%	$11,530,644	$0	$11,530,644	$36,815	$11,567,459
Subtotal	100	100.00%	11,530,644	0	11,530,644	36,815	11,567,459
Direct Bills					0		0
Total					$11,530,644		$11,567,459

Basis Units: Direct Allocation to Board of Education

Civil Service Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	1.00	0.81%	$44,103	$0	$44,103	$0	$44,103
9 GEN SVC OVERHEAD	2.00	1.63%	88,207	0	88,207	284	88,490
14 DIRECTOR OF FINANCE	6.00	4.88%	264,620	0	264,620	852	265,471
38 Assessor Prop	1.00	0.81%	44,103	0	44,103	142	44,245
40 County Clerk	1.00	0.81%	44,103	0	44,103	142	44,245
54 Sheriff Admin	1.00	0.81%	44,103	0	44,103	142	44,245
78 Police	2.00	1.63%	88,207	0	88,207	284	88,490
80 Fire	1.00	0.81%	44,103	0	44,103	142	44,245
81 Codes Admin	1.00	0.81%	44,103	0	44,103	142	44,245
86 Health	1.00	0.81%	44,103	0	44,103	142	44,245
87 Public Library	1.00	0.81%	44,103	0	44,103	142	44,245
88 Parks	2.00	1.63%	88,207	0	88,207	284	88,490
90 Public Works	40.11	32.61%	1,768,981	0	1,768,981	5,694	1,774,676
91 Solid Waste	8.89	7.23%	392,078	0	392,078	1,262	393,340
98 Water & Sewer	21.00	17.07%	926,168	0	926,168	2,981	929,150
101 General Hospital	4.00	3.25%	176,413	0	176,413	568	176,981
108 Education	29.00	23.58%	1,278,994	0	1,278,994	4,117	1,283,111
Subtotal	123.00	100.00%	5,424,700	0	5,424,700	17,320	5,442,020
Direct Bills					0		0
Total					$5,424,700		$5,442,020

Basis Units: # of Retired Employees Receiving Checks

Police/Fire Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 Police	124	49.60%	$4,401,008	$0	$4,401,008	$14,051	$4,415,059
80 Fire	126	50.40%	4,471,992	0	4,471,992	14,278	4,486,270
Subtotal	250	100.00%	8,873,000	0	8,873,000	28,330	8,901,330
Direct Bills					0		0
Total					$8,873,000		$8,901,330

Basis Units: # of Retired Employees Receiving Checks

Death Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 Police	100,000	50.00%	$100,000	$0	$100,000	$319	$100,319
80 Fire	100,000	50.00%	100,000	0	100,000	319	100,319
Subtotal	200,000	100.00%	200,000	0	200,000	639	200,639
Direct Bills					0		0
Total					$200,000		$200,639

Basis Units: Death Benefits Paid

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	3	0.04%	$21,469	$0	$21,469	$0	$21,469
6 LEGISLATIVE	40	0.60%	286,257	0	286,257	914	287,171
7 MAYOR	13	0.19%	93,034	0	93,034	297	93,331
9 GEN SVC OVERHEAD	90	1.35%	644,078	0	644,078	2,057	646,136
14 DIRECTOR OF FINANCE	50	0.75%	357,821	0	357,821	1,143	358,964
19 INTERNAL AUDIT	1	0.01%	7,156	0	7,156	23	7,179
26 HUMAN RESOURCES	23	0.34%	164,598	0	164,598	526	165,124
27 INFORMATION SYSTEMS	47	0.70%	336,352	0	336,352	1,074	337,426
28 DEPT OF LAW	9	0.13%	64,408	0	64,408	206	64,614
30 Elections	17	0.25%	121,659	0	121,659	389	122,048
32 Planning Comm	28	0.42%	200,380	0	200,380	640	201,020
34 Register of Deeds	14	0.21%	100,190	0	100,190	320	100,510
35 Historical Comm	2	0.03%	14,313	0	14,313	46	14,359
38 Assessor Prop	54	0.81%	386,447	0	386,447	1,234	387,681
39 Trustee	13	0.19%	93,034	0	93,034	297	93,331
40 County Clerk	45	0.67%	322,039	0	322,039	1,029	323,068
41 District Attorney	9	0.13%	64,408	0	64,408	206	64,614
45 Public Defender	14	0.21%	100,190	0	100,190	320	100,510
46 Juvenile Court Clerk	45	0.67%	322,039	0	322,039	1,029	323,068
47 Circuit Court Clerk	70	1.05%	500,950	0	500,950	1,600	502,550
48 Criminal Court Clerk	42	0.63%	300,570	0	300,570	960	301,530
49 Clerk/Master	7	0.10%	50,095	0	50,095	160	50,255
51 General Sessions Court	45	0.67%	322,039	0	322,039	1,029	323,068
52 State Trial Courts	29	0.43%	207,536	0	207,536	663	208,199
54 Sheriff Admin	199	2.98%	1,424,129	0	1,424,129	4,549	1,428,678
78 Police	1,047	15.69%	7,492,779	0	7,492,779	23,934	7,516,712
80 Fire	764	11.45%	5,467,510	0	5,467,510	17,464	5,484,974
81 Codes Admin	75	1.12%	536,732	0	536,732	1,714	538,446
82 Beer Board	2	0.03%	14,313	0	14,313	46	14,359
83 Agricultural Ext	3	0.04%	21,469	0	21,469	69	21,538
84 Soil & Water	1	0.01%	7,156	0	7,156	23	7,179
85 Social Services	115	1.72%	822,989	0	822,989	2,629	825,618
86 Health	218	3.27%	1,560,101	0	1,560,101	4,983	1,565,084
87 Public Library	130	1.95%	930,335	0	930,335	2,972	933,307
88 Parks	198	2.97%	1,416,972	0	1,416,972	4,526	1,421,499
90 Public Works	363	5.44%	2,597,783	0	2,597,783	8,298	2,606,081
92 Human Relations	1	0.01%	7,156	0	7,156	23	7,179
93 Farmers Market	7	0.10%	50,095	0	50,095	160	50,255
94 Muni Auditorium	9	0.13%	64,408	0	64,408	206	64,614
95 State Fair Board	11	0.16%	78,721	0	78,721	251	78,972
96 Convention Center	15	0.22%	107,346	0	107,346	343	107,689
98 Water & Sewer	476	7.13%	3,406,459	0	3,406,459	10,881	3,417,340
100 Bordeaux Long-Term Care	297	4.45%	2,125,459	0	2,125,459	6,789	2,132,248

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 General Hospital	448	6.71%	$3,206,079	$0	$3,206,079	$10,241	$3,216,320
102 Metro Action Com	66	0.99%	472,324	0	472,324	1,509	473,833
103 NCAC	5	0.07%	35,782	0	35,782	114	35,896
104 MDHA	1	0.01%	7,156	0	7,156	23	7,179
105 Metro Transit	1	0.01%	7,156	0	7,156	23	7,179
108 Education	1,461	21.89%	10,455,539	0	10,455,539	33,397	10,488,936
110 Communication Center	9	0.13%	64,408	0	64,408	206	64,614
111 Knowles Home	14	0.21%	100,190	0	100,190	320	100,510
114 Comm Ed Comm	11	0.16%	78,721	0	78,721	251	78,972
115 Convention Center Auth	1	0.01%	7,156	0	7,156	23	7,179
121 All Others	15	0.22%	107,346	0	107,346	343	107,689
Subtotal	6,673	100.00%	47,754,834	0	47,754,834	152,471	47,907,305
Direct Bills					0		0
Total					$47,754,834		$47,907,305

Basis Units: # of Retired Employees (excluding unknowns)

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	3	0.05%	$853	$0	$853	$0	$853
6 LEGISLATIVE	9	0.14%	2,558	0	2,558	8	2,566
7 MAYOR	12	0.18%	3,411	0	3,411	11	3,421
9 GEN SVC OVERHEAD	88	1.36%	25,011	0	25,011	80	25,091
14 DIRECTOR OF FINANCE	56	0.86%	15,916	0	15,916	51	15,967
19 INTERNAL AUDIT	1	0.02%	284	0	284	1	285
26 HUMAN RESOURCES	23	0.35%	6,537	0	6,537	21	6,558
27 INFORMATION SYSTEMS	44	0.68%	12,505	0	12,505	40	12,545
28 DEPT OF LAW	9	0.14%	2,558	0	2,558	8	2,566
30 Elections	21	0.32%	5,969	0	5,969	19	5,988
32 Planning Comm	26	0.40%	7,390	0	7,390	24	7,413
34 Register of Deeds	12	0.18%	3,411	0	3,411	11	3,421
35 Historical Comm	3	0.05%	853	0	853	3	855
38 Assessor Prop	51	0.79%	14,495	0	14,495	46	14,541
39 Trustee	13	0.20%	3,695	0	3,695	12	3,707
40 County Clerk	44	0.68%	12,505	0	12,505	40	12,545
41 District Attorney	10	0.15%	2,842	0	2,842	9	2,851
45 Public Defender	11	0.17%	3,126	0	3,126	10	3,136
46 Juvenile Court Clerk	47	0.72%	13,358	0	13,358	43	13,401
47 Circuit Court Clerk	67	1.03%	19,042	0	19,042	61	19,103
48 Criminal Court Clerk	36	0.55%	10,232	0	10,232	33	10,264
49 Clerk/Master	9	0.14%	2,558	0	2,558	8	2,566
51 General Sessions Court	39	0.60%	11,084	0	11,084	35	11,120
52 State Trial Courts	31	0.48%	8,811	0	8,811	28	8,839
54 Sheriff Admin	192	2.96%	54,569	0	54,569	174	54,744
78 Police	1,005	15.49%	285,637	0	285,637	912	286,549
80 Fire	680	10.48%	193,267	0	193,267	617	193,884
81 Codes Admin	65	1.00%	18,474	0	18,474	59	18,533
82 Beer Board	2	0.03%	568	0	568	2	570
83 Agricultural Ext	1	0.02%	284	0	284	1	285
84 Soil & Water	1	0.02%	284	0	284	1	285
85 Social Services	119	1.83%	33,822	0	33,822	108	33,930
86 Health	226	3.48%	64,233	0	64,233	205	64,438
87 Public Library	142	2.19%	40,359	0	40,359	129	40,488
88 Parks	181	2.79%	51,443	0	51,443	164	51,607
90 Public Works	291	4.49%	82,707	0	82,707	264	82,971
92 Human Relations	1	0.02%	284	0	284	1	285
93 Farmers Market	4	0.06%	1,137	0	1,137	4	1,140
94 Muni Auditorium	8	0.12%	2,274	0	2,274	7	2,281
95 State Fair Board	12	0.18%	3,411	0	3,411	11	3,421
96 Convention Center	14	0.22%	3,979	0	3,979	13	3,992
98 Water & Sewer	430	6.63%	122,213	0	122,213	390	122,603
100 Bordeaux Long-Term Care	305	4.70%	86,686	0	86,686	277	86,963

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 General Hospital	461	7.11%	$131,023	$0	$131,023	$419	$131,442
102 Metro Action Com	68	1.05%	19,327	0	19,327	62	19,388
103 NCAC	4	0.06%	1,137	0	1,137	4	1,140
104 MDHA	1	0.02%	284	0	284	1	285
105 Metro Transit	1	0.02%	284	0	284	1	285
108 Education	1,556	23.98%	442,239	0	442,239	1,413	443,652
110 Communication Center	11	0.17%	3,126	0	3,126	10	3,136
111 Knowles Home	15	0.23%	4,263	0	4,263	14	4,277
114 Comm Ed Comm	12	0.18%	3,411	0	3,411	11	3,421
115 Convention Center Auth	1	0.02%	284	0	284	1	285
121 All Others	14	0.22%	3,979	0	3,979	13	3,992
Subtotal	6,488	100.00%	1,843,990	0	1,843,990	5,887	1,849,877
Direct Bills					0		0
Total					$1,843,990		$1,849,877

Basis Units: # of Retired Employees (excluding unknowns)

Unemployment Comp Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	2,360.96	2.25%	$3,421	$0	$3,421	$11	$3,432
9 GEN SVC OVERHEAD	(13.79)	-0.01%	(20)	0	(20)	(0)	(20)
14 DIRECTOR OF FINANCE	3,693.60	3.51%	5,352	0	5,352	17	5,369
26 HUMAN RESOURCES	6,258.72	5.96%	9,069	0	9,069	29	9,098
27 INFORMATION SYSTEMS	(970.35)	-0.92%	(1,406)	0	(1,406)	(4)	(1,411)
28 DEPT OF LAW	1,390.00	1.32%	2,014	0	2,014	6	2,021
30 Elections	3,890.00	3.70%	5,637	0	5,637	18	5,655
38 Assessor Prop	2,475.00	2.36%	3,586	0	3,586	11	3,598
39 Trustee	(620.00)	-0.59%	(898)	0	(898)	(3)	(901)
40 County Clerk	11,631.55	11.07%	16,855	0	16,855	54	16,908
41 District Attorney	1,980.51	1.88%	2,870	0	2,870	9	2,879
48 Criminal Court Clerk	7,150.00	6.80%	10,361	0	10,361	33	10,394
50 Juvenile Court	3,575.00	3.40%	5,180	0	5,180	17	5,197
51 General Sessions Court	944.10	0.90%	1,368	0	1,368	4	1,372
52 State Trial Courts	2,542.93	2.42%	3,685	0	3,685	12	3,697
54 Sheriff Admin	2,805.12	2.67%	4,065	0	4,065	13	4,078
78 Police	5,125.38	4.88%	7,427	0	7,427	24	7,451
83 Agricultural Ext	3,695.00	3.52%	5,354	0	5,354	17	5,371
85 Social Services	964.00	0.92%	1,397	0	1,397	4	1,401
86 Health	14,053.35	13.37%	20,364	0	20,364	65	20,429
87 Public Library	1,090.35	1.04%	1,580	0	1,580	5	1,585
88 Parks	13,807.29	13.14%	20,007	0	20,007	64	20,071
90 Public Works	399.70	0.38%	579	0	579	2	581
91 Solid Waste	88.57	0.08%	128	0	128	0	129
95 State Fair Board	824.12	0.78%	1,194	0	1,194	4	1,198
96 Convention Center	6,699.58	6.38%	9,708	0	9,708	31	9,739
98 Water & Sewer	3,391.41	3.23%	4,914	0	4,914	16	4,930
100 Bordeaux Long-Term Care	(4,515.26)	-4.30%	(6,543)	0	(6,543)	(21)	(6,564)
101 General Hospital	(102.76)	-0.10%	(149)	0	(149)	(0)	(149)
108 Education	420.90	0.40%	610	0	610	2	612
113 Office of Emergency Management	6,823.95	6.49%	9,888	0	9,888	32	9,920
121 All Others	3,223.07	3.07%	4,670	0	4,670	15	4,685
Subtotal	105,082.00	100.00%	152,268	0	152,268	486	152,754
Direct Bills					0		0
Total					$152,268		$152,754

Basis Units: Unemployment Costs in Depts Served

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	177,996	1.01%	$176,937	$0	$176,937	$565	$177,502
10 GEN SVC FACILITIES	0	0.00%	0	(83,700)	(83,700)	0	(83,700)
11 FLEET MANAGEMENT	0	0.00%	0	(153,900)	(153,900)	0	(153,900)
12 POSTAL SERVICE	0	0.00%	0	(6,800)	(6,800)	0	(6,800)
13 RADIO SHOP	0	0.00%	0	(29,000)	(29,000)	0	(29,000)
14 DIRECTOR OF FINANCE	40,285	0.23%	40,045	0	40,045	128	40,173
26 HUMAN RESOURCES	603	0.00%	599	0	599	2	601
27 INFORMATION SYSTEMS	24,461	0.14%	24,315	(8,000)	16,315	78	16,393
30 Elections	24,517	0.14%	24,371	0	24,371	78	24,449
31 Surplus Property	0	0.00%	0	(12,000)	(12,000)	0	(12,000)
38 Assessor Prop	(2,596)	-0.01%	(2,581)	0	(2,581)	(8)	(2,589)
40 County Clerk	1,028	0.01%	1,022	0	1,022	3	1,025
41 District Attorney	1,729	0.01%	1,719	0	1,719	5	1,724
46 Juvenile Court Clerk	29,837	0.17%	29,659	0	29,659	95	29,754
47 Circuit Court Clerk	19,918	0.11%	19,799	0	19,799	63	19,863
48 Criminal Court Clerk	2,903	0.02%	2,886	0	2,886	9	2,895
50 Juvenile Court	62,079	0.35%	61,710	0	61,710	197	61,907
51 General Sessions Court	4,075	0.02%	4,051	0	4,051	13	4,064
52 State Trial Courts	411	0.00%	409	0	409	1	410
54 Sheriff Admin	638,302	3.62%	634,503	0	634,503	2,026	636,529
78 Police	4,962,207	28.18%	4,932,674	0	4,932,674	15,749	4,948,423
80 Fire	8,035,799	45.63%	7,987,973	0	7,987,973	25,504	8,013,477
81 Codes Admin	57,075	0.32%	56,735	0	56,735	181	56,916
82 Beer Board	4,751	0.03%	4,723	0	4,723	15	4,738
84 Soil & Water	974	0.01%	968	0	968	3	971
85 Social Services	16,734	0.10%	16,634	0	16,634	53	16,688
86 Health	87,299	0.50%	86,779	0	86,779	277	87,056
87 Public Library	45,716	0.26%	45,444	0	45,444	145	45,589
88 Parks	271,257	1.54%	269,643	0	269,643	861	270,503
90 Public Works	380,573	2.16%	378,308	0	378,308	1,208	379,516
91 Solid Waste	84,334	0.48%	83,832	0	83,832	268	84,100
93 Farmers Market	0	0.00%	0	(100)	(100)	0	(100)
94 Muni Auditorium	0	0.00%	0	(11,500)	(11,500)	0	(11,500)
95 State Fair Board	27,491	0.16%	27,327	(63,800)	(36,473)	87	(36,385)
96 Convention Center	5,783	0.03%	5,749	(13,600)	(7,851)	18	(7,833)
98 Water & Sewer	394,188	2.24%	391,842	(823,700)	(431,858)	1,251	(430,607)
99 Storm Water	0	0.00%	0	(106,600)	(106,600)	0	(106,600)
100 Bordeaux Long-Term Care	370,778	2.11%	368,571	0	368,571	1,177	369,748
101 General Hospital	129,812	0.74%	129,039	0	129,039	412	129,451
102 Metro Action Com	109,348	0.62%	108,697	(245,600)	(136,903)	347	(136,556)
103 NCAC	0	0.00%	0	(700)	(700)	0	(700)
107 Taxi Transp & Licensing	3,669	0.02%	3,647	0	3,647	12	3,659
108 Education	1,584,162	8.99%	1,574,734	(2,845,300)	(1,270,566)	5,028	(1,265,539)

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 Communication Center	14,146	0.08%	$14,062	$0	$14,062	$45	$14,107
Subtotal	17,611,644	100.00%	17,506,826	(4,404,300)	13,102,526	55,896	13,158,422
Direct Bills					4,404,300		4,404,300
Total					$17,506,826		$17,562,722

Basis Units: IOD Medical & Expenses Paid

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
0 Direct Billed	$0	$0	$0	$0	$0	$0	$0	$0	$4,404,300	$4,404,300
2 EMPLOYEE BENEFITS	1,663	0	44,103	0	0	21,469	853	0	0	68,088
6 LEGISLATIVE	4,171	0	0	0	0	287,171	2,566	0	0	293,909
7 MAYOR	5,840	0	0	0	0	93,331	3,421	3,432	0	106,024
9 GEN SVC OVERHEAD	51,307	0	88,490	0	0	646,136	25,091	(20)	177,502	988,506
10 GEN SVC FACILITIES	0	0	0	0	0	0	0	0	(83,700)	(83,700)
11 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	(153,900)	(153,900)
12 POSTAL SERVICE	0	0	0	0	0	0	0	0	(6,800)	(6,800)
13 RADIO SHOP	0	0	0	0	0	0	0	0	(29,000)	(29,000)
14 DIRECTOR OF FINANCE	30,451	0	265,471	0	0	358,964	15,967	5,369	40,173	716,395
19 INTERNAL AUDIT	417	0	0	0	0	7,179	285	0	0	7,882
26 HUMAN RESOURCES	10,845	0	0	0	0	165,124	6,558	9,098	601	192,226
27 INFORMATION SYSTEMS	20,022	0	0	0	0	337,426	12,545	(1,411)	16,393	384,977
28 DEPT OF LAW	4,588	0	0	0	0	64,614	2,566	2,021	0	73,789
30 Elections	9,177	0	0	0	0	122,048	5,988	5,655	24,449	167,316
31 Surplus Property	0	0	0	0	0	0	0	0	(12,000)	(12,000)
32 Planning Comm	13,765	0	0	0	0	201,020	7,413	0	0	222,199
34 Register of Deeds	5,423	0	0	0	0	100,510	3,421	0	0	109,354
35 Historical Comm	1,251	0	0	0	0	14,359	855	0	0	16,465
38 Assessor Prop	25,862	0	44,245	0	0	387,681	14,541	3,598	(2,589)	473,339
39 Trustee	7,508	0	0	0	0	93,331	3,707	(901)	0	103,644
40 County Clerk	23,359	0	44,245	0	0	323,068	12,545	16,908	1,025	421,151
41 District Attorney	4,171	0	0	0	0	64,614	2,851	2,879	1,724	76,239
45 Public Defender	6,257	0	0	0	0	100,510	3,136	0	0	109,903
46 Juvenile Court Clerk	24,194	0	0	0	0	323,068	13,401	0	29,754	390,416
47 Circuit Court Clerk	34,205	0	0	0	0	502,550	19,103	0	19,863	575,721
48 Criminal Court Clerk	20,857	0	0	0	0	301,530	10,264	10,394	2,895	345,940
49 Clerk/Master	4,171	0	0	0	0	50,255	2,566	0	0	56,992
50 Juvenile Court	0	0	0	0	0	0	0	5,197	61,907	67,103
51 General Sessions Court	24,611	0	0	0	0	323,068	11,120	1,372	4,064	364,235
52 State Trial Courts	17,102	0	0	0	0	208,199	8,839	3,697	410	238,247
54 Sheriff Admin	102,614	0	44,245	0	0	1,428,678	54,744	4,078	636,529	2,270,888
78 Police	511,404	0	88,490	4,415,059	100,319	7,516,712	286,549	7,451	4,948,423	17,874,408
80 Fire	374,167	0	44,245	4,486,270	100,319	5,484,974	193,884	0	8,013,477	18,697,337
81 Codes Admin	37,542	0	44,245	0	0	538,446	18,533	0	56,916	695,683
82 Beer Board	834	0	0	0	0	14,359	570	0	4,738	20,501
83 Agricultural Ext	1,669	0	0	0	0	21,538	285	5,371	0	28,863
84 Soil & Water	417	0	0	0	0	7,179	285	0	971	8,853
85 Social Services	55,479	0	0	0	0	825,618	33,930	1,401	16,688	933,115
86 Health	111,374	0	44,245	0	0	1,565,084	64,438	20,429	87,056	1,892,627
87 Public Library	65,073	0	44,245	0	0	933,307	40,488	1,585	45,589	1,130,286

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
88 Parks	$101,363	$0	$88,490	$0	$0	$1,421,499	$51,607	$20,071	$270,503	$1,953,534
90 Public Works	164,926	0	1,774,676	0	0	2,606,081	82,971	581	379,516	5,008,750
91 Solid Waste	36,549	0	393,340	0	0	0	0	129	84,100	514,118
92 Human Relations	834	0	0	0	0	7,179	285	0	0	8,299
93 Farmers Market	2,920	0	0	0	0	50,255	1,140	0	(100)	54,215
94 Muni Auditorium	3,754	0	0	0	0	64,614	2,281	0	(11,500)	59,149
95 State Fair Board	6,674	0	0	0	0	78,972	3,421	1,198	(36,385)	53,880
96 Convention Center	7,926	0	0	0	0	107,689	3,992	9,739	(7,833)	121,512
98 Water & Sewer	238,600	0	929,150	0	0	3,417,340	122,603	4,930	(430,607)	4,282,015
99 Storm Water	0	0	0	0	0	0	0	0	(106,600)	(106,600)
100 Bordeaux Long-Term Care	140,991	0	0	0	0	2,132,248	86,963	(6,564)	369,748	2,723,385
101 General Hospital	216,492	0	176,981	0	0	3,216,320	131,442	(149)	129,451	3,870,536
102 Metro Action Com	30,868	0	0	0	0	473,833	19,388	0	(136,556)	387,533
103 NCAC	2,503	0	0	0	0	35,896	1,140	0	(700)	38,840
104 MDHA	417	0	0	0	0	7,179	285	0	0	7,882
105 Metro Transit	417	0	0	0	0	7,179	285	0	0	7,882
107 Taxi Transp & Licensing	0	0	0	0	0	0	0	0	3,659	3,659
108 Education	923,113	11,567,459	1,283,111	0	0	10,488,936	443,652	612	(1,265,539)	23,441,345
110 Communication Center	4,588	0	0	0	0	64,614	3,136	0	14,107	86,445
111 Knowles Home	7,091	0	0	0	0	100,510	4,277	0	0	111,878
113 Office of Emergency Management	0	0	0	0	0	0	0	9,920	0	9,920
114 Comm Ed Comm	3,754	0	0	0	0	78,972	3,421	0	0	86,148
115 Convention Center Auth	417	0	0	0	0	7,179	285	0	0	7,882
121 All Others	7,091	0	0	0	0	107,689	3,992	4,685	0	123,458
Total	$3,513,081	$11,567,459	$5,442,020	$8,901,330	$200,639	$47,907,305	$1,849,877	$152,754	$17,562,722	$97,097,186

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

POST AUDITS

NATURE AND EXTENT OF SERVICES

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

Additional auditing/accounting services (Federal 2 CFR Part 225 & FCAP) were allocated to benefiting departments based on the amount expended per department. LOCAP processing costs are directly allocated to the Office of Management & Budget.

A. Department Costs

Dept:3 POST AUDITS

Description		Amount	General Admin	Post Audits	Internal Audit
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
502 Management Consult	P	0	0	0	0
502 Audit	P	1,413,040	0	1,380,090	32,950
502 Other Contracts	P	0	0	0	0
503 Supplies	P	207	0	207	0
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		1,413,247	0	1,380,297	32,950
Department Cost Total		1,413,247	0	1,380,297	32,950
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,413,247	0	1,380,297	32,950
General Admin Distribution			0	0	0
Grand Total		$1,413,247		$1,380,297	$32,950

B. Incoming Costs - (Default Spread Expense%)

Dept:3 POST AUDITS

	Department	First Incoming	Second Incoming	Post Audits	Internal Audit
3	Post Audits	$0	$25	$24	$1
	Subtotal - POST AUDITS	0	25	24	1
16	Finance Operations	0	27	26	1
16	Accounts Payable	0	72	70	2
	Subtotal - FINANCE OPERATIONS	0	99	97	2
18	Management & Budget	0	1,232	1,204	29
	Subtotal - OFFICE OF MANAGEMENT	0	1,232	1,204	29
19	Internal Audit	0	574	561	13
	Subtotal - INTERNAL AUDIT	0	574	561	13
20	Business Solutions	0	17	17	0
	Subtotal - BUSINESS SOLUTIONS	0	17	17	0
21	Public Property Svcs	0	117	115	3
	Subtotal - PUBLIC PROPERTY ADMIN	0	117	115	3
22	Purchasing	0	1,887	1,843	44
	Subtotal - PURCHASING	0	1,887	1,843	44
23	Procurement Review	0	25	25	1
23	Prompt Pay Review	0	3	3	0
23	Performance Monitoring	0	38	37	1
	Subtotal - FINANCIAL ACCOUNTABIL	0	67	65	2
24	Cash Operations	0	4	4	0
24	Investor Relations	0	23	23	1
	Subtotal - TREASURY	0	27	26	1
28	Legal Services	0	104	102	2
	Subtotal - DEPT OF LAW	0	104	102	2
Total Incoming		0	4,149	4,053	97
C. Total Allocated			$1,417,396	$1,384,350	$33,047
				97.67%	2.33%

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	6,106	0.30%	$4,207	$0	$4,207	$0	$4,207
3 POST AUDITS	36	0.00%	25	0	25	0	25
4 CORPORATE DUES	28	0.00%	19	0	19	0	19
5 INSURANCE	1,028	0.05%	708	0	708	2	710
6 LEGISLATIVE	1,486	0.07%	1,024	0	1,024	3	1,027
7 MAYOR	2,007	0.10%	1,383	0	1,383	4	1,387
8 EMPLOYEE HEALTH & WELLNESS	520	0.03%	358	0	358	1	359
9 GEN SVC OVERHEAD	515	0.03%	355	0	355	1	356
10 GEN SVC FACILITIES	15,034	0.75%	10,358	0	10,358	31	10,389
11 FLEET MANAGEMENT	225,854	11.27%	155,613	0	155,613	458	156,071
12 POSTAL SERVICE	898	0.04%	619	0	619	2	621
13 RADIO SHOP	3,557	0.18%	2,451	0	2,451	7	2,458
14 DIRECTOR OF FINANCE	397	0.02%	274	0	274	1	274
15 BUSINESS ASSISTANCE OFFICE	376	0.02%	259	0	259	1	260
16 FINANCE OPERATIONS	938	0.05%	646	0	646	2	648
17 PAYROLL	400	0.02%	276	0	276	1	276
18 OFFICE OF MANAGEMENT & BUDGI	820	0.04%	565	0	565	2	567
19 INTERNAL AUDIT	1,157	0.06%	797	0	797	2	800
20 BUSINESS SOLUTIONS	319	0.02%	220	0	220	1	220
21 PUBLIC PROPERTY ADMIN	327	0.02%	225	0	225	1	226
22 PURCHASING	569	0.03%	392	0	392	1	393
23 FINANCIAL ACCOUNTABILITY	326	0.02%	225	0	225	1	225
24 TREASURY	3,099	0.15%	2,135	0	2,135	6	2,141
25 GRANTS COORDINATION	287	0.01%	198	0	198	1	198
26 HUMAN RESOURCES	2,372	0.12%	1,634	0	1,634	5	1,639
27 INFORMATION SYSTEMS	10,840	0.54%	7,469	0	7,469	22	7,491
28 DEPT OF LAW	4,077	0.20%	2,809	0	2,809	8	2,817
29 CENTRAL RECORDS	269	0.01%	185	0	185	1	186
30 Elections	1,715	0.09%	1,182	0	1,182	3	1,185
31 Surplus Property	2,569	0.13%	1,770	0	1,770	5	1,775
32 Planning Comm	6,715	0.34%	4,627	0	4,627	14	4,640
33 Adv Plan/Research	343	0.02%	236	0	236	1	237
34 Register of Deeds	511	0.03%	352	0	352	1	353
35 Historical Comm	1,195	0.06%	823	0	823	2	826
38 Assessor Prop	1,125	0.06%	775	0	775	2	777
39 Trustee	568	0.03%	391	0	391	1	393
40 County Clerk	1,359	0.07%	936	0	936	3	939
41 District Attorney	2,392	0.12%	1,648	0	1,648	5	1,653
42 DA Drug Enforcement	2,159	0.11%	1,488	0	1,488	4	1,492
43 DA Special Operations	120	0.01%	83	0	83	0	83
45 Public Defender	2,040	0.10%	1,406	0	1,406	4	1,410
46 Juvenile Court Clerk	704	0.04%	485	0	485	1	486
47 Circuit Court Clerk	1,145	0.06%	789	0	789	2	791

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	1,254	0.06%	$864	$0	$864	$3	$867
49 Clerk/Master	468	0.02%	322	0	322	1	323
50 Juvenile Court	8,115	0.41%	5,591	0	5,591	16	5,608
51 General Sessions Court	5,013	0.25%	3,454	0	3,454	10	3,464
52 State Trial Courts	6,141	0.31%	4,231	0	4,231	12	4,244
53 Justice Info Sys	1,072	0.05%	739	0	739	2	741
54 Sheriff Admin	3,903	0.19%	2,689	0	2,689	8	2,697
56 Sheriff Facility Maint	652	0.03%	449	0	449	1	451
57 Sheriff Warehouse	1,973	0.10%	1,359	0	1,359	4	1,363
58 Sheriff Criminal Justice Ctr	2,714	0.14%	1,870	0	1,870	6	1,875
59 Sheriff Hill Jail	1,269	0.06%	874	0	874	3	877
61 Sheriff Corr Work Center	2,668	0.13%	1,838	0	1,838	5	1,844
62 Sheriff Transportation	481	0.02%	331	0	331	1	332
64 Sheriff Warrants	1,037	0.05%	714	0	714	2	717
65 Sheriff Training Academy	639	0.03%	440	0	440	1	442
66 Sheriff Deberry	362	0.02%	249	0	249	1	250
74 Sheriff Day Reporting	923	0.05%	636	0	636	2	638
75 Sheriff Work Release	99	0.00%	68	0	68	0	68
76 Sheriff Armed Security	307	0.02%	212	0	212	1	212
77 Sheriff Other	697	0.03%	480	0	480	1	482
78 Police	67,517	3.37%	46,519	0	46,519	137	46,656
79 Police Drug Enforcement	2,405	0.12%	1,657	0	1,657	5	1,662
80 Fire	20,099	1.00%	13,848	0	13,848	41	13,889
81 Codes Admin	9,426	0.47%	6,495	0	6,495	19	6,514
82 Beer Board	1,670	0.08%	1,151	0	1,151	3	1,154
83 Agricultural Ext	403	0.02%	278	0	278	1	278
84 Soil & Water	778	0.04%	536	0	536	2	538
85 Social Services	6,750	0.34%	4,651	0	4,651	14	4,664
86 Health	34,701	1.73%	23,909	0	23,909	70	23,979
87 Public Library	28,481	1.42%	19,623	0	19,623	58	19,681
88 Parks	49,732	2.48%	34,265	0	34,265	101	34,366
89 Arts Commission	3,165	0.16%	2,181	0	2,181	6	2,187
90 Public Works	18,596	0.93%	12,813	0	12,813	38	12,850
91 Solid Waste	10,633	0.53%	7,326	0	7,326	22	7,348
92 Human Relations	735	0.04%	506	0	506	1	508
93 Farmers Market	3,839	0.19%	2,645	0	2,645	8	2,653
94 Muni Auditorium	3,902	0.19%	2,688	0	2,688	8	2,696
95 State Fair Board	5,235	0.26%	3,607	0	3,607	11	3,618
96 Convention Center	3,753	0.19%	2,586	0	2,586	8	2,593
97 Sports Authority	2,660	0.13%	1,833	0	1,833	5	1,838
98 Water & Sewer	90,363	4.51%	62,260	0	62,260	183	62,443
99 Storm Water	5,646	0.28%	3,890	0	3,890	11	3,902
100 Bordeaux Long-Term Care	56	0.00%	39	0	39	0	39

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 General Hospital	209	0.01%	$144	$0	$144	$0	$144
102 Metro Action Com	40,110	2.00%	27,636	0	27,636	81	27,717
103 NCAC	13,212	0.66%	9,103	0	9,103	27	9,130
104 MDHA	54	0.00%	37	0	37	0	37
105 Metro Transit	1,018	0.05%	701	0	701	2	703
106 DES	884	0.04%	609	0	609	2	611
107 Taxi Transp & Licensing	69	0.00%	48	0	48	0	48
108 Education	934,425	46.64%	643,817	0	643,817	1,896	645,714
110 Communication Center	3,996	0.20%	2,753	0	2,753	8	2,761
111 Knowles Home	33	0.00%	23	0	23	0	23
112 Criminal Justice Planning	305	0.02%	210	0	210	1	211
113 Office of Emergency Management	12	0.00%	8	0	8	0	8
114 Comm Ed Comm	1,750	0.09%	1,206	0	1,206	4	1,209
115 Convention Center Auth	30,871	1.54%	21,270	0	21,270	63	21,333
116 Flood	1,231	0.06%	848	0	848	2	851
118 Mayor Other	2,430	0.12%	1,674	0	1,674	5	1,679
121 All Others	254,095	12.68%	175,071	0	175,071	516	175,587
Subtotal	2,003,338	100.00%	1,380,297	0	1,380,297	4,053	1,384,350
Direct Bills					0		0
Total					$1,380,297		$1,384,350

Basis Units: # of Transactions

Internal Audit Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 OFFICE OF MANAGEMENT & BUDGI	32,950	100.00%	$32,950	$0	$32,950	$97	$33,047
Subtotal	32,950	100.00%	32,950	0	32,950	97	33,047
Direct Bills					0		0
Total					$32,950		$33,047

Basis Units: Direct Assignment

Allocation Summary

Dept:3 POST AUDITS

	Department	Post Audits	Internal Audit	Total
2	EMPLOYEE BENEFITS	$4,207	$0	$4,207
3	POST AUDITS	25	0	25
4	CORPORATE DUES	19	0	19
5	INSURANCE	710	0	710
6	LEGISLATIVE	1,027	0	1,027
7	MAYOR	1,387	0	1,387
8	EMPLOYEE HEALTH & WELLNESS	359	0	359
9	GEN SVC OVERHEAD	356	0	356
10	GEN SVC FACILITIES	10,389	0	10,389
11	FLEET MANAGEMENT	156,071	0	156,071
12	POSTAL SERVICE	621	0	621
13	RADIO SHOP	2,458	0	2,458
14	DIRECTOR OF FINANCE	274	0	274
15	BUSINESS ASSISTANCE OFFICE	260	0	260
16	FINANCE OPERATIONS	648	0	648
17	PAYROLL	276	0	276
18	OFFICE OF MANAGEMENT & BUDGI	567	33,047	33,613
19	INTERNAL AUDIT	800	0	800
20	BUSINESS SOLUTIONS	220	0	220
21	PUBLIC PROPERTY ADMIN	226	0	226
22	PURCHASING	393	0	393
23	FINANCIAL ACCOUNTABILITY	225	0	225
24	TREASURY	2,141	0	2,141
25	GRANTS COORDINATION	198	0	198
26	HUMAN RESOURCES	1,639	0	1,639
27	INFORMATION SYSTEMS	7,491	0	7,491
28	DEPT OF LAW	2,817	0	2,817
29	CENTRAL RECORDS	186	0	186
30	Elections	1,185	0	1,185
31	Surplus Property	1,775	0	1,775
32	Planning Comm	4,640	0	4,640
33	Adv Plan/Research	237	0	237
34	Register of Deeds	353	0	353
35	Historical Comm	826	0	826
38	Assessor Prop	777	0	777
39	Trustee	393	0	393
40	County Clerk	939	0	939
41	District Attorney	1,653	0	1,653
42	DA Drug Enforcement	1,492	0	1,492
43	DA Special Operations	83	0	83
45	Public Defender	1,410	0	1,410

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit	Total
46 Juvenile Court Clerk	$486	$0	$486
47 Circuit Court Clerk	791	0	791
48 Criminal Court Clerk	867	0	867
49 Clerk/Master	323	0	323
50 Juvenile Court	5,608	0	5,608
51 General Sessions Court	3,464	0	3,464
52 State Trial Courts	4,244	0	4,244
53 Justice Info Sys	741	0	741
54 Sheriff Admin	2,697	0	2,697
56 Sheriff Facility Maint	451	0	451
57 Sheriff Warehouse	1,363	0	1,363
58 Sheriff Criminal Justice Ctr	1,875	0	1,875
59 Sheriff Hill Jail	877	0	877
61 Sheriff Corr Work Center	1,844	0	1,844
62 Sheriff Transportation	332	0	332
64 Sheriff Warrants	717	0	717
65 Sheriff Training Academy	442	0	442
66 Sheriff Deberry	250	0	250
74 Sheriff Day Reporting	638	0	638
75 Sheriff Work Release	68	0	68
76 Sheriff Armed Security	212	0	212
77 Sheriff Other	482	0	482
78 Police	46,656	0	46,656
79 Police Drug Enforcement	1,662	0	1,662
80 Fire	13,889	0	13,889
81 Codes Admin	6,514	0	6,514
82 Beer Board	1,154	0	1,154
83 Agricultural Ext	278	0	278
84 Soil & Water	538	0	538
85 Social Services	4,664	0	4,664
86 Health	23,979	0	23,979
87 Public Library	19,681	0	19,681
88 Parks	34,366	0	34,366
89 Arts Commission	2,187	0	2,187
90 Public Works	12,850	0	12,850
91 Solid Waste	7,348	0	7,348
92 Human Relations	508	0	508
93 Farmers Market	2,653	0	2,653
94 Muni Auditorium	2,696	0	2,696
95 State Fair Board	3,618	0	3,618
96 Convention Center	2,593	0	2,593

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit	Total
97 Sports Authority	$1,838	$0	$1,838
98 Water & Sewer	62,443	0	62,443
99 Storm Water	3,902	0	3,902
100 Bordeaux Long-Term Care	39	0	39
101 General Hospital	144	0	144
102 Metro Action Com	27,717	0	27,717
103 NCAC	9,130	0	9,130
104 MDHA	37	0	37
105 Metro Transit	703	0	703
106 DES	611	0	611
107 Taxi Transp & Licensing	48	0	48
108 Education	645,714	0	645,714
110 Communication Center	2,761	0	2,761
111 Knowles Home	23	0	23
112 Criminal Justice Planning	211	0	211
113 Office of Emergency Management	8	0	8
114 Comm Ed Comm	1,209	0	1,209
115 Convention Center Auth	21,333	0	21,333
116 Flood	851	0	851
118 Mayor Other	1,679	0	1,679
121 All Others	175,587	0	175,587
Total	$1,384,350	$33,047	$1,417,396

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

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable under Federal 2 CFR Part 225. We have identified the costs of memberships to such organizations as Tennessee County Services Association and Tennessee Municipal League, and allocated those costs to the departments benefiting from the membership.

A. Department Costs

Dept:4 CORPORATE DUES

Description		Amount	General Admin	Corporate Dues
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
502 Corporate Dues	P	428,788	0	428,788
502 Management Consult	P	15,000	0	15,000
505 Other Expenses	S	0	0	0
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		443,788	0	443,788
Department Cost Total		443,788	0	443,788
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		443,788	0	443,788
General Admin Distribution			0	0
Grand Total		$443,788		$443,788

B. Incoming Costs - (Default Spread Expense%)

Dept:4 CORPORATE DUES

Department	First Incoming	Second Incoming	Corporate Dues
3 Post Audits	$19	$0	$19
Subtotal - POST AUDITS	19	0	19
16 Finance Operations	0	21	21
16 Accounts Payable	0	88	88
Subtotal - FINANCE OPERATIONS	0	109	109
18 Management & Budget	0	440	440
Subtotal - OFFICE OF MANAGEMENT	0	440	440
19 Internal Audit	0	180	180
Subtotal - INTERNAL AUDIT	0	180	180
20 Business Solutions	0	13	13
Subtotal - BUSINESS SOLUTIONS	0	13	13
21 Public Property Svcs	0	37	37
Subtotal - PUBLIC PROPERTY ADMIN	0	37	37
22 Purchasing	0	592	592
Subtotal - PURCHASING	0	592	592
23 Procurement Review	0	8	8
23 Prompt Pay Review	0	4	4
23 Performance Monitoring	0	12	12
Subtotal - FINANCIAL ACCOUNTABIL	0	24	24
24 Cash Operations	0	1	1
24 Investor Relations	0	7	7
Subtotal - TREASURY	0	9	9
Total Incoming	19	1,404	1,423
C. Total Allocated		$445,211	$445,211
			100.00%

Corporate Dues Allocations

Dept:4 CORPORATE DUES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	203,122	47.37%	$210,237	$0	$210,237	$665	$210,902
7 MAYOR	225,666	52.63%	233,570	0	233,570	739	234,309
Subtotal	428,788	100.00%	443,807	0	443,807	1,404	445,211
Direct Bills					0		0
Total					$443,807		$445,211

Basis Units: Corporate Dues Costs

Allocation Summary

Dept:4 CORPORATE DUES

Department	Corporate Dues	Total
6 LEGISLATIVE	$210,902	$210,902
7 MAYOR	234,309	234,309
Total	$445,211	$445,211

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

INSURANCE

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

A. Department Costs

Dept:5 INSURANCE

Description		Amount	General Admin	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Judgement & Loss	P	2,035,600	0	0	0	0	2,035,600
Property Loss	P	256,600	0	256,600	0	0	0
Self Insured	P	1,152,847	0	0	1,152,847	0	0
Surety Bond	P	17,300	0	0	0	17,300	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Services & Supplies		3,462,347	0	256,600	1,152,847	17,300	2,035,600
Department Cost Total		3,462,347	0	256,600	1,152,847	17,300	2,035,600
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,462,347	0	256,600	1,152,847	17,300	2,035,600
General Admin Distribution			0	0	0	0	0
Grand Total		$3,462,347		$256,600	$1,152,847	$17,300	$2,035,600

B. Incoming Costs - (Default Spread Expense%)

Dept:5 INSURANCE

Department	First Incoming	Second Incoming	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
3 Post Audits	$708	$2	$53	$237	$4	$418
Subtotal - POST AUDITS	708	2	53	237	4	418
16 Finance Operations	0	771	57	257	4	453
16 Accounts Payable	0	25	2	8	0	15
Subtotal - FINANCE OPERATIONS	0	796	59	265	4	468
18 Management & Budget	0	2,989	222	995	15	1,758
Subtotal - OFFICE OF MANAGEMENT	0	2,989	222	995	15	1,758
19 Internal Audit	0	1,407	104	468	7	827
Subtotal - INTERNAL AUDIT	0	1,407	104	468	7	827
20 Business Solutions	0	491	36	164	2	289
Subtotal - BUSINESS SOLUTIONS	0	491	36	164	2	289
21 Public Property Svcs	0	288	21	96	1	169
Subtotal - PUBLIC PROPERTY ADMIN	0	288	21	96	1	169
22 Purchasing	0	4,622	343	1,539	23	2,717
Subtotal - PURCHASING	0	4,622	343	1,539	23	2,717
23 Procurement Review	0	62	5	21	0	37
23 Prompt Pay Review	0	1	0	0	0	1
23 Performance Monitoring	0	93	7	31	0	55
Subtotal - FINANCIAL ACCOUNTABIL	0	157	12	52	1	92
24 Cash Operations	0	9	1	3	0	5
24 Investor Relations	0	57	4	19	0	34
Subtotal - TREASURY	0	66	5	22	0	39
Total Incoming	708	10,818	854	3,838	58	6,777
C. Total Allocated		$3,473,873	$257,454	$1,156,685	$17,358	$2,042,377
			7.41%	33.30%	0.50%	58.79%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Property Loss Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	141,200	23.59%	$60,550	$0	$60,550	$189	$60,739
30 Elections	4,300	0.72%	1,844	0	1,844	6	1,850
32 Planning Comm	2,400	0.40%	1,029	0	1,029	3	1,032
50 Juvenile Court	10,500	1.75%	4,503	0	4,503	14	4,517
54 Sheriff Admin	68,000	11.36%	29,160	0	29,160	91	29,251
80 Fire	60,700	10.14%	26,030	0	26,030	81	26,111
85 Social Services	8,200	1.37%	3,516	0	3,516	11	3,527
86 Health	22,100	3.69%	9,477	0	9,477	30	9,507
87 Public Library	109,400	18.28%	46,914	0	46,914	147	47,060
88 Parks	154,300	25.78%	66,168	0	66,168	207	66,375
94 Muni Auditorium	17,400	2.91%	7,462	0	7,462	23	7,485
Subtotal	598,500	100.00%	256,652	0	256,652	802	257,454
Direct Bills					0		0
Total					$256,652		$257,454

Basis Units: USD and GSD Property Loss Premiums

Self Insured Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	10,900	0.87%	$10,003	$0	$10,003	$31	$10,034
7 MAYOR	6,900	0.55%	6,332	0	6,332	20	6,352
9 GEN SVC OVERHEAD	2,300	0.18%	2,111	0	2,111	7	2,117
10 GEN SVC FACILITIES	21,900	1.74%	20,098	0	20,098	63	20,160
14 DIRECTOR OF FINANCE	20,800	1.66%	19,088	0	19,088	60	19,148
19 INTERNAL AUDIT	2,400	0.19%	2,202	0	2,202	7	2,209
28 DEPT OF LAW	9,400	0.75%	8,626	0	8,626	27	8,653
30 Elections	6,200	0.49%	5,690	0	5,690	18	5,707
32 Planning Comm	7,900	0.63%	7,250	0	7,250	23	7,272
35 Historical Comm	1,600	0.13%	1,468	0	1,468	5	1,473
37 Govt Access TV	1,700	0.14%	1,560	0	1,560	5	1,565
38 Assessor Prop	16,200	1.29%	14,867	0	14,867	46	14,913
39 Trustee	5,100	0.41%	4,680	0	4,680	15	4,695
40 County Clerk	13,900	1.11%	12,756	0	12,756	40	12,796
41 District Attorney	16,100	1.28%	14,775	0	14,775	46	14,821
45 Public Defender	13,100	1.04%	12,022	0	12,022	38	12,059
46 Juvenile Court Clerk	5,700	0.45%	5,231	0	5,231	16	5,247
47 Circuit Court Clerk	10,100	0.80%	9,269	0	9,269	29	9,298
48 Criminal Court Clerk	16,400	1.31%	15,050	0	15,050	47	15,097
49 Clerk/Master	3,800	0.30%	3,487	0	3,487	11	3,498
50 Juvenile Court	19,800	1.58%	18,170	0	18,170	57	18,227
52 State Trial Courts	15,700	1.25%	14,408	0	14,408	45	14,453
53 Justice Info Sys	3,900	0.31%	3,579	0	3,579	11	3,590
54 Sheriff Admin	153,200	12.19%	140,591	0	140,591	439	141,030
78 Police	313,500	24.95%	287,697	0	287,697	899	288,596
80 Fire	212,200	16.89%	194,735	0	194,735	608	195,343
81 Codes Admin	17,900	1.42%	16,427	0	16,427	51	16,478
82 Beer Board	900	0.07%	826	0	826	3	829
83 Agricultural Ext	1,700	0.14%	1,560	0	1,560	5	1,565
84 Soil & Water	200	0.02%	184	0	184	1	184
85 Social Services	16,300	1.30%	14,958	0	14,958	47	15,005
86 Health	48,700	3.88%	44,692	0	44,692	140	44,831
87 Public Library	58,300	4.64%	53,502	0	53,502	167	53,669
88 Parks	110,300	8.78%	101,222	0	101,222	316	101,538
89 Arts Commission	1,200	0.10%	1,101	0	1,101	3	1,105
90 Public Works	44,614	3.55%	40,942	0	40,942	128	41,070
91 Solid Waste	9,886	0.79%	9,072	0	9,072	28	9,101
92 Human Relations	900	0.07%	826	0	826	3	829
107 Taxi Transp & Licensing	800	0.06%	734	0	734	2	736
110 Communication Center	33,500	2.67%	30,743	0	30,743	96	30,839
112 Criminal Justice Planning	600	0.05%	551	0	551	2	552

Self Insured Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,256,500	100.00%	1,153,083	0	1,153,083	3,602	1,156,685
Direct Bills					0		0
Total					$1,153,083		$1,156,685

Basis Units: Self Insured Premium Costs

Surety Bonds Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	40	0.23%	$40	$0	$40	$0	$40
24 TREASURY	2,250	13.07%	2,261	0	2,261	7	2,268
26 HUMAN RESOURCES	602	3.50%	605	0	605	2	607
28 DEPT OF LAW	40	0.23%	40	0	40	0	40
34 Register of Deeds	100	0.58%	100	0	100	0	101
38 Assessor Prop	69	0.40%	69	0	69	0	70
39 Trustee	11,350	65.91%	11,404	0	11,404	36	11,440
41 District Attorney	40	0.23%	40	0	40	0	40
46 Juvenile Court Clerk	120	0.70%	121	0	121	0	121
47 Circuit Court Clerk	920	5.34%	924	0	924	3	927
48 Criminal Court Clerk	360	2.09%	362	0	362	1	363
49 Clerk/Master	1,050	6.10%	1,055	0	1,055	3	1,058
54 Sheriff Admin	120	0.70%	121	0	121	0	121
90 Public Works	98	0.57%	98	0	98	0	99
91 Solid Waste	22	0.13%	22	0	22	0	22
107 Taxi Transp & Licensing	40	0.23%	40	0	40	0	40
Subtotal	17,221	100.00%	17,304	0	17,304	54	17,358
Direct Bills					0		0
Total					$17,304		$17,358

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

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	200	0.01%	$279	$0	$279	$1	$279
9 GEN SVC OVERHEAD	11,800	0.81%	16,432	0	16,432	51	16,483
10 GEN SVC FACILITIES	3,600	0.25%	5,013	0	5,013	16	5,029
14 DIRECTOR OF FINANCE	500	0.03%	696	0	696	2	698
28 DEPT OF LAW	400	0.03%	557	0	557	2	559
30 Elections	200	0.01%	279	0	279	1	279
32 Planning Comm	200	0.01%	279	0	279	1	279
38 Assessor Prop	10,200	0.70%	14,204	0	14,204	44	14,248
40 County Clerk	1,200	0.08%	1,671	0	1,671	5	1,676
41 District Attorney	2,400	0.16%	3,342	0	3,342	10	3,353
45 Public Defender	400	0.03%	557	0	557	2	559
46 Juvenile Court Clerk	200	0.01%	279	0	279	1	279
47 Circuit Court Clerk	100	0.01%	139	0	139	0	140
48 Criminal Court Clerk	300	0.02%	418	0	418	1	419
50 Juvenile Court	8,600	0.59%	11,976	0	11,976	37	12,013
51 General Sessions Court	2,100	0.14%	2,924	0	2,924	9	2,933
52 State Trial Courts	3,700	0.25%	5,152	0	5,152	16	5,168
53 Justice Info Sys	100	0.01%	139	0	139	0	140
54 Sheriff Admin	82,400	5.64%	114,744	0	114,744	358	115,103
78 Police	533,200	36.47%	742,496	0	742,496	2,319	744,816
80 Fire	195,200	13.35%	271,822	0	271,822	849	272,671
81 Codes Admin	19,400	1.33%	27,015	0	27,015	84	27,099
82 Beer Board	600	0.04%	836	0	836	3	838
85 Social Services	18,100	1.24%	25,205	0	25,205	79	25,284
86 Health	21,000	1.44%	29,243	0	29,243	91	29,334
87 Public Library	31,400	2.15%	43,725	0	43,725	137	43,862
88 Parks	295,600	20.22%	411,632	0	411,632	1,286	412,917
90 Public Works	142,191	9.73%	198,005	0	198,005	619	198,624
91 Solid Waste	31,509	2.16%	43,877	0	43,877	137	44,014
94 Muni Auditorium	21,200	1.45%	29,522	0	29,522	92	29,614
107 Taxi Transp & Licensing	500	0.03%	696	0	696	2	698
109 Arena	7,300	0.50%	10,165	0	10,165	32	10,197
110 Communication Center	1,000	0.07%	1,393	0	1,393	4	1,397
114 Comm Ed Comm	200	0.01%	279	0	279	1	279
118 Mayor Other	15,100	1.03%	21,027	0	21,027	66	21,093

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,462,100	100.00%	2,036,016	0	2,036,016	6,360	2,042,377
Direct Bills					0		0
Total					$2,036,016		$2,042,377

Basis Units: Judgements & Losses Premium Costs

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
6 LEGISLATIVE	$0	$10,034	$0	$279	$10,313
7 MAYOR	0	6,352	0	0	6,352
9 GEN SVC OVERHEAD	60,739	2,117	40	16,483	79,380
10 GEN SVC FACILITIES	0	20,160	0	5,029	25,189
14 DIRECTOR OF FINANCE	0	19,148	0	698	19,846
19 INTERNAL AUDIT	0	2,209	0	0	2,209
24 TREASURY	0	0	2,268	0	2,268
26 HUMAN RESOURCES	0	0	607	0	607
28 DEPT OF LAW	0	8,653	40	559	9,252
30 Elections	1,850	5,707	0	279	7,837
32 Planning Comm	1,032	7,272	0	279	8,584
34 Register of Deeds	0	0	101	0	101
35 Historical Comm	0	1,473	0	0	1,473
37 Govt Access TV	0	1,565	0	0	1,565
38 Assessor Prop	0	14,913	70	14,248	29,231
39 Trustee	0	4,695	11,440	0	16,135
40 County Clerk	0	12,796	0	1,676	14,472
41 District Attorney	0	14,821	40	3,353	18,214
45 Public Defender	0	12,059	0	559	12,618
46 Juvenile Court Clerk	0	5,247	121	279	5,648
47 Circuit Court Clerk	0	9,298	927	140	10,365
48 Criminal Court Clerk	0	15,097	363	419	15,879
49 Clerk/Master	0	3,498	1,058	0	4,556
50 Juvenile Court	4,517	18,227	0	12,013	34,757
51 General Sessions Court	0	0	0	2,933	2,933
52 State Trial Courts	0	14,453	0	5,168	19,621
53 Justice Info Sys	0	3,590	0	140	3,730
54 Sheriff Admin	29,251	141,030	121	115,103	285,505
78 Police	0	288,596	0	744,816	1,033,412
80 Fire	26,111	195,343	0	272,671	494,125
81 Codes Admin	0	16,478	0	27,099	43,577
82 Beer Board	0	829	0	838	1,667
83 Agricultural Ext	0	1,565	0	0	1,565
84 Soil & Water	0	184	0	0	184
85 Social Services	3,527	15,005	0	25,284	43,816
86 Health	9,507	44,831	0	29,334	83,672
87 Public Library	47,060	53,669	0	43,862	144,591
88 Parks	66,375	101,538	0	412,917	580,830
89 Arts Commission	0	1,105	0	0	1,105
90 Public Works	0	41,070	99	198,624	239,792
91 Solid Waste	0	9,101	22	44,014	53,137

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
92 Human Relations	$0	$829	$0	$0	$829
94 Muni Auditorium	7,485	0	0	29,614	37,099
107 Taxi Transp & Licensing	0	736	40	698	1,475
109 Arena	0	0	0	10,197	10,197
110 Communication Center	0	30,839	0	1,397	32,236
112 Criminal Justice Planning	0	552	0	0	552
114 Comm Ed Comm	0	0	0	279	279
118 Mayor Other	0	0	0	21,093	21,093
Total	$257,454	$1,156,685	$17,358	$2,042,377	$3,473,873

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

METROPOLITAN CLERK & LEGISLATIVE
NATURE AND EXTENT OF SERVICES

The Metropolitan Clerk prepares the agenda for meetings, attends all sessions, prepares and keeps the minutes and records, and keeps all official documents of the Metropolitan Council. Additionally, the Metropolitan Clerk assists the Metropolitan Council in the facilitation of administrative and legislative functions. Direct costs are accounted for in fund 10101 GSD General and organizations 03101000 MCL Administration and 03106000 MCL Alarm Registration.

Nashville-Davidson is governed by a forty member council, five (5) of which are elected at large and thirty-five (35) district council representatives. All council members are elected to serve a term of four (4) years. The Metropolitan Council serves as the legislative branch of the consolidated government, enacts laws for the municipality as well as adopts ordinances to establish city policy (laws and resolutions) to express legislative intent. Additionally, the Metropolitan Council appropriates the funds of the municipality, adopts the annual budget, sets the tax rate, grants special licenses, authorizes contracts and franchises, and confirms appointments of heads departments. Direct costs are accounted for in fund 10101 GSD General and organization 03103000 MCL Records Center. Direct costs are accounted for in fund 10101 GSD General and organization 02101000 MCO Administration.

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

A. Department Costs

Dept:6 LEGISLATIVE

Description		Amount	General Admin	Metro Clerk	Council	Alarm Registration
Personnel Costs						
Salaries	S1	1,341,380	0	195,646	1,090,955	54,779
Salary % Split			*.00%*	*14.59%*	*81.33%*	*4.08%*
Benefits	S	616,183	0	89,873	501,147	25,164
Subtotal - Personnel Costs		1,957,563	0	285,519	1,592,102	79,943
Services & Supplies Cost						
502 Contract Services	S	561,244	0	81,860	456,464	22,920
503 Supplies	S	13,552	0	1,977	11,022	553
505 Other Expenses	S	3,106	0	453	2,526	127
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		577,902	0	84,289	470,012	23,600
Department Cost Total		2,535,465	0	369,808	2,062,114	103,543
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		2,535,465	0	369,808	2,062,114	103,543
General Admin Distribution			0	0	0	0
Grand Total		$2,535,465		$369,808	$2,062,114	$103,543
						not allocated

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

	Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
1	Courthouse	$292,510	$0	$42,664	$237,901	$11,945
	Subtotal - BUILDING USE ALLOWAN(	292,510	0	42,664	237,901	11,945
2	County Pension	4,158	13	608	3,393	170
2	Health Benefit	286,257	914	41,885	233,559	11,727
2	Life Benefit	2,558	8	374	2,087	105
	Subtotal - EMPLOYEE BENEFITS	292,973	936	42,868	239,038	12,003
3	Post Audits	1,024	3	150	835	42
	Subtotal - POST AUDITS	1,024	3	150	835	42
4	Corporate Dues	210,237	665	30,761	171,528	8,613
	Subtotal - CORPORATE DUES	210,237	665	30,761	171,528	8,613
5	Self Insured	10,003	31	1,464	8,161	410
5	Judgements & Losses	279	1	41	227	11
	Subtotal - INSURANCE	10,281	32	1,504	8,388	421
6	Metro Clerk	0	2,595	378	2,110	106
6	Council	0	14,468	2,110	11,767	591
	Subtotal - LEGISLATIVE	0	17,063	2,489	13,877	697
7	Mayor's Office	0	10,506	1,532	8,545	429
	Subtotal - MAYOR	0	10,506	1,532	8,545	429
10	Buildings & Security	0	14,543	2,121	11,828	594
	Subtotal - GEN SVC FACILITIES	0	14,543	2,121	11,828	594
12	Postal Service	0	8,397	1,225	6,829	343
	Subtotal - POSTAL SERVICE	0	8,397	1,225	6,829	343
16	Finance Operations	0	1,114	162	906	45
16	Accounts Payable	0	508	74	413	21
	Subtotal - FINANCE OPERATIONS	0	1,622	237	1,319	66
17	Payroll	0	1,435	209	1,167	59

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
Subtotal - PAYROLL	$0	$1,435	$209	$1,167	$59
18 Management & Budget	0	2,292	334	1,864	94
Subtotal - OFFICE OF MANAGEMENT	0	2,292	334	1,864	94
19 Internal Audit	0	1,030	150	838	42
Subtotal - INTERNAL AUDIT	0	1,030	150	838	42
20 Business Solutions	0	710	104	578	29
Subtotal - BUSINESS SOLUTIONS	0	710	104	578	29
21 Public Property Svcs	0	211	31	171	9
Subtotal - PUBLIC PROPERTY ADMIN	0	211	31	171	9
22 Purchasing	0	771	113	627	32
Subtotal - PURCHASING	0	771	113	627	32
23 Procurement Review	0	46	7	37	2
23 Prompt Pay Review	0	22	3	18	1
23 Performance Monitoring	0	68	10	56	3
Subtotal - FINANCIAL ACCOUNTABIL	0	136	20	111	6
24 Cash Operations	0	7	1	6	0
24 Investment Committee Supt	0	112	16	91	5
24 Investor Relations	0	42	6	34	2
Subtotal - TREASURY	0	161	23	131	7
26 Recruitment	0	375	55	305	15
26 Employee Training	0	791	115	644	32
26 Safety / Comp	0	732	107	595	30
26 HR Liaisons	0	6,057	883	4,926	247
26 Benefits	0	5,947	867	4,837	243
26 Admin / Cust	0	8,580	1,251	6,978	350
Subtotal - HUMAN RESOURCES	0	22,482	3,279	18,285	918
27 ITS Systems	0	9,724	1,418	7,909	397

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

Department	First Incoming	Second Incoming	Metro Clerk	Council	Alarm Registration
27 ITS Systems Depreciation	$0	$6,352	$926	$5,166	$259
Subtotal - INFORMATION SYSTEMS	0	16,076	2,345	13,075	657
28 Legal Services	0	22,601	3,297	18,382	923
Subtotal - DEPT OF LAW	0	22,601	3,297	18,382	923
29 Records & Storage	0	57	8	47	2
Subtotal - CENTRAL RECORDS	0	57	8	47	2
Total Incoming	807,025	121,729	135,463	755,363	37,928
C. Total Allocated		$3,464,219	$505,271	$2,817,477	$141,471
			14.59%	81.33%	4.08%

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	58	0.53%	$2,595	$0	$2,595	$0	$2,595
7 MAYOR	10	0.09%	447	0	447	16	464
8 EMPLOYEE HEALTH & WELLNESS	7	0.06%	313	0	313	11	325
9 GEN SVC OVERHEAD	11	0.10%	492	0	492	18	510
10 GEN SVC FACILITIES	30	0.28%	1,342	0	1,342	49	1,391
11 FLEET MANAGEMENT	86	0.79%	3,847	0	3,847	141	3,988
12 POSTAL SERVICE	4	0.04%	179	0	179	7	185
13 RADIO SHOP	16	0.15%	716	0	716	26	742
14 DIRECTOR OF FINANCE	6	0.06%	268	0	268	10	278
15 BUSINESS ASSISTANCE OFFICE	7	0.06%	313	0	313	11	325
16 FINANCE OPERATIONS	33	0.30%	1,476	0	1,476	54	1,530
17 PAYROLL	7	0.06%	313	0	313	11	325
18 OFFICE OF MANAGEMENT & BUDGI	18	0.17%	805	0	805	29	835
19 INTERNAL AUDIT	10	0.09%	447	0	447	16	464
20 BUSINESS SOLUTIONS	12	0.11%	537	0	537	20	556
21 PUBLIC PROPERTY ADMIN	3	0.03%	134	0	134	5	139
22 PURCHASING	16	0.15%	716	0	716	26	742
23 FINANCIAL ACCOUNTABILITY	5	0.05%	224	0	224	8	232
24 TREASURY	9	0.08%	403	0	403	15	417
25 GRANTS COORDINATION	2	0.02%	89	0	89	3	93
26 HUMAN RESOURCES	60	0.55%	2,684	0	2,684	98	2,782
27 INFORMATION SYSTEMS	133	1.22%	5,950	0	5,950	218	6,168
28 DEPT OF LAW	47	0.43%	2,103	0	2,103	77	2,180
29 CENTRAL RECORDS	2	0.02%	89	0	89	3	93
30 Elections	50	0.46%	2,237	0	2,237	82	2,319
31 Surplus Property	7	0.06%	313	0	313	11	325
32 Planning Comm	54	0.50%	2,416	0	2,416	88	2,504
35 Historical Comm	10	0.09%	447	0	447	16	464
38 Assessor Prop	116	1.06%	5,189	0	5,189	190	5,379
39 Trustee	30	0.28%	1,342	0	1,342	49	1,391
40 County Clerk	83	0.76%	3,713	0	3,713	136	3,849
41 District Attorney	83	0.76%	3,713	0	3,713	136	3,849
42 DA Drug Enforcement	7	0.06%	313	0	313	11	325
45 Public Defender	102	0.94%	4,563	0	4,563	167	4,730
46 Juvenile Court Clerk	36	0.33%	1,610	0	1,610	59	1,669
47 Circuit Court Clerk	46	0.42%	2,058	0	2,058	75	2,133
48 Criminal Court Clerk	88	0.81%	3,937	0	3,937	144	4,081
49 Clerk/Master	19	0.17%	850	0	850	31	881
50 Juvenile Court	118	1.08%	5,279	0	5,279	193	5,472
51 General Sessions Court	134	1.23%	5,994	0	5,994	219	6,214
52 State Trial Courts	179	1.64%	8,007	0	8,007	293	8,301
53 Justice Info Sys	21	0.19%	939	0	939	34	974
54 Sheriff Admin	117	1.07%	5,234	0	5,234	192	5,426

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Facility Maint	19	0.17%	$850	$0	$850	$31	$881
57 Sheriff Warehouse	4	0.04%	179	0	179	7	185
58 Sheriff Criminal Justice Ctr	342	3.14%	15,299	0	15,299	560	15,859
59 Sheriff Hill Jail	85	0.78%	3,802	0	3,802	139	3,942
61 Sheriff Corr Work Center	208	1.91%	9,305	0	9,305	341	9,645
62 Sheriff Transportation	126	1.16%	5,637	0	5,637	206	5,843
64 Sheriff Warrants	57	0.52%	2,550	0	2,550	93	2,643
65 Sheriff Training Academy	92	0.84%	4,116	0	4,116	151	4,266
74 Sheriff Day Reporting	30	0.28%	1,342	0	1,342	49	1,391
76 Sheriff Armed Security	29	0.27%	1,297	0	1,297	47	1,345
77 Sheriff Other	7	0.06%	313	0	313	11	325
78 Police	2,511	23.04%	112,328	0	112,328	4,113	116,441
80 Fire	1,240	11.38%	55,471	0	55,471	2,031	57,502
81 Codes Admin	86	0.79%	3,847	0	3,847	141	3,988
82 Beer Board	5	0.05%	224	0	224	8	232
83 Agricultural Ext	8	0.07%	358	0	358	13	371
84 Soil & Water	1	0.01%	45	0	45	2	46
85 Social Services	93	0.85%	4,160	0	4,160	152	4,313
86 Health	582	5.34%	26,035	0	26,035	953	26,989
87 Public Library	653	5.99%	29,212	0	29,212	1,070	30,281
88 Parks	546	5.01%	24,425	0	24,425	894	25,319
89 Arts Commission	11	0.10%	492	0	492	18	510
90 Public Works	329	3.02%	14,718	0	14,718	539	15,257
91 Solid Waste	114	1.05%	5,100	0	5,100	187	5,286
92 Human Relations	5	0.05%	224	0	224	8	232
93 Farmers Market	8	0.07%	358	0	358	13	371
94 Muni Auditorium	10	0.09%	447	0	447	16	464
95 State Fair Board	19	0.17%	850	0	850	31	881
96 Convention Center	2	0.02%	89	0	89	3	93
97 Sports Authority	2	0.02%	89	0	89	3	93
98 Water & Sewer	704	6.46%	31,493	0	31,493	1,153	32,646
99 Storm Water	87	0.80%	3,892	0	3,892	142	4,034
102 Metro Action Com	398	3.65%	17,804	0	17,804	652	18,456
103 NCAC	141	1.29%	6,308	0	6,308	231	6,539
105 Metro Transit	2	0.02%	89	0	89	3	93
110 Communication Center	202	1.85%	9,036	0	9,036	331	9,367
112 Criminal Justice Planning	4	0.04%	179	0	179	7	185
114 Comm Ed Comm	4	0.04%	179	0	179	7	185
115 Convention Center Auth	209	1.92%	9,350	0	9,350	342	9,692
118 Mayor Other	23	0.21%	1,029	0	1,029	38	1,067
121 All Others	8	0.07%	358	0	358	13	371

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	10,898	100.00%	487,517	0	487,517	17,755	505,271
Direct Bills					0		0
Total					$487,517		$505,271

Basis Units: # of Active Employees

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	58	0.53%	$14,468	$0	$14,468	$0	$14,468
7 MAYOR	10	0.09%	2,494	0	2,494	91	2,586
8 EMPLOYEE HEALTH & WELLNESS	7	0.06%	1,746	0	1,746	64	1,810
9 GEN SVC OVERHEAD	11	0.10%	2,744	0	2,744	100	2,844
10 GEN SVC FACILITIES	30	0.28%	7,483	0	7,483	274	7,757
11 FLEET MANAGEMENT	86	0.79%	21,452	0	21,452	785	22,238
12 POSTAL SERVICE	4	0.04%	998	0	998	37	1,034
13 RADIO SHOP	16	0.15%	3,991	0	3,991	146	4,137
14 DIRECTOR OF FINANCE	6	0.06%	1,497	0	1,497	55	1,551
15 BUSINESS ASSISTANCE OFFICE	7	0.06%	1,746	0	1,746	64	1,810
16 FINANCE OPERATIONS	33	0.30%	8,232	0	8,232	301	8,533
17 PAYROLL	7	0.06%	1,746	0	1,746	64	1,810
18 OFFICE OF MANAGEMENT & BUDGI	18	0.17%	4,490	0	4,490	164	4,654
19 INTERNAL AUDIT	10	0.09%	2,494	0	2,494	91	2,586
20 BUSINESS SOLUTIONS	12	0.11%	2,993	0	2,993	110	3,103
21 PUBLIC PROPERTY ADMIN	3	0.03%	748	0	748	27	776
22 PURCHASING	16	0.15%	3,991	0	3,991	146	4,137
23 FINANCIAL ACCOUNTABILITY	5	0.05%	1,247	0	1,247	46	1,293
24 TREASURY	9	0.08%	2,245	0	2,245	82	2,327
25 GRANTS COORDINATION	2	0.02%	499	0	499	18	517
26 HUMAN RESOURCES	60	0.55%	14,967	0	14,967	548	15,515
27 INFORMATION SYSTEMS	133	1.22%	33,176	0	33,176	1,215	34,391
28 DEPT OF LAW	47	0.43%	11,724	0	11,724	429	12,153
29 CENTRAL RECORDS	2	0.02%	499	0	499	18	517
30 Elections	50	0.46%	12,472	0	12,472	457	12,929
31 Surplus Property	7	0.06%	1,746	0	1,746	64	1,810
32 Planning Comm	54	0.50%	13,470	0	13,470	493	13,963
35 Historical Comm	10	0.09%	2,494	0	2,494	91	2,586
38 Assessor Prop	116	1.06%	28,936	0	28,936	1,059	29,995
39 Trustee	30	0.28%	7,483	0	7,483	274	7,757
40 County Clerk	83	0.76%	20,704	0	20,704	758	21,462
41 District Attorney	83	0.76%	20,704	0	20,704	758	21,462
42 DA Drug Enforcement	7	0.06%	1,746	0	1,746	64	1,810
45 Public Defender	102	0.94%	25,444	0	25,444	932	26,375
46 Juvenile Court Clerk	36	0.33%	8,980	0	8,980	329	9,309
47 Circuit Court Clerk	46	0.42%	11,475	0	11,475	420	11,895
48 Criminal Court Clerk	88	0.81%	21,951	0	21,951	804	22,755
49 Clerk/Master	19	0.17%	4,739	0	4,739	174	4,913
50 Juvenile Court	118	1.08%	29,435	0	29,435	1,078	30,512
51 General Sessions Court	134	1.23%	33,426	0	33,426	1,224	34,650
52 State Trial Courts	179	1.64%	44,651	0	44,651	1,635	46,286
53 Justice Info Sys	21	0.19%	5,238	0	5,238	192	5,430
54 Sheriff Admin	117	1.07%	29,185	0	29,185	1,069	30,254

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Facility Maint	19	0.17%	$4,739	$0	$4,739	$174	$4,913
57 Sheriff Warehouse	4	0.04%	998	0	998	37	1,034
58 Sheriff Criminal Justice Ctr	342	3.14%	85,311	0	85,311	3,124	88,434
59 Sheriff Hill Jail	85	0.78%	21,203	0	21,203	776	21,979
61 Sheriff Corr Work Center	208	1.91%	51,885	0	51,885	1,900	53,785
62 Sheriff Transportation	126	1.16%	31,430	0	31,430	1,151	32,581
64 Sheriff Warrants	57	0.52%	14,218	0	14,218	521	14,739
65 Sheriff Training Academy	92	0.84%	22,949	0	22,949	840	23,789
74 Sheriff Day Reporting	30	0.28%	7,483	0	7,483	274	7,757
76 Sheriff Armed Security	29	0.27%	7,234	0	7,234	265	7,499
77 Sheriff Other	7	0.06%	1,746	0	1,746	64	1,810
78 Police	2,511	23.04%	626,362	0	626,362	22,933	649,295
80 Fire	1,240	11.38%	309,314	0	309,314	11,325	320,639
81 Codes Admin	86	0.79%	21,452	0	21,452	785	22,238
82 Beer Board	5	0.05%	1,247	0	1,247	46	1,293
83 Agricultural Ext	8	0.07%	1,996	0	1,996	73	2,069
84 Soil & Water	1	0.01%	249	0	249	9	259
85 Social Services	93	0.85%	23,199	0	23,199	849	24,048
86 Health	582	5.34%	145,178	0	145,178	5,315	150,494
87 Public Library	653	5.99%	162,889	0	162,889	5,964	168,853
88 Parks	546	5.01%	136,198	0	136,198	4,987	141,185
89 Arts Commission	11	0.10%	2,744	0	2,744	100	2,844
90 Public Works	329	3.02%	82,068	0	82,068	3,005	85,073
91 Solid Waste	114	1.05%	28,437	0	28,437	1,041	29,478
92 Human Relations	5	0.05%	1,247	0	1,247	46	1,293
93 Farmers Market	8	0.07%	1,996	0	1,996	73	2,069
94 Muni Auditorium	10	0.09%	2,494	0	2,494	91	2,586
95 State Fair Board	19	0.17%	4,739	0	4,739	174	4,913
96 Convention Center	2	0.02%	499	0	499	18	517
97 Sports Authority	2	0.02%	499	0	499	18	517
98 Water & Sewer	704	6.46%	175,611	0	175,611	6,430	182,040
99 Storm Water	87	0.80%	21,702	0	21,702	795	22,496
102 Metro Action Com	398	3.65%	99,280	0	99,280	3,635	102,915
103 NCAC	141	1.29%	35,172	0	35,172	1,288	36,460
105 Metro Transit	2	0.02%	499	0	499	18	517
110 Communication Center	202	1.85%	50,388	0	50,388	1,845	52,233
112 Criminal Justice Planning	4	0.04%	998	0	998	37	1,034
114 Comm Ed Comm	4	0.04%	998	0	998	37	1,034
115 Convention Center Auth	209	1.92%	52,134	0	52,134	1,909	54,043
118 Mayor Other	23	0.21%	5,737	0	5,737	210	5,947
121 All Others	8	0.07%	1,996	0	1,996	73	2,069

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	10,898	100.00%	2,718,474	0	2,718,474	99,003	2,817,477
Direct Bills					0		0
Total					$2,718,474		$2,817,477

Basis Units: # of Active Employees

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Alarm Registration	Total
6 LEGISLATIVE	$2,595	$14,468	$0	$17,063
7 MAYOR	464	2,586	0	3,050
8 EMPLOYEE HEALTH & WELLNESS	325	1,810	0	2,135
9 GEN SVC OVERHEAD	510	2,844	0	3,354
10 GEN SVC FACILITIES	1,391	7,757	0	9,149
11 FLEET MANAGEMENT	3,988	22,238	0	26,226
12 POSTAL SERVICE	185	1,034	0	1,220
13 RADIO SHOP	742	4,137	0	4,879
14 DIRECTOR OF FINANCE	278	1,551	0	1,830
15 BUSINESS ASSISTANCE OFFICE	325	1,810	0	2,135
16 FINANCE OPERATIONS	1,530	8,533	0	10,063
17 PAYROLL	325	1,810	0	2,135
18 OFFICE OF MANAGEMENT & BUDGI	835	4,654	0	5,489
19 INTERNAL AUDIT	464	2,586	0	3,050
20 BUSINESS SOLUTIONS	556	3,103	0	3,659
21 PUBLIC PROPERTY ADMIN	139	776	0	915
22 PURCHASING	742	4,137	0	4,879
23 FINANCIAL ACCOUNTABILITY	232	1,293	0	1,525
24 TREASURY	417	2,327	0	2,745
25 GRANTS COORDINATION	93	517	0	610
26 HUMAN RESOURCES	2,782	15,515	0	18,297
27 INFORMATION SYSTEMS	6,168	34,391	0	40,559
28 DEPT OF LAW	2,180	12,153	0	14,333
29 CENTRAL RECORDS	93	517	0	610
30 Elections	2,319	12,929	0	15,248
31 Surplus Property	325	1,810	0	2,135
32 Planning Comm	2,504	13,963	0	16,467
35 Historical Comm	464	2,586	0	3,050
38 Assessor Prop	5,379	29,995	0	35,374
39 Trustee	1,391	7,757	0	9,149
40 County Clerk	3,849	21,462	0	25,311
41 District Attorney	3,849	21,462	0	25,311
42 DA Drug Enforcement	325	1,810	0	2,135
45 Public Defender	4,730	26,375	0	31,105
46 Juvenile Court Clerk	1,669	9,309	0	10,978
47 Circuit Court Clerk	2,133	11,895	0	14,028
48 Criminal Court Clerk	4,081	22,755	0	26,836
49 Clerk/Master	881	4,913	0	5,794
50 Juvenile Court	5,472	30,512	0	35,984
51 General Sessions Court	6,214	34,650	0	40,864
52 State Trial Courts	8,301	46,286	0	54,587

Allocation Summary

Dept:6 LEGISLATIVE

	Department	Metro Clerk	Council	Alarm Registration	Total
53	Justice Info Sys	$974	$5,430	$0	$6,404
54	Sheriff Admin	5,426	30,254	0	35,679
56	Sheriff Facility Maint	881	4,913	0	5,794
57	Sheriff Warehouse	185	1,034	0	1,220
58	Sheriff Criminal Justice Ctr	15,859	88,434	0	104,294
59	Sheriff Hill Jail	3,942	21,979	0	25,921
61	Sheriff Corr Work Center	9,645	53,785	0	63,430
62	Sheriff Transportation	5,843	32,581	0	38,424
64	Sheriff Warrants	2,643	14,739	0	17,382
65	Sheriff Training Academy	4,266	23,789	0	28,056
74	Sheriff Day Reporting	1,391	7,757	0	9,149
76	Sheriff Armed Security	1,345	7,499	0	8,844
77	Sheriff Other	325	1,810	0	2,135
78	Police	116,441	649,295	0	765,736
80	Fire	57,502	320,639	0	378,141
81	Codes Admin	3,988	22,238	0	26,226
82	Beer Board	232	1,293	0	1,525
83	Agricultural Ext	371	2,069	0	2,440
84	Soil & Water	46	259	0	305
85	Social Services	4,313	24,048	0	28,361
86	Health	26,989	150,494	0	177,482
87	Public Library	30,281	168,853	0	199,134
88	Parks	25,319	141,185	0	166,504
89	Arts Commission	510	2,844	0	3,354
90	Public Works	15,257	85,073	0	100,329
91	Solid Waste	5,286	29,478	0	34,765
92	Human Relations	232	1,293	0	1,525
93	Farmers Market	371	2,069	0	2,440
94	Muni Auditorium	464	2,586	0	3,050
95	State Fair Board	881	4,913	0	5,794
96	Convention Center	93	517	0	610
97	Sports Authority	93	517	0	610
98	Water & Sewer	32,646	182,040	0	214,687
99	Storm Water	4,034	22,496	0	26,531
102	Metro Action Com	18,456	102,915	0	121,371
103	NCAC	6,539	36,460	0	42,998
105	Metro Transit	93	517	0	610
110	Communication Center	9,367	52,233	0	61,600
112	Criminal Justice Planning	185	1,034	0	1,220
114	Comm Ed Comm	185	1,034	0	1,220
115	Convention Center Auth	9,692	54,043	0	63,735

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Alarm Registration	Total
118 Mayor Other	$1,067	$5,947	$0	$7,014
121 All Others	371	2,069	0	2,440
Total	$505,271	$2,817,477	$0	$3,322,748

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

MAYOR'S OFFICE
NATURE AND EXTENT OF SERVICES

The Mayor's Office maintains relationships with federal, state, regional, local and private officials and organizations. The Mayor's Office communicates with the citizens of Nashville-Davidson County on behalf of the consolidated government organizations. The Mayor's Office is responsible for providing executive leadership, execution of the laws of the municipality and appointments of advisory boards and committees. Direct costs are accounted for in fund 10101 GSD General and organizations 03101000 MCL Administration and 04101010 MAY Administration.

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

Mayor's Office

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

A. Department Costs

Dept:7 MAYOR

Description		Amount	General Admin	Mayor's Office
Personnel Costs				
Salaries	S1	787,085	0	787,085
Salary % Split			*.00%*	*100.00%*
Benefits	S	280,934	0	280,934
Subtotal - Personnel Costs		1,068,019	0	1,068,019
Services & Supplies Cost				
502 Contract Services	S	250,806	0	250,806
503 Supplies	S	6,156	0	6,156
505 Other Expenses	S	4,276	0	4,276
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		261,238	0	261,238
Department Cost Total		1,329,257	0	1,329,257
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,329,257	0	1,329,257
General Admin Distribution			0	0
Grand Total		$1,329,257		$1,329,257

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
1	Courthouse	$294,878	$0	$294,878
	Subtotal - BUILDING USE ALLOWAN(	294,878	0	294,878
2	County Pension	5,821	19	5,840
2	Health Benefit	93,034	297	93,331
2	Life Benefit	3,411	11	3,421
2	Unemployment Comp	3,421	11	3,432
	Subtotal - EMPLOYEE BENEFITS	105,687	338	106,024
3	Post Audits	1,383	4	1,387
	Subtotal - POST AUDITS	1,383	4	1,387
4	Corporate Dues	233,570	739	234,309
	Subtotal - CORPORATE DUES	233,570	739	234,309
5	Self Insured	6,332	20	6,352
	Subtotal - INSURANCE	6,332	20	6,352
6	Metro Clerk	447	16	464
6	Council	2,494	91	2,586
	Subtotal - LEGISLATIVE	2,942	108	3,050
7	Mayor's Office	0	1,811	1,811
	Subtotal - MAYOR	0	1,811	1,811
8	Employee Clinic	0	109	109
	Subtotal - EMPLOYEE HEALTH & WE	0	109	109
10	Buildings & Security	0	4,233	4,233
	Subtotal - GEN SVC FACILITIES	0	4,233	4,233
12	Postal Service	0	387	387
	Subtotal - POSTAL SERVICE	0	387	387
15	Procurement Post-Award	0	1,436	1,436

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
	Subtotal - BUSINESS ASSISTANCE C	$0	$1,436	$1,436
16	Finance Operations	0	1,505	1,505
16	Accounts Payable	0	1,163	1,163
	Subtotal - FINANCE OPERATIONS	0	2,668	2,668
17	Payroll	0	388	388
	Subtotal - PAYROLL	0	388	388
18	Management & Budget	0	1,242	1,242
	Subtotal - OFFICE OF MANAGEMENT	0	1,242	1,242
19	Internal Audit	0	540	540
	Subtotal - INTERNAL AUDIT	0	540	540
20	Business Solutions	0	959	959
	Subtotal - BUSINESS SOLUTIONS	0	959	959
21	Public Property Svcs	0	110	110
	Subtotal - PUBLIC PROPERTY ADMIN	0	110	110
22	Purchasing	0	349	349
	Subtotal - PURCHASING	0	349	349
23	Procurement Review	0	24	24
23	Prompt Pay Review	0	50	50
23	Grants	0	4,534	4,534
23	Performance Monitoring	0	36	36
	Subtotal - FINANCIAL ACCOUNTABIL	0	4,644	4,644
24	Cash Operations	0	4	4
24	Investment Committee Supt	0	30	30
24	Investor Relations	0	22	22
	Subtotal - TREASURY	0	56	56
25	Grant Coordination	0	8,086	8,086

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

	Department	First Incoming	Second Incoming	Mayor's Office
	Subtotal - GRANTS COORDINATION	$0	$8,086	$8,086
26	Employee Training	0	247	247
26	Safety / Comp	0	228	228
26	HR Liaisons	0	1,889	1,889
26	Benefits	0	1,855	1,855
26	Admin / Cust	0	2,676	2,676
	Subtotal - HUMAN RESOURCES	0	6,894	6,894
27	ITS Systems	0	12,277	12,277
27	ITS Systems Depreciation	0	8,019	8,019
	Subtotal - INFORMATION SYSTEMS	0	20,297	20,297
28	Legal Services	0	18,631	18,631
	Subtotal - DEPT OF LAW	0	18,631	18,631
Total Incoming		644,792	74,047	718,839
C. Total Allocated			$2,048,096	$2,048,096
				100.00%

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	58	0.53%	$10,506	$0	$10,506	$0	$10,506
7 MAYOR	10	0.09%	1,811	0	1,811	0	1,811
8 EMPLOYEE HEALTH & WELLNESS	7	0.06%	1,268	0	1,268	48	1,316
9 GEN SVC OVERHEAD	11	0.10%	1,993	0	1,993	75	2,068
10 GEN SVC FACILITIES	30	0.28%	5,434	0	5,434	205	5,639
11 FLEET MANAGEMENT	86	0.79%	15,578	0	15,578	588	16,166
12 POSTAL SERVICE	4	0.04%	725	0	725	27	752
13 RADIO SHOP	16	0.15%	2,898	0	2,898	109	3,008
14 DIRECTOR OF FINANCE	6	0.06%	1,087	0	1,087	41	1,128
15 BUSINESS ASSISTANCE OFFICE	7	0.06%	1,268	0	1,268	48	1,316
16 FINANCE OPERATIONS	33	0.30%	5,978	0	5,978	226	6,203
17 PAYROLL	7	0.06%	1,268	0	1,268	48	1,316
18 OFFICE OF MANAGEMENT & BUDGI	18	0.17%	3,260	0	3,260	123	3,384
19 INTERNAL AUDIT	10	0.09%	1,811	0	1,811	68	1,880
20 BUSINESS SOLUTIONS	12	0.11%	2,174	0	2,174	82	2,256
21 PUBLIC PROPERTY ADMIN	3	0.03%	543	0	543	21	564
22 PURCHASING	16	0.15%	2,898	0	2,898	109	3,008
23 FINANCIAL ACCOUNTABILITY	5	0.05%	906	0	906	34	940
24 TREASURY	9	0.08%	1,630	0	1,630	62	1,692
25 GRANTS COORDINATION	2	0.02%	362	0	362	14	376
26 HUMAN RESOURCES	60	0.55%	10,868	0	10,868	410	11,279
27 INFORMATION SYSTEMS	133	1.22%	24,091	0	24,091	909	25,001
28 DEPT OF LAW	47	0.43%	8,514	0	8,514	321	8,835
29 CENTRAL RECORDS	2	0.02%	362	0	362	14	376
30 Elections	50	0.46%	9,057	0	9,057	342	9,399
31 Surplus Property	7	0.06%	1,268	0	1,268	48	1,316
32 Planning Comm	54	0.50%	9,781	0	9,781	369	10,151
35 Historical Comm	10	0.09%	1,811	0	1,811	68	1,880
38 Assessor Prop	116	1.06%	21,012	0	21,012	793	21,805
39 Trustee	30	0.28%	5,434	0	5,434	205	5,639
40 County Clerk	83	0.76%	15,035	0	15,035	567	15,602
41 District Attorney	83	0.76%	15,035	0	15,035	567	15,602
42 DA Drug Enforcement	7	0.06%	1,268	0	1,268	48	1,316
45 Public Defender	102	0.94%	18,476	0	18,476	697	19,174
46 Juvenile Court Clerk	36	0.33%	6,521	0	6,521	246	6,767
47 Circuit Court Clerk	46	0.42%	8,332	0	8,332	315	8,647
48 Criminal Court Clerk	88	0.81%	15,940	0	15,940	602	16,542
49 Clerk/Master	19	0.17%	3,442	0	3,442	130	3,572
50 Juvenile Court	118	1.08%	21,374	0	21,374	807	22,181
51 General Sessions Court	134	1.23%	24,273	0	24,273	916	25,189
52 State Trial Courts	179	1.64%	32,424	0	32,424	1,224	33,648
53 Justice Info Sys	21	0.19%	3,804	0	3,804	144	3,947
54 Sheriff Admin	117	1.07%	21,193	0	21,193	800	21,993

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Facility Maint	19	0.17%	$3,442	$0	$3,442	$130	$3,572
57 Sheriff Warehouse	4	0.04%	725	0	725	27	752
58 Sheriff Criminal Justice Ctr	342	3.14%	61,949	0	61,949	2,338	64,288
59 Sheriff Hill Jail	85	0.78%	15,397	0	15,397	581	15,978
61 Sheriff Corr Work Center	208	1.91%	37,677	0	37,677	1,422	39,099
62 Sheriff Transportation	126	1.16%	22,823	0	22,823	861	23,685
64 Sheriff Warrants	57	0.52%	10,325	0	10,325	390	10,715
65 Sheriff Training Academy	92	0.84%	16,665	0	16,665	629	17,294
74 Sheriff Day Reporting	30	0.28%	5,434	0	5,434	205	5,639
76 Sheriff Armed Security	29	0.27%	5,253	0	5,253	198	5,451
77 Sheriff Other	7	0.06%	1,268	0	1,268	48	1,316
78 Police	2,511	23.04%	454,839	0	454,839	17,168	472,007
80 Fire	1,240	11.38%	224,612	0	224,612	8,478	233,090
81 Codes Admin	86	0.79%	15,578	0	15,578	588	16,166
82 Beer Board	5	0.05%	906	0	906	34	940
83 Agricultural Ext	8	0.07%	1,449	0	1,449	55	1,504
84 Soil & Water	1	0.01%	181	0	181	7	188
85 Social Services	93	0.85%	16,846	0	16,846	636	17,482
86 Health	582	5.34%	105,423	0	105,423	3,979	109,402
87 Public Library	653	5.99%	118,284	0	118,284	4,465	122,748
88 Parks	546	5.01%	98,902	0	98,902	3,733	102,635
89 Arts Commission	11	0.10%	1,993	0	1,993	75	2,068
90 Public Works	329	3.02%	59,595	0	59,595	2,249	61,844
91 Solid Waste	114	1.05%	20,650	0	20,650	779	21,429
92 Human Relations	5	0.05%	906	0	906	34	940
93 Farmers Market	8	0.07%	1,449	0	1,449	55	1,504
94 Muni Auditorium	10	0.09%	1,811	0	1,811	68	1,880
95 State Fair Board	19	0.17%	3,442	0	3,442	130	3,572
96 Convention Center	2	0.02%	362	0	362	14	376
97 Sports Authority	2	0.02%	362	0	362	14	376
98 Water & Sewer	704	6.46%	127,522	0	127,522	4,813	132,335
99 Storm Water	87	0.80%	15,759	0	15,759	595	16,354
102 Metro Action Com	398	3.65%	72,093	0	72,093	2,721	74,814
103 NCAC	141	1.29%	25,541	0	25,541	964	26,505
105 Metro Transit	2	0.02%	362	0	362	14	376
110 Communication Center	202	1.85%	36,590	0	36,590	1,381	37,971
112 Criminal Justice Planning	4	0.04%	725	0	725	27	752
114 Comm Ed Comm	4	0.04%	725	0	725	27	752
115 Convention Center Auth	209	1.92%	37,858	0	37,858	1,429	39,287
118 Mayor Other	23	0.21%	4,166	0	4,166	157	4,323
121 All Others	8	0.07%	1,449	0	1,449	55	1,504

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	10,898	100.00%	1,974,049	0	1,974,049	74,047	2,048,096
Direct Bills					0		0
Total					$1,974,049		$2,048,096

Basis Units: # of Active Employees (less MNPS)

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
6	LEGISLATIVE	$10,506	$10,506
7	MAYOR	1,811	1,811
8	EMPLOYEE HEALTH & WELLNESS	1,316	1,316
9	GEN SVC OVERHEAD	2,068	2,068
10	GEN SVC FACILITIES	5,639	5,639
11	FLEET MANAGEMENT	16,166	16,166
12	POSTAL SERVICE	752	752
13	RADIO SHOP	3,008	3,008
14	DIRECTOR OF FINANCE	1,128	1,128
15	BUSINESS ASSISTANCE OFFICE	1,316	1,316
16	FINANCE OPERATIONS	6,203	6,203
17	PAYROLL	1,316	1,316
18	OFFICE OF MANAGEMENT & BUDGI	3,384	3,384
19	INTERNAL AUDIT	1,880	1,880
20	BUSINESS SOLUTIONS	2,256	2,256
21	PUBLIC PROPERTY ADMIN	564	564
22	PURCHASING	3,008	3,008
23	FINANCIAL ACCOUNTABILITY	940	940
24	TREASURY	1,692	1,692
25	GRANTS COORDINATION	376	376
26	HUMAN RESOURCES	11,279	11,279
27	INFORMATION SYSTEMS	25,001	25,001
28	DEPT OF LAW	8,835	8,835
29	CENTRAL RECORDS	376	376
30	Elections	9,399	9,399
31	Surplus Property	1,316	1,316
32	Planning Comm	10,151	10,151
35	Historical Comm	1,880	1,880
38	Assessor Prop	21,805	21,805
39	Trustee	5,639	5,639
40	County Clerk	15,602	15,602
41	District Attorney	15,602	15,602
42	DA Drug Enforcement	1,316	1,316
45	Public Defender	19,174	19,174
46	Juvenile Court Clerk	6,767	6,767
47	Circuit Court Clerk	8,647	8,647
48	Criminal Court Clerk	16,542	16,542
49	Clerk/Master	3,572	3,572
50	Juvenile Court	22,181	22,181
51	General Sessions Court	25,189	25,189
52	State Trial Courts	33,648	33,648

Allocation Summary

Dept:7 MAYOR

	Department	Mayor's Office	Total
53	Justice Info Sys	$3,947	$3,947
54	Sheriff Admin	21,993	21,993
56	Sheriff Facility Maint	3,572	3,572
57	Sheriff Warehouse	752	752
58	Sheriff Criminal Justice Ctr	64,288	64,288
59	Sheriff Hill Jail	15,978	15,978
61	Sheriff Corr Work Center	39,099	39,099
62	Sheriff Transportation	23,685	23,685
64	Sheriff Warrants	10,715	10,715
65	Sheriff Training Academy	17,294	17,294
74	Sheriff Day Reporting	5,639	5,639
76	Sheriff Armed Security	5,451	5,451
77	Sheriff Other	1,316	1,316
78	Police	472,007	472,007
80	Fire	233,090	233,090
81	Codes Admin	16,166	16,166
82	Beer Board	940	940
83	Agricultural Ext	1,504	1,504
84	Soil & Water	188	188
85	Social Services	17,482	17,482
86	Health	109,402	109,402
87	Public Library	122,748	122,748
88	Parks	102,635	102,635
89	Arts Commission	2,068	2,068
90	Public Works	61,844	61,844
91	Solid Waste	21,429	21,429
92	Human Relations	940	940
93	Farmers Market	1,504	1,504
94	Muni Auditorium	1,880	1,880
95	State Fair Board	3,572	3,572
96	Convention Center	376	376
97	Sports Authority	376	376
98	Water & Sewer	132,335	132,335
99	Storm Water	16,354	16,354
102	Metro Action Com	74,814	74,814
103	NCAC	26,505	26,505
105	Metro Transit	376	376
110	Communication Center	37,971	37,971
112	Criminal Justice Planning	752	752
114	Comm Ed Comm	752	752
115	Convention Center Auth	39,287	39,287

Allocation Summary

Dept:7 MAYOR

Department	Mayor's Office	Total
118 Mayor Other	$4,323	$4,323
121 All Others	1,504	1,504
Total	$2,048,096	$2,048,096

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

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

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

A. Department Costs

Dept:8 EMPLOYEE HEALTH & WELLNESS

Description		Amount	General Admin	Employee Clinic	Benefit Board	Other
Personnel Costs						
Salaries	S1	390,985	0	344,730	46,255	0
Salary % Split			*.00%*	*88.17%*	*11.83%*	*.00%*
Benefits	S	158,551	0	139,794	18,757	0
Subtotal - Personnel Costs		549,536	0	484,523	65,013	0
Services & Supplies Cost						
502 Contract Services	S	39,448	0	34,781	4,667	0
503 Supplies	S	(13,961)	0	(12,309)	(1,652)	0
505 Other Expenses	S	3,251	0	2,866	385	0
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		28,738	0	25,338	3,400	0
Department Cost Total		578,274	0	509,861	68,413	0
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		578,274	0	509,861	68,413	0
General Admin Distribution			0	0	0	0
Grand Total		$578,274		$509,861	$68,413	$0
						not allocated

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
3 Post Audits	$358	$1	$359	$0	$0
Subtotal - POST AUDITS	358	1	359	0	0
6 Metro Clerk	313	11	325	0	0
6 Council	1,746	64	1,810	0	0
Subtotal - LEGISLATIVE	2,059	75	2,135	0	0
7 Mayor's Office	1,268	48	1,316	0	0
Subtotal - MAYOR	1,268	48	1,316	0	0
16 Finance Operations	0	390	390	0	0
16 Accounts Payable	0	445	445	0	0
Subtotal - FINANCE OPERATIONS	0	835	835	0	0
17 Payroll	0	153	153	0	0
Subtotal - PAYROLL	0	153	153	0	0
18 Management & Budget	0	598	598	0	0
Subtotal - OFFICE OF MANAGEMENT	0	598	598	0	0
19 Internal Audit	0	235	235	0	0
Subtotal - INTERNAL AUDIT	0	235	235	0	0
20 Business Solutions	0	249	249	0	0
Subtotal - BUSINESS SOLUTIONS	0	249	249	0	0
21 Public Property Svcs	0	48	48	0	0
Subtotal - PUBLIC PROPERTY ADMIN	0	48	48	0	0
22 Purchasing	0	38	38	0	0
Subtotal - PURCHASING	0	38	38	0	0
23 Procurement Review	0	10	10	0	0
23 Prompt Pay Review	0	19	19	0	0
23 Performance Monitoring	0	16	16	0	0

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
Subtotal - FINANCIAL ACCOUNTABIL	$0	$45	$45	$0	$0
24 Cash Operations	0	2	2	0	0
24 Investment Committee Supt	0	12	12	0	0
24 Investor Relations	0	10	10	0	0
Subtotal - TREASURY	0	23	23	0	0
Total Incoming	3,686	2,348	6,034	0	0
C. Total Allocated		$584,308	$515,895	$68,413	$0
			88.29%	11.71%	

Employee Clinic Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	4	0.02%	$109	$0	$109	$0	$109
9 GEN SVC OVERHEAD	261	1.38%	7,094	0	7,094	32	7,127
50 Juvenile Court	58	0.31%	1,576	0	1,576	7	1,584
54 Sheriff Admin	895	4.74%	24,326	0	24,326	111	24,438
78 Police	11,708	61.97%	318,228	0	318,228	1,455	319,684
80 Fire	4,764	25.21%	129,488	0	129,488	592	130,080
85 Social Services	1	0.01%	27	0	27	0	27
86 Health	390	2.06%	10,600	0	10,600	48	10,649
87 Public Library	2	0.01%	54	0	54	0	55
88 Parks	337	1.78%	9,160	0	9,160	42	9,202
90 Public Works	34	0.18%	924	0	924	4	928
91 Solid Waste	8	0.04%	217	0	217	1	218
98 Water & Sewer	29	0.15%	788	0	788	4	792
102 Metro Action Com	387	2.05%	10,519	0	10,519	48	10,567
104 MDHA	8	0.04%	217	0	217	1	218
108 Education	8	0.04%	217	0	217	1	218
Subtotal	18,894	100.00%	513,547	0	513,547	2,348	515,895
Direct Bills					0		0
Total					$513,547		$515,895

Basis Units: # of Exams and Procedures

Benefit Board Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	100	100.00%	$68,413	$0	$68,413	$0	$68,413
Subtotal	100	100.00%	68,413	0	68,413	0	68,413
Direct Bills					0		0
Total					$68,413		$68,413

Basis Units: Direct 100% Allocation to Employee Benefits

Allocation Summary

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Employee Clinic	Benefit Board	Other	Total
2 EMPLOYEE BENEFITS	$0	$68,413	$0	$68,413
7 MAYOR	109	0	0	109
9 GEN SVC OVERHEAD	7,127	0	0	7,127
50 Juvenile Court	1,584	0	0	1,584
54 Sheriff Admin	24,438	0	0	24,438
78 Police	319,684	0	0	319,684
80 Fire	130,080	0	0	130,080
85 Social Services	27	0	0	27
86 Health	10,649	0	0	10,649
87 Public Library	55	0	0	55
88 Parks	9,202	0	0	9,202
90 Public Works	928	0	0	928
91 Solid Waste	218	0	0	218
98 Water & Sewer	792	0	0	792
102 Metro Action Com	10,567	0	0	10,567
104 MDHA	218	0	0	218
108 Education	218	0	0	218
Total	$515,895	$68,413	$0	$584,308

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

GENERAL SERVICES OVERHEAD EXECUTIVE LEADERSHIP

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:9 GEN SVC OVERHEAD

Description		Amount	General Admin	Gen Svs Overhead
Personnel Costs				
Salaries	S1	603,656	0	603,656
Salary % Split			*.00%*	*100.00%*
Benefits	S	221,400	0	221,400
Subtotal - Personnel Costs		825,056	0	825,056
Services & Supplies Cost				
502 Contract Services	S	606,668	0	606,668
503 Supplies	S	10,554	0	10,554
505 Other Expenses	S	3,910	0	3,910
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		621,132	0	621,132
Department Cost Total		1,446,188	0	1,446,188
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,446,188	0	1,446,188
General Admin Distribution			0	0
Grand Total		$1,446,188		$1,446,188

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

	Department	First Incoming	Second Incoming	Gen Svs Overhead
1	Metro Southeast	$140,710	$0	$140,710
1	Lindsley Hall	49,644	0	49,644
1	Fulton Campus Garage	7,393	0	7,393
	Subtotal - BUILDING USE ALLOWAN(	197,746	0	197,746
2	County Pension	51,144	163	51,307
2	Civil Service Pension	88,207	284	88,490
2	Health Benefit	644,078	2,057	646,136
2	Life Benefit	25,011	80	25,091
2	Unemployment Comp	(20)	(0)	(20)
2	Injured On Duty	176,937	565	177,502
	Subtotal - EMPLOYEE BENEFITS	985,356	3,149	988,506
3	Post Audits	355	1	356
	Subtotal - POST AUDITS	355	1	356
5	Property Loss	60,550	189	60,739
5	Self Insured	2,111	7	2,117
5	Surety Bonds	40	0	40
5	Judgements & Losses	16,432	51	16,483
	Subtotal - INSURANCE	79,133	247	79,380
6	Metro Clerk	492	18	510
6	Council	2,744	100	2,844
	Subtotal - LEGISLATIVE	3,236	118	3,354
7	Mayor's Office	1,993	75	2,068
	Subtotal - MAYOR	1,993	75	2,068
8	Employee Clinic	7,094	32	7,127
	Subtotal - EMPLOYEE HEALTH & WE	7,094	32	7,127
10	Buildings & Security	0	20,928	20,928
	Subtotal - GEN SVC FACILITIES	0	20,928	20,928
11	Motor Pool	0	310	310

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
11 Fleet Depreciation	$0	$5,434	$5,434
Subtotal - FLEET MANAGEMENT	0	5,744	5,744
12 Postal Service	0	155	155
Subtotal - POSTAL SERVICE	0	155	155
13 Radio Shop	0	128	128
13 Radio Shop Depreciation	0	336	336
Subtotal - RADIO SHOP	0	465	465
15 Procurement Post-Award	0	14,363	14,363
Subtotal - BUSINESS ASSISTANCE C	0	14,363	14,363
16 Finance Operations	0	386	386
16 Accounts Payable	0	351	351
Subtotal - FINANCE OPERATIONS	0	737	737
17 Payroll	0	1,588	1,588
Subtotal - PAYROLL	0	1,588	1,588
18 Management & Budget	0	1,363	1,363
Subtotal - OFFICE OF MANAGEMENT	0	1,363	1,363
19 Internal Audit	0	588	588
Subtotal - INTERNAL AUDIT	0	588	588
20 Business Solutions	0	246	246
Subtotal - BUSINESS SOLUTIONS	0	246	246
21 Public Property Svcs	0	120	120
Subtotal - PUBLIC PROPERTY ADMIN	0	120	120
22 Purchasing	0	829	829
Subtotal - PURCHASING	0	829	829
23 Procurement Review	0	26	26

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
23 Prompt Pay Review	$0	$15	$15
23 Performance Monitoring	0	39	39
Subtotal - FINANCIAL ACCOUNTABIL	0	80	80
24 Cash Operations	0	4	4
24 Investment Committee Supt	0	124	124
24 Investor Relations	0	24	24
Subtotal - TREASURY	0	152	152
26 Recruitment	0	10,230	10,230
26 Employee Training	0	2,105	2,105
26 Safety / Comp	0	1,947	1,947
26 HR Liaisons	0	16,114	16,114
26 Benefits	0	15,822	15,822
26 Admin / Cust	0	22,825	22,825
Subtotal - HUMAN RESOURCES	0	69,043	69,043
27 ITS Systems	0	4,896	4,896
27 ITS Systems Depreciation	0	3,198	3,198
Subtotal - INFORMATION SYSTEMS	0	8,094	8,094
28 Legal Services	0	13,149	13,149
Subtotal - DEPT OF LAW	0	13,149	13,149
29 Records & Storage	0	3,638	3,638
29 Data Requests	0	549	549
Subtotal - CENTRAL RECORDS	0	4,186	4,186
Total Incoming	1,274,913	145,455	1,420,368
C. Total Allocated		$2,866,556	$2,866,556
			100.00%

Gen Svs Overhead Allocations

Dept:9 GEN SVC OVERHEAD

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	1,709,783	28.35%	$771,519	$0	$771,519	$41,241	$812,760
11 FLEET MANAGEMENT	3,343,128	55.44%	1,508,546	0	1,508,546	80,638	1,589,185
12 POSTAL SERVICE	161,301	2.67%	72,785	0	72,785	3,891	76,676
13 RADIO SHOP	492,302	8.16%	222,145	0	222,145	11,875	234,020
31 Surplus Property	323,789	5.37%	146,106	0	146,106	7,810	153,916
Subtotal	6,030,303	100.00%	2,721,101	0	2,721,101	145,455	2,866,556
Direct Bills					0		0
Total					$2,721,101		$2,866,556

Basis Units: General Services Salaries

Allocation Summary

Dept:9 GEN SVC OVERHEAD

Department	Gen Svs Overhead	Total
10 GEN SVC FACILITIES	$812,760	$812,760
11 FLEET MANAGEMENT	1,589,185	1,589,185
12 POSTAL SERVICE	76,676	76,676
13 RADIO SHOP	234,020	234,020
31 Surplus Property	153,916	153,916
Total	$2,866,556	$2,866,556

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

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:10 GEN SVC FACILITIES

Description		Amount	General Admin	Buildings & Security	Design & Construct
Personnel Costs					
Salaries	S1	1,709,783	0	1,435,849	273,934
Salary % Split			*.00%*	*83.98%*	*16.02%*
Benefits	S	715,904	0	601,205	114,699
Subtotal - Personnel Costs		2,425,687	0	2,037,054	388,633
Services & Supplies Cost					
502 Contract Services	P	16,994,130	0	16,994,130	0
503 Supplies	S	278,112	0	233,554	44,558
505 Other Expenses	S	344,486	0	289,294	55,192
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	26,390	0	0	0
53X Transfers	D	0	0	0	0
CAFR Investment Income	S	(14,193)	0	(11,919)	(2,274)
CAFR Non-Operating Rev	S	0	0	0	0
Subtotal - Services & Supplies		17,628,925	0	17,505,059	97,476
Department Cost Total		20,054,612	0	19,542,113	486,109
Adjustments to Cost					
507 Capital	D	(26,390)	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		(26,390)	0	0	0
Total Costs After Adjustments		20,028,222	0	19,542,113	486,109
General Admin Distribution			0	0	0
Grand Total		$20,028,222		$19,542,113	$486,109

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

	Department	First Incoming	Second Incoming	Buildings & Security	Design & Construct
1	Communications Bldg	$11,199	$0	$10,928	$272
1	Metro Southeast	224,972	0	219,512	5,460
1	Lindsley Hall	118,439	0	115,564	2,875
1	Howard Office Bldg	2,898	0	2,828	70
1	Fulton Campus Garage	18,139	0	17,699	440
	Subtotal - BUILDING USE ALLOWAN(	375,648	0	366,530	9,117
2	Injured On Duty	(83,700)	0	(81,669)	(2,031)
	Subtotal - EMPLOYEE BENEFITS	(83,700)	0	(81,669)	(2,031)
3	Post Audits	10,358	31	10,137	252
	Subtotal - POST AUDITS	10,358	31	10,137	252
5	Self Insured	20,098	63	19,671	489
5	Judgements & Losses	5,013	16	4,907	122
	Subtotal - INSURANCE	25,111	78	24,578	611
6	Metro Clerk	1,342	49	1,357	34
6	Council	7,483	274	7,569	188
	Subtotal - LEGISLATIVE	8,825	323	8,927	222
7	Mayor's Office	5,434	205	5,502	137
	Subtotal - MAYOR	5,434	205	5,502	137
9	Gen Svs Overhead	771,519	41,241	793,033	19,727
	Subtotal - GEN SVC OVERHEAD	771,519	41,241	793,033	19,727
10	Buildings & Security	0	1,652	1,611	40
10	Design & Construct	0	93,703	91,428	2,274
	Subtotal - GEN SVC FACILITIES	0	95,354	93,040	2,314
11	Motor Pool	0	7,064	6,893	171
11	Fleet Depreciation	0	25,192	24,581	611
	Subtotal - FLEET MANAGEMENT	0	32,257	31,474	783
12	Postal Service	0	8	8	0

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security	Design & Construct
Subtotal - POSTAL SERVICE	$0	$8	$8	$0
13 Radio Shop	0	5,265	5,138	128
13 Radio Shop Depreciation	0	13,781	13,447	334
Subtotal - RADIO SHOP	0	19,046	18,584	462
16 Finance Operations	0	11,270	10,997	274
16 Accounts Payable	0	27,302	26,640	663
Subtotal - FINANCE OPERATIONS	0	38,573	37,637	936
17 Payroll	0	735	717	18
Subtotal - PAYROLL	0	735	717	18
18 Management & Budget	0	18,005	17,568	437
Subtotal - OFFICE OF MANAGEMENT	0	18,005	17,568	437
19 Internal Audit	0	8,142	7,945	198
Subtotal - INTERNAL AUDIT	0	8,142	7,945	198
20 Business Solutions	0	7,186	7,012	174
Subtotal - BUSINESS SOLUTIONS	0	7,186	7,012	174
21 Public Property Svcs	0	1,665	1,624	40
Subtotal - PUBLIC PROPERTY ADMIN	0	1,665	1,624	40
22 Purchasing	0	23,517	22,946	571
Subtotal - PURCHASING	0	23,517	22,946	571
23 Procurement Review	0	361	352	9
23 Prompt Pay Review	0	1,180	1,151	29
23 Performance Monitoring	0	541	528	13
Subtotal - FINANCIAL ACCOUNTABIL	0	2,082	2,031	51
24 Cash Operations	0	257	251	6
24 Investment Committee Supt	0	57	56	1

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security	Design & Construct
24 Investor Relations	$0	$330	$322	$8
Subtotal - TREASURY	0	645	630	16
27 ITS Systems	0	33,457	32,645	812
27 ITS Systems Depreciation	0	21,854	21,323	530
Subtotal - INFORMATION SYSTEMS	0	55,311	53,968	1,342
29 Records & Storage	0	3,373	3,291	82
29 Data Requests	0	640	625	16
Subtotal - CENTRAL RECORDS	0	4,013	3,916	97
Total Incoming	1,113,195	348,418	1,426,138	35,475
C. Total Allocated		$21,489,835	$20,968,251	$521,584
			97.57%	2.43%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	322,300	1.63%	$336,843	$(322,300)	$14,543	$0	$14,543
7 MAYOR	93,800	0.48%	98,033	(93,800)	4,233	0	4,233
9 GEN SVC OVERHEAD	463,800	2.35%	484,728	(463,800)	20,928	0	20,928
10 GEN SVC FACILITIES	36,600	0.19%	38,252	(36,600)	1,652	0	1,652
11 FLEET MANAGEMENT	707,800	3.59%	739,739	(707,800)	31,939	12,785	44,723
12 POSTAL SERVICE	16,200	0.08%	16,931	(16,200)	731	293	1,024
13 RADIO SHOP	166,300	0.84%	173,804	(166,300)	7,504	3,004	10,508
14 DIRECTOR OF FINANCE	15,800	0.08%	16,513	(15,800)	713	285	998
15 BUSINESS ASSISTANCE OFFICE	15,900	0.08%	16,617	(15,900)	717	287	1,005
16 FINANCE OPERATIONS	171,200	0.87%	178,925	(171,200)	7,725	3,092	10,818
17 PAYROLL	32,500	0.16%	33,967	(32,500)	1,467	587	2,054
18 OFFICE OF MANAGEMENT & BUDGI	151,200	0.77%	158,023	(151,200)	6,823	2,731	9,554
19 INTERNAL AUDIT	15,000	0.08%	15,677	(15,000)	677	271	948
20 BUSINESS SOLUTIONS	73,400	0.37%	76,712	(73,400)	3,312	1,326	4,638
21 PUBLIC PROPERTY ADMIN	6,900	0.03%	7,211	(6,900)	311	125	436
22 PURCHASING	109,800	0.56%	114,755	(109,800)	4,955	1,983	6,938
23 FINANCIAL ACCOUNTABILITY	15,200	0.08%	15,886	(15,200)	686	275	960
24 TREASURY	32,400	0.16%	33,862	(32,400)	1,462	585	2,047
25 GRANTS COORDINATION	12,300	0.06%	12,855	(12,300)	555	222	777
26 HUMAN RESOURCES	69,400	0.35%	72,532	(69,400)	3,132	1,254	4,385
27 INFORMATION SYSTEMS	1,109,300	5.62%	1,159,356	(1,109,300)	50,056	20,037	70,093
28 DEPT OF LAW	23,500	0.12%	24,560	(23,500)	1,060	424	1,485
30 Elections	316,300	1.60%	330,573	(316,300)	14,273	5,713	19,986
31 Surplus Property	121,200	0.61%	126,669	(121,200)	5,469	2,189	7,658
32 Planning Comm	359,600	1.82%	375,827	(359,600)	16,227	6,495	22,722
34 Register of Deeds	800	0.00%	836	(800)	36	14	51
38 Assessor Prop	402,200	2.04%	420,349	(402,200)	18,149	7,265	25,414
39 Trustee	118,600	0.60%	123,952	(118,600)	5,352	2,142	7,494
40 County Clerk	346,000	1.75%	361,613	(346,000)	15,613	6,250	21,863
41 District Attorney	18,700	0.09%	19,544	(18,700)	844	338	1,182
45 Public Defender	20,700	0.10%	21,634	(20,700)	934	374	1,308
46 Juvenile Court Clerk	44,400	0.22%	46,403	(44,400)	2,003	802	2,805
47 Circuit Court Clerk	474,000	2.40%	495,389	(474,000)	21,389	8,562	29,950
48 Criminal Court Clerk	172,700	0.87%	180,493	(172,700)	7,793	3,119	10,912
49 Clerk/Master	160,500	0.81%	167,742	(160,500)	7,242	2,899	10,141
50 Juvenile Court	525,800	2.66%	549,526	(525,800)	23,726	9,497	33,223
51 General Sessions Court	565,900	2.87%	591,436	(565,900)	25,536	10,222	35,757
52 State Trial Courts	641,100	3.25%	670,029	(641,100)	28,929	11,580	40,509
54 Sheriff Admin	1,131,600	5.73%	1,182,662	(1,131,600)	51,062	20,440	71,502
78 Police	4,157,300	21.06%	4,344,893	(4,157,300)	187,593	75,092	262,685
80 Fire	1,116,100	5.65%	1,166,463	(1,116,100)	50,363	20,160	70,522
81 Codes Admin	184,700	0.94%	193,034	(184,700)	8,334	3,336	11,671
82 Beer Board	11,600	0.06%	12,123	(11,600)	523	210	733

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Agricultural Ext	25,500	0.13%	$26,651	$(25,500)	$1,151	$461	$1,611
84 Soil & Water	4,400	0.02%	4,599	(4,400)	199	79	278
85 Social Services	54,500	0.28%	56,959	(54,500)	2,459	984	3,444
86 Health	158,300	0.80%	165,443	(158,300)	7,143	2,859	10,002
87 Public Library	18,500	0.09%	19,335	(18,500)	835	334	1,169
88 Parks	158,900	0.81%	166,070	(158,900)	7,170	2,870	10,040
89 Arts Commission	117,900	0.60%	123,220	(117,900)	5,320	2,130	7,450
90 Public Works	16,290	0.08%	17,025	(19,900)	(2,875)	294	(2,581)
91 Solid Waste	3,610	0.02%	3,773	0	3,773	65	3,838
92 Human Relations	102,000	0.52%	106,603	(102,000)	4,603	1,842	6,445
97 Sports Authority	10,400	0.05%	10,869	(10,400)	469	188	657
98 Water & Sewer	141,200	0.72%	147,571	(141,200)	6,371	2,550	8,922
99 Storm Water	19,200	0.10%	20,066	(19,200)	866	347	1,213
102 Metro Action Com	107,400	0.54%	112,246	(107,400)	4,846	1,940	6,786
108 Education	290,800	1.47%	303,922	(290,800)	13,122	5,253	18,375
110 Communication Center	154,400	0.78%	161,367	(154,400)	6,967	2,789	9,756
112 Criminal Justice Planning	23,700	0.12%	24,769	(23,700)	1,069	428	1,498
118 Mayor Other	193,800	0.98%	202,545	(193,800)	8,745	3,501	12,246
120 ISF External Customers	9,052	0.05%	9,460	(9,052)	408	164	572
121 All Others	3,577,400	18.12%	3,738,826	(3,577,400)	161,426	64,618	226,043
Subtotal	19,737,652	100.00%	20,628,290	(19,737,652)	890,638	339,961	1,230,599
Direct Bills					19,737,652		19,737,652
Total					$20,628,290		$20,968,251

Basis Units: General Services Billings

Design & Construct Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	1,365	0.41%	$2,112	$(1,365)	$747	$0	$747
10 GEN SVC FACILITIES	171,173	51.62%	264,876	(171,173)	93,703	0	93,703
42 DA Drug Enforcement	91	0.03%	141	(91)	50	5	55
52 State Trial Courts	673	0.20%	1,041	(673)	368	36	404
54 Sheriff Admin	352	0.11%	545	(352)	193	19	211
78 Police	12,243	3.69%	18,945	(12,243)	6,702	651	7,353
80 Fire	5,691	1.72%	8,806	(5,691)	3,115	303	3,418
86 Health	19,427	5.86%	30,062	(19,427)	10,635	1,033	11,667
87 Public Library	20,156	6.08%	31,190	(20,156)	11,034	1,072	12,105
94 Muni Auditorium	544	0.16%	842	(544)	298	29	327
97 Sports Authority	12,532	3.78%	19,392	(12,532)	6,860	666	7,526
102 Metro Action Com	13,023	3.93%	20,152	(13,023)	7,129	692	7,821
121 All Others	74,333	22.42%	115,024	(74,333)	40,691	3,952	44,643
Subtotal	331,603	100.00%	513,128	(331,603)	181,525	8,457	189,981
Direct Bills					331,603		331,603
Total					$513,128		$521,584

Basis Units: Real Property Billings

Allocation Summary

Dept:10 GEN SVC FACILITIES

	Department	Buildings & Security	Design & Construct	Total
0	Direct Billed	$19,737,652	$331,603	$20,069,255
2	EMPLOYEE BENEFITS	0	747	747
6	LEGISLATIVE	14,543	0	14,543
7	MAYOR	4,233	0	4,233
9	GEN SVC OVERHEAD	20,928	0	20,928
10	GEN SVC FACILITIES	1,652	93,703	95,354
11	FLEET MANAGEMENT	44,723	0	44,723
12	POSTAL SERVICE	1,024	0	1,024
13	RADIO SHOP	10,508	0	10,508
14	DIRECTOR OF FINANCE	998	0	998
15	BUSINESS ASSISTANCE OFFICE	1,005	0	1,005
16	FINANCE OPERATIONS	10,818	0	10,818
17	PAYROLL	2,054	0	2,054
18	OFFICE OF MANAGEMENT & BUDGI	9,554	0	9,554
19	INTERNAL AUDIT	948	0	948
20	BUSINESS SOLUTIONS	4,638	0	4,638
21	PUBLIC PROPERTY ADMIN	436	0	436
22	PURCHASING	6,938	0	6,938
23	FINANCIAL ACCOUNTABILITY	960	0	960
24	TREASURY	2,047	0	2,047
25	GRANTS COORDINATION	777	0	777
26	HUMAN RESOURCES	4,385	0	4,385
27	INFORMATION SYSTEMS	70,093	0	70,093
28	DEPT OF LAW	1,485	0	1,485
30	Elections	19,986	0	19,986
31	Surplus Property	7,658	0	7,658
32	Planning Comm	22,722	0	22,722
34	Register of Deeds	51	0	51
38	Assessor Prop	25,414	0	25,414
39	Trustee	7,494	0	7,494
40	County Clerk	21,863	0	21,863
41	District Attorney	1,182	0	1,182
42	DA Drug Enforcement	0	55	55
45	Public Defender	1,308	0	1,308
46	Juvenile Court Clerk	2,805	0	2,805
47	Circuit Court Clerk	29,950	0	29,950
48	Criminal Court Clerk	10,912	0	10,912
49	Clerk/Master	10,141	0	10,141
50	Juvenile Court	33,223	0	33,223
51	General Sessions Court	35,757	0	35,757
52	State Trial Courts	40,509	404	40,913

Allocation Summary

Dept:10 GEN SVC FACILITIES

Department	Buildings & Security	Design & Construct	Total
54 Sheriff Admin	$71,502	$211	$71,713
78 Police	262,685	7,353	270,038
80 Fire	70,522	3,418	73,940
81 Codes Admin	11,671	0	11,671
82 Beer Board	733	0	733
83 Agricultural Ext	1,611	0	1,611
84 Soil & Water	278	0	278
85 Social Services	3,444	0	3,444
86 Health	10,002	11,667	21,670
87 Public Library	1,169	12,105	13,274
88 Parks	10,040	0	10,040
89 Arts Commission	7,450	0	7,450
90 Public Works	(2,581)	0	(2,581)
91 Solid Waste	3,838	0	3,838
92 Human Relations	6,445	0	6,445
94 Muni Auditorium	0	327	327
97 Sports Authority	657	7,526	8,184
98 Water & Sewer	8,922	0	8,922
99 Storm Water	1,213	0	1,213
102 Metro Action Com	6,786	7,821	14,608
108 Education	18,375	0	18,375
110 Communication Center	9,756	0	9,756
112 Criminal Justice Planning	1,498	0	1,498
118 Mayor Other	12,246	0	12,246
120 ISF External Customers	572	0	572
121 All Others	226,043	44,643	270,686
Total	$20,968,251	$521,584	$21,489,835

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

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

The costs and revenues were taken from the Government's CAFR for FY 2014.

A. Department Costs

Dept:11 FLEET MANAGEMENT

Description		Amount	General Admin	Motor Pool	Fleet Depreciation
Personnel Costs					
Salaries	S1	3,343,128	0	3,343,128	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	1,572,610	0	1,572,610	0
Subtotal - Personnel Costs		4,915,738	0	4,915,738	0
Services & Supplies Cost					
502 Contract Services	S	2,127,894	0	2,127,894	0
503 Supplies	S	13,080,201	0	13,080,201	0
505 Other Expenses	S	228,721	0	228,721	0
Depreciation	P	11,698,005	0	0	11,698,005
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(378,118)	0	(378,118)	0
Subtotal - Services & Supplies		26,756,703	0	15,058,698	11,698,005
Department Cost Total		31,672,441	0	19,974,436	11,698,005
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		31,672,441	0	19,974,436	11,698,005
General Admin Distribution			0	0	0
Grand Total		$31,672,441		$19,974,436	$11,698,005

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

	Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
1	Metro Southeast	$401,593	$0	$401,593	$0
	Subtotal - BUILDING USE ALLOWAN(	401,593	0	401,593	0
2	Injured On Duty	(153,900)	0	(153,900)	0
	Subtotal - EMPLOYEE BENEFITS	(153,900)	0	(153,900)	0
3	Post Audits	155,613	458	156,071	0
	Subtotal - POST AUDITS	155,613	458	156,071	0
6	Metro Clerk	3,847	141	3,988	0
6	Council	21,452	785	22,238	0
	Subtotal - LEGISLATIVE	25,300	926	26,226	0
7	Mayor's Office	15,578	588	16,166	0
	Subtotal - MAYOR	15,578	588	16,166	0
9	Gen Svs Overhead	1,508,546	80,638	1,589,185	0
	Subtotal - GEN SVC OVERHEAD	1,508,546	80,638	1,589,185	0
10	Buildings & Security	31,939	12,785	44,723	0
	Subtotal - GEN SVC FACILITIES	31,939	12,785	44,723	0
11	Fleet Depreciation	0	191,655	191,655	0
	Subtotal - FLEET MANAGEMENT	0	191,655	191,655	0
12	Postal Service	0	179	179	0
	Subtotal - POSTAL SERVICE	0	179	179	0
13	Radio Shop	0	3,660	3,660	0
13	Radio Shop Depreciation	0	9,580	9,580	0
	Subtotal - RADIO SHOP	0	13,240	13,240	0
16	Finance Operations	0	169,315	169,315	0
16	Accounts Payable	0	81,186	81,186	0
	Subtotal - FINANCE OPERATIONS	0	250,501	250,501	0
17	Payroll	0	1,865	1,865	0

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
Subtotal - PAYROLL	$0	$1,865	$1,865	$0
18 Management & Budget	0	17,504	17,504	0
Subtotal - OFFICE OF MANAGEMENT	0	17,504	17,504	0
19 Internal Audit	0	13,020	13,020	0
Subtotal - INTERNAL AUDIT	0	13,020	13,020	0
20 Business Solutions	0	107,955	107,955	0
Subtotal - BUSINESS SOLUTIONS	0	107,955	107,955	0
21 Public Property Svcs	0	2,662	2,662	0
Subtotal - PUBLIC PROPERTY ADMIN	0	2,662	2,662	0
22 Purchasing	0	36,223	36,223	0
Subtotal - PURCHASING	0	36,223	36,223	0
23 Procurement Review	0	577	577	0
23 Prompt Pay Review	0	3,509	3,509	0
23 Performance Monitoring	0	865	865	0
Subtotal - FINANCIAL ACCOUNTABIL	0	4,951	4,951	0
24 Cash Operations	0	128	128	0
24 Investment Committee Supt	0	146	146	0
24 Investor Relations	0	528	528	0
Subtotal - TREASURY	0	802	802	0
27 ITS Systems	0	54,059	54,059	0
27 ITS Systems Depreciation	0	35,310	35,310	0
Subtotal - INFORMATION SYSTEMS	0	89,368	89,368	0
28 Legal Services	0	94	94	0
Subtotal - DEPT OF LAW	0	94	94	0
29 Records & Storage	0	79	79	0

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
29 Data Requests	$0	$366	$366	$0
Subtotal - CENTRAL RECORDS	0	445	445	0
Total Incoming	1,984,669	825,860	2,810,529	0
C. Total Allocated		$34,482,970	$22,784,965	$11,698,005
			66.08%	33.92%

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	3,000	0.02%	$3,310	$(3,000)	$310	$0	$310
10 GEN SVC FACILITIES	68,400	0.34%	75,464	(68,400)	7,064	0	7,064
12 POSTAL SERVICE	5,100	0.03%	5,627	(5,100)	527	212	739
13 RADIO SHOP	18,800	0.09%	20,742	(18,800)	1,942	783	2,724
26 HUMAN RESOURCES	2,900	0.01%	3,200	(2,900)	300	121	420
27 INFORMATION SYSTEMS	35,400	0.18%	39,056	(35,400)	3,656	1,474	5,130
28 DEPT OF LAW	3,500	0.02%	3,861	(3,500)	361	146	507
29 CENTRAL RECORDS	1,900	0.01%	2,096	(1,900)	196	79	275
30 Elections	2,600	0.01%	2,869	(2,600)	269	108	377
31 Surplus Property	6,200	0.03%	6,840	(6,200)	640	258	898
32 Planning Comm	4,300	0.02%	4,744	(4,300)	444	179	623
38 Assessor Prop	53,900	0.27%	59,467	(53,900)	5,567	2,245	7,811
39 Trustee	1,500	0.01%	1,655	(1,500)	155	62	217
40 County Clerk	26,100	0.13%	28,796	(26,100)	2,696	1,087	3,782
41 District Attorney	18,700	0.09%	20,631	(18,700)	1,931	779	2,710
45 Public Defender	5,300	0.03%	5,847	(5,300)	547	221	768
46 Juvenile Court Clerk	1,900	0.01%	2,096	(1,900)	196	79	275
47 Circuit Court Clerk	7,300	0.04%	8,054	(7,300)	754	304	1,058
48 Criminal Court Clerk	1,500	0.01%	1,655	(1,500)	155	62	217
50 Juvenile Court	50,000	0.25%	55,164	(50,000)	5,164	2,082	7,246
51 General Sessions Court	4,500	0.02%	4,965	(4,500)	465	187	652
52 State Trial Courts	112,400	0.56%	124,008	(112,400)	11,608	4,681	16,289
54 Sheriff Admin	910,900	4.58%	1,004,974	(910,900)	94,074	37,932	132,006
78 Police	5,425,200	27.26%	5,985,492	(5,425,200)	560,292	225,919	786,211
80 Fire	3,684,700	18.51%	4,065,241	(3,684,700)	380,541	153,440	533,981
81 Codes Admin	160,700	0.81%	177,296	(160,700)	16,596	6,692	23,288
82 Beer Board	16,600	0.08%	18,314	(16,600)	1,714	691	2,406
85 Social Services	16,000	0.08%	17,652	(16,000)	1,652	666	2,319
86 Health	106,400	0.53%	117,389	(106,400)	10,989	4,431	15,419
87 Public Library	91,500	0.46%	100,950	(91,500)	9,450	3,810	13,260
88 Parks	1,480,200	7.44%	1,633,069	(1,480,200)	152,869	61,639	214,508
90 Public Works	3,071,900	15.43%	3,389,153	(3,071,900)	317,253	127,922	445,175
91 Solid Waste	1,194,300	6.00%	1,317,642	(1,194,300)	123,342	49,734	173,076
93 Farmers Market	9,100	0.05%	10,040	(9,100)	940	379	1,319
94 Muni Auditorium	13,800	0.07%	15,225	(13,800)	1,425	575	2,000
96 Convention Center	15,700	0.08%	17,321	(15,700)	1,621	654	2,275
98 Water & Sewer	2,352,600	11.82%	2,595,567	(2,352,600)	242,967	97,968	340,935
99 Storm Water	388,800	1.95%	428,954	(388,800)	40,154	16,191	56,344
102 Metro Action Com	350,000	1.76%	386,147	(350,000)	36,147	14,575	50,721
118 Mayor Other	103,400	0.52%	114,079	(103,400)	10,679	4,306	14,985
120 ISF External Customers	76,548	0.38%	84,454	(76,548)	7,906	3,188	11,093

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	19,903,548	100.00%	21,959,105	(19,903,548)	2,055,557	825,860	2,881,417
Direct Bills					19,903,548		19,903,548
Total					$21,959,105		$22,784,965

Basis Units: Motor Pool Billings

Fleet Depreciation Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	5,434.20	0.05%	$5,434	$0	$5,434	$0	$5,434
10 GEN SVC FACILITIES	25,192.48	0.22%	25,192	0	25,192	0	25,192
11 FLEET MANAGEMENT	191,655.00	1.64%	191,655	0	191,655	0	191,655
12 POSTAL SERVICE	8,442.80	0.07%	8,443	0	8,443	0	8,443
13 RADIO SHOP	10,608.44	0.09%	10,608	0	10,608	0	10,608
26 HUMAN RESOURCES	3,451.80	0.03%	3,452	0	3,452	0	3,452
27 INFORMATION SYSTEMS	21,858.20	0.19%	21,858	0	21,858	0	21,858
28 DEPT OF LAW	3,451.80	0.03%	3,452	0	3,452	0	3,452
32 Planning Comm	433.41	0.00%	433	0	433	0	433
38 Assessor Prop	8,743.44	0.07%	8,743	0	8,743	0	8,743
40 County Clerk	16,596.40	0.14%	16,596	0	16,596	0	16,596
41 District Attorney	15,882.75	0.14%	15,883	0	15,883	0	15,883
46 Juvenile Court Clerk	4,976.00	0.04%	4,976	0	4,976	0	4,976
47 Circuit Court Clerk	3,451.80	0.03%	3,452	0	3,452	0	3,452
50 Juvenile Court	14,250.13	0.12%	14,250	0	14,250	0	14,250
51 General Sessions Court	3,451.80	0.03%	3,452	0	3,452	0	3,452
52 State Trial Courts	39,778.63	0.34%	39,779	0	39,779	0	39,779
54 Sheriff Admin	535,651.56	4.58%	535,652	0	535,652	0	535,652
78 Police	3,361,807.38	28.74%	3,361,807	0	3,361,807	0	3,361,807
80 Fire	2,614,250.16	22.35%	2,614,250	0	2,614,250	0	2,614,250
81 Codes Admin	91,989.55	0.79%	91,990	0	91,990	0	91,990
82 Beer Board	6,760.00	0.06%	6,760	0	6,760	0	6,760
85 Social Services	4,466.20	0.04%	4,466	0	4,466	0	4,466
86 Health	58,432.97	0.50%	58,433	0	58,433	0	58,433
87 Public Library	57,457.50	0.49%	57,457	0	57,457	0	57,457
88 Parks	343,990.53	2.94%	343,991	0	343,991	0	343,991
90 Public Works	2,090,364.41	17.87%	2,090,364	0	2,090,364	0	2,090,364
91 Solid Waste	463,220.26	3.96%	463,220	0	463,220	0	463,220
94 Muni Auditorium	550.00	0.00%	550	0	550	0	550
98 Water & Sewer	1,486,170.75	12.70%	1,486,171	0	1,486,171	0	1,486,171
102 Metro Action Com	17,869.52	0.15%	17,870	0	17,870	0	17,870
107 Taxi Transp & Licensing	7,219.70	0.06%	7,220	0	7,220	0	7,220
110 Communication Center	9,188.00	0.08%	9,188	0	9,188	0	9,188
113 Office of Emergency Management	170,957.88	1.46%	170,958	0	170,958	0	170,958
Subtotal	11,698,005.45	100.00%	11,698,005	0	11,698,005	0	11,698,005
Direct Bills					0		0
Total					$11,698,005		$11,698,005

Basis Units: YTD Vehicle Depreciation Expense

Allocation Summary

Dept:11 FLEET MANAGEMENT

	Department	Motor Pool	Fleet Depreciation	Total
0	Direct Billed	$19,903,548	$0	$19,903,548
9	GEN SVC OVERHEAD	310	5,434	5,744
10	GEN SVC FACILITIES	7,064	25,192	32,257
11	FLEET MANAGEMENT	0	191,655	191,655
12	POSTAL SERVICE	739	8,443	9,182
13	RADIO SHOP	2,724	10,608	13,333
26	HUMAN RESOURCES	420	3,452	3,872
27	INFORMATION SYSTEMS	5,130	21,858	26,988
28	DEPT OF LAW	507	3,452	3,959
29	CENTRAL RECORDS	275	0	275
30	Elections	377	0	377
31	Surplus Property	898	0	898
32	Planning Comm	623	433	1,057
38	Assessor Prop	7,811	8,743	16,555
39	Trustee	217	0	217
40	County Clerk	3,782	16,596	20,379
41	District Attorney	2,710	15,883	18,593
45	Public Defender	768	0	768
46	Juvenile Court Clerk	275	4,976	5,251
47	Circuit Court Clerk	1,058	3,452	4,510
48	Criminal Court Clerk	217	0	217
50	Juvenile Court	7,246	14,250	21,496
51	General Sessions Court	652	3,452	4,104
52	State Trial Courts	16,289	39,779	56,067
54	Sheriff Admin	132,006	535,652	667,658
78	Police	786,211	3,361,807	4,148,018
80	Fire	533,981	2,614,250	3,148,231
81	Codes Admin	23,288	91,990	115,278
82	Beer Board	2,406	6,760	9,166
85	Social Services	2,319	4,466	6,785
86	Health	15,419	58,433	73,852
87	Public Library	13,260	57,457	70,718
88	Parks	214,508	343,991	558,499
90	Public Works	445,175	2,090,364	2,535,539
91	Solid Waste	173,076	463,220	636,296
93	Farmers Market	1,319	0	1,319
94	Muni Auditorium	2,000	550	2,550
96	Convention Center	2,275	0	2,275
98	Water & Sewer	340,935	1,486,171	1,827,106
99	Storm Water	56,344	0	56,344
102	Metro Action Com	50,721	17,870	68,591

Allocation Summary

Dept:11 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
107 Taxi Transp & Licensing	$0	$7,220	$7,220
110 Communication Center	0	9,188	9,188
113 Office of Emergency Management	0	170,958	170,958
118 Mayor Other	14,985	0	14,985
120 ISF External Customers	11,093	0	11,093
Total	$22,784,965	$11,698,005	$34,482,970

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

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

The Postal Service division provides postage and postal services to all Metropolitan Government departments. Departments are billed for this service. Costs were allocated to departments based on the billings. The residual was allocated to departments based on billings.

The costs and revenues were taken from of the Government's CAFR for FY 2014.

A. Department Costs

Dept:12 POSTAL SERVICE

Description		Amount	General Admin	Postal Service
Personnel Costs				
Salaries	S1	161,301	0	161,301
Salary % Split			*.00%*	*100.00%*
Benefits	S	89,139	0	89,139
Subtotal - Personnel Costs		250,440	0	250,440
Services & Supplies Cost				
502 Contract Services	S	551,496	0	551,496
503 Supplies	S	4,607	0	4,607
505 Other Expenses	S	18,763	0	18,763
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
CAFR Investment Income	S	(1,120)	0	(1,120)
ADJ Use of Fund Balance	S	0	0	0
Subtotal - Services & Supplies		573,746	0	573,746
Department Cost Total		824,186	0	824,186
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		824,186	0	824,186
General Admin Distribution			0	0
Grand Total		$824,186		$824,186

B. Incoming Costs - (Default Spread Expense%)

Dept:12 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
1	Howard Office Bldg	$4,683	$0	$4,683
1	Fulton Campus Garage	810	0	810
	Subtotal - BUILDING USE ALLOWAN(	5,494	0	5,494
2	Injured On Duty	(6,800)	0	(6,800)
	Subtotal - EMPLOYEE BENEFITS	(6,800)	0	(6,800)
3	Post Audits	619	2	621
	Subtotal - POST AUDITS	619	2	621
6	Metro Clerk	179	7	185
6	Council	998	37	1,034
	Subtotal - LEGISLATIVE	1,177	43	1,220
7	Mayor's Office	725	27	752
	Subtotal - MAYOR	725	27	752
9	Gen Svs Overhead	72,785	3,891	76,676
	Subtotal - GEN SVC OVERHEAD	72,785	3,891	76,676
10	Buildings & Security	731	293	1,024
	Subtotal - GEN SVC FACILITIES	731	293	1,024
11	Motor Pool	527	212	739
11	Fleet Depreciation	8,443	0	8,443
	Subtotal - FLEET MANAGEMENT	8,970	212	9,182
16	Finance Operations	0	673	673
16	Accounts Payable	0	429	429
	Subtotal - FINANCE OPERATIONS	0	1,103	1,103
17	Payroll	0	103	103
	Subtotal - PAYROLL	0	103	103
18	Management & Budget	0	851	851

B. Incoming Costs - (Default Spread Expense%)

Dept:12 POSTAL SERVICE

	Department	First Incoming	Second Incoming	Postal Service
	Subtotal - OFFICE OF MANAGEMENT	$0	$851	$851
19	Internal Audit	0	335	335
	Subtotal - INTERNAL AUDIT	0	335	335
20	Business Solutions	0	429	429
	Subtotal - BUSINESS SOLUTIONS	0	429	429
21	Public Property Svcs	0	69	69
	Subtotal - PUBLIC PROPERTY ADMIN	0	69	69
22	Purchasing	0	767	767
	Subtotal - PURCHASING	0	767	767
23	Procurement Review	0	15	15
23	Prompt Pay Review	0	19	19
23	Performance Monitoring	0	22	22
	Subtotal - FINANCIAL ACCOUNTABIL	0	56	56
24	Cash Operations	0	15	15
24	Investment Committee Supt	0	8	8
24	Investor Relations	0	14	14
	Subtotal - TREASURY	0	37	37
27	ITS Systems	0	559	559
27	ITS Systems Depreciation	0	365	365
	Subtotal - INFORMATION SYSTEMS	0	924	924
Total Incoming		83,699	9,142	92,841
C. Total Allocated			$917,027	$917,027
				100.00%

Postal Service Allocations

Dept:12 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	47,013	6.10%	$55,410	$(47,013)	$8,397	$0	$8,397
7 MAYOR	2,168	0.28%	2,555	(2,168)	387	0	387
9 GEN SVC OVERHEAD	869	0.11%	1,024	(869)	155	0	155
10 GEN SVC FACILITIES	47	0.01%	55	(47)	8	0	8
11 FLEET MANAGEMENT	1,000	0.13%	1,179	(1,000)	179	0	179
13 RADIO SHOP	100	0.01%	118	(100)	18	1	19
14 DIRECTOR OF FINANCE	361	0.05%	425	(361)	64	5	69
15 BUSINESS ASSISTANCE OFFICE	285	0.04%	336	(285)	51	4	55
16 FINANCE OPERATIONS	7,143	0.93%	8,419	(7,143)	1,276	91	1,367
17 PAYROLL	1,573	0.20%	1,854	(1,573)	281	20	301
18 OFFICE OF MANAGEMENT & BUDGI	300	0.04%	354	(300)	54	4	57
19 INTERNAL AUDIT	500	0.06%	589	(500)	89	6	96
21 PUBLIC PROPERTY ADMIN	278	0.04%	328	(278)	50	4	53
22 PURCHASING	1,209	0.16%	1,425	(1,209)	216	15	231
23 FINANCIAL ACCOUNTABILITY	1	0.00%	1	(1)	0	0	0
24 TREASURY	18,052	2.34%	21,276	(18,052)	3,224	229	3,454
26 HUMAN RESOURCES	7,737	1.00%	9,119	(7,737)	1,382	98	1,480
27 INFORMATION SYSTEMS	1,135	0.15%	1,338	(1,135)	203	14	217
28 DEPT OF LAW	14,068	1.83%	16,581	(14,068)	2,513	179	2,691
30 Elections	33,467	4.34%	39,444	(33,467)	5,977	425	6,403
32 Planning Comm	8,744	1.14%	10,306	(8,744)	1,562	111	1,673
34 Register of Deeds	5,200	0.68%	6,129	(5,200)	929	66	995
35 Historical Comm	1,000	0.13%	1,179	(1,000)	179	13	191
38 Assessor Prop	7,500	0.97%	8,840	(7,500)	1,340	95	1,435
39 Trustee	7,291	0.95%	8,593	(7,291)	1,302	93	1,395
40 County Clerk	10,500	1.36%	12,375	(10,500)	1,875	133	2,009
41 District Attorney	13,800	1.79%	16,265	(13,800)	2,465	175	2,640
45 Public Defender	4,100	0.53%	4,832	(4,100)	732	52	784
46 Juvenile Court Clerk	12,400	1.61%	14,615	(12,400)	2,215	158	2,372
47 Circuit Court Clerk	147,405	19.14%	173,732	(147,405)	26,327	1,874	28,201
48 Criminal Court Clerk	60,800	7.89%	71,659	(60,800)	10,859	773	11,632
49 Clerk/Master	9,772	1.27%	11,517	(9,772)	1,745	124	1,870
50 Juvenile Court	7,850	1.02%	9,252	(7,850)	1,402	100	1,502
51 General Sessions Court	15,140	1.97%	17,844	(15,140)	2,704	192	2,897
52 State Trial Courts	11,375	1.48%	13,407	(11,375)	2,032	145	2,176
53 Justice Info Sys	100	0.01%	118	(100)	18	1	19
54 Sheriff Admin	82,058	10.65%	96,714	(82,058)	14,656	1,043	15,699
74 Sheriff Day Reporting	753	0.10%	887	(753)	134	10	144
78 Police	41,997	5.45%	49,498	(41,997)	7,501	534	8,035
80 Fire	5,300	0.69%	6,247	(5,300)	947	67	1,014
81 Codes Admin	34,461	4.47%	40,616	(34,461)	6,155	438	6,593
82 Beer Board	2,300	0.30%	2,711	(2,300)	411	29	440
83 Agricultural Ext	200	0.03%	236	(200)	36	3	38

Postal Service Allocations

Dept:12 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 Soil & Water	158	0.02%	$186	$(158)	$28	$2	$30
85 Social Services	2,265	0.29%	2,670	(2,265)	405	29	433
86 Health	844	0.11%	995	(844)	151	11	161
87 Public Library	45,735	5.94%	53,903	(45,735)	8,168	581	8,750
88 Parks	5,732	0.74%	6,756	(5,732)	1,024	73	1,097
89 Arts Commission	500	0.06%	589	(500)	89	6	96
90 Public Works	4,013	0.52%	4,730	(4,902)	(172)	51	(121)
91 Solid Waste	889	0.12%	1,048	0	1,048	11	1,059
92 Human Relations	265	0.03%	312	(265)	47	3	51
94 Muni Auditorium	566	0.07%	667	(566)	101	7	108
96 Convention Center	667	0.09%	786	(667)	119	8	128
97 Sports Authority	129	0.02%	152	(129)	23	2	25
98 Water & Sewer	174	0.02%	205	(174)	31	2	33
102 Metro Action Com	15,093	1.96%	17,789	(15,093)	2,696	192	2,888
103 NCAC	1,939	0.25%	2,285	(1,939)	346	25	371
110 Communication Center	49	0.01%	58	(49)	9	1	9
112 Criminal Justice Planning	100	0.01%	118	(100)	18	1	19
114 Comm Ed Comm	2,292	0.30%	2,701	(2,292)	409	29	438
118 Mayor Other	432	0.06%	509	(432)	77	5	83
120 ISF External Customers	211	0.03%	249	(211)	38	3	40
121 All Others	60,900	7.91%	71,777	(60,900)	10,877	774	11,651
Subtotal	770,305	100.00%	907,885	(770,305)	137,580	9,142	146,722
Direct Bills					770,305		770,305
Total					$907,885		$917,027

Basis Units: Postal Service Billings

Allocation Summary

Dept:12 POSTAL SERVICE

	Department	Postal Service	Total
0	Direct Billed	$770,305	$770,305
6	LEGISLATIVE	8,397	8,397
7	MAYOR	387	387
9	GEN SVC OVERHEAD	155	155
10	GEN SVC FACILITIES	8	8
11	FLEET MANAGEMENT	179	179
13	RADIO SHOP	19	19
14	DIRECTOR OF FINANCE	69	69
15	BUSINESS ASSISTANCE OFFICE	55	55
16	FINANCE OPERATIONS	1,367	1,367
17	PAYROLL	301	301
18	OFFICE OF MANAGEMENT & BUDGI	57	57
19	INTERNAL AUDIT	96	96
21	PUBLIC PROPERTY ADMIN	53	53
22	PURCHASING	231	231
23	FINANCIAL ACCOUNTABILITY	0	0
24	TREASURY	3,454	3,454
26	HUMAN RESOURCES	1,480	1,480
27	INFORMATION SYSTEMS	217	217
28	DEPT OF LAW	2,691	2,691
30	Elections	6,403	6,403
32	Planning Comm	1,673	1,673
34	Register of Deeds	995	995
35	Historical Comm	191	191
38	Assessor Prop	1,435	1,435
39	Trustee	1,395	1,395
40	County Clerk	2,009	2,009
41	District Attorney	2,640	2,640
45	Public Defender	784	784
46	Juvenile Court Clerk	2,372	2,372
47	Circuit Court Clerk	28,201	28,201
48	Criminal Court Clerk	11,632	11,632
49	Clerk/Master	1,870	1,870
50	Juvenile Court	1,502	1,502
51	General Sessions Court	2,897	2,897
52	State Trial Courts	2,176	2,176
53	Justice Info Sys	19	19
54	Sheriff Admin	15,699	15,699
74	Sheriff Day Reporting	144	144
78	Police	8,035	8,035
80	Fire	1,014	1,014

Allocation Summary

Dept:12 POSTAL SERVICE

Department	Postal Service	Total
81 Codes Admin	$6,593	$6,593
82 Beer Board	440	440
83 Agricultural Ext	38	38
84 Soil & Water	30	30
85 Social Services	433	433
86 Health	161	161
87 Public Library	8,750	8,750
88 Parks	1,097	1,097
89 Arts Commission	96	96
90 Public Works	(121)	(121)
91 Solid Waste	1,059	1,059
92 Human Relations	51	51
94 Muni Auditorium	108	108
96 Convention Center	128	128
97 Sports Authority	25	25
98 Water & Sewer	33	33
102 Metro Action Com	2,888	2,888
103 NCAC	371	371
110 Communication Center	9	9
112 Criminal Justice Planning	19	19
114 Comm Ed Comm	438	438
118 Mayor Other	83	83
120 ISF External Customers	40	40
121 All Others	11,651	11,651
Total	$917,027	$917,027

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

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2014.

A. Department Costs

Dept:13 RADIO SHOP

Description		Amount	General Admin	Radio Shop	Radio Shop Depreciation
Personnel Costs					
Salaries	S1	492,302	0	492,302	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	237,345	0	237,345	0
Subtotal - Personnel Costs		729,647	0	729,647	0
Services & Supplies Cost					
502 Contract Services	S	1,334,057	0	1,334,057	0
503 Supplies	S	863,966	0	863,966	0
505 Other Expenses	S	56,140	0	56,140	0
505 Depreciation	P	3,380,995	0	0	3,380,995
CAFR Non-Operating Revenue	S	(16,501)	0	(16,501)	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		5,618,657	0	2,237,662	3,380,995
Department Cost Total		6,348,304	0	2,967,309	3,380,995
Adjustments to Cost					
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		6,348,304	0	2,967,309	3,380,995
General Admin Distribution			0	0	0
Grand Total		$6,348,304		$2,967,309	$3,380,995

B. Incoming Costs - (Default Spread Custom%)

Dept:13 RADIO SHOP

	Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
1	AA Birch Bldg	$1,187	$0	$1,187	$0
1	Communications Bldg	16,786	0	16,786	0
1	Metro Southeast	94,982	0	94,982	0
	Subtotal - BUILDING USE ALLOWAN(	112,954	0	112,954	0
2	Injured On Duty	(29,000)	0	(29,000)	0
	Subtotal - EMPLOYEE BENEFITS	(29,000)	0	(29,000)	0
3	Post Audits	2,451	7	2,458	0
	Subtotal - POST AUDITS	2,451	7	2,458	0
6	Metro Clerk	716	26	742	0
6	Council	3,991	146	4,137	0
	Subtotal - LEGISLATIVE	4,707	172	4,879	0
7	Mayor's Office	2,898	109	3,008	0
	Subtotal - MAYOR	2,898	109	3,008	0
9	Gen Svs Overhead	222,145	11,875	234,020	0
	Subtotal - GEN SVC OVERHEAD	222,145	11,875	234,020	0
10	Buildings & Security	7,504	3,004	10,508	0
	Subtotal - GEN SVC FACILITIES	7,504	3,004	10,508	0
11	Motor Pool	1,942	783	2,724	0
11	Fleet Depreciation	10,608	0	10,608	0
	Subtotal - FLEET MANAGEMENT	12,550	783	13,333	0
12	Postal Service	18	1	19	0
	Subtotal - POSTAL SERVICE	18	1	19	0
16	Finance Operations	0	2,667	2,667	0
16	Accounts Payable	0	2,561	2,561	0
	Subtotal - FINANCE OPERATIONS	0	5,228	5,228	0
17	Payroll	0	257	257	0

B. Incoming Costs - (Default Spread Custom%)

Dept:13 RADIO SHOP

Department	First Incoming	Second Incoming	Radio Shop	Radio Shop Depreciation
Subtotal - PAYROLL	$0	$257	$257	$0
18 Management & Budget	0	3,274	3,274	0
Subtotal - OFFICE OF MANAGEMENT	0	3,274	3,274	0
19 Internal Audit	0	2,586	2,586	0
Subtotal - INTERNAL AUDIT	0	2,586	2,586	0
20 Business Solutions	0	1,700	1,700	0
Subtotal - BUSINESS SOLUTIONS	0	1,700	1,700	0
21 Public Property Svcs	0	529	529	0
Subtotal - PUBLIC PROPERTY ADMIN	0	529	529	0
22 Purchasing	0	7,523	7,523	0
Subtotal - PURCHASING	0	7,523	7,523	0
23 Procurement Review	0	115	115	0
23 Prompt Pay Review	0	111	111	0
23 Performance Monitoring	0	172	172	0
Subtotal - FINANCIAL ACCOUNTABIL	0	397	397	0
24 Cash Operations	0	195	195	0
24 Investment Committee Supt	0	20	20	0
24 Investor Relations	0	105	105	0
Subtotal - TREASURY	0	320	320	0
27 ITS Systems	0	5,249	5,249	0
27 ITS Systems Depreciation	0	3,428	3,428	0
Subtotal - INFORMATION SYSTEMS	0	8,677	8,677	0
Total Incoming	336,227	46,441	382,668	0
C. Total Allocated		$6,730,972	$3,349,977	$3,380,995
			49.77%	50.23%

Radio Shop Allocations

Dept:13 RADIO SHOP

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	200	0.01%	$328	$(200)	$128	$0	$128
10 GEN SVC FACILITIES	8,200	0.41%	13,465	(8,200)	5,265	0	5,265
11 FLEET MANAGEMENT	5,700	0.28%	9,360	(5,700)	3,660	0	3,660
41 District Attorney	4,700	0.23%	7,718	(4,700)	3,018	109	3,127
47 Circuit Court Clerk	300	0.01%	493	(300)	193	7	200
50 Juvenile Court	7,500	0.37%	12,316	(7,500)	4,816	174	4,990
51 General Sessions Court	1,900	0.09%	3,120	(1,900)	1,220	44	1,264
52 State Trial Courts	500	0.02%	821	(500)	321	12	333
54 Sheriff Admin	99,400	4.94%	163,226	(99,400)	63,826	2,311	66,137
78 Police	751,600	37.36%	1,234,211	(751,600)	482,611	17,473	500,084
80 Fire	303,900	15.11%	499,038	(303,900)	195,138	7,065	202,203
81 Codes Admin	300	0.01%	493	(300)	193	7	200
82 Beer Board	1,500	0.07%	2,463	(1,500)	963	35	998
86 Health	10,200	0.51%	16,750	(10,200)	6,550	237	6,787
88 Parks	16,300	0.81%	26,766	(16,300)	10,466	379	10,845
90 Public Works	42,485	2.11%	69,765	(51,900)	17,865	988	18,853
91 Solid Waste	9,415	0.47%	15,460	0	15,460	219	15,679
98 Water & Sewer	7,800	0.39%	12,808	(7,800)	5,008	181	5,190
99 Storm Water	1,100	0.05%	1,806	(1,100)	706	26	732
108 Education	253,100	12.58%	415,618	(253,100)	162,518	5,884	168,402
110 Communication Center	22,200	1.10%	36,455	(22,200)	14,255	516	14,771
118 Mayor Other	40,200	2.00%	66,013	(40,200)	25,813	935	26,747
120 ISF External Customers	423,261	21.04%	695,042	(423,261)	271,781	9,840	281,621
Subtotal	2,011,761	100.00%	3,303,536	(2,011,761)	1,291,775	46,441	1,338,216
Direct Bills					2,011,761		2,011,761
Total					$3,303,536		$3,349,977

Basis Units: Radio Shop Billings

Radio Shop Depreciation Allocations

Dept:13 RADIO SHOP

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	200	0.01%	$336	$0	$336	$0	$336
10 GEN SVC FACILITIES	8,200	0.41%	13,781	0	13,781	0	13,781
11 FLEET MANAGEMENT	5,700	0.28%	9,580	0	9,580	0	9,580
41 District Attorney	4,700	0.23%	7,899	0	7,899	0	7,899
47 Circuit Court Clerk	300	0.01%	504	0	504	0	504
50 Juvenile Court	7,500	0.37%	12,605	0	12,605	0	12,605
51 General Sessions Court	1,900	0.09%	3,193	0	3,193	0	3,193
52 State Trial Courts	500	0.02%	840	0	840	0	840
54 Sheriff Admin	99,400	4.94%	167,053	0	167,053	0	167,053
78 Police	751,600	37.36%	1,263,150	0	1,263,150	0	1,263,150
80 Fire	303,900	15.11%	510,739	0	510,739	0	510,739
81 Codes Admin	300	0.01%	504	0	504	0	504
82 Beer Board	1,500	0.07%	2,521	0	2,521	0	2,521
86 Health	10,200	0.51%	17,142	0	17,142	0	17,142
88 Parks	16,300	0.81%	27,394	0	27,394	0	27,394
90 Public Works	42,485	2.11%	71,401	0	71,401	0	71,401
91 Solid Waste	9,415	0.47%	15,823	0	15,823	0	15,823
98 Water & Sewer	7,800	0.39%	13,109	0	13,109	0	13,109
99 Storm Water	1,100	0.05%	1,849	0	1,849	0	1,849
108 Education	253,100	12.58%	425,364	0	425,364	0	425,364
110 Communication Center	22,200	1.10%	37,310	0	37,310	0	37,310
118 Mayor Other	40,200	2.00%	67,561	0	67,561	0	67,561
120 ISF External Customers	423,261	21.04%	711,339	0	711,339	0	711,339
Subtotal	2,011,761	100.00%	3,380,995	0	3,380,995	0	3,380,995
Direct Bills					0		0
Total					$3,380,995		$3,380,995

Basis Units: Radio Shop Billings

Allocation Summary

Dept:13 RADIO SHOP

Department	Radio Shop	Radio Shop Depreciation	Total
0 Direct Billed	$2,011,761	$0	$2,011,761
9 GEN SVC OVERHEAD	128	336	465
10 GEN SVC FACILITIES	5,265	13,781	19,046
11 FLEET MANAGEMENT	3,660	9,580	13,240
41 District Attorney	3,127	7,899	11,026
47 Circuit Court Clerk	200	504	704
50 Juvenile Court	4,990	12,605	17,595
51 General Sessions Court	1,264	3,193	4,457
52 State Trial Courts	333	840	1,173
54 Sheriff Admin	66,137	167,053	233,190
78 Police	500,084	1,263,150	1,763,234
80 Fire	202,203	510,739	712,942
81 Codes Admin	200	504	704
82 Beer Board	998	2,521	3,519
86 Health	6,787	17,142	23,929
88 Parks	10,845	27,394	38,239
90 Public Works	18,853	71,401	90,254
91 Solid Waste	15,679	15,823	31,502
98 Water & Sewer	5,190	13,109	18,299
99 Storm Water	732	1,849	2,581
108 Education	168,402	425,364	593,766
110 Communication Center	14,771	37,310	52,081
118 Mayor Other	26,747	67,561	94,308
120 ISF External Customers	281,621	711,339	992,959
Total	$3,349,977	$3,380,995	$6,730,972

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

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:14 DIRECTOR OF FINANCE

Description		Amount	General Admin	Dir of Finance
Personnel Costs				
Salaries	S1	350,556	0	350,556
Salary % Split			*.00%*	*100.00%*
Benefits	S	113,487	0	113,487
Subtotal - Personnel Costs		464,043	0	464,043
Services & Supplies Cost				
502 Contract Services	S	35,652	0	35,652
503 Supplies	S	2,367	0	2,367
505 Other Expenses	S	1,049	0	1,049
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	65,100	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		104,168	0	39,068
Department Cost Total		568,211	0	503,111
Adjustments to Cost				
507 Capital	D	(65,100)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(65,100)	0	0
Total Costs After Adjustments		503,111	0	503,111
General Admin Distribution			0	0
Grand Total		$503,111		$503,111

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
1	Courthouse	$56,889	$0	$56,889
1	Howard Office Bldg	7,906	0	7,906
1	Fulton Campus Garage	1,368	0	1,368
	Subtotal - BUILDING USE ALLOWANC	66,163	0	66,163
2	County Pension	30,354	97	30,451
2	Civil Service Pension	264,620	852	265,471
2	Health Benefit	357,821	1,143	358,964
2	Life Benefit	15,916	51	15,967
2	Unemployment Comp	5,352	17	5,369
2	Injured On Duty	40,045	128	40,173
	Subtotal - EMPLOYEE BENEFITS	714,108	2,288	716,395
3	Post Audits	274	1	274
	Subtotal - POST AUDITS	274	1	274
5	Self Insured	19,088	60	19,148
5	Judgements & Losses	696	2	698
	Subtotal - INSURANCE	19,784	62	19,846
6	Metro Clerk	268	10	278
6	Council	1,497	55	1,551
	Subtotal - LEGISLATIVE	1,765	65	1,830
7	Mayor's Office	1,087	41	1,128
	Subtotal - MAYOR	1,087	41	1,128
10	Buildings & Security	713	285	998
	Subtotal - GEN SVC FACILITIES	713	285	998
12	Postal Service	64	5	69
	Subtotal - POSTAL SERVICE	64	5	69
16	Finance Operations	0	298	298
16	Accounts Payable	0	213	213

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

	Department	First Incoming	Second Incoming	Dir of Finance
	Subtotal - FINANCE OPERATIONS	$0	$511	$511
17	Payroll	0	949	949
	Subtotal - PAYROLL	0	949	949
18	Management & Budget	0	470	470
	Subtotal - OFFICE OF MANAGEMENT	0	470	470
19	Internal Audit	0	231	231
	Subtotal - INTERNAL AUDIT	0	231	231
20	Business Solutions	0	190	190
	Subtotal - BUSINESS SOLUTIONS	0	190	190
21	Public Property Svcs	0	47	47
	Subtotal - PUBLIC PROPERTY ADMIN	0	47	47
22	Purchasing	0	139	139
	Subtotal - PURCHASING	0	139	139
23	Procurement Review	0	10	10
23	Prompt Pay Review	0	9	9
23	Grants	0	648	648
23	Performance Monitoring	0	15	15
	Subtotal - FINANCIAL ACCOUNTABIL	0	683	683
24	Cash Operations	0	11	11
24	Investment Committee Supt	0	74	74
24	Investor Relations	0	9	9
	Subtotal - TREASURY	0	94	94
25	Grant Coordination	0	1,155	1,155
	Subtotal - GRANTS COORDINATION	0	1,155	1,155
26	Recruitment	0	6,834	6,834

B. Incoming Costs - (Default Spread Expense%)

Dept:14 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance
26 Employee Training	$0	$1,405	$1,405
26 Safety / Comp	0	1,301	1,301
26 HR Liaisons	0	10,764	10,764
26 Benefits	0	10,569	10,569
26 Admin / Cust	0	15,247	15,247
Subtotal - HUMAN RESOURCES	0	46,120	46,120
27 ITS Systems	0	1,608	1,608
27 ITS Systems Depreciation	0	1,050	1,050
Subtotal - INFORMATION SYSTEMS	0	2,658	2,658
28 Legal Services	0	59,083	59,083
Subtotal - DEPT OF LAW	0	59,083	59,083
29 Records & Storage	0	31	31
Subtotal - CENTRAL RECORDS	0	31	31
Total Incoming	803,958	115,106	919,064
C. Total Allocated		$1,422,175	$1,422,175
			100.00%

Dir of Finance Allocations

Dept:14 DIRECTOR OF FINANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 BUSINESS ASSISTANCE OFFICE	311,470	6.19%	$80,927	$0	$80,927	$7,127	$88,054
16 FINANCE OPERATIONS	1,326,831	26.38%	344,741	0	344,741	30,359	375,100
17 PAYROLL	280,128	5.57%	72,784	0	72,784	6,410	79,193
18 OFFICE OF MANAGEMENT & BUDGI	945,675	18.80%	245,708	0	245,708	21,638	267,346
21 PUBLIC PROPERTY ADMIN	125,783	2.50%	32,681	0	32,681	2,878	35,559
22 PURCHASING	799,050	15.88%	207,611	0	207,611	18,283	225,894
23 FINANCIAL ACCOUNTABILITY	334,465	6.65%	86,902	0	86,902	7,653	94,554
24 TREASURY	584,425	11.62%	151,847	0	151,847	13,372	165,219
25 GRANTS COORDINATION	105,525	2.10%	27,418	0	27,418	2,415	29,832
38 Assessor Prop	60,556	1.20%	15,734	0	15,734	1,386	17,119
115 Convention Center Auth	79,826	1.59%	20,741	0	20,741	1,827	22,567
121 All Others	76,891	1.53%	19,978	0	19,978	1,759	21,737
Subtotal	5,030,625	100.00%	1,307,069	0	1,307,069	115,106	1,422,175
Direct Bills					0		0
Total					$1,307,069		$1,422,175

Basis Units: Finance Division Salaries

Allocation Summary

Dept:14 DIRECTOR OF FINANCE

Department	Dir of Finance	Total
15 BUSINESS ASSISTANCE OFFICE	$88,054	$88,054
16 FINANCE OPERATIONS	375,100	375,100
17 PAYROLL	79,193	79,193
18 OFFICE OF MANAGEMENT & BUDGI	267,346	267,346
21 PUBLIC PROPERTY ADMIN	35,559	35,559
22 PURCHASING	225,894	225,894
23 FINANCIAL ACCOUNTABILITY	94,554	94,554
24 TREASURY	165,219	165,219
25 GRANTS COORDINATION	29,832	29,832
38 Assessor Prop	17,119	17,119
115 Convention Center Auth	22,567	22,567
121 All Others	21,737	21,737
Total	$1,422,175	$1,422,175

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

BUSINESS ASSISTANCE OFFICE
NATURE AND EXTENT OF SERVICES

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

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

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

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

A. Department Costs

Dept:15 BUSINESS ASSISTANCE OFFICE

Description		Amount	General Admin	Procurement Post-Award	Vendor Assistance
Personnel Costs					
Salaries	S1	311,470	89,703	61,048	160,719
Salary % Split			*28.80%*	*19.60%*	*51.60%*
Benefits	S	119,142	34,313	23,352	61,477
Subtotal - Personnel Costs		430,612	124,016	84,400	222,196
Services & Supplies Cost					
502 Contract Services	S	35,645	10,266	6,986	18,393
503 Supplies	S	6,310	1,817	1,237	3,256
505 Other Expenses	S	444	128	87	229
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		42,399	12,211	8,310	21,878
Department Cost Total		473,011	136,227	92,710	244,074
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		473,011	136,227	92,710	244,074
General Admin Distribution			(136,227)	37,501	98,726
Grand Total		$473,011		$130,211	$342,800

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
3 Post Audits	$259	$1	$72	$188
Subtotal - POST AUDITS	259	1	72	188
6 Metro Clerk	313	11	89	235
6 Council	1,746	64	498	1,312
Subtotal - LEGISLATIVE	2,059	75	588	1,547
7 Mayor's Office	1,268	48	362	954
Subtotal - MAYOR	1,268	48	362	954
10 Buildings & Security	717	287	277	728
Subtotal - GEN SVC FACILITIES	717	287	277	728
12 Postal Service	51	4	15	40
Subtotal - POSTAL SERVICE	51	4	15	40
14 Dir of Finance	80,927	7,127	24,239	63,814
Subtotal - DIRECTOR OF FINANCE	80,927	7,127	24,239	63,814
16 Finance Operations	0	282	78	204
16 Accounts Payable	0	103	28	75
Subtotal - FINANCE OPERATIONS	0	385	106	279
17 Payroll	0	150	41	109
Subtotal - PAYROLL	0	150	41	109
18 Management & Budget	0	466	128	338
Subtotal - OFFICE OF MANAGEMENT	0	466	128	338
19 Internal Audit	0	192	53	139
Subtotal - INTERNAL AUDIT	0	192	53	139
20 Business Solutions	0	180	49	130
Subtotal - BUSINESS SOLUTIONS	0	180	49	130
21 Public Property Svcs	0	39	11	28

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
Subtotal - PUBLIC PROPERTY ADMIN	$0	$39	$11	$28
22 Purchasing	0	57	16	41
Subtotal - PURCHASING	0	57	16	41
23 Procurement Review	0	9	2	6
23 Prompt Pay Review	0	4	1	3
23 Performance Monitoring	0	13	4	9
Subtotal - FINANCIAL ACCOUNTABIL	0	26	7	19
24 Cash Operations	0	1	0	1
24 Investment Committee Supt	0	12	3	9
24 Investor Relations	0	8	2	6
Subtotal - TREASURY	0	21	6	15
27 ITS Systems	0	639	176	463
27 ITS Systems Depreciation	0	417	115	303
Subtotal - INFORMATION SYSTEMS	0	1,057	291	766
Total Incoming	85,282	10,114	26,261	69,135
C. Total Allocated		$568,406	$156,471	$411,935
			27.53%	72.47%

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Post-Award Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	1	0.93%	$1,436	$0	$1,436	$0	$1,436
9 GEN SVC OVERHEAD	10	9.35%	14,363	0	14,363	0	14,363
16 FINANCE OPERATIONS	2	1.87%	2,873	0	2,873	58	2,931
19 INTERNAL AUDIT	1	0.93%	1,436	0	1,436	29	1,465
26 HUMAN RESOURCES	3	2.80%	4,309	0	4,309	87	4,396
27 INFORMATION SYSTEMS	2	1.87%	2,873	0	2,873	58	2,931
28 DEPT OF LAW	1	0.93%	1,436	0	1,436	29	1,465
32 Planning Comm	1	0.93%	1,436	0	1,436	29	1,465
38 Assessor Prop	1	0.93%	1,436	0	1,436	29	1,465
54 Sheriff Admin	2	1.87%	2,873	0	2,873	58	2,931
78 Police	2	1.87%	2,873	0	2,873	58	2,931
80 Fire	1	0.93%	1,436	0	1,436	29	1,465
86 Health	1	0.93%	1,436	0	1,436	29	1,465
87 Public Library	2	1.87%	2,873	0	2,873	58	2,931
88 Parks	11	10.28%	15,800	0	15,800	319	16,119
90 Public Works	12	11.21%	17,236	0	17,236	348	17,584
91 Solid Waste	3	2.80%	4,309	0	4,309	87	4,396
94 Muni Auditorium	1	0.93%	1,436	0	1,436	29	1,465
95 State Fair Board	1	0.93%	1,436	0	1,436	29	1,465
96 Convention Center	1	0.93%	1,436	0	1,436	29	1,465
98 Water & Sewer	46	42.99%	66,071	0	66,071	1,334	67,405
108 Education	2	1.87%	2,873	0	2,873	58	2,931
Subtotal	107	100.00%	153,687	0	153,687	2,784	156,471
Direct Bills					0		0
Total					$153,687		$156,471

Basis Units: # of Projects Assisted

Vendor Assistance Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 PURCHASING	100	100.00%	$404,605	$0	$404,605	$7,330	$411,935
Subtotal	100	100.00%	404,605	0	404,605	7,330	411,935
Direct Bills					0		0
Total					$404,605		$411,935

Basis Units: Direct Allocation to Purchasing

Allocation Summary

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Procurement Post-Award	Vendor Assistance	Total
7 MAYOR	$1,436	$0	$1,436
9 GEN SVC OVERHEAD	14,363	0	14,363
16 FINANCE OPERATIONS	2,931	0	2,931
19 INTERNAL AUDIT	1,465	0	1,465
22 PURCHASING	0	411,935	411,935
26 HUMAN RESOURCES	4,396	0	4,396
27 INFORMATION SYSTEMS	2,931	0	2,931
28 DEPT OF LAW	1,465	0	1,465
32 Planning Comm	1,465	0	1,465
38 Assessor Prop	1,465	0	1,465
54 Sheriff Admin	2,931	0	2,931
78 Police	2,931	0	2,931
80 Fire	1,465	0	1,465
86 Health	1,465	0	1,465
87 Public Library	2,931	0	2,931
88 Parks	16,119	0	16,119
90 Public Works	17,584	0	17,584
91 Solid Waste	4,396	0	4,396
94 Muni Auditorium	1,465	0	1,465
95 State Fair Board	1,465	0	1,465
96 Convention Center	1,465	0	1,465
98 Water & Sewer	67,405	0	67,405
108 Education	2,931	0	2,931
Total	$156,471	$411,935	$568,406

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

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

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

A. Department Costs

Dept:16 FINANCE OPERATIONS

Description		Amount	General Admin	Finance Operations	Accounts Payable
Personnel Costs					
Salaries	S1	1,326,831	0	857,639	469,192
Salary % Split			*.00%*	*64.64%*	*35.36%*
Benefits	P	531,034	0	317,719	213,315
Subtotal - Personnel Costs		1,857,865	0	1,175,358	682,507
Services & Supplies Cost					
502 Contract Services	P	250,258	0	35,607	214,651
503 Supplies	P	8,830	0	7,830	1,000
505 Other Expenses	P	37,549	0	6,418	31,131
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		296,637	0	49,855	246,782
Department Cost Total		2,154,502	0	1,225,213	929,289
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,154,502	0	1,225,213	929,289
General Admin Distribution			0	0	0
Grand Total		$2,154,502		$1,225,213	$929,289

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

	Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
1	Howard Office Bldg	$96,749	$0	$55,019	$41,730
1	Fulton Campus Garage	16,739	0	9,519	7,220
	Subtotal - BUILDING USE ALLOWAN(	113,488	0	64,538	48,950
3	Post Audits	646	2	369	280
	Subtotal - POST AUDITS	646	2	369	280
6	Metro Clerk	1,476	54	870	660
6	Council	8,232	301	4,853	3,681
	Subtotal - LEGISLATIVE	9,708	355	5,723	4,341
7	Mayor's Office	5,978	226	3,528	2,676
	Subtotal - MAYOR	5,978	226	3,528	2,676
10	Buildings & Security	7,725	3,092	6,152	4,666
	Subtotal - GEN SVC FACILITIES	7,725	3,092	6,152	4,666
12	Postal Service	1,276	91	777	589
	Subtotal - POSTAL SERVICE	1,276	91	777	589
14	Dir of Finance	344,741	30,359	213,310	161,790
	Subtotal - DIRECTOR OF FINANCE	344,741	30,359	213,310	161,790
15	Procurement Post-Award	2,873	58	1,667	1,264
	Subtotal - BUSINESS ASSISTANCE C	2,873	58	1,667	1,264
16	Finance Operations	0	703	400	303
16	Accounts Payable	0	135	77	58
	Subtotal - FINANCE OPERATIONS	0	838	477	361
17	Payroll	0	677	385	292
	Subtotal - PAYROLL	0	677	385	292
18	Management & Budget	0	1,939	1,103	836
	Subtotal - OFFICE OF MANAGEMENT	0	1,939	1,103	836
19	Internal Audit	0	875	498	378

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
Subtotal - INTERNAL AUDIT	$0	$875	$498	$378
20 Business Solutions	0	448	255	193
Subtotal - BUSINESS SOLUTIONS	0	448	255	193
21 Public Property Svcs	0	179	102	77
Subtotal - PUBLIC PROPERTY ADMIN	0	179	102	77
22 Purchasing	0	396	225	171
Subtotal - PURCHASING	0	396	225	171
23 Procurement Review	0	39	22	17
23 Prompt Pay Review	0	6	3	3
23 Performance Monitoring	0	58	33	25
Subtotal - FINANCIAL ACCOUNTABIL	0	103	58	44
24 Cash Operations	0	6	3	3
24 Investment Committee Supt	0	53	30	23
24 Investor Relations	0	36	20	15
Subtotal - TREASURY	0	94	54	41
27 ITS Systems	0	6,477	3,683	2,794
27 ITS Systems Depreciation	0	4,231	2,406	1,825
Subtotal - INFORMATION SYSTEMS	0	10,708	6,089	4,618
29 Records & Storage	0	7,513	4,273	3,241
29 Data Requests	0	12,597	7,164	5,434
Subtotal - CENTRAL RECORDS	0	20,110	11,436	8,674
Total Incoming	486,434	70,552	316,744	240,241
C. Total Allocated		$2,711,488	$1,541,957	$1,169,530
			56.87%	43.13%

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	6,106	0.30%	$4,577	$0	$4,577	$0	$4,577
3 POST AUDITS	36	0.00%	27	0	27	0	27
4 CORPORATE DUES	28	0.00%	21	0	21	0	21
5 INSURANCE	1,028	0.05%	771	0	771	0	771
6 LEGISLATIVE	1,486	0.07%	1,114	0	1,114	0	1,114
7 MAYOR	2,007	0.10%	1,505	0	1,505	0	1,505
8 EMPLOYEE HEALTH & WELLNESS	520	0.03%	390	0	390	0	390
9 GEN SVC OVERHEAD	515	0.03%	386	0	386	0	386
10 GEN SVC FACILITIES	15,034	0.75%	11,270	0	11,270	0	11,270
11 FLEET MANAGEMENT	225,854	11.27%	169,315	0	169,315	0	169,315
12 POSTAL SERVICE	898	0.04%	673	0	673	0	673
13 RADIO SHOP	3,557	0.18%	2,667	0	2,667	0	2,667
14 DIRECTOR OF FINANCE	397	0.02%	298	0	298	0	298
15 BUSINESS ASSISTANCE OFFICE	376	0.02%	282	0	282	0	282
16 FINANCE OPERATIONS	938	0.05%	703	0	703	0	703
17 PAYROLL	400	0.02%	300	0	300	9	309
18 OFFICE OF MANAGEMENT & BUDGI	820	0.04%	615	0	615	19	634
19 INTERNAL AUDIT	1,157	0.06%	867	0	867	27	894
20 BUSINESS SOLUTIONS	319	0.02%	239	0	239	7	246
21 PUBLIC PROPERTY ADMIN	327	0.02%	245	0	245	8	253
22 PURCHASING	569	0.03%	427	0	427	13	440
23 FINANCIAL ACCOUNTABILITY	326	0.02%	244	0	244	7	252
24 TREASURY	3,099	0.15%	2,323	0	2,323	71	2,394
25 GRANTS COORDINATION	287	0.01%	215	0	215	7	222
26 HUMAN RESOURCES	2,372	0.12%	1,778	0	1,778	55	1,833
27 INFORMATION SYSTEMS	10,840	0.54%	8,126	0	8,126	249	8,376
28 DEPT OF LAW	4,077	0.20%	3,056	0	3,056	94	3,150
29 CENTRAL RECORDS	269	0.01%	202	0	202	6	208
30 Elections	1,715	0.09%	1,286	0	1,286	39	1,325
31 Surplus Property	2,569	0.13%	1,926	0	1,926	59	1,985
32 Planning Comm	6,715	0.34%	5,034	0	5,034	154	5,188
33 Adv Plan/Research	343	0.02%	257	0	257	8	265
34 Register of Deeds	511	0.03%	383	0	383	12	395
35 Historical Comm	1,195	0.06%	896	0	896	27	923
38 Assessor Prop	1,125	0.06%	843	0	843	26	869
39 Trustee	568	0.03%	426	0	426	13	439
40 County Clerk	1,359	0.07%	1,019	0	1,019	31	1,050
41 District Attorney	2,392	0.12%	1,793	0	1,793	55	1,848
42 DA Drug Enforcement	2,159	0.11%	1,619	0	1,619	50	1,668
43 DA Special Operations	120	0.01%	90	0	90	3	93
45 Public Defender	2,040	0.10%	1,529	0	1,529	47	1,576
46 Juvenile Court Clerk	704	0.04%	528	0	528	16	544
47 Circuit Court Clerk	1,145	0.06%	858	0	858	26	885

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	1,254	0.06%	$940	$0	$940	$29	$969
49 Clerk/Master	468	0.02%	351	0	351	11	362
50 Juvenile Court	8,115	0.41%	6,084	0	6,084	187	6,270
51 General Sessions Court	5,013	0.25%	3,758	0	3,758	115	3,873
52 State Trial Courts	6,141	0.31%	4,604	0	4,604	141	4,745
53 Justice Info Sys	1,072	0.05%	804	0	804	25	828
54 Sheriff Admin	3,903	0.19%	2,926	0	2,926	90	3,016
56 Sheriff Facility Maint	652	0.03%	489	0	489	15	504
57 Sheriff Warehouse	1,973	0.10%	1,479	0	1,479	45	1,524
58 Sheriff Criminal Justice Ctr	2,714	0.14%	2,035	0	2,035	62	2,097
59 Sheriff Hill Jail	1,269	0.06%	951	0	951	29	981
61 Sheriff Corr Work Center	2,668	0.13%	2,000	0	2,000	61	2,061
62 Sheriff Transportation	481	0.02%	361	0	361	11	372
64 Sheriff Warrants	1,037	0.05%	777	0	777	24	801
65 Sheriff Training Academy	639	0.03%	479	0	479	15	494
66 Sheriff Deberry	362	0.02%	271	0	271	8	280
74 Sheriff Day Reporting	923	0.05%	692	0	692	21	713
75 Sheriff Work Release	99	0.00%	74	0	74	2	76
76 Sheriff Armed Security	307	0.02%	230	0	230	7	237
77 Sheriff Other	697	0.03%	523	0	523	16	539
78 Police	67,517	3.37%	50,615	0	50,615	1,553	52,168
79 Police Drug Enforcement	2,405	0.12%	1,803	0	1,803	55	1,858
80 Fire	20,099	1.00%	15,068	0	15,068	462	15,530
81 Codes Admin	9,426	0.47%	7,066	0	7,066	217	7,283
82 Beer Board	1,670	0.08%	1,252	0	1,252	38	1,290
83 Agricultural Ext	403	0.02%	302	0	302	9	311
84 Soil & Water	778	0.04%	583	0	583	18	601
85 Social Services	6,750	0.34%	5,060	0	5,060	155	5,215
86 Health	34,701	1.73%	26,014	0	26,014	798	26,812
87 Public Library	28,481	1.42%	21,351	0	21,351	655	22,006
88 Parks	49,732	2.48%	37,282	0	37,282	1,144	38,426
89 Arts Commission	3,165	0.16%	2,373	0	2,373	73	2,445
90 Public Works	18,596	0.93%	13,941	0	13,941	428	14,368
91 Solid Waste	10,633	0.53%	7,971	0	7,971	245	8,216
92 Human Relations	735	0.04%	551	0	551	17	568
93 Farmers Market	3,839	0.19%	2,878	0	2,878	88	2,966
94 Muni Auditorium	3,902	0.19%	2,925	0	2,925	90	3,015
95 State Fair Board	5,235	0.26%	3,925	0	3,925	120	4,045
96 Convention Center	3,753	0.19%	2,814	0	2,814	86	2,900
97 Sports Authority	2,660	0.13%	1,994	0	1,994	61	2,055
98 Water & Sewer	90,363	4.51%	67,742	0	67,742	2,078	69,820
99 Storm Water	5,646	0.28%	4,233	0	4,233	130	4,362
100 Bordeaux Long-Term Care	56	0.00%	42	0	42	1	43

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 General Hospital	209	0.01%	$157	$0	$157	$5	$161
102 Metro Action Com	40,110	2.00%	30,069	0	30,069	922	30,992
103 NCAC	13,212	0.66%	9,905	0	9,905	304	10,208
104 MDHA	54	0.00%	40	0	40	1	42
105 Metro Transit	1,018	0.05%	763	0	763	23	787
106 DES	884	0.04%	663	0	663	20	683
107 Taxi Transp & Licensing	69	0.00%	52	0	52	2	53
108 Education	934,425	46.64%	700,508	0	700,508	21,490	721,997
110 Communication Center	3,996	0.20%	2,996	0	2,996	92	3,088
111 Knowles Home	33	0.00%	25	0	25	1	25
112 Criminal Justice Planning	305	0.02%	229	0	229	7	236
113 Office of Emergency Management	12	0.00%	9	0	9	0	9
114 Comm Ed Comm	1,750	0.09%	1,312	0	1,312	40	1,352
115 Convention Center Auth	30,871	1.54%	23,143	0	23,143	710	23,853
116 Flood	1,231	0.06%	923	0	923	28	951
118 Mayor Other	2,430	0.12%	1,822	0	1,822	56	1,878
121 All Others	254,095	12.68%	190,487	0	190,487	5,844	196,330
Subtotal	2,003,338	100.00%	1,501,836	0	1,501,836	40,121	1,541,957
Direct Bills					0		0
Total					$1,501,836		$1,541,957

Basis Units: # of Limited Accounting Transactions

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	1,052	0.29%	$3,298	$0	$3,298	$0	$3,298
3 POST AUDITS	23	0.01%	72	0	72	0	72
4 CORPORATE DUES	28	0.01%	88	0	88	0	88
5 INSURANCE	8	0.00%	25	0	25	0	25
6 LEGISLATIVE	162	0.04%	508	0	508	0	508
7 MAYOR	371	0.10%	1,163	0	1,163	0	1,163
8 EMPLOYEE HEALTH & WELLNESS	142	0.04%	445	0	445	0	445
9 GEN SVC OVERHEAD	112	0.03%	351	0	351	0	351
10 GEN SVC FACILITIES	8,710	2.40%	27,302	0	27,302	0	27,302
11 FLEET MANAGEMENT	25,900	7.13%	81,186	0	81,186	0	81,186
12 POSTAL SERVICE	137	0.04%	429	0	429	0	429
13 RADIO SHOP	817	0.22%	2,561	0	2,561	0	2,561
14 DIRECTOR OF FINANCE	68	0.02%	213	0	213	0	213
15 BUSINESS ASSISTANCE OFFICE	33	0.01%	103	0	103	0	103
16 FINANCE OPERATIONS	43	0.01%	135	0	135	0	135
17 PAYROLL	23	0.01%	72	0	72	2	74
18 OFFICE OF MANAGEMENT & BUDGI	55	0.02%	172	0	172	5	178
19 INTERNAL AUDIT	35	0.01%	110	0	110	3	113
20 BUSINESS SOLUTIONS	11	0.00%	34	0	34	1	36
21 PUBLIC PROPERTY ADMIN	7	0.00%	22	0	22	1	23
22 PURCHASING	38	0.01%	119	0	119	4	123
23 FINANCIAL ACCOUNTABILITY	27	0.01%	85	0	85	3	87
24 TREASURY	184	0.05%	577	0	577	17	594
25 GRANTS COORDINATION	23	0.01%	72	0	72	2	74
26 HUMAN RESOURCES	171	0.05%	536	0	536	16	552
27 INFORMATION SYSTEMS	2,291	0.63%	7,181	0	7,181	214	7,395
28 DEPT OF LAW	1,514	0.42%	4,746	0	4,746	141	4,887
29 CENTRAL RECORDS	18	0.00%	56	0	56	2	58
30 Elections	309	0.09%	969	0	969	29	997
31 Surplus Property	183	0.05%	574	0	574	17	591
32 Planning Comm	674	0.19%	2,113	0	2,113	63	2,176
33 Adv Plan/Research	28	0.01%	88	0	88	3	90
34 Register of Deeds	229	0.06%	718	0	718	21	739
35 Historical Comm	148	0.04%	464	0	464	14	478
38 Assessor Prop	234	0.06%	733	0	733	22	755
39 Trustee	163	0.04%	511	0	511	15	526
40 County Clerk	37	0.01%	116	0	116	3	119
41 District Attorney	464	0.13%	1,454	0	1,454	43	1,498
42 DA Drug Enforcement	862	0.24%	2,702	0	2,702	81	2,783
43 DA Special Operations	10	0.00%	31	0	31	1	32
45 Public Defender	451	0.12%	1,414	0	1,414	42	1,456
46 Juvenile Court Clerk	92	0.03%	288	0	288	9	297
47 Circuit Court Clerk	275	0.08%	862	0	862	26	888

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	206	0.06%	$646	$0	$646	$19	$665
49 Clerk/Master	98	0.03%	307	0	307	9	316
50 Juvenile Court	1,044	0.29%	3,273	0	3,273	98	3,370
51 General Sessions Court	528	0.15%	1,655	0	1,655	49	1,704
52 State Trial Courts	1,752	0.48%	5,492	0	5,492	164	5,655
53 Justice Info Sys	101	0.03%	317	0	317	9	326
54 Sheriff Admin	1,169	0.32%	3,664	0	3,664	109	3,774
56 Sheriff Facility Maint	126	0.03%	395	0	395	12	407
57 Sheriff Warehouse	91	0.03%	285	0	285	8	294
58 Sheriff Criminal Justice Ctr	772	0.21%	2,420	0	2,420	72	2,492
59 Sheriff Hill Jail	465	0.13%	1,458	0	1,458	43	1,501
61 Sheriff Corr Work Center	940	0.26%	2,947	0	2,947	88	3,034
62 Sheriff Transportation	59	0.02%	185	0	185	6	190
64 Sheriff Warrants	121	0.03%	379	0	379	11	391
65 Sheriff Training Academy	237	0.07%	743	0	743	22	765
66 Sheriff Deberry	61	0.02%	191	0	191	6	197
74 Sheriff Day Reporting	214	0.06%	671	0	671	20	691
75 Sheriff Work Release	49	0.01%	154	0	154	5	158
77 Sheriff Other	3	0.00%	9	0	9	0	10
78 Police	6,173	1.70%	19,350	0	19,350	577	19,926
79 Police Drug Enforcement	332	0.09%	1,041	0	1,041	31	1,072
80 Fire	4,382	1.21%	13,736	0	13,736	409	14,145
81 Codes Admin	408	0.11%	1,279	0	1,279	38	1,317
82 Beer Board	33	0.01%	103	0	103	3	107
83 Agricultural Ext	20	0.01%	63	0	63	2	65
84 Soil & Water	9	0.00%	28	0	28	1	29
85 Social Services	1,310	0.36%	4,106	0	4,106	122	4,229
86 Health	5,456	1.50%	17,102	0	17,102	510	17,612
87 Public Library	12,937	3.56%	40,552	0	40,552	1,208	41,761
88 Parks	10,562	2.91%	33,108	0	33,108	987	34,094
89 Arts Commission	695	0.19%	2,179	0	2,179	65	2,243
90 Public Works	1,283	0.35%	4,022	0	4,022	120	4,142
91 Solid Waste	1,593	0.44%	4,993	0	4,993	149	5,142
92 Human Relations	70	0.02%	219	0	219	7	226
93 Farmers Market	394	0.11%	1,235	0	1,235	37	1,272
94 Muni Auditorium	677	0.19%	2,122	0	2,122	63	2,185
95 State Fair Board	937	0.26%	2,937	0	2,937	88	3,025
96 Convention Center	426	0.12%	1,335	0	1,335	40	1,375
97 Sports Authority	302	0.08%	947	0	947	28	975
98 Water & Sewer	19,471	5.36%	61,034	0	61,034	1,819	62,852
99 Storm Water	376	0.10%	1,179	0	1,179	35	1,214
101 General Hospital	45	0.01%	141	0	141	4	145
102 Metro Action Com	10,096	2.78%	31,647	0	31,647	943	32,590

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	3,239	0.89%	$10,153	$0	$10,153	$303	$10,455
104 MDHA	5	0.00%	16	0	16	0	16
105 Metro Transit	425	0.12%	1,332	0	1,332	40	1,372
106 DES	45	0.01%	141	0	141	4	145
108 Education	182,069	50.10%	570,713	0	570,713	17,006	587,719
110 Communication Center	1,049	0.29%	3,288	0	3,288	98	3,386
112 Criminal Justice Planning	4	0.00%	13	0	13	0	13
113 Office of Emergency Management	3	0.00%	9	0	9	0	10
114 Comm Ed Comm	262	0.07%	821	0	821	24	846
115 Convention Center Auth	3,975	1.09%	12,460	0	12,460	371	12,831
116 Flood	260	0.07%	815	0	815	24	839
118 Mayor Other	209	0.06%	655	0	655	20	675
121 All Others	39,666	10.92%	124,337	0	124,337	3,705	128,042
Subtotal	363,396	100.00%	1,139,100	0	1,139,100	30,431	1,169,530
Direct Bills					0		0
Total					$1,139,100		$1,169,530

Basis Units: # of Accounts Payable Transactions

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
2 EMPLOYEE BENEFITS	$4,577	$3,298	$7,875
3 POST AUDITS	27	72	99
4 CORPORATE DUES	21	88	109
5 INSURANCE	771	25	796
6 LEGISLATIVE	1,114	508	1,622
7 MAYOR	1,505	1,163	2,668
8 EMPLOYEE HEALTH & WELLNESS	390	445	835
9 GEN SVC OVERHEAD	386	351	737
10 GEN SVC FACILITIES	11,270	27,302	38,573
11 FLEET MANAGEMENT	169,315	81,186	250,501
12 POSTAL SERVICE	673	429	1,103
13 RADIO SHOP	2,667	2,561	5,228
14 DIRECTOR OF FINANCE	298	213	511
15 BUSINESS ASSISTANCE OFFICE	282	103	385
16 FINANCE OPERATIONS	703	135	838
17 PAYROLL	309	74	383
18 OFFICE OF MANAGEMENT & BUDGI	634	178	811
19 INTERNAL AUDIT	894	113	1,007
20 BUSINESS SOLUTIONS	246	36	282
21 PUBLIC PROPERTY ADMIN	253	23	275
22 PURCHASING	440	123	562
23 FINANCIAL ACCOUNTABILITY	252	87	339
24 TREASURY	2,394	594	2,988
25 GRANTS COORDINATION	222	74	296
26 HUMAN RESOURCES	1,833	552	2,385
27 INFORMATION SYSTEMS	8,376	7,395	15,771
28 DEPT OF LAW	3,150	4,887	8,037
29 CENTRAL RECORDS	208	58	266
30 Elections	1,325	997	2,323
31 Surplus Property	1,985	591	2,576
32 Planning Comm	5,188	2,176	7,364
33 Adv Plan/Research	265	90	355
34 Register of Deeds	395	739	1,134
35 Historical Comm	923	478	1,401
38 Assessor Prop	869	755	1,625
39 Trustee	439	526	965
40 County Clerk	1,050	119	1,169
41 District Attorney	1,848	1,498	3,346
42 DA Drug Enforcement	1,668	2,783	4,451
43 DA Special Operations	93	32	125
45 Public Defender	1,576	1,456	3,032

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
46 Juvenile Court Clerk	$544	$297	$841
47 Circuit Court Clerk	885	888	1,772
48 Criminal Court Clerk	969	665	1,634
49 Clerk/Master	362	316	678
50 Juvenile Court	6,270	3,370	9,640
51 General Sessions Court	3,873	1,704	5,578
52 State Trial Courts	4,745	5,655	10,400
53 Justice Info Sys	828	326	1,154
54 Sheriff Admin	3,016	3,774	6,789
56 Sheriff Facility Maint	504	407	911
57 Sheriff Warehouse	1,524	294	1,818
58 Sheriff Criminal Justice Ctr	2,097	2,492	4,589
59 Sheriff Hill Jail	981	1,501	2,482
61 Sheriff Corr Work Center	2,061	3,034	5,096
62 Sheriff Transportation	372	190	562
64 Sheriff Warrants	801	391	1,192
65 Sheriff Training Academy	494	765	1,259
66 Sheriff Deberry	280	197	477
74 Sheriff Day Reporting	713	691	1,404
75 Sheriff Work Release	76	158	235
76 Sheriff Armed Security	237	0	237
77 Sheriff Other	539	10	548
78 Police	52,168	19,926	72,094
79 Police Drug Enforcement	1,858	1,072	2,930
80 Fire	15,530	14,145	29,675
81 Codes Admin	7,283	1,317	8,600
82 Beer Board	1,290	107	1,397
83 Agricultural Ext	311	65	376
84 Soil & Water	601	29	630
85 Social Services	5,215	4,229	9,444
86 Health	26,812	17,612	44,424
87 Public Library	22,006	41,761	63,767
88 Parks	38,426	34,094	72,520
89 Arts Commission	2,445	2,243	4,689
90 Public Works	14,368	4,142	18,510
91 Solid Waste	8,216	5,142	13,358
92 Human Relations	568	226	794
93 Farmers Market	2,966	1,272	4,238
94 Muni Auditorium	3,015	2,185	5,200
95 State Fair Board	4,045	3,025	7,070
96 Convention Center	2,900	1,375	4,275

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
97 Sports Authority	$2,055	$975	$3,030
98 Water & Sewer	69,820	62,852	132,673
99 Storm Water	4,362	1,214	5,576
100 Bordeaux Long-Term Care	43	0	43
101 General Hospital	161	145	307
102 Metro Action Com	30,992	32,590	63,581
103 NCAC	10,208	10,455	20,664
104 MDHA	42	16	58
105 Metro Transit	787	1,372	2,158
106 DES	683	145	828
107 Taxi Transp & Licensing	53	0	53
108 Education	721,997	587,719	1,309,716
110 Communication Center	3,088	3,386	6,474
111 Knowles Home	25	0	25
112 Criminal Justice Planning	236	13	249
113 Office of Emergency Management	9	10	19
114 Comm Ed Comm	1,352	846	2,198
115 Convention Center Auth	23,853	12,831	36,684
116 Flood	951	839	1,790
118 Mayor Other	1,878	675	2,552
121 All Others	196,330	128,042	324,372
Total	$1,541,957	$1,169,530	$2,711,488

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

PAYROLL

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:17 PAYROLL

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	280,128	0	280,128
Salary % Split			*.00%*	*100.00%*
Benefits	S	131,578	0	131,578
Subtotal - Personnel Costs		411,706	0	411,706
Services & Supplies Cost				
502 Contract Services	S	54,945	0	54,945
503 Supplies	S	46,291	0	46,291
505 Other Expenses	S	25,206	0	25,206
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		126,442	0	126,442
Department Cost Total		538,148	0	538,148
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		538,148	0	538,148
General Admin Distribution			0	0
Grand Total		$538,148		$538,148

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

	Department	First Incoming	Second Incoming	Payroll
1	Howard Office Bldg	$16,890	$0	$16,890
1	Fulton Campus Garage	2,922	0	2,922
	Subtotal - BUILDING USE ALLOWAN(	19,812	0	19,812
3	Post Audits	276	1	276
	Subtotal - POST AUDITS	276	1	276
6	Metro Clerk	313	11	325
6	Council	1,746	64	1,810
	Subtotal - LEGISLATIVE	2,059	75	2,135
7	Mayor's Office	1,268	48	1,316
	Subtotal - MAYOR	1,268	48	1,316
10	Buildings & Security	1,467	587	2,054
	Subtotal - GEN SVC FACILITIES	1,467	587	2,054
12	Postal Service	281	20	301
	Subtotal - POSTAL SERVICE	281	20	301
14	Dir of Finance	72,784	6,410	79,193
	Subtotal - DIRECTOR OF FINANCE	72,784	6,410	79,193
16	Finance Operations	300	9	309
16	Accounts Payable	72	2	74
	Subtotal - FINANCE OPERATIONS	372	11	383
17	Payroll	0	177	177
	Subtotal - PAYROLL	0	177	177
18	Management & Budget	0	534	534
	Subtotal - OFFICE OF MANAGEMENT	0	534	534
19	Internal Audit	0	219	219
	Subtotal - INTERNAL AUDIT	0	219	219
20	Business Solutions	0	191	191

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

Department	First Incoming	Second Incoming	Payroll
Subtotal - BUSINESS SOLUTIONS	$0	$191	$191
21 Public Property Svcs	0	45	45
Subtotal - PUBLIC PROPERTY ADMIN	0	45	45
22 Purchasing	0	169	169
Subtotal - PURCHASING	0	169	169
23 Procurement Review	0	10	10
23 Prompt Pay Review	0	3	3
23 Performance Monitoring	0	15	15
Subtotal - FINANCIAL ACCOUNTABIL	0	27	27
24 Cash Operations	0	1	1
24 Investment Committee Supt	0	14	14
24 Investor Relations	0	9	9
Subtotal - TREASURY	0	24	24
27 ITS Systems	0	1,927	1,927
27 ITS Systems Depreciation	0	1,259	1,259
Subtotal - INFORMATION SYSTEMS	0	3,186	3,186
29 Records & Storage	0	974	974
29 Data Requests	0	1,143	1,143
Subtotal - CENTRAL RECORDS	0	2,118	2,118
Total Incoming	98,318	13,841	112,159
C. Total Allocated		$650,307	$650,307
			100.00%

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	50	0.01%	$48	$0	$48	$0	$48
6 LEGISLATIVE	1,491	0.23%	1,435	0	1,435	0	1,435
7 MAYOR	403	0.06%	388	0	388	0	388
8 EMPLOYEE HEALTH & WELLNESS	159	0.02%	153	0	153	0	153
9 GEN SVC OVERHEAD	1,650	0.25%	1,588	0	1,588	0	1,588
10 GEN SVC FACILITIES	764	0.12%	735	0	735	0	735
11 FLEET MANAGEMENT	1,938	0.29%	1,865	0	1,865	0	1,865
12 POSTAL SERVICE	107	0.02%	103	0	103	0	103
13 RADIO SHOP	267	0.04%	257	0	257	0	257
14 DIRECTOR OF FINANCE	986	0.15%	949	0	949	0	949
15 BUSINESS ASSISTANCE OFFICE	156	0.02%	150	0	150	0	150
16 FINANCE OPERATIONS	704	0.11%	677	0	677	0	677
17 PAYROLL	184	0.03%	177	0	177	0	177
18 OFFICE OF MANAGEMENT & BUDGI	424	0.06%	408	0	408	9	417
19 INTERNAL AUDIT	270	0.04%	260	0	260	6	266
20 BUSINESS SOLUTIONS	286	0.04%	275	0	275	6	281
21 PUBLIC PROPERTY ADMIN	81	0.01%	78	0	78	2	80
22 PURCHASING	349	0.05%	336	0	336	7	343
23 FINANCIAL ACCOUNTABILITY	135	0.02%	130	0	130	3	133
24 TREASURY	240	0.04%	231	0	231	5	236
25 GRANTS COORDINATION	54	0.01%	52	0	52	1	53
26 HUMAN RESOURCES	1,665	0.25%	1,602	0	1,602	35	1,637
27 INFORMATION SYSTEMS	3,358	0.51%	3,231	0	3,231	71	3,302
28 DEPT OF LAW	1,359	0.21%	1,308	0	1,308	29	1,336
29 CENTRAL RECORDS	53	0.01%	51	0	51	1	52
30 Elections	23,985	3.63%	23,079	0	23,079	509	23,587
31 Surplus Property	187	0.03%	180	0	180	4	184
32 Planning Comm	1,584	0.24%	1,524	0	1,524	34	1,558
34 Register of Deeds	156	0.02%	150	0	150	3	153
35 Historical Comm	268	0.04%	258	0	258	6	264
38 Assessor Prop	2,863	0.43%	2,755	0	2,755	61	2,816
39 Trustee	878	0.13%	845	0	845	19	863
40 County Clerk	2,445	0.37%	2,353	0	2,353	52	2,404
41 District Attorney	2,092	0.32%	2,013	0	2,013	44	2,057
42 DA Drug Enforcement	162	0.02%	156	0	156	3	159
45 Public Defender	2,084	0.32%	2,005	0	2,005	44	2,049
46 Juvenile Court Clerk	1,464	0.22%	1,409	0	1,409	31	1,440
47 Circuit Court Clerk	2,166	0.33%	2,084	0	2,084	46	2,130
48 Criminal Court Clerk	2,660	0.40%	2,559	0	2,559	56	2,616
49 Clerk/Master	589	0.09%	567	0	567	12	579
50 Juvenile Court	2,905	0.44%	2,795	0	2,795	62	2,857
51 General Sessions Court	3,937	0.60%	3,788	0	3,788	84	3,872
52 State Trial Courts	4,489	0.68%	4,319	0	4,319	95	4,415

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Justice Info Sys	505	0.08%	$486	$0	$486	$11	$497
54 Sheriff Admin	5,691	0.86%	5,476	0	5,476	121	5,597
56 Sheriff Facility Maint	455	0.07%	438	0	438	10	447
57 Sheriff Warehouse	111	0.02%	107	0	107	2	109
58 Sheriff Criminal Justice Ctr	7,330	1.11%	7,053	0	7,053	155	7,208
59 Sheriff Hill Jail	1,620	0.24%	1,559	0	1,559	34	1,593
61 Sheriff Corr Work Center	4,329	0.65%	4,165	0	4,165	92	4,257
62 Sheriff Transportation	3,015	0.46%	2,901	0	2,901	64	2,965
64 Sheriff Warrants	1,449	0.22%	1,394	0	1,394	31	1,425
65 Sheriff Training Academy	388	0.06%	373	0	373	8	382
74 Sheriff Day Reporting	745	0.11%	717	0	717	16	733
76 Sheriff Armed Security	664	0.10%	639	0	639	14	653
77 Sheriff Other	74	0.01%	71	0	71	2	73
78 Police	61,152	9.24%	58,841	0	58,841	1,297	60,138
80 Fire	38,794	5.86%	37,328	0	37,328	823	38,151
81 Codes Admin	3,215	0.49%	3,094	0	3,094	68	3,162
82 Beer Board	125	0.02%	120	0	120	3	123
83 Agricultural Ext	217	0.03%	209	0	209	5	213
84 Soil & Water	38	0.01%	37	0	37	1	37
85 Social Services	3,703	0.56%	3,563	0	3,563	79	3,642
86 Health	16,386	2.48%	15,767	0	15,767	348	16,114
87 Public Library	9,726	1.47%	9,358	0	9,358	206	9,565
88 Parks	18,232	2.76%	17,543	0	17,543	387	17,930
89 Arts Commission	260	0.04%	250	0	250	6	256
90 Public Works	12,656	1.91%	12,178	0	12,178	268	12,446
91 Solid Waste	2,419	0.37%	2,328	0	2,328	51	2,379
92 Human Relations	121	0.02%	116	0	116	3	119
93 Farmers Market	218	0.03%	210	0	210	5	214
94 Muni Auditorium	346	0.05%	333	0	333	7	340
95 State Fair Board	1,641	0.25%	1,579	0	1,579	35	1,614
96 Convention Center	226	0.03%	217	0	217	5	222
97 Sports Authority	52	0.01%	50	0	50	1	51
98 Water & Sewer	23,462	3.55%	22,575	0	22,575	498	23,073
99 Storm Water	2,033	0.31%	1,956	0	1,956	43	1,999
100 Bordeaux Long-Term Care	3,734	0.56%	3,593	0	3,593	79	3,672
101 General Hospital	5,963	0.90%	5,738	0	5,738	126	5,864
102 Metro Action Com	8,614	1.30%	8,288	0	8,288	183	8,471
103 NCAC	1,333	0.20%	1,283	0	1,283	28	1,311
104 MDHA	12	0.00%	12	0	12	0	12
105 Metro Transit	31	0.00%	30	0	30	1	30
108 Education	338,847	51.23%	326,042	0	326,042	7,187	333,229
110 Communication Center	4,592	0.69%	4,418	0	4,418	97	4,516
111 Knowles Home	185	0.03%	178	0	178	4	182

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 Criminal Justice Planning	104	0.02%	$100	$0	$100	$2	$102
114 Comm Ed Comm	210	0.03%	202	0	202	4	207
115 Convention Center Auth	3,548	0.54%	3,414	0	3,414	75	3,489
118 Mayor Other	491	0.07%	472	0	472	10	483
121 All Others	354	0.05%	341	0	341	8	348
Subtotal	661,463	100.00%	636,466	0	636,466	13,841	650,307
Direct Bills					0		0
Total					$636,466		$650,307

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

Allocation Summary

Dept:17 PAYROLL

Department	Payroll	Total
2 EMPLOYEE BENEFITS	$48	$48
6 LEGISLATIVE	1,435	1,435
7 MAYOR	388	388
8 EMPLOYEE HEALTH & WELLNESS	153	153
9 GEN SVC OVERHEAD	1,588	1,588
10 GEN SVC FACILITIES	735	735
11 FLEET MANAGEMENT	1,865	1,865
12 POSTAL SERVICE	103	103
13 RADIO SHOP	257	257
14 DIRECTOR OF FINANCE	949	949
15 BUSINESS ASSISTANCE OFFICE	150	150
16 FINANCE OPERATIONS	677	677
17 PAYROLL	177	177
18 OFFICE OF MANAGEMENT & BUDGI	417	417
19 INTERNAL AUDIT	266	266
20 BUSINESS SOLUTIONS	281	281
21 PUBLIC PROPERTY ADMIN	80	80
22 PURCHASING	343	343
23 FINANCIAL ACCOUNTABILITY	133	133
24 TREASURY	236	236
25 GRANTS COORDINATION	53	53
26 HUMAN RESOURCES	1,637	1,637
27 INFORMATION SYSTEMS	3,302	3,302
28 DEPT OF LAW	1,336	1,336
29 CENTRAL RECORDS	52	52
30 Elections	23,587	23,587
31 Surplus Property	184	184
32 Planning Comm	1,558	1,558
34 Register of Deeds	153	153
35 Historical Comm	264	264
38 Assessor Prop	2,816	2,816
39 Trustee	863	863
40 County Clerk	2,404	2,404
41 District Attorney	2,057	2,057
42 DA Drug Enforcement	159	159
45 Public Defender	2,049	2,049
46 Juvenile Court Clerk	1,440	1,440
47 Circuit Court Clerk	2,130	2,130
48 Criminal Court Clerk	2,616	2,616
49 Clerk/Master	579	579
50 Juvenile Court	2,857	2,857

Allocation Summary

Dept:17 PAYROLL

	Department	Payroll	Total
51	General Sessions Court	$3,872	$3,872
52	State Trial Courts	4,415	4,415
53	Justice Info Sys	497	497
54	Sheriff Admin	5,597	5,597
56	Sheriff Facility Maint	447	447
57	Sheriff Warehouse	109	109
58	Sheriff Criminal Justice Ctr	7,208	7,208
59	Sheriff Hill Jail	1,593	1,593
61	Sheriff Corr Work Center	4,257	4,257
62	Sheriff Transportation	2,965	2,965
64	Sheriff Warrants	1,425	1,425
65	Sheriff Training Academy	382	382
74	Sheriff Day Reporting	733	733
76	Sheriff Armed Security	653	653
77	Sheriff Other	73	73
78	Police	60,138	60,138
80	Fire	38,151	38,151
81	Codes Admin	3,162	3,162
82	Beer Board	123	123
83	Agricultural Ext	213	213
84	Soil & Water	37	37
85	Social Services	3,642	3,642
86	Health	16,114	16,114
87	Public Library	9,565	9,565
88	Parks	17,930	17,930
89	Arts Commission	256	256
90	Public Works	12,446	12,446
91	Solid Waste	2,379	2,379
92	Human Relations	119	119
93	Farmers Market	214	214
94	Muni Auditorium	340	340
95	State Fair Board	1,614	1,614
96	Convention Center	222	222
97	Sports Authority	51	51
98	Water & Sewer	23,073	23,073
99	Storm Water	1,999	1,999
100	Bordeaux Long-Term Care	3,672	3,672
101	General Hospital	5,864	5,864
102	Metro Action Com	8,471	8,471
103	NCAC	1,311	1,311
104	MDHA	12	12

Allocation Summary

Dept:17 PAYROLL

Department	Payroll	Total
105 Metro Transit	$30	$30
108 Education	333,229	333,229
110 Communication Center	4,516	4,516
111 Knowles Home	182	182
112 Criminal Justice Planning	102	102
114 Comm Ed Comm	207	207
115 Convention Center Auth	3,489	3,489
118 Mayor Other	483	483
121 All Others	348	348
Total	$650,307	$650,307

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

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Description		Amount	General Admin	Management & Budget
Personnel Costs				
Salaries	S1	945,675	0	945,675
Salary % Split			*.00%*	*100.00%*
Benefits	S	390,030	0	390,030
Subtotal - Personnel Costs		1,335,705	0	1,335,705
Services & Supplies Cost				
502 Contract Services	S	233,854	0	233,854
503 Supplies	S	12,988	0	12,988
505 Other Expenses	S	1,647	0	1,647
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		248,489	0	248,489
Department Cost Total		1,584,194	0	1,584,194
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,584,194	0	1,584,194
General Admin Distribution			0	0
Grand Total		$1,584,194		$1,584,194

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

	Department	First Incoming	Second Incoming	Management & Budget
1	Howard Office Bldg	$78,445	$0	$78,445
1	Fulton Campus Garage	13,572	0	13,572
	Subtotal - BUILDING USE ALLOWANC	92,017	0	92,017
3	Post Audits	565	2	567
3	Internal Audit	32,950	97	33,047
	Subtotal - POST AUDITS	33,515	98	33,613
6	Metro Clerk	805	29	835
6	Council	4,490	164	4,654
	Subtotal - LEGISLATIVE	5,295	194	5,489
7	Mayor's Office	3,260	123	3,384
	Subtotal - MAYOR	3,260	123	3,384
10	Buildings & Security	6,823	2,731	9,554
	Subtotal - GEN SVC FACILITIES	6,823	2,731	9,554
12	Postal Service	54	4	57
	Subtotal - POSTAL SERVICE	54	4	57
14	Dir of Finance	245,708	21,638	267,346
	Subtotal - DIRECTOR OF FINANCE	245,708	21,638	267,346
16	Finance Operations	615	19	634
16	Accounts Payable	172	5	178
	Subtotal - FINANCE OPERATIONS	787	24	811
17	Payroll	408	9	417
	Subtotal - PAYROLL	408	9	417
18	Management & Budget	0	1,423	1,423
	Subtotal - OFFICE OF MANAGEMENT	0	1,423	1,423
19	Internal Audit	0	644	644

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	First Incoming	Second Incoming	Management & Budget
Subtotal - INTERNAL AUDIT	$0	$644	$644
20 Business Solutions	0	392	392
Subtotal - BUSINESS SOLUTIONS	0	392	392
21 Public Property Svcs	0	132	132
Subtotal - PUBLIC PROPERTY ADMIN	0	132	132
22 Purchasing	0	332	332
Subtotal - PURCHASING	0	332	332
23 Procurement Review	0	29	29
23 Prompt Pay Review	0	7	7
23 Performance Monitoring	0	43	43
Subtotal - FINANCIAL ACCOUNTABIL	0	79	79
24 Cash Operations	0	4	4
24 Investment Committee Supt	0	32	32
24 Investor Relations	0	26	26
Subtotal - TREASURY	0	62	62
27 ITS Systems	0	6,738	6,738
27 ITS Systems Depreciation	0	4,401	4,401
Subtotal - INFORMATION SYSTEMS	0	11,139	11,139
Total Incoming	387,867	39,023	426,889
C. Total Allocated		$2,011,083	$2,011,083
			100.00%

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	49,252,200	2.16%	$42,528	$0	$42,528	$0	$42,528
3 POST AUDITS	1,427,200	0.06%	1,232	0	1,232	0	1,232
4 CORPORATE DUES	509,300	0.02%	440	0	440	0	440
5 INSURANCE	3,462,100	0.15%	2,989	0	2,989	0	2,989
6 LEGISLATIVE	2,654,155	0.12%	2,292	0	2,292	0	2,292
7 MAYOR	1,437,800	0.06%	1,242	0	1,242	0	1,242
8 EMPLOYEE HEALTH & WELLNESS	692,300	0.03%	598	0	598	0	598
9 GEN SVC OVERHEAD	1,578,300	0.07%	1,363	0	1,363	0	1,363
10 GEN SVC FACILITIES	20,851,400	0.91%	18,005	0	18,005	0	18,005
11 FLEET MANAGEMENT	20,271,900	0.89%	17,504	0	17,504	0	17,504
12 POSTAL SERVICE	986,100	0.04%	851	0	851	0	851
13 RADIO SHOP	3,791,700	0.17%	3,274	0	3,274	0	3,274
14 DIRECTOR OF FINANCE	544,300	0.02%	470	0	470	0	470
15 BUSINESS ASSISTANCE OFFICE	539,500	0.02%	466	0	466	0	466
16 FINANCE OPERATIONS	2,245,900	0.10%	1,939	0	1,939	0	1,939
17 PAYROLL	618,200	0.03%	534	0	534	0	534
18 OFFICE OF MANAGEMENT & BUDGI	1,647,900	0.07%	1,423	0	1,423	0	1,423
19 INTERNAL AUDIT	1,177,050	0.05%	1,016	0	1,016	21	1,038
20 BUSINESS SOLUTIONS	993,700	0.04%	858	0	858	18	876
21 PUBLIC PROPERTY ADMIN	191,900	0.01%	166	0	166	3	169
22 PURCHASING	1,443,800	0.06%	1,247	0	1,247	26	1,273
23 FINANCIAL ACCOUNTABILITY	478,200	0.02%	413	0	413	9	422
24 TREASURY	902,300	0.04%	779	0	779	16	795
25 GRANTS COORDINATION	235,300	0.01%	203	0	203	4	207
26 HUMAN RESOURCES	4,408,000	0.19%	3,806	0	3,806	79	3,885
27 INFORMATION SYSTEMS	19,462,401	0.85%	16,805	0	16,805	350	17,155
28 DEPT OF LAW	5,385,946	0.24%	4,651	0	4,651	97	4,747
29 CENTRAL RECORDS	184,000	0.01%	159	0	159	3	162
30 Elections	3,331,621	0.15%	2,877	0	2,877	60	2,937
31 Surplus Property	799,600	0.04%	690	0	690	14	705
32 Planning Comm	8,060,690	0.35%	6,960	0	6,960	145	7,105
33 Adv Plan/Research	458,800	0.02%	396	0	396	8	404
34 Register of Deeds	493,700	0.02%	426	0	426	9	435
35 Historical Comm	807,710	0.04%	697	0	697	15	712
38 Assessor Prop	7,679,701	0.34%	6,631	0	6,631	138	6,769
39 Trustee	2,400,300	0.11%	2,073	0	2,073	43	2,116
40 County Clerk	4,419,034	0.19%	3,816	0	3,816	79	3,895
41 District Attorney	5,626,637	0.25%	4,858	0	4,858	101	4,960
42 DA Drug Enforcement	1,818,100	0.08%	1,570	0	1,570	33	1,603
45 Public Defender	6,655,400	0.29%	5,747	0	5,747	120	5,866
46 Juvenile Court Clerk	1,439,074	0.06%	1,243	0	1,243	26	1,268
47 Circuit Court Clerk	3,972,500	0.17%	3,430	0	3,430	71	3,502
48 Criminal Court Clerk	5,463,768	0.24%	4,718	0	4,718	98	4,816

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Clerk/Master	1,514,640	0.07%	$1,308	$0	$1,308	$27	$1,335
50 Juvenile Court	13,454,669	0.59%	11,618	0	11,618	242	11,860
51 General Sessions Court	10,851,173	0.48%	9,370	0	9,370	195	9,565
52 State Trial Courts	11,572,681	0.51%	9,993	0	9,993	208	10,201
53 Justice Info Sys	2,291,600	0.10%	1,979	0	1,979	41	2,020
54 Sheriff Admin	12,628,283	0.55%	10,904	0	10,904	227	11,131
56 Sheriff Facility Maint	1,086,900	0.05%	939	0	939	20	958
57 Sheriff Warehouse	1,340,000	0.06%	1,157	0	1,157	24	1,181
58 Sheriff Criminal Justice Ctr	17,709,200	0.78%	15,291	0	15,291	318	15,610
59 Sheriff Hill Jail	4,538,200	0.20%	3,919	0	3,919	82	4,000
61 Sheriff Corr Work Center	13,094,700	0.57%	11,307	0	11,307	235	11,542
62 Sheriff Transportation	3,075,100	0.13%	2,655	0	2,655	55	2,711
64 Sheriff Warrants	3,821,600	0.17%	3,300	0	3,300	69	3,369
65 Sheriff Training Academy	595,800	0.03%	514	0	514	11	525
66 Sheriff Deberry	17,346,500	0.76%	14,978	0	14,978	312	15,290
74 Sheriff Day Reporting	2,511,700	0.11%	2,169	0	2,169	45	2,214
76 Sheriff Armed Security	1,086,000	0.05%	938	0	938	20	957
77 Sheriff Other	1,243,700	0.05%	1,074	0	1,074	22	1,096
78 Police	174,303,720	7.63%	150,507	0	150,507	3,133	153,639
79 Police Drug Enforcement	2,667,100	0.12%	2,303	0	2,303	48	2,351
80 Fire	116,737,282	5.11%	100,800	0	100,800	2,098	102,898
81 Codes Admin	8,485,141	0.37%	7,327	0	7,327	152	7,479
82 Beer Board	299,039	0.01%	258	0	258	5	264
83 Agricultural Ext	302,500	0.01%	261	0	261	5	267
84 Soil & Water	85,500	0.00%	74	0	74	2	75
85 Social Services	8,094,500	0.35%	6,989	0	6,989	145	7,135
86 Health	47,930,092	2.10%	41,386	0	41,386	861	42,248
87 Public Library	30,808,899	1.35%	26,603	0	26,603	554	27,156
88 Parks	36,441,391	1.60%	31,466	0	31,466	655	32,121
89 Arts Commission	2,734,663	0.12%	2,361	0	2,361	49	2,410
90 Public Works	39,697,117	1.74%	34,277	0	34,277	713	34,991
91 Solid Waste	22,224,600	0.97%	19,190	0	19,190	399	19,590
92 Human Relations	436,100	0.02%	377	0	377	8	384
93 Farmers Market	1,956,150	0.09%	1,689	0	1,689	35	1,724
94 Muni Auditorium	1,407,431	0.06%	1,215	0	1,215	25	1,241
95 State Fair Board	2,756,100	0.12%	2,380	0	2,380	50	2,429
96 Convention Center	1,960,900	0.09%	1,693	0	1,693	35	1,728
97 Sports Authority	1,349,600	0.06%	1,165	0	1,165	24	1,190
98 Water & Sewer	171,129,600	7.49%	147,766	0	147,766	3,075	150,842
99 Storm Water	11,664,800	0.51%	10,072	0	10,072	210	10,282
101 General Hospital	43,919,084	1.92%	37,923	0	37,923	789	38,712
102 Metro Action Com	24,989,600	1.09%	21,578	0	21,578	449	22,027
103 NCAC	6,890,000	0.30%	5,949	0	5,949	124	6,073

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 Metro Transit	33,370,600	1.46%	$28,815	$0	$28,815	$600	$29,414
107 Taxi Transp & Licensing	488	0.00%	0	0	0	0	0
108 Education	1,132,160,393	49.57%	977,593	0	977,593	20,347	997,939
110 Communication Center	13,301,703	0.58%	11,486	0	11,486	239	11,725
111 Knowles Home	3,960	0.00%	3	0	3	0	3
112 Criminal Justice Planning	439,700	0.02%	380	0	380	8	388
114 Comm Ed Comm	351,900	0.02%	304	0	304	6	310
116 Flood	154,489	0.01%	133	0	133	3	136
118 Mayor Other	6,018,900	0.26%	5,197	0	5,197	108	5,305
121 All Others	18,229,554	0.80%	15,741	0	15,741	328	16,068
Subtotal	2,283,864,529	100.00%	1,972,061	0	1,972,061	39,023	2,011,083
Direct Bills					0		0
Total					$1,972,061		$2,011,083

Basis Units: Budget $ Identified

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
2 EMPLOYEE BENEFITS	$42,528	$42,528
3 POST AUDITS	1,232	1,232
4 CORPORATE DUES	440	440
5 INSURANCE	2,989	2,989
6 LEGISLATIVE	2,292	2,292
7 MAYOR	1,242	1,242
8 EMPLOYEE HEALTH & WELLNESS	598	598
9 GEN SVC OVERHEAD	1,363	1,363
10 GEN SVC FACILITIES	18,005	18,005
11 FLEET MANAGEMENT	17,504	17,504
12 POSTAL SERVICE	851	851
13 RADIO SHOP	3,274	3,274
14 DIRECTOR OF FINANCE	470	470
15 BUSINESS ASSISTANCE OFFICE	466	466
16 FINANCE OPERATIONS	1,939	1,939
17 PAYROLL	534	534
18 OFFICE OF MANAGEMENT & BUDGI	1,423	1,423
19 INTERNAL AUDIT	1,038	1,038
20 BUSINESS SOLUTIONS	876	876
21 PUBLIC PROPERTY ADMIN	169	169
22 PURCHASING	1,273	1,273
23 FINANCIAL ACCOUNTABILITY	422	422
24 TREASURY	795	795
25 GRANTS COORDINATION	207	207
26 HUMAN RESOURCES	3,885	3,885
27 INFORMATION SYSTEMS	17,155	17,155
28 DEPT OF LAW	4,747	4,747
29 CENTRAL RECORDS	162	162
30 Elections	2,937	2,937
31 Surplus Property	705	705
32 Planning Comm	7,105	7,105
33 Adv Plan/Research	404	404
34 Register of Deeds	435	435
35 Historical Comm	712	712
38 Assessor Prop	6,769	6,769
39 Trustee	2,116	2,116
40 County Clerk	3,895	3,895
41 District Attorney	4,960	4,960
42 DA Drug Enforcement	1,603	1,603
45 Public Defender	5,866	5,866
46 Juvenile Court Clerk	1,268	1,268

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
47 Circuit Court Clerk	$3,502	$3,502
48 Criminal Court Clerk	4,816	4,816
49 Clerk/Master	1,335	1,335
50 Juvenile Court	11,860	11,860
51 General Sessions Court	9,565	9,565
52 State Trial Courts	10,201	10,201
53 Justice Info Sys	2,020	2,020
54 Sheriff Admin	11,131	11,131
56 Sheriff Facility Maint	958	958
57 Sheriff Warehouse	1,181	1,181
58 Sheriff Criminal Justice Ctr	15,610	15,610
59 Sheriff Hill Jail	4,000	4,000
61 Sheriff Corr Work Center	11,542	11,542
62 Sheriff Transportation	2,711	2,711
64 Sheriff Warrants	3,369	3,369
65 Sheriff Training Academy	525	525
66 Sheriff Deberry	15,290	15,290
74 Sheriff Day Reporting	2,214	2,214
76 Sheriff Armed Security	957	957
77 Sheriff Other	1,096	1,096
78 Police	153,639	153,639
79 Police Drug Enforcement	2,351	2,351
80 Fire	102,898	102,898
81 Codes Admin	7,479	7,479
82 Beer Board	264	264
83 Agricultural Ext	267	267
84 Soil & Water	75	75
85 Social Services	7,135	7,135
86 Health	42,248	42,248
87 Public Library	27,156	27,156
88 Parks	32,121	32,121
89 Arts Commission	2,410	2,410
90 Public Works	34,991	34,991
91 Solid Waste	19,590	19,590
92 Human Relations	384	384
93 Farmers Market	1,724	1,724
94 Muni Auditorium	1,241	1,241
95 State Fair Board	2,429	2,429
96 Convention Center	1,728	1,728
97 Sports Authority	1,190	1,190
98 Water & Sewer	150,842	150,842

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department		Management & Budget	Total
99	Storm Water	$10,282	$10,282
101	General Hospital	38,712	38,712
102	Metro Action Com	22,027	22,027
103	NCAC	6,073	6,073
105	Metro Transit	29,414	29,414
107	Taxi Transp & Licensing	0	0
108	Education	997,939	997,939
110	Communication Center	11,725	11,725
111	Knowles Home	3	3
112	Criminal Justice Planning	388	388
114	Comm Ed Comm	310	310
116	Flood	136	136
118	Mayor Other	5,305	5,305
121	All Others	16,068	16,068
Total		$2,011,083	$2,011,083

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

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:19 INTERNAL AUDIT

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	678,189	0	678,189
Salary % Split			*.00%*	*100.00%*
Benefits	S	238,090	0	238,090
Subtotal - Personnel Costs		916,279	0	916,279
Services & Supplies Cost				
502 Contract Services	S	123,930	0	123,930
503 Supplies	S	31,560	0	31,560
505 Other Expenses	S	2,000	0	2,000
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	6,846	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		164,336	0	157,490
Department Cost Total		1,080,615	0	1,073,769
Adjustments to Cost				
507 Capital	D	(6,846)	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		(6,846)	0	0
Total Costs After Adjustments		1,073,769	0	1,073,769
General Admin Distribution			0	0
Grand Total		$1,073,769		$1,073,769

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
1	Metro Southeast	$17,381	$0	$17,381
	Subtotal - BUILDING USE ALLOWANC	17,381	0	17,381
2	County Pension	416	1	417
2	Health Benefit	7,156	23	7,179
2	Life Benefit	284	1	285
	Subtotal - EMPLOYEE BENEFITS	7,856	25	7,882
3	Post Audits	797	2	800
	Subtotal - POST AUDITS	797	2	800
5	Self Insured	2,202	7	2,209
	Subtotal - INSURANCE	2,202	7	2,209
6	Metro Clerk	447	16	464
6	Council	2,494	91	2,586
	Subtotal - LEGISLATIVE	2,942	108	3,050
7	Mayor's Office	1,811	68	1,880
	Subtotal - MAYOR	1,811	68	1,880
10	Buildings & Security	677	271	948
	Subtotal - GEN SVC FACILITIES	677	271	948
12	Postal Service	89	6	96
	Subtotal - POSTAL SERVICE	89	6	96
15	Procurement Post-Award	1,436	29	1,465
	Subtotal - BUSINESS ASSISTANCE C	1,436	29	1,465
16	Finance Operations	867	27	894
16	Accounts Payable	110	3	113
	Subtotal - FINANCE OPERATIONS	977	30	1,007
17	Payroll	260	6	266

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

	Department	First Incoming	Second Incoming	Internal Audit
	Subtotal - PAYROLL	$260	$6	$266
18	Management & Budget	1,016	21	1,038
	Subtotal - OFFICE OF MANAGEMENT	1,016	21	1,038
19	Internal Audit	0	439	439
	Subtotal - INTERNAL AUDIT	0	439	439
20	Business Solutions	0	553	553
	Subtotal - BUSINESS SOLUTIONS	0	553	553
21	Public Property Svcs	0	90	90
	Subtotal - PUBLIC PROPERTY ADMIN	0	90	90
22	Purchasing	0	219	219
	Subtotal - PURCHASING	0	219	219
23	Procurement Review	0	19	19
23	Prompt Pay Review	0	5	5
23	Performance Monitoring	0	29	29
	Subtotal - FINANCIAL ACCOUNTABIL	0	53	53
24	Cash Operations	0	4	4
24	Investment Committee Supt	0	20	20
24	Investor Relations	0	18	18
	Subtotal - TREASURY	0	42	42
26	Recruitment	0	674	674
26	Employee Training	0	139	139
26	Safety / Comp	0	128	128
26	HR Liaisons	0	1,063	1,063
26	Benefits	0	1,044	1,044
26	Admin / Cust	0	1,505	1,505
	Subtotal - HUMAN RESOURCES	0	4,553	4,553
27	ITS Systems	0	4,381	4,381

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

Department	First Incoming	Second Incoming	Internal Audit
27 ITS Systems Depreciation	$0	$2,861	$2,861
Subtotal - INFORMATION SYSTEMS	0	7,242	7,242
28 Legal Services	0	3,846	3,846
Subtotal - DEPT OF LAW	0	3,846	3,846
29 Records & Storage	0	154	154
29 Data Requests	0	23	23
Subtotal - CENTRAL RECORDS	0	177	177
Total Incoming	37,446	17,789	55,235
C. Total Allocated		$1,129,004	$1,129,004
			100.00%

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	69,480,068	2.54%	$28,226	$0	$28,226	$0	$28,226
3 POST AUDITS	1,413,247	0.05%	574	0	574	0	574
4 CORPORATE DUES	443,788	0.02%	180	0	180	0	180
5 INSURANCE	3,462,347	0.13%	1,407	0	1,407	0	1,407
6 LEGISLATIVE	2,535,465	0.09%	1,030	0	1,030	0	1,030
7 MAYOR	1,329,258	0.05%	540	0	540	0	540
8 EMPLOYEE HEALTH & WELLNESS	578,274	0.02%	235	0	235	0	235
9 GEN SVC OVERHEAD	1,446,187	0.05%	588	0	588	0	588
10 GEN SVC FACILITIES	20,042,415	0.73%	8,142	0	8,142	0	8,142
11 FLEET MANAGEMENT	32,050,560	1.17%	13,020	0	13,020	0	13,020
12 POSTAL SERVICE	825,305	0.03%	335	0	335	0	335
13 RADIO SHOP	6,364,805	0.23%	2,586	0	2,586	0	2,586
14 DIRECTOR OF FINANCE	568,212	0.02%	231	0	231	0	231
15 BUSINESS ASSISTANCE OFFICE	473,011	0.02%	192	0	192	0	192
16 FINANCE OPERATIONS	2,154,503	0.08%	875	0	875	0	875
17 PAYROLL	538,149	0.02%	219	0	219	0	219
18 OFFICE OF MANAGEMENT & BUDGI	1,584,195	0.06%	644	0	644	0	644
19 INTERNAL AUDIT	1,080,615	0.04%	439	0	439	0	439
20 BUSINESS SOLUTIONS	935,556	0.03%	380	0	380	6	386
21 PUBLIC PROPERTY ADMIN	187,552	0.01%	76	0	76	1	77
22 PURCHASING	1,238,486	0.05%	503	0	503	9	512
23 FINANCIAL ACCOUNTABILITY	507,033	0.02%	206	0	206	3	209
24 TREASURY	883,668	0.03%	359	0	359	6	365
25 GRANTS COORDINATION	172,385	0.01%	70	0	70	1	71
26 HUMAN RESOURCES	4,115,307	0.15%	1,672	0	1,672	28	1,700
27 INFORMATION SYSTEMS	22,067,285	0.81%	8,965	0	8,965	152	9,116
28 DEPT OF LAW	12,136,645	0.44%	4,930	0	4,930	83	5,014
29 CENTRAL RECORDS	182,174	0.01%	74	0	74	1	75
30 Elections	3,223,635	0.12%	1,310	0	1,310	22	1,332
31 Surplus Property	777,374	0.03%	316	0	316	5	321
32 Planning Comm	5,788,198	0.21%	2,351	0	2,351	40	2,391
33 Adv Plan/Research	200,937	0.01%	82	0	82	1	83
34 Register of Deeds	3,007,284	0.11%	1,222	0	1,222	21	1,242
35 Historical Comm	725,603	0.03%	295	0	295	5	300
38 Assessor Prop	6,712,512	0.25%	2,727	0	2,727	46	2,773
39 Trustee	2,279,807	0.08%	926	0	926	16	942
40 County Clerk	4,165,244	0.15%	1,692	0	1,692	29	1,721
41 District Attorney	5,788,788	0.21%	2,352	0	2,352	40	2,391
42 DA Drug Enforcement	1,515,663	0.06%	616	0	616	10	626
43 DA Special Operations	125	0.00%	0	0	0	0	0
45 Public Defender	6,177,099	0.23%	2,509	0	2,509	42	2,552
46 Juvenile Court Clerk	1,593,424	0.06%	647	0	647	11	658
47 Circuit Court Clerk	10,386,427	0.38%	4,219	0	4,219	71	4,291

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	5,407,823	0.20%	$2,197	$0	$2,197	$37	$2,234
49 Clerk/Master	1,534,436	0.06%	623	0	623	11	634
50 Juvenile Court	12,862,929	0.47%	5,226	0	5,226	88	5,314
51 General Sessions Court	10,866,540	0.40%	4,414	0	4,414	75	4,489
52 State Trial Courts	11,678,030	0.43%	4,744	0	4,744	80	4,824
53 Justice Info Sys	2,235,889	0.08%	908	0	908	15	924
54 Sheriff Admin	14,037,168	0.51%	5,703	0	5,703	96	5,799
56 Sheriff Facility Maint	1,108,952	0.04%	451	0	451	8	458
57 Sheriff Warehouse	1,320,705	0.05%	537	0	537	9	546
58 Sheriff Criminal Justice Ctr	17,263,581	0.63%	7,013	0	7,013	119	7,132
59 Sheriff Hill Jail	4,237,831	0.15%	1,722	0	1,722	29	1,751
61 Sheriff Corr Work Center	10,950,101	0.40%	4,448	0	4,448	75	4,524
62 Sheriff Transportation	6,407,191	0.23%	2,603	0	2,603	44	2,647
64 Sheriff Warrants	3,649,731	0.13%	1,483	0	1,483	25	1,508
65 Sheriff Training Academy	1,141,321	0.04%	464	0	464	8	471
66 Sheriff Deberry	18,553,716	0.68%	7,537	0	7,537	127	7,665
74 Sheriff Day Reporting	1,528,440	0.06%	621	0	621	11	631
76 Sheriff Armed Security	1,471,712	0.05%	598	0	598	10	608
77 Sheriff Other	277,197	0.01%	113	0	113	2	115
78 Police	168,833,871	6.17%	68,588	0	68,588	1,160	69,748
79 Police Drug Enforcement	1,137,068	0.04%	462	0	462	8	470
80 Fire	108,619,528	3.97%	44,126	0	44,126	746	44,873
81 Codes Admin	7,440,240	0.27%	3,023	0	3,023	51	3,074
82 Beer Board	346,069	0.01%	141	0	141	2	143
83 Agricultural Ext	275,688	0.01%	112	0	112	2	114
84 Soil & Water	82,454	0.00%	33	0	33	1	34
85 Social Services	8,273,575	0.30%	3,361	0	3,361	57	3,418
86 Health	47,114,972	1.72%	19,140	0	19,140	324	19,464
87 Public Library	27,315,081	1.00%	11,097	0	11,097	188	11,284
88 Parks	40,257,651	1.47%	16,355	0	16,355	277	16,631
89 Arts Commission	2,775,026	0.10%	1,127	0	1,127	19	1,146
90 Public Works	45,864,854	1.68%	18,632	0	18,632	315	18,948
91 Solid Waste	21,081,864	0.77%	8,564	0	8,564	145	8,709
92 Human Relations	415,603	0.02%	169	0	169	3	172
93 Farmers Market	1,595,073	0.06%	648	0	648	11	659
94 Muni Auditorium	2,334,128	0.09%	948	0	948	16	964
95 State Fair Board	3,255,932	0.12%	1,323	0	1,323	22	1,345
96 Convention Center	3,443,402	0.13%	1,399	0	1,399	24	1,423
97 Sports Authority	19,185,568	0.70%	7,794	0	7,794	132	7,926
98 Water & Sewer	136,341,211	4.98%	55,388	0	55,388	937	56,325
99 Storm Water	10,798,860	0.39%	4,387	0	4,387	74	4,461
101 General Hospital	43,917,800	1.61%	17,841	0	17,841	302	18,143
102 Metro Action Com	23,508,517	0.86%	9,550	0	9,550	162	9,712

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	6,715,918	0.25%	$2,728	$0	$2,728	$46	$2,774
105 Metro Transit	34,143,871	1.25%	13,871	0	13,871	235	14,105
106 DES	1,972,750	0.07%	801	0	801	14	815
107 Taxi Transp & Licensing	7,018	0.00%	3	0	3	0	3
108 Education	1,047,781,364	38.31%	425,658	0	425,658	7,199	432,857
110 Communication Center	12,883,278	0.47%	5,234	0	5,234	89	5,322
112 Criminal Justice Planning	431,928	0.02%	175	0	175	3	178
113 Office of Emergency Management	19,693	0.00%	8	0	8	0	8
114 Comm Ed Comm	317,424	0.01%	129	0	129	2	131
115 Convention Center Auth	77,654,893	2.84%	31,547	0	31,547	534	32,081
116 Flood	(1,410,192)	-0.05%	(573)	0	(573)	(10)	(583)
118 Mayor Other	3,208,384	0.12%	1,303	0	1,303	22	1,325
121 All Others	459,708,705	16.81%	186,755	0	186,755	3,159	189,914
Subtotal	2,735,320,977	100.00%	1,111,215	0	1,111,215	17,789	1,129,004
Direct Bills					0		0
Total					$1,111,215		$1,129,004

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:19 INTERNAL AUDIT

	Department	Internal Audit	Total
2	EMPLOYEE BENEFITS	$28,226	$28,226
3	POST AUDITS	574	574
4	CORPORATE DUES	180	180
5	INSURANCE	1,407	1,407
6	LEGISLATIVE	1,030	1,030
7	MAYOR	540	540
8	EMPLOYEE HEALTH & WELLNESS	235	235
9	GEN SVC OVERHEAD	588	588
10	GEN SVC FACILITIES	8,142	8,142
11	FLEET MANAGEMENT	13,020	13,020
12	POSTAL SERVICE	335	335
13	RADIO SHOP	2,586	2,586
14	DIRECTOR OF FINANCE	231	231
15	BUSINESS ASSISTANCE OFFICE	192	192
16	FINANCE OPERATIONS	875	875
17	PAYROLL	219	219
18	OFFICE OF MANAGEMENT & BUDGI	644	644
19	INTERNAL AUDIT	439	439
20	BUSINESS SOLUTIONS	386	386
21	PUBLIC PROPERTY ADMIN	77	77
22	PURCHASING	512	512
23	FINANCIAL ACCOUNTABILITY	209	209
24	TREASURY	365	365
25	GRANTS COORDINATION	71	71
26	HUMAN RESOURCES	1,700	1,700
27	INFORMATION SYSTEMS	9,116	9,116
28	DEPT OF LAW	5,014	5,014
29	CENTRAL RECORDS	75	75
30	Elections	1,332	1,332
31	Surplus Property	321	321
32	Planning Comm	2,391	2,391
33	Adv Plan/Research	83	83
34	Register of Deeds	1,242	1,242
35	Historical Comm	300	300
38	Assessor Prop	2,773	2,773
39	Trustee	942	942
40	County Clerk	1,721	1,721
41	District Attorney	2,391	2,391
42	DA Drug Enforcement	626	626
43	DA Special Operations	0	0
45	Public Defender	2,552	2,552

Allocation Summary

Dept:19 INTERNAL AUDIT

Department	Internal Audit	Total
46 Juvenile Court Clerk	$658	$658
47 Circuit Court Clerk	4,291	4,291
48 Criminal Court Clerk	2,234	2,234
49 Clerk/Master	634	634
50 Juvenile Court	5,314	5,314
51 General Sessions Court	4,489	4,489
52 State Trial Courts	4,824	4,824
53 Justice Info Sys	924	924
54 Sheriff Admin	5,799	5,799
56 Sheriff Facility Maint	458	458
57 Sheriff Warehouse	546	546
58 Sheriff Criminal Justice Ctr	7,132	7,132
59 Sheriff Hill Jail	1,751	1,751
61 Sheriff Corr Work Center	4,524	4,524
62 Sheriff Transportation	2,647	2,647
64 Sheriff Warrants	1,508	1,508
65 Sheriff Training Academy	471	471
66 Sheriff Deberry	7,665	7,665
74 Sheriff Day Reporting	631	631
76 Sheriff Armed Security	608	608
77 Sheriff Other	115	115
78 Police	69,748	69,748
79 Police Drug Enforcement	470	470
80 Fire	44,873	44,873
81 Codes Admin	3,074	3,074
82 Beer Board	143	143
83 Agricultural Ext	114	114
84 Soil & Water	34	34
85 Social Services	3,418	3,418
86 Health	19,464	19,464
87 Public Library	11,284	11,284
88 Parks	16,631	16,631
89 Arts Commission	1,146	1,146
90 Public Works	18,948	18,948
91 Solid Waste	8,709	8,709
92 Human Relations	172	172
93 Farmers Market	659	659
94 Muni Auditorium	964	964
95 State Fair Board	1,345	1,345
96 Convention Center	1,423	1,423
97 Sports Authority	7,926	7,926

Allocation Summary

Dept:19 INTERNAL AUDIT

Department	Internal Audit	Total
98 Water & Sewer	$56,325	$56,325
99 Storm Water	4,461	4,461
101 General Hospital	18,143	18,143
102 Metro Action Com	9,712	9,712
103 NCAC	2,774	2,774
105 Metro Transit	14,105	14,105
106 DES	815	815
107 Taxi Transp & Licensing	3	3
108 Education	432,857	432,857
110 Communication Center	5,322	5,322
112 Criminal Justice Planning	178	178
113 Office of Emergency Management	8	8
114 Comm Ed Comm	131	131
115 Convention Center Auth	32,081	32,081
116 Flood	(583)	(583)
118 Mayor Other	1,325	1,325
121 All Others	189,914	189,914
Total	$1,129,004	$1,129,004

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

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:20 BUSINESS SOLUTIONS

Description		Amount	General Admin	Business Solutions
Personnel Costs				
Salaries	S1	581,358	0	581,358
Salary % Split			*.00%*	*100.00%*
Benefits	S	228,463	0	228,463
Subtotal - Personnel Costs		809,821	0	809,821
Services & Supplies Cost				
502 Contract Services	S	121,674	0	121,674
503 Supplies	S	4,062	0	4,062
505 Other Expenses	S	0	0	0
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		125,736	0	125,736
Department Cost Total		935,557	0	935,557
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		935,557	0	935,557
General Admin Distribution			0	0
Grand Total		$935,557		$935,557

B. Incoming Costs - (Default Spread Expense%)

Dept:20 BUSINESS SOLUTIONS

	Department	First Incoming	Second Incoming	Business Solutions
1	Lindsley Hall	$9,562	$0	$9,562
1	Fulton Campus Garage	1,424	0	1,424
	Subtotal - BUILDING USE ALLOWANC	10,986	0	10,986
3	Post Audits	220	1	220
	Subtotal - POST AUDITS	220	1	220
6	Metro Clerk	537	20	556
6	Council	2,993	110	3,103
	Subtotal - LEGISLATIVE	3,530	129	3,659
7	Mayor's Office	2,174	82	2,256
	Subtotal - MAYOR	2,174	82	2,256
10	Buildings & Security	3,312	1,326	4,638
	Subtotal - GEN SVC FACILITIES	3,312	1,326	4,638
16	Finance Operations	239	7	246
16	Accounts Payable	34	1	36
	Subtotal - FINANCE OPERATIONS	274	8	282
17	Payroll	275	6	281
	Subtotal - PAYROLL	275	6	281
18	Management & Budget	858	18	876
	Subtotal - OFFICE OF MANAGEMENT	858	18	876
19	Internal Audit	380	6	386
	Subtotal - INTERNAL AUDIT	380	6	386
20	Business Solutions	0	152	152
	Subtotal - BUSINESS SOLUTIONS	0	152	152
21	Public Property Svcs	0	78	78
	Subtotal - PUBLIC PROPERTY ADMIN	0	78	78
22	Purchasing	0	168	168

B. Incoming Costs - (Default Spread Expense%)

Dept:20 BUSINESS SOLUTIONS

Department	First Incoming	Second Incoming	Business Solutions
Subtotal - PURCHASING	$0	$168	$168
23 Procurement Review	0	17	17
23 Prompt Pay Review	0	1	1
23 Performance Monitoring	0	25	25
Subtotal - FINANCIAL ACCOUNTABIL	0	44	44
24 Cash Operations	0	3	3
24 Investment Committee Supt	0	22	22
24 Investor Relations	0	15	15
Subtotal - TREASURY	0	39	39
27 ITS Systems	0	3,638	3,638
27 ITS Systems Depreciation	0	2,376	2,376
Subtotal - INFORMATION SYSTEMS	0	6,013	6,013
Total Incoming	22,009	8,071	30,080
C. Total Allocated		$965,637	$965,637
			100.00%

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	6,106	0.30%	$2,919	$0	$2,919	$0	$2,919
3 POST AUDITS	36	0.00%	17	0	17	0	17
4 CORPORATE DUES	28	0.00%	13	0	13	0	13
5 INSURANCE	1,028	0.05%	491	0	491	0	491
6 LEGISLATIVE	1,486	0.07%	710	0	710	0	710
7 MAYOR	2,007	0.10%	959	0	959	0	959
8 EMPLOYEE HEALTH & WELLNESS	520	0.03%	249	0	249	0	249
9 GEN SVC OVERHEAD	515	0.03%	246	0	246	0	246
10 GEN SVC FACILITIES	15,034	0.75%	7,186	0	7,186	0	7,186
11 FLEET MANAGEMENT	225,854	11.27%	107,955	0	107,955	0	107,955
12 POSTAL SERVICE	898	0.04%	429	0	429	0	429
13 RADIO SHOP	3,557	0.18%	1,700	0	1,700	0	1,700
14 DIRECTOR OF FINANCE	397	0.02%	190	0	190	0	190
15 BUSINESS ASSISTANCE OFFICE	376	0.02%	180	0	180	0	180
16 FINANCE OPERATIONS	938	0.05%	448	0	448	0	448
17 PAYROLL	400	0.02%	191	0	191	0	191
18 OFFICE OF MANAGEMENT & BUDGI	820	0.04%	392	0	392	0	392
19 INTERNAL AUDIT	1,157	0.06%	553	0	553	0	553
20 BUSINESS SOLUTIONS	319	0.02%	152	0	152	0	152
21 PUBLIC PROPERTY ADMIN	327	0.02%	156	0	156	2	158
22 PURCHASING	569	0.03%	272	0	272	3	275
23 FINANCIAL ACCOUNTABILITY	326	0.02%	156	0	156	2	157
24 TREASURY	3,099	0.15%	1,481	0	1,481	14	1,496
25 GRANTS COORDINATION	287	0.01%	137	0	137	1	139
26 HUMAN RESOURCES	2,372	0.12%	1,134	0	1,134	11	1,145
27 INFORMATION SYSTEMS	10,840	0.54%	5,181	0	5,181	50	5,232
28 DEPT OF LAW	4,077	0.20%	1,949	0	1,949	19	1,968
29 CENTRAL RECORDS	269	0.01%	129	0	129	1	130
30 Elections	1,715	0.09%	820	0	820	8	828
31 Surplus Property	2,569	0.13%	1,228	0	1,228	12	1,240
32 Planning Comm	6,715	0.34%	3,210	0	3,210	31	3,241
33 Adv Plan/Research	343	0.02%	164	0	164	2	166
34 Register of Deeds	511	0.03%	244	0	244	2	247
35 Historical Comm	1,195	0.06%	571	0	571	6	577
38 Assessor Prop	1,125	0.06%	538	0	538	5	543
39 Trustee	568	0.03%	271	0	271	3	274
40 County Clerk	1,359	0.07%	650	0	650	6	656
41 District Attorney	2,392	0.12%	1,143	0	1,143	11	1,154
42 DA Drug Enforcement	2,159	0.11%	1,032	0	1,032	10	1,042
43 DA Special Operations	120	0.01%	57	0	57	1	58
45 Public Defender	2,040	0.10%	975	0	975	9	985
46 Juvenile Court Clerk	704	0.04%	337	0	337	3	340
47 Circuit Court Clerk	1,145	0.06%	547	0	547	5	553

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	1,254	0.06%	$599	$0	$599	$6	$605
49 Clerk/Master	468	0.02%	224	0	224	2	226
50 Juvenile Court	8,115	0.41%	3,879	0	3,879	38	3,916
51 General Sessions Court	5,013	0.25%	2,396	0	2,396	23	2,419
52 State Trial Courts	6,141	0.31%	2,935	0	2,935	28	2,964
53 Justice Info Sys	1,072	0.05%	512	0	512	5	517
54 Sheriff Admin	3,903	0.19%	1,866	0	1,866	18	1,884
56 Sheriff Facility Maint	652	0.03%	312	0	312	3	315
57 Sheriff Warehouse	1,973	0.10%	943	0	943	9	952
58 Sheriff Criminal Justice Ctr	2,714	0.14%	1,297	0	1,297	13	1,310
59 Sheriff Hill Jail	1,269	0.06%	607	0	607	6	612
61 Sheriff Corr Work Center	2,668	0.13%	1,275	0	1,275	12	1,288
62 Sheriff Transportation	481	0.02%	230	0	230	2	232
64 Sheriff Warrants	1,037	0.05%	496	0	496	5	500
65 Sheriff Training Academy	639	0.03%	305	0	305	3	308
66 Sheriff Deberry	362	0.02%	173	0	173	2	175
74 Sheriff Day Reporting	923	0.05%	441	0	441	4	445
75 Sheriff Work Release	99	0.00%	47	0	47	0	48
76 Sheriff Armed Security	307	0.02%	147	0	147	1	148
77 Sheriff Other	697	0.03%	333	0	333	3	336
78 Police	67,517	3.37%	32,272	0	32,272	313	32,585
79 Police Drug Enforcement	2,405	0.12%	1,150	0	1,150	11	1,161
80 Fire	20,099	1.00%	9,607	0	9,607	93	9,700
81 Codes Admin	9,426	0.47%	4,505	0	4,505	44	4,549
82 Beer Board	1,670	0.08%	798	0	798	8	806
83 Agricultural Ext	403	0.02%	193	0	193	2	194
84 Soil & Water	778	0.04%	372	0	372	4	375
85 Social Services	6,750	0.34%	3,226	0	3,226	31	3,258
86 Health	34,701	1.73%	16,587	0	16,587	161	16,747
87 Public Library	28,481	1.42%	13,613	0	13,613	132	13,745
88 Parks	49,732	2.48%	23,771	0	23,771	230	24,002
89 Arts Commission	3,165	0.16%	1,513	0	1,513	15	1,527
90 Public Works	18,596	0.93%	8,889	0	8,889	86	8,975
91 Solid Waste	10,633	0.53%	5,082	0	5,082	49	5,132
92 Human Relations	735	0.04%	351	0	351	3	355
93 Farmers Market	3,839	0.19%	1,835	0	1,835	18	1,853
94 Muni Auditorium	3,902	0.19%	1,865	0	1,865	18	1,883
95 State Fair Board	5,235	0.26%	2,502	0	2,502	24	2,527
96 Convention Center	3,753	0.19%	1,794	0	1,794	17	1,811
97 Sports Authority	2,660	0.13%	1,271	0	1,271	12	1,284
98 Water & Sewer	90,363	4.51%	43,192	0	43,192	419	43,611
99 Storm Water	5,646	0.28%	2,699	0	2,699	26	2,725
100 Bordeaux Long-Term Care	56	0.00%	27	0	27	0	27

Business Solutions Allocations

Dept:20 BUSINESS SOLUTIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 General Hospital	209	0.01%	$100	$0	$100	$1	$101
102 Metro Action Com	40,110	2.00%	19,172	0	19,172	186	19,358
103 NCAC	13,212	0.66%	6,315	0	6,315	61	6,376
104 MDHA	54	0.00%	26	0	26	0	26
105 Metro Transit	1,018	0.05%	487	0	487	5	491
106 DES	884	0.04%	423	0	423	4	427
107 Taxi Transp & Licensing	69	0.00%	33	0	33	0	33
108 Education	934,425	46.64%	446,641	0	446,641	4,330	450,971
110 Communication Center	3,996	0.20%	1,910	0	1,910	19	1,929
111 Knowles Home	33	0.00%	16	0	16	0	16
112 Criminal Justice Planning	305	0.02%	146	0	146	1	147
113 Office of Emergency Management	12	0.00%	6	0	6	0	6
114 Comm Ed Comm	1,750	0.09%	836	0	836	8	845
115 Convention Center Auth	30,871	1.54%	14,756	0	14,756	143	14,899
116 Flood	1,231	0.06%	588	0	588	6	594
118 Mayor Other	2,430	0.12%	1,162	0	1,162	11	1,173
121 All Others	254,095	12.68%	121,454	0	121,454	1,177	122,631
Subtotal	2,003,338	100.00%	957,566	0	957,566	8,071	965,637
Direct Bills					0		0
Total					$957,566		$965,637

Basis Units: # of Accounting Transactions

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
2	EMPLOYEE BENEFITS	$2,919	$2,919
3	POST AUDITS	17	17
4	CORPORATE DUES	13	13
5	INSURANCE	491	491
6	LEGISLATIVE	710	710
7	MAYOR	959	959
8	EMPLOYEE HEALTH & WELLNESS	249	249
9	GEN SVC OVERHEAD	246	246
10	GEN SVC FACILITIES	7,186	7,186
11	FLEET MANAGEMENT	107,955	107,955
12	POSTAL SERVICE	429	429
13	RADIO SHOP	1,700	1,700
14	DIRECTOR OF FINANCE	190	190
15	BUSINESS ASSISTANCE OFFICE	180	180
16	FINANCE OPERATIONS	448	448
17	PAYROLL	191	191
18	OFFICE OF MANAGEMENT & BUDGI	392	392
19	INTERNAL AUDIT	553	553
20	BUSINESS SOLUTIONS	152	152
21	PUBLIC PROPERTY ADMIN	158	158
22	PURCHASING	275	275
23	FINANCIAL ACCOUNTABILITY	157	157
24	TREASURY	1,496	1,496
25	GRANTS COORDINATION	139	139
26	HUMAN RESOURCES	1,145	1,145
27	INFORMATION SYSTEMS	5,232	5,232
28	DEPT OF LAW	1,968	1,968
29	CENTRAL RECORDS	130	130
30	Elections	828	828
31	Surplus Property	1,240	1,240
32	Planning Comm	3,241	3,241
33	Adv Plan/Research	166	166
34	Register of Deeds	247	247
35	Historical Comm	577	577
38	Assessor Prop	543	543
39	Trustee	274	274
40	County Clerk	656	656
41	District Attorney	1,154	1,154
42	DA Drug Enforcement	1,042	1,042
43	DA Special Operations	58	58
45	Public Defender	985	985

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

	Department	Business Solutions	Total
46	Juvenile Court Clerk	$340	$340
47	Circuit Court Clerk	553	553
48	Criminal Court Clerk	605	605
49	Clerk/Master	226	226
50	Juvenile Court	3,916	3,916
51	General Sessions Court	2,419	2,419
52	State Trial Courts	2,964	2,964
53	Justice Info Sys	517	517
54	Sheriff Admin	1,884	1,884
56	Sheriff Facility Maint	315	315
57	Sheriff Warehouse	952	952
58	Sheriff Criminal Justice Ctr	1,310	1,310
59	Sheriff Hill Jail	612	612
61	Sheriff Corr Work Center	1,288	1,288
62	Sheriff Transportation	232	232
64	Sheriff Warrants	500	500
65	Sheriff Training Academy	308	308
66	Sheriff Deberry	175	175
74	Sheriff Day Reporting	445	445
75	Sheriff Work Release	48	48
76	Sheriff Armed Security	148	148
77	Sheriff Other	336	336
78	Police	32,585	32,585
79	Police Drug Enforcement	1,161	1,161
80	Fire	9,700	9,700
81	Codes Admin	4,549	4,549
82	Beer Board	806	806
83	Agricultural Ext	194	194
84	Soil & Water	375	375
85	Social Services	3,258	3,258
86	Health	16,747	16,747
87	Public Library	13,745	13,745
88	Parks	24,002	24,002
89	Arts Commission	1,527	1,527
90	Public Works	8,975	8,975
91	Solid Waste	5,132	5,132
92	Human Relations	355	355
93	Farmers Market	1,853	1,853
94	Muni Auditorium	1,883	1,883
95	State Fair Board	2,527	2,527
96	Convention Center	1,811	1,811

Allocation Summary

Dept:20 BUSINESS SOLUTIONS

Department	Business Solutions	Total
97 Sports Authority	$1,284	$1,284
98 Water & Sewer	43,611	43,611
99 Storm Water	2,725	2,725
100 Bordeaux Long-Term Care	27	27
101 General Hospital	101	101
102 Metro Action Com	19,358	19,358
103 NCAC	6,376	6,376
104 MDHA	26	26
105 Metro Transit	491	491
106 DES	427	427
107 Taxi Transp & Licensing	33	33
108 Education	450,971	450,971
110 Communication Center	1,929	1,929
111 Knowles Home	16	16
112 Criminal Justice Planning	147	147
113 Office of Emergency Management	6	6
114 Comm Ed Comm	845	845
115 Convention Center Auth	14,899	14,899
116 Flood	594	594
118 Mayor Other	1,173	1,173
121 All Others	122,631	122,631
Total	$965,637	$965,637

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

PUBLIC PROPERTY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:21 PUBLIC PROPERTY ADMIN

Description		Amount	General Admin	Public Property Svcs
Personnel Costs				
Salaries	S1	125,783	0	125,783
Salary % Split			*.00%*	*100.00%*
Benefits	S	48,841	0	48,841
Subtotal - Personnel Costs		174,624	0	174,624
Services & Supplies Cost				
502 Contract Services	S	12,628	0	12,628
503 Supplies	S	44	0	44
505 Other Expenses	S	255	0	255
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		12,927	0	12,927
Department Cost Total		187,551	0	187,551
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		187,551	0	187,551
General Admin Distribution			0	0
Grand Total		$187,551		$187,551

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
1	Howard Office Bldg	$3,582	$0	$3,582
1	Fulton Campus Garage	620	0	620
	Subtotal - BUILDING USE ALLOWAN(	4,202	0	4,202
3	Post Audits	225	1	226
	Subtotal - POST AUDITS	225	1	226
6	Metro Clerk	134	5	139
6	Council	748	27	776
	Subtotal - LEGISLATIVE	883	32	915
7	Mayor's Office	543	21	564
	Subtotal - MAYOR	543	21	564
10	Buildings & Security	311	125	436
	Subtotal - GEN SVC FACILITIES	311	125	436
12	Postal Service	50	4	53
	Subtotal - POSTAL SERVICE	50	4	53
14	Dir of Finance	32,681	2,878	35,559
	Subtotal - DIRECTOR OF FINANCE	32,681	2,878	35,559
16	Finance Operations	245	8	253
16	Accounts Payable	22	1	23
	Subtotal - FINANCE OPERATIONS	267	8	275
17	Payroll	78	2	80
	Subtotal - PAYROLL	78	2	80
18	Management & Budget	166	3	169
	Subtotal - OFFICE OF MANAGEMENT	166	3	169
19	Internal Audit	76	1	77
	Subtotal - INTERNAL AUDIT	76	1	77
20	Business Solutions	156	2	158

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PUBLIC PROPERTY ADMIN

	Department	First Incoming	Second Incoming	Public Property Svcs
	Subtotal - BUSINESS SOLUTIONS	$156	$2	$158
21	Public Property Svcs	0	16	16
	Subtotal - PUBLIC PROPERTY ADMIN	0	16	16
22	Purchasing	0	17	17
	Subtotal - PURCHASING	0	17	17
23	Procurement Review	0	3	3
23	Prompt Pay Review	0	1	1
23	Performance Monitoring	0	5	5
	Subtotal - FINANCIAL ACCOUNTABIL	0	9	9
24	Cash Operations	0	1	1
24	Investment Committee Supt	0	6	6
24	Investor Relations	0	3	3
	Subtotal - TREASURY	0	10	10
27	ITS Systems	0	463	463
27	ITS Systems Depreciation	0	302	302
	Subtotal - INFORMATION SYSTEMS	0	765	765
28	Legal Services	0	11,964	11,964
	Subtotal - DEPT OF LAW	0	11,964	11,964
Total Incoming		39,638	15,857	55,496
C. Total Allocated			$243,047	$243,047
				100.00%

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	69,480,068	2.54%	$5,771	$0	$5,771	$0	$5,771
3 POST AUDITS	1,413,247	0.05%	117	0	117	0	117
4 CORPORATE DUES	443,788	0.02%	37	0	37	0	37
5 INSURANCE	3,462,347	0.13%	288	0	288	0	288
6 LEGISLATIVE	2,535,465	0.09%	211	0	211	0	211
7 MAYOR	1,329,258	0.05%	110	0	110	0	110
8 EMPLOYEE HEALTH & WELLNESS	578,274	0.02%	48	0	48	0	48
9 GEN SVC OVERHEAD	1,446,187	0.05%	120	0	120	0	120
10 GEN SVC FACILITIES	20,042,415	0.73%	1,665	0	1,665	0	1,665
11 FLEET MANAGEMENT	32,050,560	1.17%	2,662	0	2,662	0	2,662
12 POSTAL SERVICE	825,305	0.03%	69	0	69	0	69
13 RADIO SHOP	6,364,805	0.23%	529	0	529	0	529
14 DIRECTOR OF FINANCE	568,212	0.02%	47	0	47	0	47
15 BUSINESS ASSISTANCE OFFICE	473,011	0.02%	39	0	39	0	39
16 FINANCE OPERATIONS	2,154,503	0.08%	179	0	179	0	179
17 PAYROLL	538,149	0.02%	45	0	45	0	45
18 OFFICE OF MANAGEMENT & BUDGI	1,584,195	0.06%	132	0	132	0	132
19 INTERNAL AUDIT	1,080,615	0.04%	90	0	90	0	90
20 BUSINESS SOLUTIONS	935,556	0.03%	78	0	78	0	78
21 PUBLIC PROPERTY ADMIN	187,552	0.01%	16	0	16	0	16
22 PURCHASING	1,238,486	0.05%	103	0	103	8	110
23 FINANCIAL ACCOUNTABILITY	507,033	0.02%	42	0	42	3	45
24 TREASURY	883,668	0.03%	73	0	73	5	79
25 GRANTS COORDINATION	172,385	0.01%	14	0	14	1	15
26 HUMAN RESOURCES	4,115,307	0.15%	342	0	342	25	367
27 INFORMATION SYSTEMS	22,067,285	0.81%	1,833	0	1,833	135	1,968
28 DEPT OF LAW	12,136,645	0.44%	1,008	0	1,008	74	1,082
29 CENTRAL RECORDS	182,174	0.01%	15	0	15	1	16
30 Elections	3,223,635	0.12%	268	0	268	20	288
31 Surplus Property	777,374	0.03%	65	0	65	5	69
32 Planning Comm	5,788,198	0.21%	481	0	481	35	516
33 Adv Plan/Research	200,937	0.01%	17	0	17	1	18
34 Register of Deeds	3,007,284	0.11%	250	0	250	18	268
35 Historical Comm	725,603	0.03%	60	0	60	4	65
38 Assessor Prop	6,712,512	0.25%	558	0	558	41	599
39 Trustee	2,279,807	0.08%	189	0	189	14	203
40 County Clerk	4,165,244	0.15%	346	0	346	26	371
41 District Attorney	5,788,788	0.21%	481	0	481	35	516
42 DA Drug Enforcement	1,515,663	0.06%	126	0	126	9	135
43 DA Special Operations	125	0.00%	0	0	0	0	0
45 Public Defender	6,177,099	0.23%	513	0	513	38	551
46 Juvenile Court Clerk	1,593,424	0.06%	132	0	132	10	142
47 Circuit Court Clerk	10,386,427	0.38%	863	0	863	64	926

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	5,407,823	0.20%	$449	$0	$449	$33	$482
49 Clerk/Master	1,534,436	0.06%	127	0	127	9	137
50 Juvenile Court	12,862,929	0.47%	1,068	0	1,068	79	1,147
51 General Sessions Court	10,866,540	0.40%	903	0	903	67	969
52 State Trial Courts	11,678,030	0.43%	970	0	970	72	1,042
53 Justice Info Sys	2,235,889	0.08%	186	0	186	14	199
54 Sheriff Admin	14,037,168	0.51%	1,166	0	1,166	86	1,252
56 Sheriff Facility Maint	1,108,952	0.04%	92	0	92	7	99
57 Sheriff Warehouse	1,320,705	0.05%	110	0	110	8	118
58 Sheriff Criminal Justice Ctr	17,263,581	0.63%	1,434	0	1,434	106	1,540
59 Sheriff Hill Jail	4,237,831	0.15%	352	0	352	26	378
61 Sheriff Corr Work Center	10,950,101	0.40%	909	0	909	67	977
62 Sheriff Transportation	6,407,191	0.23%	532	0	532	39	571
64 Sheriff Warrants	3,649,731	0.13%	303	0	303	22	326
65 Sheriff Training Academy	1,141,321	0.04%	95	0	95	7	102
66 Sheriff Deberry	18,553,716	0.68%	1,541	0	1,541	114	1,655
74 Sheriff Day Reporting	1,528,440	0.06%	127	0	127	9	136
76 Sheriff Armed Security	1,471,712	0.05%	122	0	122	9	131
77 Sheriff Other	277,197	0.01%	23	0	23	2	25
78 Police	168,833,871	6.17%	14,023	0	14,023	1,035	15,058
79 Police Drug Enforcement	1,137,068	0.04%	94	0	94	7	101
80 Fire	108,619,528	3.97%	9,022	0	9,022	666	9,687
81 Codes Admin	7,440,240	0.27%	618	0	618	46	664
82 Beer Board	346,069	0.01%	29	0	29	2	31
83 Agricultural Ext	275,688	0.01%	23	0	23	2	25
84 Soil & Water	82,454	0.00%	7	0	7	1	7
85 Social Services	8,273,575	0.30%	687	0	687	51	738
86 Health	47,114,972	1.72%	3,913	0	3,913	289	4,202
87 Public Library	27,315,081	1.00%	2,269	0	2,269	167	2,436
88 Parks	40,257,651	1.47%	3,344	0	3,344	247	3,590
89 Arts Commission	2,775,026	0.10%	230	0	230	17	247
90 Public Works	45,864,854	1.68%	3,809	0	3,809	281	4,090
91 Solid Waste	21,081,864	0.77%	1,751	0	1,751	129	1,880
92 Human Relations	415,603	0.02%	35	0	35	3	37
93 Farmers Market	1,595,073	0.06%	132	0	132	10	142
94 Muni Auditorium	2,334,128	0.09%	194	0	194	14	208
95 State Fair Board	3,255,932	0.12%	270	0	270	20	290
96 Convention Center	3,443,402	0.13%	286	0	286	21	307
97 Sports Authority	19,185,568	0.70%	1,594	0	1,594	118	1,711
98 Water & Sewer	136,341,211	4.98%	11,324	0	11,324	835	12,160
99 Storm Water	10,798,860	0.39%	897	0	897	66	963
101 General Hospital	43,917,800	1.61%	3,648	0	3,648	269	3,917
102 Metro Action Com	23,508,517	0.86%	1,953	0	1,953	144	2,097

Public Property Svcs Allocations

Dept:21 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	6,715,918	0.25%	$558	$0	$558	$41	$599
105 Metro Transit	34,143,871	1.25%	2,836	0	2,836	209	3,045
106 DES	1,972,750	0.07%	164	0	164	12	176
107 Taxi Transp & Licensing	7,018	0.00%	1	0	1	0	1
108 Education	1,047,781,364	38.31%	87,026	0	87,026	6,420	93,447
110 Communication Center	12,883,278	0.47%	1,070	0	1,070	79	1,149
112 Criminal Justice Planning	431,928	0.02%	36	0	36	3	39
113 Office of Emergency Management	19,693	0.00%	2	0	2	0	2
114 Comm Ed Comm	317,424	0.01%	26	0	26	2	28
115 Convention Center Auth	77,654,893	2.84%	6,450	0	6,450	476	6,926
116 Flood	(1,410,192)	-0.05%	(117)	0	(117)	(9)	(126)
118 Mayor Other	3,208,384	0.12%	266	0	266	20	286
121 All Others	459,708,705	16.81%	38,182	0	38,182	2,817	40,999
Subtotal	2,735,320,977	100.00%	227,189	0	227,189	15,857	243,047
Direct Bills					0		0
Total					$227,189		$243,047

Basis Units: Modified Actual Expenditures

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
2 EMPLOYEE BENEFITS	$5,771	$5,771
3 POST AUDITS	117	117
4 CORPORATE DUES	37	37
5 INSURANCE	288	288
6 LEGISLATIVE	211	211
7 MAYOR	110	110
8 EMPLOYEE HEALTH & WELLNESS	48	48
9 GEN SVC OVERHEAD	120	120
10 GEN SVC FACILITIES	1,665	1,665
11 FLEET MANAGEMENT	2,662	2,662
12 POSTAL SERVICE	69	69
13 RADIO SHOP	529	529
14 DIRECTOR OF FINANCE	47	47
15 BUSINESS ASSISTANCE OFFICE	39	39
16 FINANCE OPERATIONS	179	179
17 PAYROLL	45	45
18 OFFICE OF MANAGEMENT & BUDGI	132	132
19 INTERNAL AUDIT	90	90
20 BUSINESS SOLUTIONS	78	78
21 PUBLIC PROPERTY ADMIN	16	16
22 PURCHASING	110	110
23 FINANCIAL ACCOUNTABILITY	45	45
24 TREASURY	79	79
25 GRANTS COORDINATION	15	15
26 HUMAN RESOURCES	367	367
27 INFORMATION SYSTEMS	1,968	1,968
28 DEPT OF LAW	1,082	1,082
29 CENTRAL RECORDS	16	16
30 Elections	288	288
31 Surplus Property	69	69
32 Planning Comm	516	516
33 Adv Plan/Research	18	18
34 Register of Deeds	268	268
35 Historical Comm	65	65
38 Assessor Prop	599	599
39 Trustee	203	203
40 County Clerk	371	371
41 District Attorney	516	516
42 DA Drug Enforcement	135	135
43 DA Special Operations	0	0
45 Public Defender	551	551

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
46 Juvenile Court Clerk	$142	$142
47 Circuit Court Clerk	926	926
48 Criminal Court Clerk	482	482
49 Clerk/Master	137	137
50 Juvenile Court	1,147	1,147
51 General Sessions Court	969	969
52 State Trial Courts	1,042	1,042
53 Justice Info Sys	199	199
54 Sheriff Admin	1,252	1,252
56 Sheriff Facility Maint	99	99
57 Sheriff Warehouse	118	118
58 Sheriff Criminal Justice Ctr	1,540	1,540
59 Sheriff Hill Jail	378	378
61 Sheriff Corr Work Center	977	977
62 Sheriff Transportation	571	571
64 Sheriff Warrants	326	326
65 Sheriff Training Academy	102	102
66 Sheriff Deberry	1,655	1,655
74 Sheriff Day Reporting	136	136
76 Sheriff Armed Security	131	131
77 Sheriff Other	25	25
78 Police	15,058	15,058
79 Police Drug Enforcement	101	101
80 Fire	9,687	9,687
81 Codes Admin	664	664
82 Beer Board	31	31
83 Agricultural Ext	25	25
84 Soil & Water	7	7
85 Social Services	738	738
86 Health	4,202	4,202
87 Public Library	2,436	2,436
88 Parks	3,590	3,590
89 Arts Commission	247	247
90 Public Works	4,090	4,090
91 Solid Waste	1,880	1,880
92 Human Relations	37	37
93 Farmers Market	142	142
94 Muni Auditorium	208	208
95 State Fair Board	290	290
96 Convention Center	307	307
97 Sports Authority	1,711	1,711

Allocation Summary

Dept:21 PUBLIC PROPERTY ADMIN

	Department	Public Property Svcs	Total
98	Water & Sewer	$12,160	$12,160
99	Storm Water	963	963
101	General Hospital	3,917	3,917
102	Metro Action Com	2,097	2,097
103	NCAC	599	599
105	Metro Transit	3,045	3,045
106	DES	176	176
107	Taxi Transp & Licensing	1	1
108	Education	93,447	93,447
110	Communication Center	1,149	1,149
112	Criminal Justice Planning	39	39
113	Office of Emergency Management	2	2
114	Comm Ed Comm	28	28
115	Convention Center Auth	6,926	6,926
116	Flood	(126)	(126)
118	Mayor Other	286	286
121	All Others	40,999	40,999
Total		$243,047	$243,047

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

PURCHASING

NATURE AND EXTENT OF SERVICES

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

A. Department Costs

Dept:22 PURCHASING

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	799,050	0	799,050
Salary % Split			*.00%*	*100.00%*
Benefits	S	286,671	0	286,671
Subtotal - Personnel Costs		1,085,721	0	1,085,721
Services & Supplies Cost				
502 Contract Services	S	141,642	0	141,642
503 Supplies	S	10,179	0	10,179
505 Other Expenses	S	945	0	945
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		152,766	0	152,766
Department Cost Total		1,238,487	0	1,238,487
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,238,487	0	1,238,487
General Admin Distribution			0	0
Grand Total		$1,238,487		$1,238,487

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

	Department	First Incoming	Second Incoming	Purchasing
1	Lindsley Hall	$66,223	$0	$66,223
1	Fulton Campus Garage	9,862	0	9,862
	Subtotal - BUILDING USE ALLOWAN(	76,085	0	76,085
3	Post Audits	392	1	393
	Subtotal - POST AUDITS	392	1	393
6	Metro Clerk	716	26	742
6	Council	3,991	146	4,137
	Subtotal - LEGISLATIVE	4,707	172	4,879
7	Mayor's Office	2,898	109	3,008
	Subtotal - MAYOR	2,898	109	3,008
10	Buildings & Security	4,955	1,983	6,938
	Subtotal - GEN SVC FACILITIES	4,955	1,983	6,938
12	Postal Service	216	15	231
	Subtotal - POSTAL SERVICE	216	15	231
14	Dir of Finance	207,611	18,283	225,894
	Subtotal - DIRECTOR OF FINANCE	207,611	18,283	225,894
15	Vendor Assistance	404,605	7,330	411,935
	Subtotal - BUSINESS ASSISTANCE C	404,605	7,330	411,935
16	Finance Operations	427	13	440
16	Accounts Payable	119	4	123
	Subtotal - FINANCE OPERATIONS	546	17	562
17	Payroll	336	7	343
	Subtotal - PAYROLL	336	7	343
18	Management & Budget	1,247	26	1,273
	Subtotal - OFFICE OF MANAGEMENT	1,247	26	1,273
19	Internal Audit	503	9	512

B. Incoming Costs - (Default Spread Expense%)

Dept:22 PURCHASING

Department	First Incoming	Second Incoming	Purchasing
Subtotal - INTERNAL AUDIT	$503	$9	$512
20 Business Solutions	272	3	275
Subtotal - BUSINESS SOLUTIONS	272	3	275
21 Public Property Svcs	103	8	110
Subtotal - PUBLIC PROPERTY ADMIN	103	8	110
22 Purchasing	0	204	204
Subtotal - PURCHASING	0	204	204
23 Procurement Review	0	22	22
23 Prompt Pay Review	0	5	5
23 Performance Monitoring	0	33	33
Subtotal - FINANCIAL ACCOUNTABIL	0	61	61
24 Cash Operations	0	3	3
24 Investment Committee Supt	0	26	26
24 Investor Relations	0	20	20
Subtotal - TREASURY	0	50	50
27 ITS Systems	0	2,739	2,739
27 ITS Systems Depreciation	0	1,789	1,789
Subtotal - INFORMATION SYSTEMS	0	4,528	4,528
28 Legal Services	0	18,745	18,745
Subtotal - DEPT OF LAW	0	18,745	18,745
29 Records & Storage	0	2,804	2,804
29 Data Requests	0	10,745	10,745
Subtotal - CENTRAL RECORDS	0	13,550	13,550
Total Incoming	704,475	65,100	769,575
C. Total Allocated		$2,008,062	$2,008,062
			100.00%

Purchasing Allocations

Dept:22 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	19,843,399	1.36%	$26,490	$0	$26,490	$0	$26,490
3 POST AUDITS	1,413,247	0.10%	1,887	0	1,887	0	1,887
4 CORPORATE DUES	443,788	0.03%	592	0	592	0	592
5 INSURANCE	3,462,347	0.24%	4,622	0	4,622	0	4,622
6 LEGISLATIVE	577,901	0.04%	771	0	771	0	771
7 MAYOR	261,239	0.02%	349	0	349	0	349
8 EMPLOYEE HEALTH & WELLNESS	28,738	0.00%	38	0	38	0	38
9 GEN SVC OVERHEAD	621,131	0.04%	829	0	829	0	829
10 GEN SVC FACILITIES	17,616,729	1.21%	23,517	0	23,517	0	23,517
11 FLEET MANAGEMENT	27,134,821	1.86%	36,223	0	36,223	0	36,223
12 POSTAL SERVICE	574,865	0.04%	767	0	767	0	767
13 RADIO SHOP	5,635,159	0.39%	7,523	0	7,523	0	7,523
14 DIRECTOR OF FINANCE	104,169	0.01%	139	0	139	0	139
15 BUSINESS ASSISTANCE OFFICE	42,399	0.00%	57	0	57	0	57
16 FINANCE OPERATIONS	296,638	0.02%	396	0	396	0	396
17 PAYROLL	126,442	0.01%	169	0	169	0	169
18 OFFICE OF MANAGEMENT & BUDGI	248,489	0.02%	332	0	332	0	332
19 INTERNAL AUDIT	164,336	0.01%	219	0	219	0	219
20 BUSINESS SOLUTIONS	125,736	0.01%	168	0	168	0	168
21 PUBLIC PROPERTY ADMIN	12,927	0.00%	17	0	17	0	17
22 PURCHASING	152,765	0.01%	204	0	204	0	204
23 FINANCIAL ACCOUNTABILITY	26,384	0.00%	35	0	35	1	36
24 TREASURY	91,930	0.01%	123	0	123	4	127
25 GRANTS COORDINATION	20,296	0.00%	27	0	27	1	28
26 HUMAN RESOURCES	1,321,739	0.09%	1,764	0	1,764	63	1,827
27 INFORMATION SYSTEMS	12,952,575	0.89%	17,291	0	17,291	613	17,903
28 DEPT OF LAW	7,299,177	0.50%	9,744	0	9,744	345	10,089
29 CENTRAL RECORDS	52,145	0.00%	70	0	70	2	72
30 Elections	1,189,952	0.08%	1,589	0	1,589	56	1,645
31 Surplus Property	299,617	0.02%	400	0	400	14	414
32 Planning Comm	2,001,596	0.14%	2,672	0	2,672	95	2,767
33 Adv Plan/Research	200,937	0.01%	268	0	268	10	278
34 Register of Deeds	444,207	0.03%	593	0	593	21	614
35 Historical Comm	88,791	0.01%	119	0	119	4	123
38 Assessor Prop	1,406,295	0.10%	1,877	0	1,877	67	1,944
39 Trustee	806,940	0.06%	1,077	0	1,077	38	1,115
40 County Clerk	859,412	0.06%	1,147	0	1,147	41	1,188
41 District Attorney	1,118,680	0.08%	1,493	0	1,493	53	1,546
42 DA Drug Enforcement	627,703	0.04%	838	0	838	30	868
43 DA Special Operations	125	0.00%	0	0	0	0	0
45 Public Defender	594,400	0.04%	793	0	793	28	822
46 Juvenile Court Clerk	134,935	0.01%	180	0	180	6	187
47 Circuit Court Clerk	1,890,885	0.13%	2,524	0	2,524	89	2,614

Purchasing Allocations

Dept:22 PURCHASING

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Criminal Court Clerk	492,299	0.03%	$657	$0	$657	$23	$680
49	Clerk/Master	321,220	0.02%	429	0	429	15	444
50	Juvenile Court	5,397,515	0.37%	7,205	0	7,205	255	7,461
51	General Sessions Court	1,261,782	0.09%	1,684	0	1,684	60	1,744
52	State Trial Courts	2,003,811	0.14%	2,675	0	2,675	95	2,770
53	Justice Info Sys	503,433	0.03%	672	0	672	24	696
54	Sheriff Admin	6,378,232	0.44%	8,515	0	8,515	302	8,816
56	Sheriff Facility Maint	47,726	0.00%	64	0	64	2	66
57	Sheriff Warehouse	1,063,525	0.07%	1,420	0	1,420	50	1,470
58	Sheriff Criminal Justice Ctr	1,141,890	0.08%	1,524	0	1,524	54	1,578
59	Sheriff Hill Jail	927,748	0.06%	1,238	0	1,238	44	1,282
61	Sheriff Corr Work Center	1,827,071	0.13%	2,439	0	2,439	86	2,525
62	Sheriff Transportation	34,147	0.00%	46	0	46	2	47
64	Sheriff Warrants	119,918	0.01%	160	0	160	6	166
65	Sheriff Training Academy	171,351	0.01%	229	0	229	8	237
66	Sheriff Deberry	18,383,902	1.26%	24,541	0	24,541	869	25,411
74	Sheriff Day Reporting	288,021	0.02%	384	0	384	14	398
77	Sheriff Other	108,721	0.01%	145	0	145	5	150
78	Police	23,266,742	1.60%	31,060	0	31,060	1,100	32,160
79	Police Drug Enforcement	1,020,456	0.07%	1,362	0	1,362	48	1,411
80	Fire	12,940,767	0.89%	17,275	0	17,275	612	17,887
81	Codes Admin	1,463,613	0.10%	1,954	0	1,954	69	2,023
82	Beer Board	94,591	0.01%	126	0	126	4	131
83	Agricultural Ext	60,373	0.00%	81	0	81	3	83
84	Soil & Water	19,078	0.00%	25	0	25	1	26
85	Social Services	3,331,714	0.23%	4,448	0	4,448	158	4,605
86	Health	15,765,106	1.08%	21,045	0	21,045	746	21,791
87	Public Library	12,135,149	0.83%	16,200	0	16,200	574	16,774
88	Parks	16,647,196	1.14%	22,223	0	22,223	787	23,010
89	Arts Commission	2,280,209	0.16%	3,044	0	3,044	108	3,152
90	Public Works	28,413,875	1.95%	37,931	0	37,931	1,344	39,274
91	Solid Waste	16,062,985	1.10%	21,443	0	21,443	760	22,203
92	Human Relations	175,667	0.01%	235	0	235	8	243
93	Farmers Market	1,316,417	0.09%	1,757	0	1,757	62	1,820
94	Muni Auditorium	1,667,387	0.11%	2,226	0	2,226	79	2,305
95	State Fair Board	1,983,935	0.14%	2,648	0	2,648	94	2,742
96	Convention Center	3,048,615	0.21%	4,070	0	4,070	144	4,214
97	Sports Authority	18,981,669	1.30%	25,339	0	25,339	898	26,237
98	Water & Sewer	94,250,409	6.48%	125,818	0	125,818	4,457	130,275
99	Storm Water	4,562,729	0.31%	6,091	0	6,091	216	6,307
101	General Hospital	43,917,800	3.02%	58,627	0	58,627	2,077	60,704
102	Metro Action Com	9,205,034	0.63%	12,288	0	12,288	435	12,723
103	NCAC	3,921,785	0.27%	5,235	0	5,235	185	5,421

Purchasing Allocations

Dept:22 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 Metro Transit	33,871,265	2.33%	$45,216	$0	$45,216	$1,602	$46,818
106 DES	1,972,750	0.14%	2,633	0	2,633	93	2,727
107 Taxi Transp & Licensing	7,018	0.00%	9	0	9	0	10
108 Education	420,711,614	28.91%	561,623	0	561,623	19,896	581,519
110 Communication Center	803,148	0.06%	1,072	0	1,072	38	1,110
112 Criminal Justice Planning	36,638	0.00%	49	0	49	2	51
113 Office of Emergency Management	19,693	0.00%	26	0	26	1	27
114 Comm Ed Comm	105,794	0.01%	141	0	141	5	146
115 Convention Center Auth	70,290,513	4.83%	93,833	0	93,833	3,324	97,157
116 Flood	(1,410,190)	-0.10%	(1,883)	0	(1,883)	(67)	(1,949)
118 Mayor Other	1,787,787	0.12%	2,387	0	2,387	85	2,471
121 All Others	457,955,027	31.46%	611,340	0	611,340	21,657	632,998
Subtotal	1,455,472,656	100.00%	1,942,962	0	1,942,962	65,100	2,008,062
Direct Bills					0		0
Total					$1,942,962		$2,008,062

Basis Units: Modified Operating Expenditures (less personnel costs)

Allocation Summary

Dept:22 PURCHASING

	Department	Purchasing	Total
2	EMPLOYEE BENEFITS	$26,490	$26,490
3	POST AUDITS	1,887	1,887
4	CORPORATE DUES	592	592
5	INSURANCE	4,622	4,622
6	LEGISLATIVE	771	771
7	MAYOR	349	349
8	EMPLOYEE HEALTH & WELLNESS	38	38
9	GEN SVC OVERHEAD	829	829
10	GEN SVC FACILITIES	23,517	23,517
11	FLEET MANAGEMENT	36,223	36,223
12	POSTAL SERVICE	767	767
13	RADIO SHOP	7,523	7,523
14	DIRECTOR OF FINANCE	139	139
15	BUSINESS ASSISTANCE OFFICE	57	57
16	FINANCE OPERATIONS	396	396
17	PAYROLL	169	169
18	OFFICE OF MANAGEMENT & BUDGI	332	332
19	INTERNAL AUDIT	219	219
20	BUSINESS SOLUTIONS	168	168
21	PUBLIC PROPERTY ADMIN	17	17
22	PURCHASING	204	204
23	FINANCIAL ACCOUNTABILITY	36	36
24	TREASURY	127	127
25	GRANTS COORDINATION	28	28
26	HUMAN RESOURCES	1,827	1,827
27	INFORMATION SYSTEMS	17,903	17,903
28	DEPT OF LAW	10,089	10,089
29	CENTRAL RECORDS	72	72
30	Elections	1,645	1,645
31	Surplus Property	414	414
32	Planning Comm	2,767	2,767
33	Adv Plan/Research	278	278
34	Register of Deeds	614	614
35	Historical Comm	123	123
38	Assessor Prop	1,944	1,944
39	Trustee	1,115	1,115
40	County Clerk	1,188	1,188
41	District Attorney	1,546	1,546
42	DA Drug Enforcement	868	868
43	DA Special Operations	0	0
45	Public Defender	822	822

Allocation Summary

Dept:22 PURCHASING

Department	Purchasing	Total
46 Juvenile Court Clerk	$187	$187
47 Circuit Court Clerk	2,614	2,614
48 Criminal Court Clerk	680	680
49 Clerk/Master	444	444
50 Juvenile Court	7,461	7,461
51 General Sessions Court	1,744	1,744
52 State Trial Courts	2,770	2,770
53 Justice Info Sys	696	696
54 Sheriff Admin	8,816	8,816
56 Sheriff Facility Maint	66	66
57 Sheriff Warehouse	1,470	1,470
58 Sheriff Criminal Justice Ctr	1,578	1,578
59 Sheriff Hill Jail	1,282	1,282
61 Sheriff Corr Work Center	2,525	2,525
62 Sheriff Transportation	47	47
64 Sheriff Warrants	166	166
65 Sheriff Training Academy	237	237
66 Sheriff Deberry	25,411	25,411
74 Sheriff Day Reporting	398	398
77 Sheriff Other	150	150
78 Police	32,160	32,160
79 Police Drug Enforcement	1,411	1,411
80 Fire	17,887	17,887
81 Codes Admin	2,023	2,023
82 Beer Board	131	131
83 Agricultural Ext	83	83
84 Soil & Water	26	26
85 Social Services	4,605	4,605
86 Health	21,791	21,791
87 Public Library	16,774	16,774
88 Parks	23,010	23,010
89 Arts Commission	3,152	3,152
90 Public Works	39,274	39,274
91 Solid Waste	22,203	22,203
92 Human Relations	243	243
93 Farmers Market	1,820	1,820
94 Muni Auditorium	2,305	2,305
95 State Fair Board	2,742	2,742
96 Convention Center	4,214	4,214
97 Sports Authority	26,237	26,237
98 Water & Sewer	130,275	130,275

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:22 PURCHASING

Department	Purchasing	Total
99 Storm Water	$6,307	$6,307
101 General Hospital	60,704	60,704
102 Metro Action Com	12,723	12,723
103 NCAC	5,421	5,421
105 Metro Transit	46,818	46,818
106 DES	2,727	2,727
107 Taxi Transp & Licensing	10	10
108 Education	581,519	581,519
110 Communication Center	1,110	1,110
112 Criminal Justice Planning	51	51
113 Office of Emergency Management	27	27
114 Comm Ed Comm	146	146
115 Convention Center Auth	97,157	97,157
116 Flood	(1,949)	(1,949)
118 Mayor Other	2,471	2,471
121 All Others	632,998	632,998
Total	$2,008,062	$2,008,062

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

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

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

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

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

A. Department Costs

Dept:23 FINANCIAL ACCOUNTABILITY

Description		Amount	General Admin	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other
Personnel Costs										
Salaries	S1	334,465	50,420	23,363	23,363	46,725	35,044	46,725	46,725	11,681
Salary % Split			*15.07%*	*6.99%*	*6.99%*	*13.97%*	*10.48%*	*13.97%*	*13.97%*	*3.49%*
Benefits	S	146,185	22,037	10,211	10,211	20,422	15,317	20,422	20,422	5,105
Subtotal - Personnel Costs		480,650	72,457	33,574	33,574	67,147	50,361	67,147	67,147	16,786
Services & Supplies Cost										
502 Contract Services	S	21,983	3,314	1,536	1,536	3,071	2,303	3,071	3,071	768
503 Supplies	S	3,207	483	224	224	448	336	448	448	112
505 Other Expenses	S	1,194	180	83	83	167	125	167	167	42
506 W&S Recovered Exp	S	0	0	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		26,384	3,977	1,843	1,843	3,686	2,764	3,686	3,686	921
Department Cost Total		507,034	76,434	35,417	35,417	70,833	53,125	70,833	70,833	17,708
Adjustments to Cost										
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		507,034	76,434	35,417	35,417	70,833	53,125	70,833	70,833	17,708
General Admin Distribution			(76,434)	6,287	6,287	12,573	9,430	12,573	12,573	3,143
Grand Total		$507,034		$41,704	$41,704	$83,406	$62,555	$83,406	$83,406	$20,851

A. Department Costs

Dept:23 FINANCIAL ACCOUNTABILITY

Description		Amount	Grants Coord Supervision
Personnel Costs			
Salaries	S1	334,465	50,419
Salary % Split			*15.07%*
Benefits	S	146,185	22,037
Subtotal - Personnel Costs		480,650	72,456
Services & Supplies Cost			
502 Contract Services	S	21,983	3,314
503 Supplies	S	3,207	483
505 Other Expenses	S	1,194	180
506 W&S Recovered Exp	S	0	0
507 Capital	D	0	0
53X Transfers	D	0	0
542 LOCAP Transfer	D	0	0
543 LOCAP Transfer	D	0	0
Subtotal - Services & Supplies		26,384	3,977
Department Cost Total		507,034	76,433
Adjustments to Cost			
507 Capital	D	0	0
53X Transfers	D	0	0
542 LOCAP Transfer	D	0	0
543 LOCAP Transfer	D	0	0
Subtotal - Adjustments		0	0
Total Costs After Adjustments		507,034	76,433
General Admin Distribution			13,567
Grand Total		$507,034	$90,000

B. Incoming Costs - (Default Spread Expense%)

Dept:23 FINANCIAL ACCOUNTABILITY

	Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision
3	Post Audits	$225	$1	$19	$19	$37	$28	$37	$37	$9	$40
	Subtotal - POST AUDITS	225	1	19	19	37	28	37	37	9	40
6	Metro Clerk	224	8	19	19	38	29	38	38	10	41
6	Council	1,247	46	106	106	213	160	213	213	53	229
	Subtotal - LEGISLATIVE	1,471	54	125	125	251	188	251	251	63	271
7	Mayor's Office	906	34	77	77	155	116	155	155	39	167
	Subtotal - MAYOR	906	34	77	77	155	116	155	155	39	167
10	Buildings & Security	686	275	79	79	158	118	158	158	39	170
	Subtotal - GEN SVC FACILITIES	686	275	79	79	158	118	158	158	39	170
12	Postal Service	0	0	0	0	0	0	0	0	0	0
	Subtotal - POSTAL SERVICE	0	0	0	0	0	0	0	0	0	0
14	Dir of Finance	86,902	7,653	7,777	7,777	15,554	11,666	15,554	15,554	3,888	16,784
	Subtotal - DIRECTOR OF FINANCE	86,902	7,653	7,777	7,777	15,554	11,666	15,554	15,554	3,888	16,784
16	Finance Operations	244	7	21	21	41	31	41	41	10	45
16	Accounts Payable	85	3	7	7	14	11	14	14	4	15
	Subtotal - FINANCE OPERATIONS	329	10	28	28	56	42	56	56	14	60
17	Payroll	130	3	11	11	22	16	22	22	5	24
	Subtotal - PAYROLL	130	3	11	11	22	16	22	22	5	24
18	Management & Budget	413	9	35	35	69	52	69	69	17	75
	Subtotal - OFFICE OF MANAGEMENT	413	9	35	35	69	52	69	69	17	75
19	Internal Audit	206	3	17	17	34	26	34	34	9	37
	Subtotal - INTERNAL AUDIT	206	3	17	17	34	26	34	34	9	37
20	Business Solutions	156	2	13	13	26	19	26	26	6	28
	Subtotal - BUSINESS SOLUTIONS	156	2	13	13	26	19	26	26	6	28
21	Public Property Svcs	42	3	4	4	7	6	7	7	2	8

B. Incoming Costs - (Default Spread Expense%)

Dept:23 FINANCIAL ACCOUNTABILITY

Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision
Subtotal - PUBLIC PROPERTY ADMIN	$42	$3	$4	$4	$7	$6	$7	$7	$2	$8
22 Purchasing	35	1	3	3	6	4	6	6	1	6
Subtotal - PURCHASING	35	1	3	3	6	4	6	6	1	6
23 Procurement Review	0	9	1	1	2	1	2	2	0	2
23 Prompt Pay Review	0	4	0	0	1	0	1	1	0	1
23 Performance Monitoring	0	14	1	1	2	2	2	2	1	2
Subtotal - FINANCIAL ACCOUNTABIL	0	26	2	2	4	3	4	4	1	5
24 Cash Operations	0	1	0	0	0	0	0	0	0	0
24 Investment Committee Supt	0	10	1	1	2	1	2	2	0	2
24 Investor Relations	0	8	1	1	1	1	1	1	0	1
Subtotal - TREASURY	0	20	2	2	3	2	3	3	1	4
27 ITS Systems	0	631	52	52	104	78	104	104	26	112
27 ITS Systems Depreciation	0	412	34	34	68	51	68	68	17	73
Subtotal - INFORMATION SYSTEMS	0	1,042	86	86	171	129	171	171	43	185
Total Incoming	91,500	9,136	8,277	8,277	16,554	12,416	16,554	16,554	4,139	17,863
C. Total Allocated		$607,670	$49,981	$49,981	$99,961	$74,971	$99,961	$99,961	$24,990	$107,864
			8.23%	8.23%	16.45%	12.34%	16.45%	16.45%	4.11%	17.75%

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	69,480,068	2.54%	$1,250	$0	$1,250	$0	$1,250
3 POST AUDITS	1,413,247	0.05%	25	0	25	0	25
4 CORPORATE DUES	443,788	0.02%	8	0	8	0	8
5 INSURANCE	3,462,347	0.13%	62	0	62	0	62
6 LEGISLATIVE	2,535,465	0.09%	46	0	46	0	46
7 MAYOR	1,329,258	0.05%	24	0	24	0	24
8 EMPLOYEE HEALTH & WELLNESS	578,274	0.02%	10	0	10	0	10
9 GEN SVC OVERHEAD	1,446,187	0.05%	26	0	26	0	26
10 GEN SVC FACILITIES	20,042,415	0.73%	361	0	361	0	361
11 FLEET MANAGEMENT	32,050,560	1.17%	577	0	577	0	577
12 POSTAL SERVICE	825,305	0.03%	15	0	15	0	15
13 RADIO SHOP	6,364,805	0.23%	115	0	115	0	115
14 DIRECTOR OF FINANCE	568,212	0.02%	10	0	10	0	10
15 BUSINESS ASSISTANCE OFFICE	473,011	0.02%	9	0	9	0	9
16 FINANCE OPERATIONS	2,154,503	0.08%	39	0	39	0	39
17 PAYROLL	538,149	0.02%	10	0	10	0	10
18 OFFICE OF MANAGEMENT & BUDGI	1,584,195	0.06%	29	0	29	0	29
19 INTERNAL AUDIT	1,080,615	0.04%	19	0	19	0	19
20 BUSINESS SOLUTIONS	935,556	0.03%	17	0	17	0	17
21 PUBLIC PROPERTY ADMIN	187,552	0.01%	3	0	3	0	3
22 PURCHASING	1,238,486	0.05%	22	0	22	0	22
23 FINANCIAL ACCOUNTABILITY	507,033	0.02%	9	0	9	0	9
24 TREASURY	883,668	0.03%	16	0	16	0	16
25 GRANTS COORDINATION	172,385	0.01%	3	0	3	0	3
26 HUMAN RESOURCES	4,115,307	0.15%	74	0	74	1	75
27 INFORMATION SYSTEMS	22,067,285	0.81%	397	0	397	6	404
28 DEPT OF LAW	12,136,645	0.44%	218	0	218	4	222
29 CENTRAL RECORDS	182,174	0.01%	3	0	3	0	3
30 Elections	3,223,635	0.12%	58	0	58	1	59
31 Surplus Property	777,374	0.03%	14	0	14	0	14
32 Planning Comm	5,788,198	0.21%	104	0	104	2	106
33 Adv Plan/Research	200,937	0.01%	4	0	4	0	4
34 Register of Deeds	3,007,284	0.11%	54	0	54	1	55
35 Historical Comm	725,603	0.03%	13	0	13	0	13
38 Assessor Prop	6,712,512	0.25%	121	0	121	2	123
39 Trustee	2,279,807	0.08%	41	0	41	1	42
40 County Clerk	4,165,244	0.15%	75	0	75	1	76
41 District Attorney	5,788,788	0.21%	104	0	104	2	106
42 DA Drug Enforcement	1,515,663	0.06%	27	0	27	0	28
43 DA Special Operations	125	0.00%	0	0	0	0	0
45 Public Defender	6,177,099	0.23%	111	0	111	2	113
46 Juvenile Court Clerk	1,593,424	0.06%	29	0	29	0	29
47 Circuit Court Clerk	10,386,427	0.38%	187	0	187	3	190

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	5,407,823	0.20%	$97	$0	$97	$2	$99
49 Clerk/Master	1,534,436	0.06%	28	0	28	0	28
50 Juvenile Court	12,862,929	0.47%	232	0	232	4	235
51 General Sessions Court	10,866,540	0.40%	196	0	196	3	199
52 State Trial Courts	11,678,030	0.43%	210	0	210	3	214
53 Justice Info Sys	2,235,889	0.08%	40	0	40	1	41
54 Sheriff Admin	14,037,168	0.51%	253	0	253	4	257
56 Sheriff Facility Maint	1,108,952	0.04%	20	0	20	0	20
57 Sheriff Warehouse	1,320,705	0.05%	24	0	24	0	24
58 Sheriff Criminal Justice Ctr	17,263,581	0.63%	311	0	311	5	316
59 Sheriff Hill Jail	4,237,831	0.15%	76	0	76	1	78
61 Sheriff Corr Work Center	10,950,101	0.40%	197	0	197	3	200
62 Sheriff Transportation	6,407,191	0.23%	115	0	115	2	117
64 Sheriff Warrants	3,649,731	0.13%	66	0	66	1	67
65 Sheriff Training Academy	1,141,321	0.04%	21	0	21	0	21
66 Sheriff Deberry	18,553,716	0.68%	334	0	334	5	339
74 Sheriff Day Reporting	1,528,440	0.06%	28	0	28	0	28
76 Sheriff Armed Security	1,471,712	0.05%	26	0	26	0	27
77 Sheriff Other	277,197	0.01%	5	0	5	0	5
78 Police	168,833,871	6.17%	3,039	0	3,039	49	3,088
79 Police Drug Enforcement	1,137,068	0.04%	20	0	20	0	21
80 Fire	108,619,528	3.97%	1,955	0	1,955	32	1,986
81 Codes Admin	7,440,240	0.27%	134	0	134	2	136
82 Beer Board	346,069	0.01%	6	0	6	0	6
83 Agricultural Ext	275,688	0.01%	5	0	5	0	5
84 Soil & Water	82,454	0.00%	1	0	1	0	2
85 Social Services	8,273,575	0.30%	149	0	149	2	151
86 Health	47,114,972	1.72%	848	0	848	14	862
87 Public Library	27,315,081	1.00%	492	0	492	8	500
88 Parks	40,257,651	1.47%	725	0	725	12	736
89 Arts Commission	2,775,026	0.10%	50	0	50	1	51
90 Public Works	45,864,854	1.68%	825	0	825	13	839
91 Solid Waste	21,081,864	0.77%	379	0	379	6	386
92 Human Relations	415,603	0.02%	7	0	7	0	8
93 Farmers Market	1,595,073	0.06%	29	0	29	0	29
94 Muni Auditorium	2,334,128	0.09%	42	0	42	1	43
95 State Fair Board	3,255,932	0.12%	59	0	59	1	60
96 Convention Center	3,443,402	0.13%	62	0	62	1	63
97 Sports Authority	19,185,568	0.70%	345	0	345	6	351
98 Water & Sewer	136,341,211	4.98%	2,454	0	2,454	40	2,493
99 Storm Water	10,798,860	0.39%	194	0	194	3	197
101 General Hospital	43,917,800	1.61%	790	0	790	13	803
102 Metro Action Com	23,508,517	0.86%	423	0	423	7	430

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Procurement Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	6,715,918	0.25%	$121	$0	$121	$2	$123
105 Metro Transit	34,143,871	1.25%	615	0	615	10	624
106 DES	1,972,750	0.07%	36	0	36	1	36
107 Taxi Transp & Licensing	7,018	0.00%	0	0	0	0	0
108 Education	1,047,781,364	38.31%	18,858	0	18,858	304	19,162
110 Communication Center	12,883,278	0.47%	232	0	232	4	236
112 Criminal Justice Planning	431,928	0.02%	8	0	8	0	8
113 Office of Emergency Management	19,693	0.00%	0	0	0	0	0
114 Comm Ed Comm	317,424	0.01%	6	0	6	0	6
115 Convention Center Auth	77,654,893	2.84%	1,398	0	1,398	23	1,420
116 Flood	(1,410,192)	-0.05%	(25)	0	(25)	(0)	(26)
118 Mayor Other	3,208,384	0.12%	58	0	58	1	59
121 All Others	459,708,705	16.81%	8,274	0	8,274	134	8,407
Subtotal	2,735,320,977	100.00%	49,230	0	49,230	751	49,981
Direct Bills					0		0
Total					$49,230		$49,981

Basis Units: Modified Actual Expenditures

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	1,052	0.29%	$143	$0	$143	$0	$143
3 POST AUDITS	23	0.01%	3	0	3	0	3
4 CORPORATE DUES	28	0.01%	4	0	4	0	4
5 INSURANCE	8	0.00%	1	0	1	0	1
6 LEGISLATIVE	162	0.04%	22	0	22	0	22
7 MAYOR	371	0.10%	50	0	50	0	50
8 EMPLOYEE HEALTH & WELLNESS	142	0.04%	19	0	19	0	19
9 GEN SVC OVERHEAD	112	0.03%	15	0	15	0	15
10 GEN SVC FACILITIES	8,710	2.40%	1,180	0	1,180	0	1,180
11 FLEET MANAGEMENT	25,900	7.13%	3,509	0	3,509	0	3,509
12 POSTAL SERVICE	137	0.04%	19	0	19	0	19
13 RADIO SHOP	817	0.22%	111	0	111	0	111
14 DIRECTOR OF FINANCE	68	0.02%	9	0	9	0	9
15 BUSINESS ASSISTANCE OFFICE	33	0.01%	4	0	4	0	4
16 FINANCE OPERATIONS	43	0.01%	6	0	6	0	6
17 PAYROLL	23	0.01%	3	0	3	0	3
18 OFFICE OF MANAGEMENT & BUDGI	55	0.02%	7	0	7	0	7
19 INTERNAL AUDIT	35	0.01%	5	0	5	0	5
20 BUSINESS SOLUTIONS	11	0.00%	1	0	1	0	1
21 PUBLIC PROPERTY ADMIN	7	0.00%	1	0	1	0	1
22 PURCHASING	38	0.01%	5	0	5	0	5
23 FINANCIAL ACCOUNTABILITY	27	0.01%	4	0	4	0	4
24 TREASURY	184	0.05%	25	0	25	0	25
25 GRANTS COORDINATION	23	0.01%	3	0	3	0	3
26 HUMAN RESOURCES	171	0.05%	23	0	23	0	24
27 INFORMATION SYSTEMS	2,291	0.63%	310	0	310	5	316
28 DEPT OF LAW	1,514	0.42%	205	0	205	3	209
29 CENTRAL RECORDS	18	0.00%	2	0	2	0	2
30 Elections	309	0.09%	42	0	42	1	43
31 Surplus Property	183	0.05%	25	0	25	0	25
32 Planning Comm	674	0.19%	91	0	91	2	93
33 Adv Plan/Research	28	0.01%	4	0	4	0	4
34 Register of Deeds	229	0.06%	31	0	31	1	32
35 Historical Comm	148	0.04%	20	0	20	0	20
38 Assessor Prop	234	0.06%	32	0	32	1	32
39 Trustee	163	0.04%	22	0	22	0	22
40 County Clerk	37	0.01%	5	0	5	0	5
41 District Attorney	464	0.13%	63	0	63	1	64
42 DA Drug Enforcement	862	0.24%	117	0	117	2	119
43 DA Special Operations	10	0.00%	1	0	1	0	1
45 Public Defender	451	0.12%	61	0	61	1	62
46 Juvenile Court Clerk	92	0.03%	12	0	12	0	13
47 Circuit Court Clerk	275	0.08%	37	0	37	1	38

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	206	0.06%	$28	$0	$28	$0	$28
49 Clerk/Master	98	0.03%	13	0	13	0	14
50 Juvenile Court	1,044	0.29%	141	0	141	2	144
51 General Sessions Court	528	0.15%	72	0	72	1	73
52 State Trial Courts	1,752	0.48%	237	0	237	4	241
53 Justice Info Sys	101	0.03%	14	0	14	0	14
54 Sheriff Admin	1,169	0.32%	158	0	158	3	161
56 Sheriff Facility Maint	126	0.03%	17	0	17	0	17
57 Sheriff Warehouse	91	0.03%	12	0	12	0	13
58 Sheriff Criminal Justice Ctr	772	0.21%	105	0	105	2	106
59 Sheriff Hill Jail	465	0.13%	63	0	63	1	64
61 Sheriff Corr Work Center	940	0.26%	127	0	127	2	130
62 Sheriff Transportation	59	0.02%	8	0	8	0	8
64 Sheriff Warrants	121	0.03%	16	0	16	0	17
65 Sheriff Training Academy	237	0.07%	32	0	32	1	33
66 Sheriff Deberry	61	0.02%	8	0	8	0	8
74 Sheriff Day Reporting	214	0.06%	29	0	29	0	29
75 Sheriff Work Release	49	0.01%	7	0	7	0	7
77 Sheriff Other	3	0.00%	0	0	0	0	0
78 Police	6,173	1.70%	836	0	836	14	851
79 Police Drug Enforcement	332	0.09%	45	0	45	1	46
80 Fire	4,382	1.21%	594	0	594	10	604
81 Codes Admin	408	0.11%	55	0	55	1	56
82 Beer Board	33	0.01%	4	0	4	0	5
83 Agricultural Ext	20	0.01%	3	0	3	0	3
84 Soil & Water	9	0.00%	1	0	1	0	1
85 Social Services	1,310	0.36%	177	0	177	3	180
86 Health	5,456	1.50%	739	0	739	13	752
87 Public Library	12,937	3.56%	1,753	0	1,753	30	1,782
88 Parks	10,562	2.91%	1,431	0	1,431	24	1,455
89 Arts Commission	695	0.19%	94	0	94	2	96
90 Public Works	1,283	0.35%	174	0	174	3	177
91 Solid Waste	1,593	0.44%	216	0	216	4	219
92 Human Relations	70	0.02%	9	0	9	0	10
93 Farmers Market	394	0.11%	53	0	53	1	54
94 Muni Auditorium	677	0.19%	92	0	92	2	93
95 State Fair Board	937	0.26%	127	0	127	2	129
96 Convention Center	426	0.12%	58	0	58	1	59
97 Sports Authority	302	0.08%	41	0	41	1	42
98 Water & Sewer	19,471	5.36%	2,638	0	2,638	45	2,683
99 Storm Water	376	0.10%	51	0	51	1	52
101 General Hospital	45	0.01%	6	0	6	0	6
102 Metro Action Com	10,096	2.78%	1,368	0	1,368	23	1,391

Prompt Pay Review Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	3,239	0.89%	$439	$0	$439	$7	$446
104 MDHA	5	0.00%	1	0	1	0	1
105 Metro Transit	425	0.12%	58	0	58	1	59
106 DES	45	0.01%	6	0	6	0	6
108 Education	182,069	50.10%	24,665	0	24,665	420	25,085
110 Communication Center	1,049	0.29%	142	0	142	2	145
112 Criminal Justice Planning	4	0.00%	1	0	1	0	1
113 Office of Emergency Management	3	0.00%	0	0	0	0	0
114 Comm Ed Comm	262	0.07%	35	0	35	1	36
115 Convention Center Auth	3,975	1.09%	539	0	539	9	548
116 Flood	260	0.07%	35	0	35	1	36
118 Mayor Other	209	0.06%	28	0	28	0	29
121 All Others	39,666	10.92%	5,374	0	5,374	92	5,465
Subtotal	363,396	100.00%	49,230	0	49,230	751	49,981
Direct Bills					0		0
Total					$49,230		$49,981

Basis Units: # of Accounts Payable Transactions

Grants Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	7	4.61%	$4,534	$0	$4,534	$0	$4,534
14 DIRECTOR OF FINANCE	1	0.66%	648	0	648	0	648
30 Elections	2	1.32%	1,295	0	1,295	21	1,316
32 Planning Comm	2	1.32%	1,295	0	1,295	21	1,316
35 Historical Comm	2	1.32%	1,295	0	1,295	21	1,316
50 Juvenile Court	5	3.29%	3,239	0	3,239	52	3,291
52 State Trial Courts	8	5.26%	5,182	0	5,182	83	5,265
54 Sheriff Admin	3	1.97%	1,943	0	1,943	31	1,975
78 Police	11	7.24%	7,125	0	7,125	115	7,240
80 Fire	4	2.63%	2,591	0	2,591	42	2,633
85 Social Services	10	6.58%	6,477	0	6,477	104	6,582
86 Health	38	25.00%	24,614	0	24,614	397	25,011
87 Public Library	4	2.63%	2,591	0	2,591	42	2,633
88 Parks	9	5.92%	5,830	0	5,830	94	5,924
89 Arts Commission	8	5.26%	5,182	0	5,182	83	5,265
90 Public Works	6	3.95%	3,886	0	3,886	63	3,949
91 Solid Waste	1	0.66%	648	0	648	10	658
93 Farmers Market	3	1.97%	1,943	0	1,943	31	1,975
98 Water & Sewer	1	0.66%	648	0	648	10	658
102 Metro Action Com	12	7.89%	7,773	0	7,773	125	7,898
103 NCAC	9	5.92%	5,830	0	5,830	94	5,924
113 Office of Emergency Management	4	2.63%	2,591	0	2,591	42	2,633
114 Comm Ed Comm	2	1.32%	1,295	0	1,295	21	1,316
Subtotal	152	100.00%	98,458	0	98,458	1,503	99,961
Direct Bills					0		0
Total					$98,458		$99,961

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	69,480,068	2.54%	$1,876	$0	$1,876	$0	$1,876
3 POST AUDITS	1,413,247	0.05%	38	0	38	0	38
4 CORPORATE DUES	443,788	0.02%	12	0	12	0	12
5 INSURANCE	3,462,347	0.13%	93	0	93	0	93
6 LEGISLATIVE	2,535,465	0.09%	68	0	68	0	68
7 MAYOR	1,329,258	0.05%	36	0	36	0	36
8 EMPLOYEE HEALTH & WELLNESS	578,274	0.02%	16	0	16	0	16
9 GEN SVC OVERHEAD	1,446,187	0.05%	39	0	39	0	39
10 GEN SVC FACILITIES	20,042,415	0.73%	541	0	541	0	541
11 FLEET MANAGEMENT	32,050,560	1.17%	865	0	865	0	865
12 POSTAL SERVICE	825,305	0.03%	22	0	22	0	22
13 RADIO SHOP	6,364,805	0.23%	172	0	172	0	172
14 DIRECTOR OF FINANCE	568,212	0.02%	15	0	15	0	15
15 BUSINESS ASSISTANCE OFFICE	473,011	0.02%	13	0	13	0	13
16 FINANCE OPERATIONS	2,154,503	0.08%	58	0	58	0	58
17 PAYROLL	538,149	0.02%	15	0	15	0	15
18 OFFICE OF MANAGEMENT & BUDGI	1,584,195	0.06%	43	0	43	0	43
19 INTERNAL AUDIT	1,080,615	0.04%	29	0	29	0	29
20 BUSINESS SOLUTIONS	935,556	0.03%	25	0	25	0	25
21 PUBLIC PROPERTY ADMIN	187,552	0.01%	5	0	5	0	5
22 PURCHASING	1,238,486	0.05%	33	0	33	0	33
23 FINANCIAL ACCOUNTABILITY	507,033	0.02%	14	0	14	0	14
24 TREASURY	883,668	0.03%	24	0	24	0	24
25 GRANTS COORDINATION	172,385	0.01%	5	0	5	0	5
26 HUMAN RESOURCES	4,115,307	0.15%	111	0	111	2	113
27 INFORMATION SYSTEMS	22,067,285	0.81%	596	0	596	10	605
28 DEPT OF LAW	12,136,645	0.44%	328	0	328	5	333
29 CENTRAL RECORDS	182,174	0.01%	5	0	5	0	5
30 Elections	3,223,635	0.12%	87	0	87	1	88
31 Surplus Property	777,374	0.03%	21	0	21	0	21
32 Planning Comm	5,788,198	0.21%	156	0	156	3	159
33 Adv Plan/Research	200,937	0.01%	5	0	5	0	6
34 Register of Deeds	3,007,284	0.11%	81	0	81	1	82
35 Historical Comm	725,603	0.03%	20	0	20	0	20
38 Assessor Prop	6,712,512	0.25%	181	0	181	3	184
39 Trustee	2,279,807	0.08%	62	0	62	1	63
40 County Clerk	4,165,244	0.15%	112	0	112	2	114
41 District Attorney	5,788,788	0.21%	156	0	156	3	159
42 DA Drug Enforcement	1,515,663	0.06%	41	0	41	1	42
43 DA Special Operations	125	0.00%	0	0	0	0	0
45 Public Defender	6,177,099	0.23%	167	0	167	3	169
46 Juvenile Court Clerk	1,593,424	0.06%	43	0	43	1	44
47 Circuit Court Clerk	10,386,427	0.38%	280	0	280	5	285

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	5,407,823	0.20%	$146	$0	$146	$2	$148
49 Clerk/Master	1,534,436	0.06%	41	0	41	1	42
50 Juvenile Court	12,862,929	0.47%	347	0	347	6	353
51 General Sessions Court	10,866,540	0.40%	293	0	293	5	298
52 State Trial Courts	11,678,030	0.43%	315	0	315	5	320
53 Justice Info Sys	2,235,889	0.08%	60	0	60	1	61
54 Sheriff Admin	14,037,168	0.51%	379	0	379	6	385
56 Sheriff Facility Maint	1,108,952	0.04%	30	0	30	0	30
57 Sheriff Warehouse	1,320,705	0.05%	36	0	36	1	36
58 Sheriff Criminal Justice Ctr	17,263,581	0.63%	466	0	466	8	474
59 Sheriff Hill Jail	4,237,831	0.15%	114	0	114	2	116
61 Sheriff Corr Work Center	10,950,101	0.40%	296	0	296	5	300
62 Sheriff Transportation	6,407,191	0.23%	173	0	173	3	176
64 Sheriff Warrants	3,649,731	0.13%	99	0	99	2	100
65 Sheriff Training Academy	1,141,321	0.04%	31	0	31	0	31
66 Sheriff Deberry	18,553,716	0.68%	501	0	501	8	509
74 Sheriff Day Reporting	1,528,440	0.06%	41	0	41	1	42
76 Sheriff Armed Security	1,471,712	0.05%	40	0	40	1	40
77 Sheriff Other	277,197	0.01%	7	0	7	0	8
78 Police	168,833,871	6.17%	4,558	0	4,558	74	4,632
79 Police Drug Enforcement	1,137,068	0.04%	31	0	31	0	31
80 Fire	108,619,528	3.97%	2,932	0	2,932	47	2,980
81 Codes Admin	7,440,240	0.27%	201	0	201	3	204
82 Beer Board	346,069	0.01%	9	0	9	0	9
83 Agricultural Ext	275,688	0.01%	7	0	7	0	8
84 Soil & Water	82,454	0.00%	2	0	2	0	2
85 Social Services	8,273,575	0.30%	223	0	223	4	227
86 Health	47,114,972	1.72%	1,272	0	1,272	21	1,292
87 Public Library	27,315,081	1.00%	737	0	737	12	749
88 Parks	40,257,651	1.47%	1,087	0	1,087	18	1,104
89 Arts Commission	2,775,026	0.10%	75	0	75	1	76
90 Public Works	45,864,854	1.68%	1,238	0	1,238	20	1,258
91 Solid Waste	21,081,864	0.77%	569	0	569	9	578
92 Human Relations	415,603	0.02%	11	0	11	0	11
93 Farmers Market	1,595,073	0.06%	43	0	43	1	44
94 Muni Auditorium	2,334,128	0.09%	63	0	63	1	64
95 State Fair Board	3,255,932	0.12%	88	0	88	1	89
96 Convention Center	3,443,402	0.13%	93	0	93	2	94
97 Sports Authority	19,185,568	0.70%	518	0	518	8	526
98 Water & Sewer	136,341,211	4.98%	3,681	0	3,681	59	3,740
99 Storm Water	10,798,860	0.39%	292	0	292	5	296
101 General Hospital	43,917,800	1.61%	1,186	0	1,186	19	1,205
102 Metro Action Com	23,508,517	0.86%	635	0	635	10	645

Performance Monitoring Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	6,715,918	0.25%	$181	$0	$181	$3	$184
105 Metro Transit	34,143,871	1.25%	922	0	922	15	937
106 DES	1,972,750	0.07%	53	0	53	1	54
107 Taxi Transp & Licensing	7,018	0.00%	0	0	0	0	0
108 Education	1,047,781,364	38.31%	28,286	0	28,286	457	28,743
110 Communication Center	12,883,278	0.47%	348	0	348	6	353
112 Criminal Justice Planning	431,928	0.02%	12	0	12	0	12
113 Office of Emergency Management	19,693	0.00%	1	0	1	0	1
114 Comm Ed Comm	317,424	0.01%	9	0	9	0	9
115 Convention Center Auth	77,654,893	2.84%	2,096	0	2,096	34	2,130
116 Flood	(1,410,192)	-0.05%	(38)	0	(38)	(1)	(39)
118 Mayor Other	3,208,384	0.12%	87	0	87	1	88
121 All Others	459,708,705	16.81%	12,411	0	12,411	200	12,611
Subtotal	2,735,320,977	100.00%	73,844	0	73,844	1,127	74,971
Direct Bills					0		0
Total					$73,844		$74,971

Basis Units: Modified Actual Expenditures

Community Enhancement Funds Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$98,458	$0	$98,458	$1,503	$99,961
Subtotal	100	100.00%	98,458	0	98,458	1,503	99,961
Direct Bills					0		0
Total					$98,458		$99,961

Basis Units: Direct Allocation to All Other

Direct Appropriation Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$98,458	$0	$98,458	$1,503	$99,961
Subtotal	100	100.00%	98,458	0	98,458	1,503	99,961
Direct Bills					0		0
Total					$98,458		$99,961

Basis Units: Direct Allocation to All Other

Special Projects - Other Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$24,614	$0	$24,614	$376	$24,990
Subtotal	100	100.00%	24,614	0	24,614	376	24,990
Direct Bills					0		0
Total					$24,614		$24,990

Basis Units: Direct Allocation to All Other

Grants Coord Supervision Allocations

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 GRANTS COORDINATION	100	100.00%	$106,242	$0	$106,242	$1,622	$107,864
Subtotal	100	100.00%	106,242	0	106,242	1,622	107,864
Direct Bills					0		0
Total					$106,242		$107,864

Basis Units: Direct Allocation to Grants Coordination

Allocation Summary

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
2 EMPLOYEE BENEFITS	$1,250	$143	$0	$1,876	$0	$0	$0	$0	$3,269
3 POST AUDITS	25	3	0	38	0	0	0	0	67
4 CORPORATE DUES	8	4	0	12	0	0	0	0	24
5 INSURANCE	62	1	0	93	0	0	0	0	157
6 LEGISLATIVE	46	22	0	68	0	0	0	0	136
7 MAYOR	24	50	4,534	36	0	0	0	0	4,644
8 EMPLOYEE HEALTH & WELLNESS	10	19	0	16	0	0	0	0	45
9 GEN SVC OVERHEAD	26	15	0	39	0	0	0	0	80
10 GEN SVC FACILITIES	361	1,180	0	541	0	0	0	0	2,082
11 FLEET MANAGEMENT	577	3,509	0	865	0	0	0	0	4,951
12 POSTAL SERVICE	15	19	0	22	0	0	0	0	56
13 RADIO SHOP	115	111	0	172	0	0	0	0	397
14 DIRECTOR OF FINANCE	10	9	648	15	0	0	0	0	683
15 BUSINESS ASSISTANCE OFFICE	9	4	0	13	0	0	0	0	26
16 FINANCE OPERATIONS	39	6	0	58	0	0	0	0	103
17 PAYROLL	10	3	0	15	0	0	0	0	27
18 OFFICE OF MANAGEMENT & BUDGI	29	7	0	43	0	0	0	0	79
19 INTERNAL AUDIT	19	5	0	29	0	0	0	0	53
20 BUSINESS SOLUTIONS	17	1	0	25	0	0	0	0	44
21 PUBLIC PROPERTY ADMIN	3	1	0	5	0	0	0	0	9
22 PURCHASING	22	5	0	33	0	0	0	0	61
23 FINANCIAL ACCOUNTABILITY	9	4	0	14	0	0	0	0	26
24 TREASURY	16	25	0	24	0	0	0	0	66
25 GRANTS COORDINATION	3	3	0	5	0	0	0	107,864	107,875
26 HUMAN RESOURCES	75	24	0	113	0	0	0	0	212
27 INFORMATION SYSTEMS	404	316	0	605	0	0	0	0	1,325
28 DEPT OF LAW	222	209	0	333	0	0	0	0	763
29 CENTRAL RECORDS	3	2	0	5	0	0	0	0	11
30 Elections	59	43	1,316	88	0	0	0	0	1,506
31 Surplus Property	14	25	0	21	0	0	0	0	61
32 Planning Comm	106	93	1,316	159	0	0	0	0	1,674
33 Adv Plan/Research	4	4	0	6	0	0	0	0	13
34 Register of Deeds	55	32	0	82	0	0	0	0	169
35 Historical Comm	13	20	1,316	20	0	0	0	0	1,370
38 Assessor Prop	123	32	0	184	0	0	0	0	339
39 Trustee	42	22	0	63	0	0	0	0	127
40 County Clerk	76	5	0	114	0	0	0	0	196
41 District Attorney	106	64	0	159	0	0	0	0	329
42 DA Drug Enforcement	28	119	0	42	0	0	0	0	188
43 DA Special Operations	0	1	0	0	0	0	0	0	1
45 Public Defender	113	62	0	169	0	0	0	0	345

Allocation Summary

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
46 Juvenile Court Clerk	$29	$13	$0	$44	$0	$0	$0	$0	$86
47 Circuit Court Clerk	190	38	0	285	0	0	0	0	513
48 Criminal Court Clerk	99	28	0	148	0	0	0	0	276
49 Clerk/Master	28	14	0	42	0	0	0	0	84
50 Juvenile Court	235	144	3,291	353	0	0	0	0	4,023
51 General Sessions Court	199	73	0	298	0	0	0	0	570
52 State Trial Courts	214	241	5,265	320	0	0	0	0	6,041
53 Justice Info Sys	41	14	0	61	0	0	0	0	116
54 Sheriff Admin	257	161	1,975	385	0	0	0	0	2,777
56 Sheriff Facility Maint	20	17	0	30	0	0	0	0	68
57 Sheriff Warehouse	24	13	0	36	0	0	0	0	73
58 Sheriff Criminal Justice Ctr	316	106	0	474	0	0	0	0	896
59 Sheriff Hill Jail	78	64	0	116	0	0	0	0	258
61 Sheriff Corr Work Center	200	130	0	300	0	0	0	0	630
62 Sheriff Transportation	117	8	0	176	0	0	0	0	301
64 Sheriff Warrants	67	17	0	100	0	0	0	0	184
65 Sheriff Training Academy	21	33	0	31	0	0	0	0	85
66 Sheriff Deberry	339	8	0	509	0	0	0	0	857
74 Sheriff Day Reporting	28	29	0	42	0	0	0	0	99
75 Sheriff Work Release	0	7	0	0	0	0	0	0	7
76 Sheriff Armed Security	27	0	0	40	0	0	0	0	67
77 Sheriff Other	5	0	0	8	0	0	0	0	13
78 Police	3,088	851	7,240	4,632	0	0	0	0	15,810
79 Police Drug Enforcement	21	46	0	31	0	0	0	0	98
80 Fire	1,986	604	2,633	2,980	0	0	0	0	8,203
81 Codes Admin	136	56	0	204	0	0	0	0	396
82 Beer Board	6	5	0	9	0	0	0	0	20
83 Agricultural Ext	5	3	0	8	0	0	0	0	15
84 Soil & Water	2	1	0	2	0	0	0	0	5
85 Social Services	151	180	6,582	227	0	0	0	0	7,141
86 Health	862	752	25,011	1,292	0	0	0	0	27,917
87 Public Library	500	1,782	2,633	749	0	0	0	0	5,664
88 Parks	736	1,455	5,924	1,104	0	0	0	0	9,220
89 Arts Commission	51	96	5,265	76	0	0	0	0	5,488
90 Public Works	839	177	3,949	1,258	0	0	0	0	6,223
91 Solid Waste	386	219	658	578	0	0	0	0	1,842
92 Human Relations	8	10	0	11	0	0	0	0	29
93 Farmers Market	29	54	1,975	44	0	0	0	0	2,102
94 Muni Auditorium	43	93	0	64	0	0	0	0	200
95 State Fair Board	60	129	0	89	0	0	0	0	278
96 Convention Center	63	59	0	94	0	0	0	0	216

Allocation Summary

Dept:23 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects - Other	Grants Coord Supervision	Total
97 Sports Authority	$351	$42	$0	$526	$0	$0	$0	$0	$919
98 Water & Sewer	2,493	2,683	658	3,740	0	0	0	0	9,575
99 Storm Water	197	52	0	296	0	0	0	0	546
101 General Hospital	803	6	0	1,205	0	0	0	0	2,014
102 Metro Action Com	430	1,391	7,898	645	0	0	0	0	10,364
103 NCAC	123	446	5,924	184	0	0	0	0	6,677
104 MDHA	0	1	0	0	0	0	0	0	1
105 Metro Transit	624	59	0	937	0	0	0	0	1,620
106 DES	36	6	0	54	0	0	0	0	96
107 Taxi Transp & Licensing	0	0	0	0	0	0	0	0	0
108 Education	19,162	25,085	0	28,743	0	0	0	0	72,991
110 Communication Center	236	145	0	353	0	0	0	0	734
112 Criminal Justice Planning	8	1	0	12	0	0	0	0	20
113 Office of Emergency Management	0	0	2,633	1	0	0	0	0	2,634
114 Comm Ed Comm	6	36	1,316	9	0	0	0	0	1,367
115 Convention Center Auth	1,420	548	0	2,130	0	0	0	0	4,098
116 Flood	(26)	36	0	(39)	0	0	0	0	(29)
118 Mayor Other	59	29	0	88	0	0	0	0	175
121 All Others	8,407	5,465	0	12,611	99,961	99,961	24,990	0	251,395
Total	$49,981	$49,981	$99,961	$74,971	$99,961	$99,961	$24,990	$107,864	$607,670

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

TREASURY

NATURE AND EXTENT OF SERVICES

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

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

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

A. Department Costs

Dept:24 TREASURY

Description		Amount	General Admin	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Personnel Costs							
Salaries	S1	584,424	530	215,006	122,502	169,271	77,115
Salary % Split			*.09%*	*36.79%*	*20.96%*	*28.96%*	*13.20%*
Benefits	P	207,313	562	71,225	41,972	61,808	31,746
Subtotal - Personnel Costs		791,737	1,092	286,231	164,474	231,079	108,861
Services & Supplies Cost							
502 Contract Services	P	81,681	0	36,632	27,616	13,950	3,483
503 Supplies	P	5,934	0	2,731	925	191	2,087
505 Other Expenses	P	4,316	0	1,129	2,129	729	329
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
CAFR Non Operating Revenue	P	(287)	0	(122)	(69)	(96)	0
CAFR Operating Revenue	P	(767,759)	0	(325,729)	(185,588)	(256,442)	0
Subtotal - Services & Supplies		(676,115)	0	(285,359)	(154,987)	(241,668)	5,899
Department Cost Total		115,622	1,092	872	9,487	(10,589)	114,760
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		115,622	1,092	872	9,487	(10,589)	114,760
General Admin Distribution			(1,092)	402	229	317	144
Grand Total		$115,622		$1,274	$9,716	$(10,272)	$114,904

B. Incoming Costs - (Default Spread Salary%)

Dept:24 TREASURY

	Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
1	Howard Office Bldg	$16,797	$0	$6,185	$3,524	$4,869	$2,218
1	Fulton Campus Garage	2,906	0	1,070	610	843	384
	Subtotal - BUILDING USE ALLOWAN(	19,703	0	7,255	4,134	5,712	2,602
3	Post Audits	2,135	6	789	449	621	283
	Subtotal - POST AUDITS	2,135	6	789	449	621	283
5	Surety Bonds	2,261	7	835	476	657	300
	Subtotal - INSURANCE	2,261	7	835	476	657	300
6	Metro Clerk	403	15	154	88	121	55
6	Council	2,245	82	857	488	675	307
	Subtotal - LEGISLATIVE	2,648	97	1,011	576	796	362
7	Mayor's Office	1,630	62	623	355	490	223
	Subtotal - MAYOR	1,630	62	623	355	490	223
10	Buildings & Security	1,462	585	754	430	593	270
	Subtotal - GEN SVC FACILITIES	1,462	585	754	430	593	270
12	Postal Service	3,224	229	1,272	725	1,001	456
	Subtotal - POSTAL SERVICE	3,224	229	1,272	725	1,001	456
14	Dir of Finance	151,847	13,372	60,838	34,663	47,897	21,821
	Subtotal - DIRECTOR OF FINANCE	151,847	13,372	60,838	34,663	47,897	21,821
16	Finance Operations	2,323	71	882	502	694	316
16	Accounts Payable	577	17	219	125	172	78
	Subtotal - FINANCE OPERATIONS	2,900	88	1,100	627	866	395
17	Payroll	231	5	87	50	68	31
	Subtotal - PAYROLL	231	5	87	50	68	31
18	Management & Budget	779	16	293	167	231	105
	Subtotal - OFFICE OF MANAGEMENT	779	16	293	167	231	105
19	Internal Audit	359	6	134	77	106	48

B. Incoming Costs - (Default Spread Salary%)

Dept:24 TREASURY

Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Subtotal - INTERNAL AUDIT	$359	$6	$134	$77	$106	$48
20 Business Solutions	1,481	14	551	314	434	198
Subtotal - BUSINESS SOLUTIONS	1,481	14	551	314	434	198
21 Public Property Svcs	73	5	29	17	23	10
Subtotal - PUBLIC PROPERTY ADMIN	73	5	29	17	23	10
22 Purchasing	123	4	47	27	37	17
Subtotal - PURCHASING	123	4	47	27	37	17
23 Procurement Review	16	0	6	3	5	2
23 Prompt Pay Review	25	0	9	5	7	3
23 Performance Monitoring	24	0	9	5	7	3
Subtotal - FINANCIAL ACCOUNTABIL	65	1	24	14	19	9
24 Cash Operations	0	6	2	1	2	1
24 Investment Committee Supt	0	18	7	4	5	2
24 Investor Relations	0	15	5	3	4	2
Subtotal - TREASURY	0	38	14	8	11	5
27 ITS Systems	0	1,780	655	373	516	235
27 ITS Systems Depreciation	0	1,162	428	244	337	154
Subtotal - INFORMATION SYSTEMS	0	2,942	1,083	617	853	389
28 Legal Services	0	1,705	628	358	494	225
Subtotal - DEPT OF LAW	0	1,705	628	358	494	225
29 Records & Storage	0	172	63	36	50	23
29 Data Requests	0	160	59	34	46	21
Subtotal - CENTRAL RECORDS	0	332	122	70	96	44
Total Incoming	190,921	19,517	77,489	44,150	61,006	27,793
C. Total Allocated		$326,060	$78,763	$53,866	$50,734	$142,697
			24.16%	16.52%	15.56%	43.76%

Cash Operations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	23,412,120	2.23%	$1,594	$0	$1,594	$0	$1,594
3 POST AUDITS	55,869	0.01%	4	0	4	0	4
4 CORPORATE DUES	17,544	0.00%	1	0	1	0	1
5 INSURANCE	135,257	0.01%	9	0	9	0	9
6 LEGISLATIVE	101,383	0.01%	7	0	7	0	7
7 MAYOR	52,549	0.00%	4	0	4	0	4
8 EMPLOYEE HEALTH & WELLNESS	22,861	0.00%	2	0	2	0	2
9 GEN SVC OVERHEAD	57,172	0.01%	4	0	4	0	4
10 GEN SVC FACILITIES	3,782,270	0.36%	257	0	257	0	257
11 FLEET MANAGEMENT	1,883,626	0.18%	128	0	128	0	128
12 POSTAL SERVICE	225,095	0.02%	15	0	15	0	15
13 RADIO SHOP	2,860,194	0.27%	195	0	195	0	195
14 DIRECTOR OF FINANCE	158,510	0.02%	11	0	11	0	11
15 BUSINESS ASSISTANCE OFFICE	18,699	0.00%	1	0	1	0	1
16 FINANCE OPERATIONS	85,173	0.01%	6	0	6	0	6
17 PAYROLL	21,274	0.00%	1	0	1	0	1
18 OFFICE OF MANAGEMENT & BUDGI	62,627	0.01%	4	0	4	0	4
19 INTERNAL AUDIT	57,027	0.01%	4	0	4	0	4
20 BUSINESS SOLUTIONS	36,985	0.00%	3	0	3	0	3
21 PUBLIC PROPERTY ADMIN	7,414	0.00%	1	0	1	0	1
22 PURCHASING	48,960	0.00%	3	0	3	0	3
23 FINANCIAL ACCOUNTABILITY	20,044	0.00%	1	0	1	0	1
24 TREASURY	82,656	0.01%	6	0	6	0	6
25 GRANTS COORDINATION	6,815	0.00%	0	0	0	0	1
26 HUMAN RESOURCES	162,688	0.02%	11	0	11	1	12
27 INFORMATION SYSTEMS	15,615,711	1.48%	1,063	0	1,063	110	1,173
28 DEPT OF LAW	19,305,454	1.84%	1,314	0	1,314	136	1,450
29 CENTRAL RECORDS	7,202	0.00%	0	0	0	0	1
30 Elections	172,062	0.02%	12	0	12	1	13
31 Surplus Property	427,507	0.04%	29	0	29	3	32
32 Planning Comm	428,835	0.04%	29	0	29	3	32
33 Adv Plan/Research	31,264	0.00%	2	0	2	0	2
34 Register of Deeds	130,597	0.01%	9	0	9	1	10
35 Historical Comm	44,078	0.00%	3	0	3	0	3
38 Assessor Prop	297,268	0.03%	20	0	20	2	22
39 Trustee	123,957	0.01%	8	0	8	1	9
40 County Clerk	478,037	0.05%	33	0	33	3	36
41 District Attorney	386,519	0.04%	26	0	26	3	29
42 DA Drug Enforcement	2,355,250	0.22%	160	0	160	17	177
43 DA Special Operations	24,172	0.00%	2	0	2	0	2
45 Public Defender	276,813	0.03%	19	0	19	2	21
46 Juvenile Court Clerk	72,091	0.01%	5	0	5	1	5
47 Circuit Court Clerk	170,971	0.02%	12	0	12	1	13

Cash Operations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	454,985	0.04%	$31	$0	$31	$3	$34
49 Clerk/Master	263,498	0.03%	18	0	18	2	20
50 Juvenile Court	700,822	0.07%	48	0	48	5	53
51 General Sessions Court	755,492	0.07%	51	0	51	5	57
52 State Trial Courts	1,446,454	0.14%	98	0	98	10	109
53 Justice Info Sys	149,251	0.01%	10	0	10	1	11
54 Sheriff Admin	2,222,887	0.21%	151	0	151	16	167
56 Sheriff Facility Maint	43,840	0.00%	3	0	3	0	3
57 Sheriff Warehouse	52,211	0.00%	4	0	4	0	4
58 Sheriff Criminal Justice Ctr	682,472	0.06%	46	0	46	5	51
59 Sheriff Hill Jail	167,532	0.02%	11	0	11	1	13
61 Sheriff Corr Work Center	432,884	0.04%	29	0	29	3	33
62 Sheriff Transportation	253,292	0.02%	17	0	17	2	19
64 Sheriff Warrants	144,283	0.01%	10	0	10	1	11
65 Sheriff Training Academy	45,119	0.00%	3	0	3	0	3
66 Sheriff Deberry	6,232,763	0.59%	424	0	424	44	468
74 Sheriff Day Reporting	60,423	0.01%	4	0	4	0	5
76 Sheriff Armed Security	58,180	0.01%	4	0	4	0	4
77 Sheriff Other	139,457	0.01%	9	0	9	1	10
78 Police	11,287,185	1.07%	768	0	768	80	848
79 Police Drug Enforcement	1,518,550	0.14%	103	0	103	11	114
80 Fire	4,468,920	0.42%	304	0	304	32	336
81 Codes Admin	836,492	0.08%	57	0	57	6	63
82 Beer Board	13,553	0.00%	1	0	1	0	1
83 Agricultural Ext	10,899	0.00%	1	0	1	0	1
84 Soil & Water	4,272	0.00%	0	0	0	0	0
85 Social Services	387,405	0.04%	26	0	26	3	29
86 Health	4,569,677	0.43%	311	0	311	32	343
87 Public Library	7,911,917	0.75%	539	0	539	56	594
88 Parks	6,414,460	0.61%	437	0	437	45	482
89 Arts Commission	197,499	0.02%	13	0	13	1	15
90 Public Works	7,292,704	0.69%	496	0	496	51	548
91 Solid Waste	8,592,342	0.82%	585	0	585	61	645
92 Human Relations	16,430	0.00%	1	0	1	0	1
93 Farmers Market	262,845	0.02%	18	0	18	2	20
94 Muni Auditorium	958,117	0.09%	65	0	65	7	72
95 State Fair Board	1,650,289	0.16%	112	0	112	12	124
96 Convention Center	1,859,276	0.18%	127	0	127	13	140
97 Sports Authority	27,492,735	2.61%	1,871	0	1,871	194	2,065
98 Water & Sewer	265,559,408	25.25%	18,075	0	18,075	1,874	19,949
99 Storm Water	7,502,522	0.71%	511	0	511	53	564
101 General Hospital	2,669,647	0.25%	182	0	182	19	201
103 NCAC	215,085	0.02%	15	0	15	2	16

Cash Operations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 Metro Transit	2,297,409	0.22%	$156	$0	$156	$16	$173
106 DES	732,863	0.07%	50	0	50	5	55
107 Taxi Transp & Licensing	14,945	0.00%	1	0	1	0	1
108 Education	110,648,694	10.52%	7,531	0	7,531	781	8,312
110 Communication Center	509,308	0.05%	35	0	35	4	38
112 Criminal Justice Planning	17,075	0.00%	1	0	1	0	1
113 Office of Emergency Management	3,642	0.00%	0	0	0	0	0
114 Comm Ed Comm	446,258	0.04%	30	0	30	3	34
115 Convention Center Auth	25,283,872	2.40%	1,721	0	1,721	178	1,899
116 Flood	33,561,196	3.19%	2,284	0	2,284	237	2,521
118 Mayor Other	2,174,473	0.21%	148	0	148	15	163
121 All Others	426,196,392	40.53%	29,009	0	29,009	3,008	32,016
Subtotal	1,051,606,801	100.00%	71,577	0	71,577	7,187	78,763
Direct Bills					0		0
Total					$71,577		$78,763

Basis Units: MIP Balances (absolute value)

Investment Committee Supt Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	50	0.01%	$4	$0	$4	$0	$4
6 LEGISLATIVE	1,491	0.23%	112	0	112	0	112
7 MAYOR	403	0.06%	30	0	30	0	30
8 EMPLOYEE HEALTH & WELLNESS	159	0.02%	12	0	12	0	12
9 GEN SVC OVERHEAD	1,650	0.25%	124	0	124	0	124
10 GEN SVC FACILITIES	764	0.12%	57	0	57	0	57
11 FLEET MANAGEMENT	1,938	0.29%	146	0	146	0	146
12 POSTAL SERVICE	107	0.02%	8	0	8	0	8
13 RADIO SHOP	267	0.04%	20	0	20	0	20
14 DIRECTOR OF FINANCE	986	0.15%	74	0	74	0	74
15 BUSINESS ASSISTANCE OFFICE	156	0.02%	12	0	12	0	12
16 FINANCE OPERATIONS	704	0.11%	53	0	53	0	53
17 PAYROLL	184	0.03%	14	0	14	0	14
18 OFFICE OF MANAGEMENT & BUDGI	424	0.06%	32	0	32	0	32
19 INTERNAL AUDIT	270	0.04%	20	0	20	0	20
20 BUSINESS SOLUTIONS	286	0.04%	22	0	22	0	22
21 PUBLIC PROPERTY ADMIN	81	0.01%	6	0	6	0	6
22 PURCHASING	349	0.05%	26	0	26	0	26
23 FINANCIAL ACCOUNTABILITY	135	0.02%	10	0	10	0	10
24 TREASURY	240	0.04%	18	0	18	0	18
25 GRANTS COORDINATION	54	0.01%	4	0	4	0	4
26 HUMAN RESOURCES	1,665	0.25%	125	0	125	10	136
27 INFORMATION SYSTEMS	3,358	0.51%	253	0	253	21	274
28 DEPT OF LAW	1,359	0.21%	102	0	102	9	111
29 CENTRAL RECORDS	53	0.01%	4	0	4	0	4
30 Elections	23,985	3.63%	1,805	0	1,805	151	1,956
31 Surplus Property	187	0.03%	14	0	14	1	15
32 Planning Comm	1,584	0.24%	119	0	119	10	129
34 Register of Deeds	156	0.02%	12	0	12	1	13
35 Historical Comm	268	0.04%	20	0	20	2	22
38 Assessor Prop	2,863	0.43%	215	0	215	18	233
39 Trustee	878	0.13%	66	0	66	6	72
40 County Clerk	2,445	0.37%	184	0	184	15	199
41 District Attorney	2,092	0.32%	157	0	157	13	171
42 DA Drug Enforcement	162	0.02%	12	0	12	1	13
45 Public Defender	2,084	0.32%	157	0	157	13	170
46 Juvenile Court Clerk	1,464	0.22%	110	0	110	9	119
47 Circuit Court Clerk	2,166	0.33%	163	0	163	14	177
48 Criminal Court Clerk	2,660	0.40%	200	0	200	17	217
49 Clerk/Master	589	0.09%	44	0	44	4	48
50 Juvenile Court	2,905	0.44%	219	0	219	18	237
51 General Sessions Court	3,937	0.60%	296	0	296	25	321
52 State Trial Courts	4,489	0.68%	338	0	338	28	366

Investment Committee Supt Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Justice Info Sys	505	0.08%	$38	$0	$38	$3	$41
54 Sheriff Admin	5,691	0.86%	428	0	428	36	464
56 Sheriff Facility Maint	455	0.07%	34	0	34	3	37
57 Sheriff Warehouse	111	0.02%	8	0	8	1	9
58 Sheriff Criminal Justice Ctr	7,330	1.11%	552	0	552	46	598
59 Sheriff Hill Jail	1,620	0.24%	122	0	122	10	132
61 Sheriff Corr Work Center	4,329	0.65%	326	0	326	27	353
62 Sheriff Transportation	3,015	0.46%	227	0	227	19	246
64 Sheriff Warrants	1,449	0.22%	109	0	109	9	118
65 Sheriff Training Academy	388	0.06%	29	0	29	2	32
74 Sheriff Day Reporting	745	0.11%	56	0	56	5	61
76 Sheriff Armed Security	664	0.10%	50	0	50	4	54
77 Sheriff Other	74	0.01%	6	0	6	0	6
78 Police	61,152	9.24%	4,601	0	4,601	385	4,986
80 Fire	38,794	5.86%	2,919	0	2,919	244	3,163
81 Codes Admin	3,215	0.49%	242	0	242	20	262
82 Beer Board	125	0.02%	9	0	9	1	10
83 Agricultural Ext	217	0.03%	16	0	16	1	18
84 Soil & Water	38	0.01%	3	0	3	0	3
85 Social Services	3,703	0.56%	279	0	279	23	302
86 Health	16,386	2.48%	1,233	0	1,233	103	1,336
87 Public Library	9,726	1.47%	732	0	732	61	793
88 Parks	18,232	2.76%	1,372	0	1,372	115	1,487
89 Arts Commission	260	0.04%	20	0	20	2	21
90 Public Works	12,656	1.91%	952	0	952	80	1,032
91 Solid Waste	2,419	0.37%	182	0	182	15	197
92 Human Relations	121	0.02%	9	0	9	1	10
93 Farmers Market	218	0.03%	16	0	16	1	18
94 Muni Auditorium	346	0.05%	26	0	26	2	28
95 State Fair Board	1,641	0.25%	123	0	123	10	134
96 Convention Center	226	0.03%	17	0	17	1	18
97 Sports Authority	52	0.01%	4	0	4	0	4
98 Water & Sewer	23,462	3.55%	1,765	0	1,765	148	1,913
99 Storm Water	2,033	0.31%	153	0	153	13	166
100 Bordeaux Long-Term Care	3,734	0.56%	281	0	281	23	304
101 General Hospital	5,963	0.90%	449	0	449	38	486
102 Metro Action Com	8,614	1.30%	648	0	648	54	702
103 NCAC	1,333	0.20%	100	0	100	8	109
104 MDHA	12	0.00%	1	0	1	0	1
105 Metro Transit	31	0.00%	2	0	2	0	3
108 Education	338,847	51.23%	25,496	0	25,496	2,132	27,628
110 Communication Center	4,592	0.69%	346	0	346	29	374
111 Knowles Home	185	0.03%	14	0	14	1	15

Investment Committee Supt Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 Criminal Justice Planning	104	0.02%	$8	$0	$8	$1	$8
114 Comm Ed Comm	210	0.03%	16	0	16	1	17
115 Convention Center Auth	3,548	0.54%	267	0	267	22	289
118 Mayor Other	491	0.07%	37	0	37	3	40
121 All Others	354	0.05%	27	0	27	2	29
Subtotal	661,463	100.00%	49,772	0	49,772	4,095	53,866
Direct Bills					0		0
Total					$49,772		$53,866

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

Investor Relations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	69,480,068	2.54%	$1,145	$0	$1,145	$0	$1,145
3 POST AUDITS	1,413,247	0.05%	23	0	23	0	23
4 CORPORATE DUES	443,788	0.02%	7	0	7	0	7
5 INSURANCE	3,462,347	0.13%	57	0	57	0	57
6 LEGISLATIVE	2,535,465	0.09%	42	0	42	0	42
7 MAYOR	1,329,258	0.05%	22	0	22	0	22
8 EMPLOYEE HEALTH & WELLNESS	578,274	0.02%	10	0	10	0	10
9 GEN SVC OVERHEAD	1,446,187	0.05%	24	0	24	0	24
10 GEN SVC FACILITIES	20,042,415	0.73%	330	0	330	0	330
11 FLEET MANAGEMENT	32,050,560	1.17%	528	0	528	0	528
12 POSTAL SERVICE	825,305	0.03%	14	0	14	0	14
13 RADIO SHOP	6,364,805	0.23%	105	0	105	0	105
14 DIRECTOR OF FINANCE	568,212	0.02%	9	0	9	0	9
15 BUSINESS ASSISTANCE OFFICE	473,011	0.02%	8	0	8	0	8
16 FINANCE OPERATIONS	2,154,503	0.08%	36	0	36	0	36
17 PAYROLL	538,149	0.02%	9	0	9	0	9
18 OFFICE OF MANAGEMENT & BUDGI	1,584,195	0.06%	26	0	26	0	26
19 INTERNAL AUDIT	1,080,615	0.04%	18	0	18	0	18
20 BUSINESS SOLUTIONS	935,556	0.03%	15	0	15	0	15
21 PUBLIC PROPERTY ADMIN	187,552	0.01%	3	0	3	0	3
22 PURCHASING	1,238,486	0.05%	20	0	20	0	20
23 FINANCIAL ACCOUNTABILITY	507,033	0.02%	8	0	8	0	8
24 TREASURY	883,668	0.03%	15	0	15	0	15
25 GRANTS COORDINATION	172,385	0.01%	3	0	3	0	3
26 HUMAN RESOURCES	4,115,307	0.15%	68	0	68	9	77
27 INFORMATION SYSTEMS	22,067,285	0.81%	364	0	364	48	412
28 DEPT OF LAW	12,136,645	0.44%	200	0	200	27	227
29 CENTRAL RECORDS	182,174	0.01%	3	0	3	0	3
30 Elections	3,223,635	0.12%	53	0	53	7	60
31 Surplus Property	777,374	0.03%	13	0	13	2	15
32 Planning Comm	5,788,198	0.21%	95	0	95	13	108
33 Adv Plan/Research	200,937	0.01%	3	0	3	0	4
34 Register of Deeds	3,007,284	0.11%	50	0	50	7	56
35 Historical Comm	725,603	0.03%	12	0	12	2	14
38 Assessor Prop	6,712,512	0.25%	111	0	111	15	125
39 Trustee	2,279,807	0.08%	38	0	38	5	43
40 County Clerk	4,165,244	0.15%	69	0	69	9	78
41 District Attorney	5,788,788	0.21%	95	0	95	13	108
42 DA Drug Enforcement	1,515,663	0.06%	25	0	25	3	28
43 DA Special Operations	125	0.00%	0	0	0	0	0
45 Public Defender	6,177,099	0.23%	102	0	102	14	115
46 Juvenile Court Clerk	1,593,424	0.06%	26	0	26	3	30
47 Circuit Court Clerk	10,386,427	0.38%	171	0	171	23	194

Investor Relations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Criminal Court Clerk	5,407,823	0.20%	$89	$0	$89	$12	$101
49 Clerk/Master	1,534,436	0.06%	25	0	25	3	29
50 Juvenile Court	12,862,929	0.47%	212	0	212	28	240
51 General Sessions Court	10,866,540	0.40%	179	0	179	24	203
52 State Trial Courts	11,678,030	0.43%	192	0	192	26	218
53 Justice Info Sys	2,235,889	0.08%	37	0	37	5	42
54 Sheriff Admin	14,037,168	0.51%	231	0	231	31	262
56 Sheriff Facility Maint	1,108,952	0.04%	18	0	18	2	21
57 Sheriff Warehouse	1,320,705	0.05%	22	0	22	3	25
58 Sheriff Criminal Justice Ctr	17,263,581	0.63%	284	0	284	38	322
59 Sheriff Hill Jail	4,237,831	0.15%	70	0	70	9	79
61 Sheriff Corr Work Center	10,950,101	0.40%	180	0	180	24	204
62 Sheriff Transportation	6,407,191	0.23%	106	0	106	14	120
64 Sheriff Warrants	3,649,731	0.13%	60	0	60	8	68
65 Sheriff Training Academy	1,141,321	0.04%	19	0	19	2	21
66 Sheriff Deberry	18,553,716	0.68%	306	0	306	41	346
74 Sheriff Day Reporting	1,528,440	0.06%	25	0	25	3	29
76 Sheriff Armed Security	1,471,712	0.05%	24	0	24	3	27
77 Sheriff Other	277,197	0.01%	5	0	5	1	5
78 Police	168,833,871	6.17%	2,782	0	2,782	370	3,152
79 Police Drug Enforcement	1,137,068	0.04%	19	0	19	2	21
80 Fire	108,619,528	3.97%	1,790	0	1,790	238	2,028
81 Codes Admin	7,440,240	0.27%	123	0	123	16	139
82 Beer Board	346,069	0.01%	6	0	6	1	6
83 Agricultural Ext	275,688	0.01%	5	0	5	1	5
84 Soil & Water	82,454	0.00%	1	0	1	0	2
85 Social Services	8,273,575	0.30%	136	0	136	18	154
86 Health	47,114,972	1.72%	776	0	776	103	880
87 Public Library	27,315,081	1.00%	450	0	450	60	510
88 Parks	40,257,651	1.47%	663	0	663	88	752
89 Arts Commission	2,775,026	0.10%	46	0	46	6	52
90 Public Works	45,864,854	1.68%	756	0	756	100	856
91 Solid Waste	21,081,864	0.77%	347	0	347	46	394
92 Human Relations	415,603	0.02%	7	0	7	1	8
93 Farmers Market	1,595,073	0.06%	26	0	26	3	30
94 Muni Auditorium	2,334,128	0.09%	38	0	38	5	44
95 State Fair Board	3,255,932	0.12%	54	0	54	7	61
96 Convention Center	3,443,402	0.13%	57	0	57	8	64
97 Sports Authority	19,185,568	0.70%	316	0	316	42	358
98 Water & Sewer	136,341,211	4.98%	2,247	0	2,247	298	2,545
99 Storm Water	10,798,860	0.39%	178	0	178	24	202
101 General Hospital	43,917,800	1.61%	724	0	724	96	820
102 Metro Action Com	23,508,517	0.86%	387	0	387	51	439

Investor Relations Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 NCAC	6,715,918	0.25%	$111	$0	$111	$15	$125
105 Metro Transit	34,143,871	1.25%	563	0	563	75	637
106 DES	1,972,750	0.07%	33	0	33	4	37
107 Taxi Transp & Licensing	7,018	0.00%	0	0	0	0	0
108 Education	1,047,781,364	38.31%	17,267	0	17,267	2,293	19,560
110 Communication Center	12,883,278	0.47%	212	0	212	28	241
112 Criminal Justice Planning	431,928	0.02%	7	0	7	1	8
113 Office of Emergency Management	19,693	0.00%	0	0	0	0	0
114 Comm Ed Comm	317,424	0.01%	5	0	5	1	6
115 Convention Center Auth	77,654,893	2.84%	1,280	0	1,280	170	1,450
116 Flood	(1,410,192)	-0.05%	(23)	0	(23)	(3)	(26)
118 Mayor Other	3,208,384	0.12%	53	0	53	7	60
121 All Others	459,708,705	16.81%	7,576	0	7,576	1,006	8,582
Subtotal	2,735,320,977	100.00%	45,076	0	45,076	5,658	50,734
Direct Bills					0		0
Total					$45,076		$50,734

Basis Units: Modified Actual Expenditures

Collections Allocations

Dept:24 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 Convention Center Auth	100	100.00%	$140,119	$0	$140,119	$2,578	$142,697
Subtotal	100	100.00%	140,119	0	140,119	2,578	142,697
Direct Bills					0		0
Total					$140,119		$142,697

Basis Units: Direct 100% Allocation to Convention Center Authority

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:24 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
2 EMPLOYEE BENEFITS	$1,594	$4	$1,145	$0	$2,742
3 POST AUDITS	4	0	23	0	27
4 CORPORATE DUES	1	0	7	0	9
5 INSURANCE	9	0	57	0	66
6 LEGISLATIVE	7	112	42	0	161
7 MAYOR	4	30	22	0	56
8 EMPLOYEE HEALTH & WELLNESS	2	12	10	0	23
9 GEN SVC OVERHEAD	4	124	24	0	152
10 GEN SVC FACILITIES	257	57	330	0	645
11 FLEET MANAGEMENT	128	146	528	0	802
12 POSTAL SERVICE	15	8	14	0	37
13 RADIO SHOP	195	20	105	0	320
14 DIRECTOR OF FINANCE	11	74	9	0	94
15 BUSINESS ASSISTANCE OFFICE	1	12	8	0	21
16 FINANCE OPERATIONS	6	53	36	0	94
17 PAYROLL	1	14	9	0	24
18 OFFICE OF MANAGEMENT & BUDGI	4	32	26	0	62
19 INTERNAL AUDIT	4	20	18	0	42
20 BUSINESS SOLUTIONS	3	22	15	0	39
21 PUBLIC PROPERTY ADMIN	1	6	3	0	10
22 PURCHASING	3	26	20	0	50
23 FINANCIAL ACCOUNTABILITY	1	10	8	0	20
24 TREASURY	6	18	15	0	38
25 GRANTS COORDINATION	1	4	3	0	8
26 HUMAN RESOURCES	12	136	77	0	225
27 INFORMATION SYSTEMS	1,173	274	412	0	1,859
28 DEPT OF LAW	1,450	111	227	0	1,788
29 CENTRAL RECORDS	1	4	3	0	8
30 Elections	13	1,956	60	0	2,029
31 Surplus Property	32	15	15	0	62
32 Planning Comm	32	129	108	0	269
33 Adv Plan/Research	2	0	4	0	6
34 Register of Deeds	10	13	56	0	79
35 Historical Comm	3	22	14	0	39
38 Assessor Prop	22	233	125	0	381
39 Trustee	9	72	43	0	123
40 County Clerk	36	199	78	0	313
41 District Attorney	29	171	108	0	308
42 DA Drug Enforcement	177	13	28	0	218
43 DA Special Operations	2	0	0	0	2
45 Public Defender	21	170	115	0	306

Allocation Summary

Dept:24 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
46 Juvenile Court Clerk	$5	$119	$30	$0	$155
47 Circuit Court Clerk	13	177	194	0	383
48 Criminal Court Clerk	34	217	101	0	352
49 Clerk/Master	20	48	29	0	96
50 Juvenile Court	53	237	240	0	530
51 General Sessions Court	57	321	203	0	581
52 State Trial Courts	109	366	218	0	693
53 Justice Info Sys	11	41	42	0	94
54 Sheriff Admin	167	464	262	0	893
56 Sheriff Facility Maint	3	37	21	0	61
57 Sheriff Warehouse	4	9	25	0	38
58 Sheriff Criminal Justice Ctr	51	598	322	0	971
59 Sheriff Hill Jail	13	132	79	0	224
61 Sheriff Corr Work Center	33	353	204	0	590
62 Sheriff Transportation	19	246	120	0	384
64 Sheriff Warrants	11	118	68	0	197
65 Sheriff Training Academy	3	32	21	0	56
66 Sheriff Deberry	468	0	346	0	815
74 Sheriff Day Reporting	5	61	29	0	94
76 Sheriff Armed Security	4	54	27	0	86
77 Sheriff Other	10	6	5	0	22
78 Police	848	4,986	3,152	0	8,986
79 Police Drug Enforcement	114	0	21	0	135
80 Fire	336	3,163	2,028	0	5,527
81 Codes Admin	63	262	139	0	464
82 Beer Board	1	10	6	0	18
83 Agricultural Ext	1	18	5	0	24
84 Soil & Water	0	3	2	0	5
85 Social Services	29	302	154	0	485
86 Health	343	1,336	880	0	2,559
87 Public Library	594	793	510	0	1,897
88 Parks	482	1,487	752	0	2,720
89 Arts Commission	15	21	52	0	88
90 Public Works	548	1,032	856	0	2,436
91 Solid Waste	645	197	394	0	1,236
92 Human Relations	1	10	8	0	19
93 Farmers Market	20	18	30	0	67
94 Muni Auditorium	72	28	44	0	144
95 State Fair Board	124	134	61	0	319
96 Convention Center	140	18	64	0	222
97 Sports Authority	2,065	4	358	0	2,428

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:24 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
98 Water & Sewer	$19,949	$1,913	$2,545	$0	$24,407
99 Storm Water	564	166	202	0	931
100 Bordeaux Long-Term Care	0	304	0	0	304
101 General Hospital	201	486	820	0	1,507
102 Metro Action Com	0	702	439	0	1,141
103 NCAC	16	109	125	0	250
104 MDHA	0	1	0	0	1
105 Metro Transit	173	3	637	0	813
106 DES	55	0	37	0	92
107 Taxi Transp & Licensing	1	0	0	0	1
108 Education	8,312	27,628	19,560	0	55,500
110 Communication Center	38	374	241	0	653
111 Knowles Home	0	15	0	0	15
112 Criminal Justice Planning	1	8	8	0	18
113 Office of Emergency Management	0	0	0	0	1
114 Comm Ed Comm	34	17	6	0	57
115 Convention Center Auth	1,899	289	1,450	142,697	146,335
116 Flood	2,521	0	(26)	0	2,495
118 Mayor Other	163	40	60	0	263
121 All Others	32,016	29	8,582	0	40,627
Total	$78,763	$53,866	$50,734	$142,697	$326,060

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination costs were recorded in account 15517210. The purpose of the Grants Assessment and Resource program is to provide grant funding development, assessment, and technical assistance products to Metro Departments and Agencies so they can win, collect, and retain grant funds.

For fiscal year 2014, we have allocated DGC costs based on the total expenditures for each department. The residual was allocated to departments based on billing information.

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

A. Department Costs

Dept:25 GRANTS COORDINATION

Description		Amount	General Admin	Grant Coordination	Direct Appropriations	Comm Enhance Fund
Personnel Costs						
Salaries	S1	105,525	10,553	52,763	21,105	21,105
Salary % Split			*10.00%*	*50.00%*	*20.00%*	*20.00%*
Benefits	S	46,564	4,656	23,282	9,313	9,313
Subtotal - Personnel Costs		152,089	15,209	76,045	30,418	30,418
Services & Supplies Cost						
502 Contract Services	S	19,036	1,904	9,518	3,807	3,807
503 Supplies	S	784	78	392	157	157
505 Other Expenses	S	476	48	238	95	95
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		20,296	2,030	10,148	4,059	4,059
Department Cost Total		172,385	17,239	86,193	34,477	34,477
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		172,385	17,239	86,193	34,477	34,477
General Admin Distribution			(17,239)	9,577	3,831	3,831
Grand Total		$172,385		$95,769	$38,308	$38,308

B. Incoming Costs - (Default Spread Expense%)

Dept:25 GRANTS COORDINATION

	Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
1	Howard Office Bldg	$6,376	$0	$3,542	$1,417	$1,417
1	Fulton Campus Garage	1,103	0	613	245	245
	Subtotal - BUILDING USE ALLOWAN(	7,479	0	4,155	1,662	1,662
3	Post Audits	198	1	110	44	44
	Subtotal - POST AUDITS	198	1	110	44	44
6	Metro Clerk	89	3	52	21	21
6	Council	499	18	287	115	115
	Subtotal - LEGISLATIVE	588	22	339	136	136
7	Mayor's Office	362	14	209	84	84
	Subtotal - MAYOR	362	14	209	84	84
10	Buildings & Security	555	222	432	173	173
	Subtotal - GEN SVC FACILITIES	555	222	432	173	173
14	Dir of Finance	27,418	2,415	16,573	6,629	6,629
	Subtotal - DIRECTOR OF FINANCE	27,418	2,415	16,573	6,629	6,629
16	Finance Operations	215	7	123	49	49
16	Accounts Payable	72	2	41	16	16
	Subtotal - FINANCE OPERATIONS	287	9	164	66	66
17	Payroll	52	1	30	12	12
	Subtotal - PAYROLL	52	1	30	12	12
18	Management & Budget	203	4	115	46	46
	Subtotal - OFFICE OF MANAGEMENT	203	4	115	46	46
19	Internal Audit	70	1	40	16	16
	Subtotal - INTERNAL AUDIT	70	1	40	16	16
20	Business Solutions	137	1	77	31	31
	Subtotal - BUSINESS SOLUTIONS	137	1	77	31	31
21	Public Property Svcs	14	1	9	3	3

B. Incoming Costs - (Default Spread Expense%)

Dept:25 GRANTS COORDINATION

Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriations	Comm Enhance Fund
Subtotal - PUBLIC PROPERTY ADMIN	$14	$1	$9	$3	$3
22 Purchasing	27	1	16	6	6
Subtotal - PURCHASING	27	1	16	6	6
23 Procurement Review	3	0	2	1	1
23 Prompt Pay Review	3	0	2	1	1
23 Performance Monitoring	5	0	3	1	1
23 Grants Coord Supervision	106,242	1,622	59,924	23,970	23,970
Subtotal - FINANCIAL ACCOUNTABIL	106,253	1,622	59,930	23,972	23,972
24 Cash Operations	0	0	0	0	0
24 Investment Committee Supt	4	0	2	1	1
24 Investor Relations	3	0	2	1	1
Subtotal - TREASURY	7	1	5	2	2
27 ITS Systems	0	630	350	140	140
27 ITS Systems Depreciation	0	412	229	91	91
Subtotal - INFORMATION SYSTEMS	0	1,042	579	232	232
28 Legal Services	0	561	312	125	125
Subtotal - DEPT OF LAW	0	561	312	125	125
Total Incoming	143,651	5,917	83,093	33,237	33,237
C. Total Allocated		$321,953	$178,863	$71,545	$71,545
			55.56%	22.22%	22.22%

Grant Coordination Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	7	4.61%	$8,086	$0	$8,086	$0	$8,086
14 DIRECTOR OF FINANCE	1	0.66%	1,155	0	1,155	0	1,155
30 Elections	2	1.32%	2,310	0	2,310	46	2,356
32 Planning Comm	2	1.32%	2,310	0	2,310	46	2,356
35 Historical Comm	2	1.32%	2,310	0	2,310	46	2,356
50 Juvenile Court	5	3.29%	5,776	0	5,776	114	5,890
52 State Trial Courts	8	5.26%	9,241	0	9,241	183	9,423
54 Sheriff Admin	3	1.97%	3,465	0	3,465	68	3,534
78 Police	11	7.24%	12,706	0	12,706	251	12,957
80 Fire	4	2.63%	4,620	0	4,620	91	4,712
85 Social Services	10	6.58%	11,551	0	11,551	228	11,779
86 Health	38	25.00%	43,894	0	43,894	867	44,761
87 Public Library	4	2.63%	4,620	0	4,620	91	4,712
88 Parks	9	5.92%	10,396	0	10,396	205	10,601
89 Arts Commission	8	5.26%	9,241	0	9,241	183	9,423
90 Public Works	6	3.95%	6,931	0	6,931	137	7,068
91 Solid Waste	1	0.66%	1,155	0	1,155	23	1,178
93 Farmers Market	3	1.97%	3,465	0	3,465	68	3,534
98 Water & Sewer	1	0.66%	1,155	0	1,155	23	1,178
102 Metro Action Com	12	7.89%	13,861	0	13,861	274	14,135
103 NCAC	9	5.92%	10,396	0	10,396	205	10,601
113 Office of Emergency Management	4	2.63%	4,620	0	4,620	91	4,712
114 Comm Ed Comm	2	1.32%	2,310	0	2,310	46	2,356
Subtotal	152	100.00%	175,576	0	175,576	3,287	178,863
Direct Bills					0		0
Total					$175,576		$178,863

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Direct Appropriations Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$70,230	$0	$70,230	$1,315	$71,545
Subtotal	100	100.00%	70,230	0	70,230	1,315	71,545
Direct Bills					0		0
Total					$70,230		$71,545

Basis Units: Metro Direct Appropriations

Comm Enhance Fund Allocations

Dept:25 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	$70,230	$0	$70,230	$1,315	$71,545
Subtotal	100	100.00%	70,230	0	70,230	1,315	71,545
Direct Bills					0		0
Total					$70,230		$71,545

Basis Units: Metro Direct Appropriations

Allocation Summary

Dept:25 GRANTS COORDINATION

Department	Grant Coordination	Direct Appropriations	Comm Enhance Fund	Total
7 MAYOR	$8,086	$0	$0	$8,086
14 DIRECTOR OF FINANCE	1,155	0	0	1,155
30 Elections	2,356	0	0	2,356
32 Planning Comm	2,356	0	0	2,356
35 Historical Comm	2,356	0	0	2,356
50 Juvenile Court	5,890	0	0	5,890
52 State Trial Courts	9,423	0	0	9,423
54 Sheriff Admin	3,534	0	0	3,534
78 Police	12,957	0	0	12,957
80 Fire	4,712	0	0	4,712
85 Social Services	11,779	0	0	11,779
86 Health	44,761	0	0	44,761
87 Public Library	4,712	0	0	4,712
88 Parks	10,601	0	0	10,601
89 Arts Commission	9,423	0	0	9,423
90 Public Works	7,068	0	0	7,068
91 Solid Waste	1,178	0	0	1,178
93 Farmers Market	3,534	0	0	3,534
98 Water & Sewer	1,178	0	0	1,178
102 Metro Action Com	14,135	0	0	14,135
103 NCAC	10,601	0	0	10,601
113 Office of Emergency Management	4,712	0	0	4,712
114 Comm Ed Comm	2,356	0	0	2,356
121 All Others	0	71,545	71,545	143,090
Total	$178,863	$71,545	$71,545	$321,953

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

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:26 HUMAN RESOURCES

Description		Amount	General Admin	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
Personnel Costs									
Salaries	S1	2,006,783	0	276,634	72,423	74,211	628,382	437,437	517,696
Salary % Split			*.00%*	*13.78%*	*3.61%*	*3.70%*	*31.31%*	*21.80%*	*25.80%*
Benefits	P	786,784	0	105,788	24,423	30,802	244,976	178,082	202,713
Subtotal - Personnel Costs		2,793,567	0	382,422	96,846	105,013	873,358	615,519	720,409
Services & Supplies Cost									
502 Contract Services	P	1,015,365	0	627	787	512	606	604,743	408,090
502 Admn Pay Plan	P	200,210	200,210	0	0	0	0	0	0
503 Supplies	P	38,332	0	4,084	13,161	99	362	808	19,818
505 Other Expenses	P	67,834	0	50,550	3,330	0	0	5,919	8,035
506 W&S Recovered Exp	S	0	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,321,741	200,210	55,261	17,278	611	968	611,470	435,943
Department Cost Total		4,115,308	200,210	437,683	114,124	105,624	874,326	1,226,989	1,156,352
Adjustments to Cost									
507 Capital	D	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		4,115,308	200,210	437,683	114,124	105,624	874,326	1,226,989	1,156,352
General Admin Distribution			(200,210)	22,382	5,836	5,401	44,711	62,746	59,133
Grand Total		$4,115,308		$460,065	$119,960	$111,025	$919,037	$1,289,735	$1,215,485

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
1 222 Bldg	$108,230	$0	$12,099	$3,155	$2,920	$24,170	$33,919	$31,967
1 Metro Southeast	18,744	0	2,096	546	506	4,186	5,874	5,536
Subtotal - BUILDING USE ALLOWAN(	126,975	0	14,195	3,701	3,426	28,356	39,794	37,503
2 County Pension	10,811	35	1,212	316	293	2,422	3,399	3,203
2 Health Benefit	164,598	526	18,460	4,813	4,455	36,876	51,750	48,770
2 Life Benefit	6,537	21	733	191	177	1,465	2,055	1,937
2 Unemployment Comp	9,069	29	1,017	265	245	2,032	2,851	2,687
2 Injured On Duty	599	2	67	18	16	134	188	178
Subtotal - EMPLOYEE BENEFITS	191,614	612	21,490	5,603	5,186	42,928	60,244	56,775
3 Post Audits	1,634	5	183	48	44	366	514	484
Subtotal - POST AUDITS	1,634	5	183	48	44	366	514	484
5 Surety Bonds	605	2	68	18	16	136	190	179
Subtotal - INSURANCE	605	2	68	18	16	136	190	179
6 Metro Clerk	2,684	98	311	81	75	621	872	822
6 Council	14,967	548	1,734	452	419	3,465	4,862	4,582
Subtotal - LEGISLATIVE	17,651	646	2,046	533	494	4,086	5,734	5,404
7 Mayor's Office	10,868	410	1,261	329	304	2,519	3,535	3,331
Subtotal - MAYOR	10,868	410	1,261	329	304	2,519	3,535	3,331
10 Buildings & Security	3,132	1,254	490	128	118	979	1,374	1,295
Subtotal - GEN SVC FACILITIES	3,132	1,254	490	128	118	979	1,374	1,295
11 Motor Pool	300	121	47	12	11	94	132	124
11 Fleet Depreciation	3,452	0	386	101	93	771	1,082	1,020
Subtotal - FLEET MANAGEMENT	3,751	121	433	113	104	865	1,214	1,144
12 Postal Service	1,382	98	165	43	40	331	464	437
Subtotal - POSTAL SERVICE	1,382	98	165	43	40	331	464	437
15 Procurement Post-Award	4,309	87	491	128	119	982	1,378	1,298

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

	Department	First Incoming	Second Incoming	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
	Subtotal - BUSINESS ASSISTANCE C	$4,309	$87	$491	$128	$119	$982	$1,378	$1,298
16	Finance Operations	1,778	55	205	53	49	409	574	541
16	Accounts Payable	536	16	62	16	15	123	173	163
	Subtotal - FINANCE OPERATIONS	2,314	71	267	70	64	533	747	704
17	Payroll	1,602	35	183	48	44	366	513	484
	Subtotal - PAYROLL	1,602	35	183	48	44	366	513	484
18	Management & Budget	3,806	79	434	113	105	868	1,218	1,148
	Subtotal - OFFICE OF MANAGEMENT	3,806	79	434	113	105	868	1,218	1,148
19	Internal Audit	1,672	28	190	50	46	380	533	502
	Subtotal - INTERNAL AUDIT	1,672	28	190	50	46	380	533	502
20	Business Solutions	1,134	11	128	33	31	256	359	338
	Subtotal - BUSINESS SOLUTIONS	1,134	11	128	33	31	256	359	338
21	Public Property Svcs	342	25	41	11	10	82	115	108
	Subtotal - PUBLIC PROPERTY ADMIN	342	25	41	11	10	82	115	108
22	Purchasing	1,764	63	204	53	49	408	573	540
	Subtotal - PURCHASING	1,764	63	204	53	49	408	573	540
23	Procurement Review	74	1	8	2	2	17	24	22
23	Prompt Pay Review	23	0	3	1	1	5	7	7
23	Performance Monitoring	111	2	13	3	3	25	35	33
	Subtotal - FINANCIAL ACCOUNTABIL	208	3	24	6	6	47	66	63
24	Cash Operations	11	1	1	0	0	3	4	4
24	Investment Committee Supt	125	10	15	4	4	30	43	40
24	Investor Relations	68	9	9	2	2	17	24	23
	Subtotal - TREASURY	204	21	25	7	6	50	70	66
26	Recruitment	0	3,833	429	112	103	856	1,201	1,132

B. Incoming Costs - (Default Spread Expense%)

Dept:26 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust
26 Employee Training	$0	$865	$97	$25	$23	$193	$271	$255
26 Safety / Comp	0	801	89	23	22	179	251	236
26 HR Liaisons	0	6,627	741	193	179	1,480	2,077	1,957
26 Benefits	0	6,506	727	190	176	1,453	2,039	1,922
26 Admin / Cust	0	9,387	1,049	274	253	2,096	2,942	2,773
Subtotal - HUMAN RESOURCES	0	28,019	3,132	817	756	6,257	8,781	8,276
27 ITS Systems	0	26,667	2,981	777	719	5,955	8,358	7,876
27 ITS Systems Depreciation	0	17,418	1,947	508	470	3,890	5,459	5,145
Subtotal - INFORMATION SYSTEMS	0	44,086	4,929	1,285	1,189	9,845	13,816	13,021
28 Legal Services	0	9,487	1,061	277	256	2,119	2,973	2,802
Subtotal - DEPT OF LAW	0	9,487	1,061	277	256	2,119	2,973	2,802
29 Records & Storage	0	12,368	1,383	361	334	2,762	3,876	3,653
29 Data Requests	0	16,598	1,856	484	448	3,707	5,202	4,902
Subtotal - CENTRAL RECORDS	0	28,966	3,238	844	781	6,469	9,078	8,555
Total Incoming	374,968	114,129	54,678	14,257	13,195	109,226	153,283	144,458
C. Total Allocated		$4,604,405	$514,743	$134,217	$124,221	$1,028,263	$1,443,017	$1,359,944
			11.18%	2.91%	2.70%	22.33%	31.34%	29.54%

Recruitment Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	327	0.07%	$375	$0	$375	$0	$375
9 GEN SVC OVERHEAD	8,920	2.04%	10,230	0	10,230	0	10,230
14 DIRECTOR OF FINANCE	5,959	1.36%	6,834	0	6,834	0	6,834
19 INTERNAL AUDIT	588	0.13%	674	0	674	0	674
26 HUMAN RESOURCES	3,342	0.76%	3,833	0	3,833	0	3,833
27 INFORMATION SYSTEMS	7,711	1.76%	8,844	0	8,844	235	9,079
28 DEPT OF LAW	2,941	0.67%	3,373	0	3,373	90	3,463
32 Planning Comm	2,811	0.64%	3,224	0	3,224	86	3,310
35 Historical Comm	588	0.13%	674	0	674	18	692
50 Juvenile Court	6,960	1.59%	7,983	0	7,983	212	8,195
54 Sheriff Admin	53,895	12.31%	61,813	0	61,813	1,643	63,456
78 Police	122,067	27.89%	140,001	0	140,001	3,721	143,722
80 Fire	74,374	16.99%	85,301	0	85,301	2,267	87,568
81 Codes Admin	5,489	1.25%	6,295	0	6,295	167	6,463
82 Beer Board	261	0.06%	299	0	299	8	307
85 Social Services	4,849	1.11%	5,561	0	5,561	148	5,709
87 Public Library	18,643	4.26%	21,382	0	21,382	568	21,950
88 Parks	32,879	7.51%	37,709	0	37,709	1,002	38,712
89 Arts Commission	587	0.13%	673	0	673	18	691
90 Public Works	19,358	4.42%	22,202	0	22,202	590	22,792
91 Solid Waste	4,290	0.98%	4,920	0	4,920	131	5,051
92 Human Relations	261	0.06%	299	0	299	8	307
94 Muni Auditorium	588	0.13%	674	0	674	18	692
97 Sports Authority	131	0.03%	150	0	150	4	154
98 Water & Sewer	47,017	10.74%	53,925	0	53,925	1,433	55,358
110 Communication Center	11,999	2.74%	13,762	0	13,762	366	14,128
113 Office of Emergency Management	651	0.15%	747	0	747	20	766
114 Comm Ed Comm	196	0.04%	225	0	225	6	231
Subtotal	437,682	100.00%	501,984	0	501,984	12,759	514,743
Direct Bills					0		0
Total					$501,984		$514,743

Basis Units: % of FTEs

Employee Training Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	690	0.60%	$791	$0	$791	$0	$791
7 MAYOR	215	0.19%	247	0	247	0	247
9 GEN SVC OVERHEAD	1,835	1.61%	2,105	0	2,105	0	2,105
14 DIRECTOR OF FINANCE	1,225	1.07%	1,405	0	1,405	0	1,405
19 INTERNAL AUDIT	121	0.11%	139	0	139	0	139
26 HUMAN RESOURCES	754	0.66%	865	0	865	0	865
27 INFORMATION SYSTEMS	1,586	1.39%	1,819	0	1,819	48	1,867
28 DEPT OF LAW	605	0.53%	694	0	694	18	712
30 Elections	369	0.32%	423	0	423	11	434
32 Planning Comm	578	0.51%	663	0	663	18	681
34 Register of Deeds	403	0.35%	462	0	462	12	474
35 Historical Comm	121	0.11%	139	0	139	4	142
38 Assessor Prop	1,025	0.90%	1,176	0	1,176	31	1,207
39 Trustee	294	0.26%	337	0	337	9	346
40 County Clerk	870	0.76%	998	0	998	26	1,024
41 District Attorney	1,094	0.96%	1,255	0	1,255	33	1,288
45 Public Defender	974	0.85%	1,117	0	1,117	30	1,147
46 Juvenile Court Clerk	390	0.34%	447	0	447	12	459
47 Circuit Court Clerk	1,586	1.39%	1,819	0	1,819	48	1,867
48 Criminal Court Clerk	1,062	0.93%	1,218	0	1,218	32	1,250
49 Clerk/Master	229	0.20%	263	0	263	7	270
50 Juvenile Court	1,432	1.25%	1,642	0	1,642	44	1,686
51 General Sessions Court	1,499	1.31%	1,719	0	1,719	46	1,765
52 State Trial Courts	1,927	1.69%	2,210	0	2,210	59	2,269
53 Justice Info Sys	249	0.22%	286	0	286	8	293
54 Sheriff Admin	11,085	9.71%	12,714	0	12,714	337	13,051
78 Police	25,105	22.00%	28,793	0	28,793	764	29,558
80 Fire	15,296	13.40%	17,543	0	17,543	466	18,009
81 Codes Admin	1,129	0.99%	1,295	0	1,295	34	1,329
82 Beer Board	54	0.05%	62	0	62	2	64
83 Agricultural Ext	94	0.08%	108	0	108	3	111
84 Soil & Water	13	0.01%	15	0	15	0	15
85 Social Services	997	0.87%	1,143	0	1,143	30	1,174
86 Health	6,172	5.41%	7,079	0	7,079	188	7,267
87 Public Library	3,834	3.36%	4,397	0	4,397	117	4,514
88 Parks	6,762	5.93%	7,755	0	7,755	206	7,961
89 Arts Commission	121	0.11%	139	0	139	4	142
90 Public Works	3,982	3.49%	4,567	0	4,567	121	4,688
91 Solid Waste	882	0.77%	1,012	0	1,012	27	1,038
92 Human Relations	54	0.05%	62	0	62	2	64
93 Farmers Market	67	0.06%	77	0	77	2	79
94 Muni Auditorium	121	0.11%	139	0	139	4	142
95 State Fair Board	291	0.25%	334	0	334	9	343

Employee Training Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	27	0.02%	$31	$0	$31	$1	$32
98 Water & Sewer	9,670	8.47%	11,091	0	11,091	294	11,385
102 Metro Action Com	3,706	3.25%	4,250	0	4,250	113	4,363
103 NCAC	833	0.73%	955	0	955	25	981
105 Metro Transit	13	0.01%	15	0	15	0	15
110 Communication Center	2,468	2.16%	2,831	0	2,831	75	2,906
112 Criminal Justice Planning	40	0.04%	46	0	46	1	47
113 Office of Emergency Management	134	0.12%	154	0	154	4	158
114 Comm Ed Comm	40	0.04%	46	0	46	1	47
Subtotal	114,123	100.00%	130,890	0	130,890	3,327	134,217
Direct Bills					0		0
Total					$130,890		$134,217

Basis Units: % of FTEs

Safety / Comp Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	638	0.60%	$732	$0	$732	$0	$732
7 MAYOR	199	0.19%	228	0	228	0	228
9 GEN SVC OVERHEAD	1,698	1.61%	1,947	0	1,947	0	1,947
14 DIRECTOR OF FINANCE	1,134	1.07%	1,301	0	1,301	0	1,301
19 INTERNAL AUDIT	112	0.11%	128	0	128	0	128
26 HUMAN RESOURCES	698	0.66%	801	0	801	0	801
27 INFORMATION SYSTEMS	1,468	1.39%	1,684	0	1,684	45	1,728
28 DEPT OF LAW	560	0.53%	642	0	642	17	659
30 Elections	342	0.32%	392	0	392	10	403
32 Planning Comm	535	0.51%	614	0	614	16	630
34 Register of Deeds	373	0.35%	428	0	428	11	439
35 Historical Comm	112	0.11%	128	0	128	3	132
38 Assessor Prop	949	0.90%	1,088	0	1,088	29	1,117
39 Trustee	272	0.26%	312	0	312	8	320
40 County Clerk	805	0.76%	923	0	923	25	948
41 District Attorney	1,013	0.96%	1,162	0	1,162	31	1,193
45 Public Defender	902	0.85%	1,035	0	1,035	27	1,062
46 Juvenile Court Clerk	361	0.34%	414	0	414	11	425
47 Circuit Court Clerk	1,468	1.39%	1,684	0	1,684	45	1,728
48 Criminal Court Clerk	983	0.93%	1,127	0	1,127	30	1,157
49 Clerk/Master	212	0.20%	243	0	243	6	250
50 Juvenile Court	1,325	1.25%	1,520	0	1,520	40	1,560
51 General Sessions Court	1,387	1.31%	1,591	0	1,591	42	1,633
52 State Trial Courts	1,784	1.69%	2,046	0	2,046	54	2,100
53 Justice Info Sys	230	0.22%	264	0	264	7	271
54 Sheriff Admin	10,260	9.71%	11,768	0	11,768	312	12,080
78 Police	23,239	22.00%	26,654	0	26,654	707	27,361
80 Fire	14,159	13.41%	16,239	0	16,239	431	16,670
81 Codes Admin	1,045	0.99%	1,199	0	1,199	32	1,230
82 Beer Board	50	0.05%	57	0	57	2	59
83 Agricultural Ext	87	0.08%	100	0	100	3	102
84 Soil & Water	12	0.01%	14	0	14	0	14
85 Social Services	923	0.87%	1,059	0	1,059	28	1,087
86 Health	5,713	5.41%	6,552	0	6,552	174	6,726
87 Public Library	3,549	3.36%	4,070	0	4,070	108	4,179
88 Parks	6,259	5.93%	7,179	0	7,179	191	7,369
89 Arts Commission	112	0.11%	128	0	128	3	132
90 Public Works	3,685	3.49%	4,226	0	4,226	112	4,339
91 Solid Waste	817	0.77%	937	0	937	25	962
92 Human Relations	50	0.05%	57	0	57	2	59
93 Farmers Market	62	0.06%	71	0	71	2	73
94 Muni Auditorium	112	0.11%	128	0	128	3	132
95 State Fair Board	269	0.25%	309	0	309	8	317

Safety / Comp Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	25	0.02%	$29	$0	$29	$1	$29
98 Water & Sewer	8,951	8.47%	10,266	0	10,266	272	10,539
102 Metro Action Com	3,430	3.25%	3,934	0	3,934	104	4,038
103 NCAC	771	0.73%	884	0	884	23	908
110 Communication Center	2,284	2.16%	2,620	0	2,620	70	2,689
112 Criminal Justice Planning	37	0.04%	42	0	42	1	44
113 Office of Emergency Management	124	0.12%	142	0	142	4	146
114 Comm Ed Comm	37	0.04%	42	0	42	1	44
Subtotal	105,622	100.00%	121,142	0	121,142	3,079	124,221
Direct Bills					0		0
Total					$121,142		$124,221

Basis Units: % of FTEs

HR Liaisons Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	5,281	0.60%	$6,057	$0	$6,057	$0	$6,057
7 MAYOR	1,647	0.19%	1,889	0	1,889	0	1,889
9 GEN SVC OVERHEAD	14,050	1.61%	16,114	0	16,114	0	16,114
14 DIRECTOR OF FINANCE	9,385	1.07%	10,764	0	10,764	0	10,764
19 INTERNAL AUDIT	927	0.11%	1,063	0	1,063	0	1,063
26 HUMAN RESOURCES	5,778	0.66%	6,627	0	6,627	0	6,627
27 INFORMATION SYSTEMS	12,145	1.39%	13,929	0	13,929	370	14,299
28 DEPT OF LAW	4,633	0.53%	5,314	0	5,314	141	5,455
30 Elections	2,827	0.32%	3,242	0	3,242	86	3,328
32 Planning Comm	4,428	0.51%	5,079	0	5,079	135	5,213
34 Register of Deeds	3,088	0.35%	3,542	0	3,542	94	3,636
35 Historical Comm	927	0.11%	1,063	0	1,063	28	1,091
38 Assessor Prop	7,850	0.90%	9,003	0	9,003	239	9,242
39 Trustee	2,248	0.26%	2,578	0	2,578	68	2,647
40 County Clerk	6,663	0.76%	7,642	0	7,642	203	7,845
41 District Attorney	8,380	0.96%	9,611	0	9,611	255	9,866
45 Public Defender	7,459	0.85%	8,555	0	8,555	227	8,782
46 Juvenile Court Clerk	2,985	0.34%	3,424	0	3,424	91	3,514
47 Circuit Court Clerk	12,147	1.39%	13,932	0	13,932	370	14,301
48 Criminal Court Clerk	8,133	0.93%	9,328	0	9,328	248	9,575
49 Clerk/Master	1,750	0.20%	2,007	0	2,007	53	2,060
50 Juvenile Court	10,964	1.25%	12,575	0	12,575	334	12,908
51 General Sessions Court	11,477	1.31%	13,163	0	13,163	349	13,512
52 State Trial Courts	14,761	1.69%	16,930	0	16,930	449	17,379
53 Justice Info Sys	1,904	0.22%	2,184	0	2,184	58	2,242
54 Sheriff Admin	84,892	9.71%	97,364	0	97,364	2,584	99,948
78 Police	192,272	21.99%	220,519	0	220,519	5,853	226,372
80 Fire	117,149	13.40%	134,360	0	134,360	3,566	137,926
81 Codes Admin	8,646	0.99%	9,916	0	9,916	263	10,179
82 Beer Board	412	0.05%	473	0	473	13	485
83 Agricultural Ext	721	0.08%	827	0	827	22	849
84 Soil & Water	103	0.01%	118	0	118	3	121
85 Social Services	7,637	0.87%	8,759	0	8,759	232	8,991
86 Health	47,267	5.41%	54,211	0	54,211	1,439	55,650
87 Public Library	29,365	3.36%	33,679	0	33,679	894	34,573
88 Parks	51,789	5.92%	59,397	0	59,397	1,577	60,974
89 Arts Commission	924	0.11%	1,060	0	1,060	28	1,088
90 Public Works	30,491	3.49%	34,970	0	34,970	928	35,899
91 Solid Waste	6,757	0.77%	7,750	0	7,750	206	7,955
92 Human Relations	412	0.05%	473	0	473	13	485
93 Farmers Market	515	0.06%	591	0	591	16	606
94 Muni Auditorium	927	0.11%	1,063	0	1,063	28	1,091
95 State Fair Board	2,228	0.25%	2,555	0	2,555	68	2,623

HR Liaisons Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	206	0.02%	$236	$0	$236	$6	$243
98 Water & Sewer	74,058	8.47%	84,938	0	84,938	2,254	87,192
102 Metro Action Com	28,380	3.25%	32,549	0	32,549	864	33,413
103 NCAC	6,383	0.73%	7,321	0	7,321	194	7,515
110 Communication Center	18,901	2.16%	21,678	0	21,678	575	22,253
112 Criminal Justice Planning	309	0.04%	354	0	354	9	364
113 Office of Emergency Management	1,025	0.12%	1,176	0	1,176	31	1,207
114 Comm Ed Comm	309	0.04%	354	0	354	9	364
121 All Others	412	0.05%	473	0	473	13	485
Subtotal	874,327	100.00%	1,002,776	0	1,002,776	25,487	1,028,263
Direct Bills					0		0
Total					$1,002,776		$1,028,263

Basis Units: % of FTEs

Benefits Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	5,185	0.42%	$5,947	$0	$5,947	$0	$5,947
7 MAYOR	1,617	0.13%	1,855	0	1,855	0	1,855
9 GEN SVC OVERHEAD	13,795	1.12%	15,822	0	15,822	0	15,822
14 DIRECTOR OF FINANCE	9,215	0.75%	10,569	0	10,569	0	10,569
19 INTERNAL AUDIT	910	0.07%	1,044	0	1,044	0	1,044
26 HUMAN RESOURCES	5,673	0.46%	6,506	0	6,506	0	6,506
27 INFORMATION SYSTEMS	11,925	0.97%	13,677	0	13,677	358	14,035
28 DEPT OF LAW	4,548	0.37%	5,216	0	5,216	137	5,353
30 Elections	2,775	0.23%	3,183	0	3,183	83	3,266
32 Planning Comm	4,347	0.35%	4,986	0	4,986	131	5,116
34 Register of Deeds	3,032	0.25%	3,477	0	3,477	91	3,569
35 Historical Comm	910	0.07%	1,044	0	1,044	27	1,071
38 Assessor Prop	7,707	0.63%	8,839	0	8,839	232	9,071
39 Trustee	2,207	0.18%	2,531	0	2,531	66	2,598
40 County Clerk	6,541	0.53%	7,502	0	7,502	197	7,698
41 District Attorney	8,227	0.67%	9,436	0	9,436	247	9,683
45 Public Defender	7,324	0.60%	8,400	0	8,400	220	8,620
46 Juvenile Court Clerk	2,931	0.24%	3,362	0	3,362	88	3,450
47 Circuit Court Clerk	11,927	0.97%	13,679	0	13,679	358	14,038
48 Criminal Court Clerk	7,985	0.65%	9,158	0	9,158	240	9,398
49 Clerk/Master	1,718	0.14%	1,970	0	1,970	52	2,022
50 Juvenile Court	10,764	0.88%	12,345	0	12,345	323	12,669
51 General Sessions Court	11,269	0.92%	12,925	0	12,925	339	13,263
52 State Trial Courts	14,493	1.18%	16,622	0	16,622	435	17,058
53 Justice Info Sys	1,870	0.15%	2,145	0	2,145	56	2,201
54 Sheriff Admin	83,349	6.79%	95,594	0	95,594	2,504	98,098
78 Police	188,777	15.39%	216,511	0	216,511	5,671	222,182
80 Fire	115,020	9.37%	131,918	0	131,918	3,455	135,373
81 Codes Admin	8,489	0.69%	9,736	0	9,736	255	9,991
82 Beer Board	404	0.03%	463	0	463	12	475
83 Agricultural Ext	708	0.06%	812	0	812	21	833
84 Soil & Water	101	0.01%	116	0	116	3	119
85 Social Services	7,499	0.61%	8,601	0	8,601	225	8,826
86 Health	46,408	3.78%	53,226	0	53,226	1,394	54,620
87 Public Library	28,831	2.35%	33,067	0	33,067	866	33,933
88 Parks	50,848	4.14%	58,318	0	58,318	1,528	59,846
89 Arts Commission	908	0.07%	1,041	0	1,041	27	1,069
90 Public Works	29,937	2.44%	34,335	0	34,335	899	35,235
91 Solid Waste	6,634	0.54%	7,609	0	7,609	199	7,808
92 Human Relations	404	0.03%	463	0	463	12	475
93 Farmers Market	505	0.04%	579	0	579	15	594
94 Muni Auditorium	910	0.07%	1,044	0	1,044	27	1,071
95 State Fair Board	2,187	0.18%	2,508	0	2,508	66	2,574

Benefits Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Sports Authority	202	0.02%	$232	$0	$232	$6	$238
98 Water & Sewer	72,712	5.93%	83,394	0	83,394	2,184	85,579
102 Metro Action Com	27,864	2.27%	31,958	0	31,958	837	32,795
103 NCAC	6,267	0.51%	7,188	0	7,188	188	7,376
105 Metro Transit	101	0.01%	116	0	116	3	119
108 Education	368,454	30.03%	422,585	0	422,585	11,069	433,654
110 Communication Center	18,557	1.51%	21,283	0	21,283	557	21,841
112 Criminal Justice Planning	303	0.02%	348	0	348	9	357
113 Office of Emergency Management	1,007	0.08%	1,155	0	1,155	30	1,185
114 Comm Ed Comm	303	0.02%	348	0	348	9	357
121 All Others	404	0.03%	463	0	463	12	475
Subtotal	1,226,988	100.00%	1,407,249	0	1,407,249	35,768	1,443,017
Direct Bills					0		0
Total					$1,407,249		$1,443,017

Basis Units: % of FTEs

Admin / Cust Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	7,481	0.65%	$8,580	$0	$8,580	$0	$8,580
7 MAYOR	2,333	0.20%	2,676	0	2,676	0	2,676
9 GEN SVC OVERHEAD	19,901	1.72%	22,825	0	22,825	0	22,825
14 DIRECTOR OF FINANCE	13,294	1.15%	15,247	0	15,247	0	15,247
19 INTERNAL AUDIT	1,312	0.11%	1,505	0	1,505	0	1,505
26 HUMAN RESOURCES	8,185	0.71%	9,387	0	9,387	0	9,387
27 INFORMATION SYSTEMS	17,204	1.49%	19,732	0	19,732	525	20,257
28 DEPT OF LAW	6,562	0.57%	7,526	0	7,526	200	7,726
30 Elections	4,004	0.35%	4,592	0	4,592	122	4,715
32 Planning Comm	6,272	0.54%	7,193	0	7,193	192	7,385
35 Historical Comm	1,312	0.11%	1,505	0	1,505	40	1,545
38 Assessor Prop	11,119	0.96%	12,753	0	12,753	340	13,092
39 Trustee	3,185	0.28%	3,653	0	3,653	97	3,750
40 County Clerk	9,437	0.82%	10,823	0	10,823	288	11,112
41 District Attorney	11,870	1.03%	13,614	0	13,614	362	13,976
45 Public Defender	10,566	0.91%	12,118	0	12,118	323	12,441
46 Juvenile Court Clerk	4,229	0.37%	4,850	0	4,850	129	4,979
47 Circuit Court Clerk	6,416	0.55%	7,359	0	7,359	196	7,555
48 Criminal Court Clerk	11,520	1.00%	13,212	0	13,212	352	13,564
49 Clerk/Master	2,479	0.21%	2,843	0	2,843	76	2,919
50 Juvenile Court	15,530	1.34%	17,812	0	17,812	474	18,286
51 General Sessions Court	16,257	1.41%	18,645	0	18,645	496	19,142
52 State Trial Courts	20,909	1.81%	23,981	0	23,981	639	24,619
53 Justice Info Sys	2,698	0.23%	3,094	0	3,094	82	3,177
54 Sheriff Admin	120,249	10.40%	137,915	0	137,915	3,672	141,587
78 Police	272,350	23.55%	312,362	0	312,362	8,317	320,679
80 Fire	165,940	14.35%	190,319	0	190,319	5,067	195,386
81 Codes Admin	12,247	1.06%	14,046	0	14,046	374	14,420
82 Beer Board	583	0.05%	669	0	669	18	686
83 Agricultural Ext	1,021	0.09%	1,171	0	1,171	31	1,202
84 Soil & Water	146	0.01%	167	0	167	4	172
85 Social Services	10,818	0.94%	12,407	0	12,407	330	12,738
87 Public Library	41,595	3.60%	47,706	0	47,706	1,270	48,976
88 Parks	73,359	6.34%	84,137	0	84,137	2,240	86,377
89 Arts Commission	1,309	0.11%	1,501	0	1,501	40	1,541
90 Public Works	43,191	3.74%	49,536	0	49,536	1,319	50,855
91 Solid Waste	9,571	0.83%	10,977	0	10,977	292	11,269
92 Human Relations	583	0.05%	669	0	669	18	686
93 Farmers Market	729	0.06%	836	0	836	22	858
94 Muni Auditorium	1,312	0.11%	1,505	0	1,505	40	1,545
95 State Fair Board	3,156	0.27%	3,620	0	3,620	96	3,716
97 Sports Authority	292	0.03%	335	0	335	9	344
98 Water & Sewer	104,902	9.07%	120,314	0	120,314	3,203	123,517

Admin / Cust Allocations

Dept:26 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 Metro Action Com	40,200	3.48%	$46,106	$0	$46,106	$1,228	$47,334
103 NCAC	9,041	0.78%	10,369	0	10,369	276	10,645
110 Communication Center	26,772	2.32%	30,705	0	30,705	818	31,523
112 Criminal Justice Planning	437	0.04%	501	0	501	13	515
113 Office of Emergency Management	1,452	0.13%	1,665	0	1,665	44	1,710
114 Comm Ed Comm	437	0.04%	501	0	501	13	515
121 All Others	583	0.05%	669	0	669	18	686
Subtotal	1,156,350	100.00%	1,326,235	0	1,326,235	33,709	1,359,944
Direct Bills					0		0
Total					$1,326,235		$1,359,944

Basis Units: % of FTEs

Allocation Summary

Dept:26 HUMAN RESOURCES

Department	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust	Total
6 LEGISLATIVE	$375	$791	$732	$6,057	$5,947	$8,580	$22,482
7 MAYOR	0	247	228	1,889	1,855	2,676	6,894
9 GEN SVC OVERHEAD	10,230	2,105	1,947	16,114	15,822	22,825	69,043
14 DIRECTOR OF FINANCE	6,834	1,405	1,301	10,764	10,569	15,247	46,120
19 INTERNAL AUDIT	674	139	128	1,063	1,044	1,505	4,553
26 HUMAN RESOURCES	3,833	865	801	6,627	6,506	9,387	28,019
27 INFORMATION SYSTEMS	9,079	1,867	1,728	14,299	14,035	20,257	61,266
28 DEPT OF LAW	3,463	712	659	5,455	5,353	7,726	23,368
30 Elections	0	434	403	3,328	3,266	4,715	12,146
32 Planning Comm	3,310	681	630	5,213	5,116	7,385	22,335
34 Register of Deeds	0	474	439	3,636	3,569	0	8,118
35 Historical Comm	692	142	132	1,091	1,071	1,545	4,674
38 Assessor Prop	0	1,207	1,117	9,242	9,071	13,092	33,729
39 Trustee	0	346	320	2,647	2,598	3,750	9,661
40 County Clerk	0	1,024	948	7,845	7,698	11,112	28,627
41 District Attorney	0	1,288	1,193	9,866	9,683	13,976	36,006
45 Public Defender	0	1,147	1,062	8,782	8,620	12,441	32,052
46 Juvenile Court Clerk	0	459	425	3,514	3,450	4,979	12,828
47 Circuit Court Clerk	0	1,867	1,728	14,301	14,038	7,555	39,489
48 Criminal Court Clerk	0	1,250	1,157	9,575	9,398	13,564	34,945
49 Clerk/Master	0	270	250	2,060	2,022	2,919	7,521
50 Juvenile Court	8,195	1,686	1,560	12,908	12,669	18,286	55,304
51 General Sessions Court	0	1,765	1,633	13,512	13,263	19,142	49,315
52 State Trial Courts	0	2,269	2,100	17,379	17,058	24,619	63,425
53 Justice Info Sys	0	293	271	2,242	2,201	3,177	8,183
54 Sheriff Admin	63,456	13,051	12,080	99,948	98,098	141,587	428,220
78 Police	143,722	29,558	27,361	226,372	222,182	320,679	969,874
80 Fire	87,568	18,009	16,670	137,926	135,373	195,386	590,933
81 Codes Admin	6,463	1,329	1,230	10,179	9,991	14,420	43,613
82 Beer Board	307	64	59	485	475	686	2,077
83 Agricultural Ext	0	111	102	849	833	1,202	3,097
84 Soil & Water	0	15	14	121	119	172	441
85 Social Services	5,709	1,174	1,087	8,991	8,826	12,738	38,525
86 Health	0	7,267	6,726	55,650	54,620	0	124,263
87 Public Library	21,950	4,514	4,179	34,573	33,933	48,976	148,125
88 Parks	38,712	7,961	7,369	60,974	59,846	86,377	261,239
89 Arts Commission	691	142	132	1,088	1,069	1,541	4,663
90 Public Works	22,792	4,688	4,339	35,899	35,235	50,855	153,808
91 Solid Waste	5,051	1,038	962	7,955	7,808	11,269	34,084
92 Human Relations	307	64	59	485	475	686	2,077
93 Farmers Market	0	79	73	606	594	858	2,211

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Allocation Summary

Dept:26 HUMAN RESOURCES

Department	Recruitment	Employee Training	Safety / Comp	HR Liaisons	Benefits	Admin / Cust	Total
94 Muni Auditorium	$692	$142	$132	$1,091	$1,071	$1,545	$4,674
95 State Fair Board	0	343	317	2,623	2,574	3,716	9,573
97 Sports Authority	154	32	29	243	238	344	1,040
98 Water & Sewer	55,358	11,385	10,539	87,192	85,579	123,517	373,570
102 Metro Action Com	0	4,363	4,038	33,413	32,795	47,334	121,943
103 NCAC	0	981	908	7,515	7,376	10,645	27,425
105 Metro Transit	0	15	0	0	119	0	134
108 Education	0	0	0	0	433,654	0	433,654
110 Communication Center	14,128	2,906	2,689	22,253	21,841	31,523	95,339
112 Criminal Justice Planning	0	47	44	364	357	515	1,326
113 Office of Emergency Management	766	158	146	1,207	1,185	1,710	5,172
114 Comm Ed Comm	231	47	44	364	357	515	1,556
121 All Others	0	0	0	485	475	686	1,647
Total	$514,743	$134,217	$124,221	$1,028,263	$1,443,017	$1,359,944	$4,604,405

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

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2014.

A. Department Costs

Dept:27 INFORMATION SYSTEMS

Description		Amount	General Admin	ITS Systems	ITS Systems Depreciation
Personnel Costs					
Salaries	S1	5,934,059	0	5,934,059	0
Salary % Split			*.00%*	*100.00%*	*.00%*
Benefits	S	2,378,032	0	2,378,032	0
Subtotal - Personnel Costs		8,312,091	0	8,312,091	0
Services & Supplies Cost					
502 Contract Services	S	4,641,997	0	4,641,997	0
503 Supplies	S	50,477	0	50,477	0
505 Other Expenses	S	2,004,089	0	2,004,089	0
Depreciation	P	968,758	0	0	968,758
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(15,674)	0	(15,674)	0
ADJ Use of Fund Balance	S	0	0	0	0
Subtotal - Services & Supplies		7,649,647	0	6,680,889	968,758
Department Cost Total		15,961,738	0	14,992,980	968,758
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		15,961,738	0	14,992,980	968,758
General Admin Distribution			0	0	0
Grand Total		$15,961,738		$14,992,980	$968,758

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
1	222 Bldg	$6,277	$0	$6,277	$0
1	Clifford Allen Bldg	1,258	0	1,258	0
1	AA Birch Bldg	2,046	0	2,046	0
1	Criminal Justice Ctr	724	0	724	0
1	Courthouse	64,524	0	64,524	0
1	Lindsley Hall	4,418	0	4,418	0
1	Howard Office Bldg	446,718	0	446,718	0
1	Fulton Campus Garage	77,949	0	77,949	0
	Subtotal - BUILDING USE ALLOWANC	603,913	0	603,913	0
2	County Pension	19,959	64	20,022	0
2	Health Benefit	336,352	1,074	337,426	0
2	Life Benefit	12,505	40	12,545	0
2	Unemployment Comp	(1,406)	(4)	(1,411)	0
2	Injured On Duty	16,315	78	16,393	0
	Subtotal - EMPLOYEE BENEFITS	383,725	1,251	384,977	0
3	Post Audits	7,469	22	7,491	0
	Subtotal - POST AUDITS	7,469	22	7,491	0
6	Metro Clerk	5,950	218	6,168	0
6	Council	33,176	1,215	34,391	0
	Subtotal - LEGISLATIVE	39,126	1,433	40,559	0
7	Mayor's Office	24,091	909	25,001	0
	Subtotal - MAYOR	24,091	909	25,001	0
10	Buildings & Security	50,056	20,037	70,093	0
	Subtotal - GEN SVC FACILITIES	50,056	20,037	70,093	0
11	Motor Pool	3,656	1,474	5,130	0
11	Fleet Depreciation	21,858	0	21,858	0
	Subtotal - FLEET MANAGEMENT	25,514	1,474	26,988	0
12	Postal Service	203	14	217	0

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

	Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
	Subtotal - POSTAL SERVICE	$203	$14	$217	$0
15	Procurement Post-Award	2,873	58	2,931	0
	Subtotal - BUSINESS ASSISTANCE C	2,873	58	2,931	0
16	Finance Operations	8,126	249	8,376	0
16	Accounts Payable	7,181	214	7,395	0
	Subtotal - FINANCE OPERATIONS	15,308	463	15,771	0
17	Payroll	3,231	71	3,302	0
	Subtotal - PAYROLL	3,231	71	3,302	0
18	Management & Budget	16,805	350	17,155	0
	Subtotal - OFFICE OF MANAGEMENT	16,805	350	17,155	0
19	Internal Audit	8,965	152	9,116	0
	Subtotal - INTERNAL AUDIT	8,965	152	9,116	0
20	Business Solutions	5,181	50	5,232	0
	Subtotal - BUSINESS SOLUTIONS	5,181	50	5,232	0
21	Public Property Svcs	1,833	135	1,968	0
	Subtotal - PUBLIC PROPERTY ADMIN	1,833	135	1,968	0
22	Purchasing	17,291	613	17,903	0
	Subtotal - PURCHASING	17,291	613	17,903	0
23	Procurement Review	397	6	404	0
23	Prompt Pay Review	310	5	316	0
23	Performance Monitoring	596	10	605	0
	Subtotal - FINANCIAL ACCOUNTABIL	1,303	21	1,325	0
24	Cash Operations	1,063	110	1,173	0
24	Investment Committee Supt	253	21	274	0
24	Investor Relations	364	48	412	0

B. Incoming Costs - (Default Spread Custom%)

Dept:27 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation
Subtotal - TREASURY	$1,679	$180	$1,859	$0
26 Recruitment	8,844	235	9,079	0
26 Employee Training	1,819	48	1,867	0
26 Safety / Comp	1,684	45	1,728	0
26 HR Liaisons	13,929	370	14,299	0
26 Benefits	13,677	358	14,035	0
26 Admin / Cust	19,732	525	20,257	0
Subtotal - HUMAN RESOURCES	59,684	1,581	61,266	0
27 ITS Systems	0	(187,828)	(187,828)	0
27 ITS Systems Depreciation	0	(122,684)	(122,684)	0
Subtotal - INFORMATION SYSTEMS	0	(310,512)	(310,512)	0
28 Legal Services	0	17,179	17,179	0
Subtotal - DEPT OF LAW	0	17,179	17,179	0
29 Records & Storage	0	154	154	0
29 Data Requests	0	229	229	0
Subtotal - CENTRAL RECORDS	0	383	383	0
Total Incoming	1,268,251	(264,135)	1,004,115	0
C. Total Allocated		$16,965,853	$15,997,095	$968,758
			94.29%	5.71%

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	96,894	0.66%	$106,618	$(96,894)	$9,724	$0	$9,724
7 MAYOR	122,331	0.83%	134,608	(122,331)	12,277	0	12,277
9 GEN SVC OVERHEAD	48,786	0.33%	53,682	(48,786)	4,896	0	4,896
10 GEN SVC FACILITIES	333,368	2.26%	366,825	(333,368)	33,457	0	33,457
11 FLEET MANAGEMENT	538,638	3.64%	592,697	(538,638)	54,059	0	54,059
12 POSTAL SERVICE	5,570	0.04%	6,129	(5,570)	559	0	559
13 RADIO SHOP	52,300	0.35%	57,549	(52,300)	5,249	0	5,249
14 DIRECTOR OF FINANCE	16,020	0.11%	17,628	(16,020)	1,608	0	1,608
15 BUSINESS ASSISTANCE OFFICE	6,368	0.04%	7,007	(6,368)	639	0	639
16 FINANCE OPERATIONS	64,536	0.44%	71,013	(64,536)	6,477	0	6,477
17 PAYROLL	19,204	0.13%	21,131	(19,204)	1,927	0	1,927
18 OFFICE OF MANAGEMENT & BUDGI	67,134	0.45%	73,872	(67,134)	6,738	0	6,738
19 INTERNAL AUDIT	43,651	0.30%	48,032	(43,651)	4,381	0	4,381
20 BUSINESS SOLUTIONS	36,244	0.25%	39,882	(36,244)	3,638	0	3,638
21 PUBLIC PROPERTY ADMIN	4,612	0.03%	5,075	(4,612)	463	0	463
22 PURCHASING	27,288	0.18%	30,027	(27,288)	2,739	0	2,739
23 FINANCIAL ACCOUNTABILITY	6,283	0.04%	6,914	(6,283)	631	0	631
24 TREASURY	17,731	0.12%	19,511	(17,731)	1,780	0	1,780
25 GRANTS COORDINATION	6,280	0.04%	6,910	(6,280)	630	0	630
26 HUMAN RESOURCES	265,713	1.80%	292,380	(265,713)	26,667	0	26,667
27 INFORMATION SYSTEMS	(1,871,508)	-12.66%	(2,059,336)	1,871,508	(187,828)	0	(187,828)
28 DEPT OF LAW	123,099	0.83%	135,453	(123,099)	12,354	(2,187)	10,168
29 CENTRAL RECORDS	14,261	0.10%	15,692	(14,261)	1,431	(253)	1,178
30 Elections	155,586	1.05%	171,201	(155,586)	15,615	(2,764)	12,851
31 Surplus Property	35,582	0.24%	39,153	(35,582)	3,571	(632)	2,939
32 Planning Comm	355,735	2.41%	391,437	(355,735)	35,702	(6,319)	29,384
34 Register of Deeds	196,987	1.33%	216,757	(196,987)	19,770	(3,499)	16,271
35 Historical Comm	38,285	0.26%	42,127	(38,285)	3,842	(680)	3,162
38 Assessor Prop	281,684	1.91%	309,954	(281,684)	28,270	(5,003)	23,267
39 Trustee	478,804	3.24%	526,858	(478,804)	48,054	(8,505)	39,549
40 County Clerk	141,136	0.96%	155,301	(141,136)	14,165	(2,507)	11,658
41 District Attorney	144,179	0.98%	158,649	(144,179)	14,470	(2,561)	11,909
42 DA Drug Enforcement	55,621	0.38%	61,203	(55,621)	5,582	(988)	4,594
45 Public Defender	64,062	0.43%	70,491	(64,062)	6,429	(1,138)	5,291
46 Juvenile Court Clerk	33,025	0.22%	36,339	(33,025)	3,314	(587)	2,728
47 Circuit Court Clerk	101,165	0.68%	111,318	(101,165)	10,153	(1,797)	8,356
48 Criminal Court Clerk	80,869	0.55%	88,985	(80,869)	8,116	(1,436)	6,680
49 Clerk/Master	29,016	0.20%	31,928	(29,016)	2,912	(515)	2,397
50 Juvenile Court	140,841	0.95%	154,976	(140,841)	14,135	(2,502)	11,633
51 General Sessions Court	170,636	1.15%	187,761	(170,636)	17,125	(3,031)	14,094
52 State Trial Courts	186,918	1.26%	205,677	(186,918)	18,759	(3,320)	15,439
53 Justice Info Sys	141,134	0.96%	155,298	(141,134)	14,164	(2,507)	11,658
54 Sheriff Admin	502,985	3.40%	553,465	(502,985)	50,480	(8,934)	41,546

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Facility Maint	700	0.00%	$770	$(700)	$70	$(12)	$58
57 Sheriff Warehouse	391	0.00%	430	(391)	39	(7)	32
58 Sheriff Criminal Justice Ctr	18,951	0.13%	20,853	(18,951)	1,902	(337)	1,565
59 Sheriff Hill Jail	7,686	0.05%	8,457	(7,686)	771	(137)	635
61 Sheriff Corr Work Center	17,300	0.12%	19,036	(17,300)	1,736	(307)	1,429
62 Sheriff Transportation	3,227	0.02%	3,551	(3,227)	324	(57)	267
64 Sheriff Warrants	41,354	0.28%	45,504	(41,354)	4,150	(735)	3,416
65 Sheriff Training Academy	3,039	0.02%	3,344	(3,039)	305	(54)	251
74 Sheriff Day Reporting	2,998	0.02%	3,299	(2,998)	301	(53)	248
78 Police	2,476,219	16.76%	2,724,737	(2,476,219)	248,518	(43,983)	204,535
79 Police Drug Enforcement	4,198	0.03%	4,619	(4,198)	421	(75)	347
80 Fire	755,066	5.11%	830,846	(755,066)	75,780	(13,412)	62,368
81 Codes Admin	588,107	3.98%	647,130	(588,107)	59,023	(10,446)	48,577
82 Beer Board	55,280	0.37%	60,828	(55,280)	5,548	(982)	4,566
83 Agricultural Ext	20,173	0.14%	22,198	(20,173)	2,025	(358)	1,666
84 Soil & Water	7,694	0.05%	8,466	(7,694)	772	(137)	636
85 Social Services	125,739	0.85%	138,358	(125,739)	12,619	(2,233)	10,386
86 Health	856,814	5.80%	942,805	(856,814)	85,991	(15,219)	70,772
87 Public Library	1,166,378	7.89%	1,283,438	(1,166,378)	117,060	(20,717)	96,342
88 Parks	673,777	4.56%	741,398	(673,777)	67,621	(11,968)	55,654
89 Arts Commission	41,464	0.28%	45,625	(41,464)	4,161	(736)	3,425
90 Public Works	400,591	2.71%	440,795	(400,591)	40,204	(7,115)	33,089
91 Solid Waste	29,010	0.20%	31,921	(29,010)	2,911	(515)	2,396
92 Human Relations	13,915	0.09%	15,312	(13,915)	1,397	(247)	1,149
93 Farmers Market	17,499	0.12%	19,255	(17,499)	1,756	(311)	1,445
94 Muni Auditorium	22,605	0.15%	24,874	(22,605)	2,269	(402)	1,867
95 State Fair Board	57,035	0.39%	62,759	(57,035)	5,724	(1,013)	4,711
96 Convention Center	51,983	0.35%	57,200	(51,983)	5,217	(923)	4,294
97 Sports Authority	10,544	0.07%	11,602	(10,544)	1,058	(187)	871
98 Water & Sewer	1,272,516	8.61%	1,400,228	(1,272,516)	127,712	(22,603)	105,109
99 Storm Water	135,000	0.91%	148,549	(135,000)	13,549	(2,398)	11,151
102 Metro Action Com	296,960	2.01%	326,763	(296,960)	29,803	(5,275)	24,529
103 NCAC	91,570	0.62%	100,760	(91,570)	9,190	(1,626)	7,564
108 Education	1,156,878	7.83%	1,272,984	(1,156,878)	116,106	(20,549)	95,558
110 Communication Center	301,195	2.04%	331,423	(301,195)	30,228	(5,350)	24,879
112 Criminal Justice Planning	10,825	0.07%	11,911	(10,825)	1,086	(192)	894
114 Comm Ed Comm	13,120	0.09%	14,437	(13,120)	1,317	(233)	1,084
115 Convention Center Auth	46,454	0.31%	51,116	(46,454)	4,662	(825)	3,837
118 Mayor Other	201,633	1.36%	221,869	(201,633)	20,236	(3,581)	16,655
120 ISF External Customers	395,136	2.67%	434,793	(395,136)	39,657	(7,018)	32,638
121 All Others	8,000	0.05%	8,803	(8,000)	803	(142)	661

ITS Systems Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,778,077	100.00%	16,261,231	(14,778,077)	1,483,154	(264,135)	1,219,018
Direct Bills					14,778,077		14,778,077
Total					$16,261,231		$15,997,095

Basis Units: ITS Systems Billings

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	96,894	0.66%	$6,352	$0	$6,352	$0	$6,352
7 MAYOR	122,331	0.83%	8,019	0	8,019	0	8,019
9 GEN SVC OVERHEAD	48,786	0.33%	3,198	0	3,198	0	3,198
10 GEN SVC FACILITIES	333,368	2.26%	21,854	0	21,854	0	21,854
11 FLEET MANAGEMENT	538,638	3.64%	35,310	0	35,310	0	35,310
12 POSTAL SERVICE	5,570	0.04%	365	0	365	0	365
13 RADIO SHOP	52,300	0.35%	3,428	0	3,428	0	3,428
14 DIRECTOR OF FINANCE	16,020	0.11%	1,050	0	1,050	0	1,050
15 BUSINESS ASSISTANCE OFFICE	6,368	0.04%	417	0	417	0	417
16 FINANCE OPERATIONS	64,536	0.44%	4,231	0	4,231	0	4,231
17 PAYROLL	19,204	0.13%	1,259	0	1,259	0	1,259
18 OFFICE OF MANAGEMENT & BUDGI	67,134	0.45%	4,401	0	4,401	0	4,401
19 INTERNAL AUDIT	43,651	0.30%	2,861	0	2,861	0	2,861
20 BUSINESS SOLUTIONS	36,244	0.25%	2,376	0	2,376	0	2,376
21 PUBLIC PROPERTY ADMIN	4,612	0.03%	302	0	302	0	302
22 PURCHASING	27,288	0.18%	1,789	0	1,789	0	1,789
23 FINANCIAL ACCOUNTABILITY	6,283	0.04%	412	0	412	0	412
24 TREASURY	17,731	0.12%	1,162	0	1,162	0	1,162
25 GRANTS COORDINATION	6,280	0.04%	412	0	412	0	412
26 HUMAN RESOURCES	265,713	1.80%	17,418	0	17,418	0	17,418
27 INFORMATION SYSTEMS	(1,871,508)	-12.66%	(122,684)	0	(122,684)	0	(122,684)
28 DEPT OF LAW	123,099	0.83%	8,070	0	8,070	0	8,070
29 CENTRAL RECORDS	14,261	0.10%	935	0	935	0	935
30 Elections	155,586	1.05%	10,199	0	10,199	0	10,199
31 Surplus Property	35,582	0.24%	2,333	0	2,333	0	2,333
32 Planning Comm	355,735	2.41%	23,320	0	23,320	0	23,320
34 Register of Deeds	196,987	1.33%	12,913	0	12,913	0	12,913
35 Historical Comm	38,285	0.26%	2,510	0	2,510	0	2,510
38 Assessor Prop	281,684	1.91%	18,465	0	18,465	0	18,465
39 Trustee	478,804	3.24%	31,387	0	31,387	0	31,387
40 County Clerk	141,136	0.96%	9,252	0	9,252	0	9,252
41 District Attorney	144,179	0.98%	9,451	0	9,451	0	9,451
42 DA Drug Enforcement	55,621	0.38%	3,646	0	3,646	0	3,646
45 Public Defender	64,062	0.43%	4,200	0	4,200	0	4,200
46 Juvenile Court Clerk	33,025	0.22%	2,165	0	2,165	0	2,165
47 Circuit Court Clerk	101,165	0.68%	6,632	0	6,632	0	6,632
48 Criminal Court Clerk	80,869	0.55%	5,301	0	5,301	0	5,301
49 Clerk/Master	29,016	0.20%	1,902	0	1,902	0	1,902
50 Juvenile Court	140,841	0.95%	9,233	0	9,233	0	9,233
51 General Sessions Court	170,636	1.15%	11,186	0	11,186	0	11,186
52 State Trial Courts	186,918	1.26%	12,253	0	12,253	0	12,253
53 Justice Info Sys	141,134	0.96%	9,252	0	9,252	0	9,252
54 Sheriff Admin	502,985	3.40%	32,973	0	32,973	0	32,973

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Facility Maint	700	0.00%	$46	$0	$46	$0	$46
57 Sheriff Warehouse	391	0.00%	26	0	26	0	26
58 Sheriff Criminal Justice Ctr	18,951	0.13%	1,242	0	1,242	0	1,242
59 Sheriff Hill Jail	7,686	0.05%	504	0	504	0	504
61 Sheriff Corr Work Center	17,300	0.12%	1,134	0	1,134	0	1,134
62 Sheriff Transportation	3,227	0.02%	212	0	212	0	212
64 Sheriff Warrants	41,354	0.28%	2,711	0	2,711	0	2,711
65 Sheriff Training Academy	3,039	0.02%	199	0	199	0	199
74 Sheriff Day Reporting	2,998	0.02%	197	0	197	0	197
78 Police	2,476,219	16.76%	162,325	0	162,325	0	162,325
79 Police Drug Enforcement	4,198	0.03%	275	0	275	0	275
80 Fire	755,066	5.11%	49,497	0	49,497	0	49,497
81 Codes Admin	588,107	3.98%	38,553	0	38,553	0	38,553
82 Beer Board	55,280	0.37%	3,624	0	3,624	0	3,624
83 Agricultural Ext	20,173	0.14%	1,322	0	1,322	0	1,322
84 Soil & Water	7,694	0.05%	504	0	504	0	504
85 Social Services	125,739	0.85%	8,243	0	8,243	0	8,243
86 Health	856,814	5.80%	56,167	0	56,167	0	56,167
87 Public Library	1,166,378	7.89%	76,460	0	76,460	0	76,460
88 Parks	673,777	4.56%	44,169	0	44,169	0	44,169
89 Arts Commission	41,464	0.28%	2,718	0	2,718	0	2,718
90 Public Works	400,591	2.71%	26,260	0	26,260	0	26,260
91 Solid Waste	29,010	0.20%	1,902	0	1,902	0	1,902
92 Human Relations	13,915	0.09%	912	0	912	0	912
93 Farmers Market	17,499	0.12%	1,147	0	1,147	0	1,147
94 Muni Auditorium	22,605	0.15%	1,482	0	1,482	0	1,482
95 State Fair Board	57,035	0.39%	3,739	0	3,739	0	3,739
96 Convention Center	51,983	0.35%	3,408	0	3,408	0	3,408
97 Sports Authority	10,544	0.07%	691	0	691	0	691
98 Water & Sewer	1,272,516	8.61%	83,418	0	83,418	0	83,418
99 Storm Water	135,000	0.91%	8,850	0	8,850	0	8,850
102 Metro Action Com	296,960	2.01%	19,467	0	19,467	0	19,467
103 NCAC	91,570	0.62%	6,003	0	6,003	0	6,003
108 Education	1,156,878	7.83%	75,838	0	75,838	0	75,838
110 Communication Center	301,195	2.04%	19,744	0	19,744	0	19,744
112 Criminal Justice Planning	10,825	0.07%	710	0	710	0	710
114 Comm Ed Comm	13,120	0.09%	860	0	860	0	860
115 Convention Center Auth	46,454	0.31%	3,045	0	3,045	0	3,045
118 Mayor Other	201,633	1.36%	13,218	0	13,218	0	13,218
120 ISF External Customers	395,136	2.67%	25,903	0	25,903	0	25,903
121 All Others	8,000	0.05%	524	0	524	0	524

ITS Systems Depreciation Allocations

Dept:27 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,778,077	100.00%	968,758	0	968,758	0	968,758
Direct Bills					0		0
Total					$968,758		$968,758

Basis Units: ITS Systems Billings

Allocation Summary

Dept:27 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Total
0 Direct Billed	$14,778,077	$0	$14,778,077
6 LEGISLATIVE	9,724	6,352	16,076
7 MAYOR	12,277	8,019	20,297
9 GEN SVC OVERHEAD	4,896	3,198	8,094
10 GEN SVC FACILITIES	33,457	21,854	55,311
11 FLEET MANAGEMENT	54,059	35,310	89,368
12 POSTAL SERVICE	559	365	924
13 RADIO SHOP	5,249	3,428	8,677
14 DIRECTOR OF FINANCE	1,608	1,050	2,658
15 BUSINESS ASSISTANCE OFFICE	639	417	1,057
16 FINANCE OPERATIONS	6,477	4,231	10,708
17 PAYROLL	1,927	1,259	3,186
18 OFFICE OF MANAGEMENT & BUDGI	6,738	4,401	11,139
19 INTERNAL AUDIT	4,381	2,861	7,242
20 BUSINESS SOLUTIONS	3,638	2,376	6,013
21 PUBLIC PROPERTY ADMIN	463	302	765
22 PURCHASING	2,739	1,789	4,528
23 FINANCIAL ACCOUNTABILITY	631	412	1,042
24 TREASURY	1,780	1,162	2,942
25 GRANTS COORDINATION	630	412	1,042
26 HUMAN RESOURCES	26,667	17,418	44,086
27 INFORMATION SYSTEMS	(187,828)	(122,684)	(310,512)
28 DEPT OF LAW	10,168	8,070	18,238
29 CENTRAL RECORDS	1,178	935	2,113
30 Elections	12,851	10,199	23,051
31 Surplus Property	2,939	2,333	5,272
32 Planning Comm	29,384	23,320	52,703
34 Register of Deeds	16,271	12,913	29,184
35 Historical Comm	3,162	2,510	5,672
38 Assessor Prop	23,267	18,465	41,732
39 Trustee	39,549	31,387	70,936
40 County Clerk	11,658	9,252	20,910
41 District Attorney	11,909	9,451	21,361
42 DA Drug Enforcement	4,594	3,646	8,240
45 Public Defender	5,291	4,200	9,491
46 Juvenile Court Clerk	2,728	2,165	4,893
47 Circuit Court Clerk	8,356	6,632	14,988
48 Criminal Court Clerk	6,680	5,301	11,981
49 Clerk/Master	2,397	1,902	4,299
50 Juvenile Court	11,633	9,233	20,866
51 General Sessions Court	14,094	11,186	25,280

Allocation Summary

Dept:27 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Total
52 State Trial Courts	$15,439	$12,253	$27,693
53 Justice Info Sys	11,658	9,252	20,909
54 Sheriff Admin	41,546	32,973	74,519
56 Sheriff Facility Maint	58	46	104
57 Sheriff Warehouse	32	26	58
58 Sheriff Criminal Justice Ctr	1,565	1,242	2,808
59 Sheriff Hill Jail	635	504	1,139
61 Sheriff Corr Work Center	1,429	1,134	2,563
62 Sheriff Transportation	267	212	478
64 Sheriff Warrants	3,416	2,711	6,127
65 Sheriff Training Academy	251	199	450
74 Sheriff Day Reporting	248	197	444
78 Police	204,535	162,325	366,860
79 Police Drug Enforcement	347	275	622
80 Fire	62,368	49,497	111,865
81 Codes Admin	48,577	38,553	87,130
82 Beer Board	4,566	3,624	8,190
83 Agricultural Ext	1,666	1,322	2,989
84 Soil & Water	636	504	1,140
85 Social Services	10,386	8,243	18,629
86 Health	70,772	56,167	126,940
87 Public Library	96,342	76,460	172,803
88 Parks	55,654	44,169	99,822
89 Arts Commission	3,425	2,718	6,143
90 Public Works	33,089	26,260	59,349
91 Solid Waste	2,396	1,902	4,298
92 Human Relations	1,149	912	2,062
93 Farmers Market	1,445	1,147	2,593
94 Muni Auditorium	1,867	1,482	3,349
95 State Fair Board	4,711	3,739	8,450
96 Convention Center	4,294	3,408	7,701
97 Sports Authority	871	691	1,562
98 Water & Sewer	105,109	83,418	188,527
99 Storm Water	11,151	8,850	20,001
102 Metro Action Com	24,529	19,467	43,996
103 NCAC	7,564	6,003	13,566
108 Education	95,558	75,838	171,395
110 Communication Center	24,879	19,744	44,623
112 Criminal Justice Planning	894	710	1,604
114 Comm Ed Comm	1,084	860	1,944
115 Convention Center Auth	3,837	3,045	6,882

Allocation Summary

Dept:27 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Total
118 Mayor Other	$16,655	$13,218	$29,873
120 ISF External Customers	32,638	25,903	58,541
121 All Others	661	524	1,185
Total	$15,997,095	$968,758	$16,965,853

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

LAW

NATURE AND EXTENT OF SERVICES

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

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

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

A. Department Costs

Dept:28 DEPT OF LAW

Description		Amount	General Admin	Legal Services	Risk Management
Personnel Costs					
Salaries	S1	3,210,920	0	3,067,491	143,429
Salary % Split			*.00%*	*95.53%*	*4.47%*
Benefits	S	1,258,847	0	1,202,615	56,232
Subtotal - Personnel Costs		4,469,767	0	4,270,106	199,661
Services & Supplies Cost					
502 Contract Services	S	454,589	0	434,283	20,306
503 Supplies	S	72,875	0	69,620	3,255
505 Other Expenses	S	317,186	0	303,018	14,168
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	8,760,029	0	0	0
ADJUST Revenue Self Ins	P	(2,112,139)	0	(1,874,748)	(237,391)
Subtotal - Services & Supplies		7,492,540	0	(1,067,828)	(199,661)
Department Cost Total		11,962,307	0	3,202,278	(0)
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	(8,760,029)	0	0	0
Subtotal - Adjustments		(8,760,029)	0	0	0
Total Costs After Adjustments		3,202,278	0	3,202,278	(0)
General Admin Distribution			0	0	0
Grand Total		$3,202,278		$3,202,278	$(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

	Department	First Incoming	Second Incoming	Legal Services	Risk Management
1	Courthouse	$68,912	$0	$68,912	$(0)
	Subtotal - BUILDING USE ALLOWAN(	68,912	0	68,912	(0)
2	County Pension	4,574	15	4,588	(0)
2	Health Benefit	64,408	206	64,614	(0)
2	Life Benefit	2,558	8	2,566	(0)
2	Unemployment Comp	2,014	6	2,021	(0)
	Subtotal - EMPLOYEE BENEFITS	73,554	235	73,789	(0)
3	Post Audits	2,809	8	2,817	(0)
	Subtotal - POST AUDITS	2,809	8	2,817	(0)
5	Self Insured	8,626	27	8,653	(0)
5	Surety Bonds	40	0	40	(0)
5	Judgements & Losses	557	2	559	(0)
	Subtotal - INSURANCE	9,224	29	9,252	(0)
6	Metro Clerk	2,103	77	2,180	(0)
6	Council	11,724	429	12,153	(0)
	Subtotal - LEGISLATIVE	13,827	506	14,333	(0)
7	Mayor's Office	8,514	321	8,835	(0)
	Subtotal - MAYOR	8,514	321	8,835	(0)
10	Buildings & Security	1,060	424	1,485	(0)
	Subtotal - GEN SVC FACILITIES	1,060	424	1,485	(0)
11	Motor Pool	361	146	507	(0)
11	Fleet Depreciation	3,452	0	3,452	(0)
	Subtotal - FLEET MANAGEMENT	3,813	146	3,959	(0)
12	Postal Service	2,513	179	2,691	(0)
	Subtotal - POSTAL SERVICE	2,513	179	2,691	(0)
15	Procurement Post-Award	1,436	29	1,465	(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
Subtotal - BUSINESS ASSISTANCE C	$1,436	$29	$1,465	$(0)
16 Finance Operations	3,056	94	3,150	(0)
16 Accounts Payable	4,746	141	4,887	(0)
Subtotal - FINANCE OPERATIONS	7,802	235	8,037	(0)
17 Payroll	1,308	29	1,336	(0)
Subtotal - PAYROLL	1,308	29	1,336	(0)
18 Management & Budget	4,651	97	4,747	(0)
Subtotal - OFFICE OF MANAGEMENT	4,651	97	4,747	(0)
19 Internal Audit	4,930	83	5,014	(0)
Subtotal - INTERNAL AUDIT	4,930	83	5,014	(0)
20 Business Solutions	1,949	19	1,968	(0)
Subtotal - BUSINESS SOLUTIONS	1,949	19	1,968	(0)
21 Public Property Svcs	1,008	74	1,082	(0)
Subtotal - PUBLIC PROPERTY ADMIN	1,008	74	1,082	(0)
22 Purchasing	9,744	345	10,089	(0)
Subtotal - PURCHASING	9,744	345	10,089	(0)
23 Procurement Review	218	4	222	(0)
23 Prompt Pay Review	205	3	209	(0)
23 Performance Monitoring	328	5	333	(0)
Subtotal - FINANCIAL ACCOUNTABIL	751	12	763	(0)
24 Cash Operations	1,314	136	1,450	(0)
24 Investment Committee Supt	102	9	111	(0)
24 Investor Relations	200	27	227	(0)
Subtotal - TREASURY	1,616	171	1,788	(0)
26 Recruitment	3,373	90	3,463	(0)

B. Incoming Costs - (Default Spread Expense%)

Dept:28 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
26 Employee Training	$694	$18	$712	$(0)
26 Safety / Comp	642	17	659	(0)
26 HR Liaisons	5,314	141	5,455	(0)
26 Benefits	5,216	137	5,353	(0)
26 Admin / Cust	7,526	200	7,726	(0)
Subtotal - HUMAN RESOURCES	22,765	603	23,368	(0)
27 ITS Systems	12,354	(2,187)	10,168	(0)
27 ITS Systems Depreciation	8,070	0	8,070	(0)
Subtotal - INFORMATION SYSTEMS	20,424	(2,187)	18,238	(0)
28 Legal Services	0	1,208,359	1,208,359	(0)
Subtotal - DEPT OF LAW	0	1,208,359	1,208,359	(0)
Total Incoming	262,610	1,209,720	1,472,329	(0)
C. Total Allocated		$4,674,607	$4,674,608	$(1)
			100.00%	(0.00)%

Legal Services Allocations

Dept:28 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	1.38	1.38%	$47,701	$0	$47,701	$0	$47,701
3 POST AUDITS	0.00	0.00%	104	0	104	0	104
6 LEGISLATIVE	0.65	0.65%	22,601	0	22,601	0	22,601
7 MAYOR	0.54	0.54%	18,631	0	18,631	0	18,631
9 GEN SVC OVERHEAD	0.38	0.38%	13,149	0	13,149	0	13,149
11 FLEET MANAGEMENT	0.00	0.00%	94	0	94	0	94
14 DIRECTOR OF FINANCE	1.71	1.71%	59,083	0	59,083	0	59,083
19 INTERNAL AUDIT	0.11	0.11%	3,846	0	3,846	0	3,846
21 PUBLIC PROPERTY ADMIN	0.35	0.35%	11,964	0	11,964	0	11,964
22 PURCHASING	0.54	0.54%	18,745	0	18,745	0	18,745
24 TREASURY	0.05	0.05%	1,705	0	1,705	0	1,705
25 GRANTS COORDINATION	0.02	0.02%	561	0	561	0	561
26 HUMAN RESOURCES	0.27	0.27%	9,487	0	9,487	0	9,487
27 INFORMATION SYSTEMS	0.50	0.50%	17,179	0	17,179	0	17,179
28 DEPT OF LAW	34.87	34.87%	1,208,359	0	1,208,359	0	1,208,359
29 CENTRAL RECORDS	0.05	0.05%	1,663	0	1,663	990	2,653
30 Elections	0.39	0.39%	13,437	0	13,437	8,001	21,438
32 Planning Comm	1.30	1.30%	45,165	0	45,165	26,892	72,057
34 Register of Deeds	0.00	0.00%	73	0	73	43	116
35 Historical Comm	0.32	0.32%	10,966	0	10,966	6,530	17,496
36 Comm Ed Alliance	0.00	0.00%	156	0	156	93	249
38 Assessor Prop	0.70	0.70%	24,226	0	24,226	14,425	38,652
39 Trustee	3.21	3.21%	111,150	0	111,150	66,182	177,332
40 County Clerk	0.08	0.08%	2,897	0	2,897	1,725	4,621
41 District Attorney	0.00	0.00%	159	0	159	95	254
44 Medical Examiner	0.00	0.00%	76	0	76	45	122
45 Public Defender	0.04	0.04%	1,448	0	1,448	862	2,311
46 Juvenile Court Clerk	0.04	0.04%	1,227	0	1,227	730	1,957
47 Circuit Court Clerk	0.16	0.16%	5,433	0	5,433	3,235	8,668
48 Criminal Court Clerk	0.12	0.12%	4,279	0	4,279	2,548	6,827
49 Clerk/Master	0.22	0.22%	7,761	0	7,761	4,621	12,383
50 Juvenile Court	0.91	0.91%	31,534	0	31,534	18,776	50,310
51 General Sessions Court	0.80	0.80%	27,750	0	27,750	16,523	44,274
52 State Trial Courts	0.12	0.12%	4,186	0	4,186	2,492	6,678
53 Justice Info Sys	0.01	0.01%	478	0	478	285	763
54 Sheriff Admin	4.63	4.63%	160,417	0	160,417	95,517	255,935
78 Police	11.24	11.24%	389,512	0	389,512	231,927	621,439
80 Fire	1.82	1.82%	63,075	0	63,075	37,557	100,631
81 Codes Admin	2.39	2.39%	82,942	0	82,942	49,386	132,329
82 Beer Board	0.18	0.18%	6,219	0	6,219	3,703	9,923
83 Agricultural Ext	0.02	0.02%	731	0	731	435	1,166
85 Social Services	0.18	0.18%	6,174	0	6,174	3,676	9,851
86 Health	2.57	2.57%	89,190	0	89,190	53,106	142,296

Legal Services Allocations

Dept:28 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 Public Library	0.13	0.13%	$4,643	$0	$4,643	$2,765	$7,407
88 Parks	2.60	2.60%	90,246	0	90,246	53,735	143,982
89 Arts Commission	0.17	0.17%	5,769	0	5,769	3,435	9,204
90 Public Works	3.13	3.13%	108,382	(30,000)	78,382	64,534	142,915
91 Solid Waste	0.69	0.69%	24,012	(53,400)	(29,388)	14,297	(15,091)
92 Human Relations	0.11	0.11%	3,683	0	3,683	2,193	5,876
93 Farmers Market	0.10	0.10%	3,458	0	3,458	2,059	5,517
94 Muni Auditorium	0.07	0.07%	2,460	0	2,460	1,465	3,925
95 State Fair Board	0.43	0.43%	14,750	0	14,750	8,783	23,533
96 Convention Center	0.03	0.03%	1,199	0	1,199	714	1,913
97 Sports Authority	0.18	0.18%	6,064	0	6,064	3,610	9,674
98 Water & Sewer	3.36	3.36%	116,351	(186,700)	(70,349)	69,279	(1,070)
99 Storm Water	0.01	0.01%	249	(62,300)	(62,051)	149	(61,902)
100 Bordeaux Long-Term Care	0.77	0.77%	26,569	0	26,569	15,820	42,389
101 General Hospital	1.16	1.16%	40,324	0	40,324	24,010	64,335
102 Metro Action Com	0.36	0.36%	12,425	0	12,425	7,398	19,823
103 NCAC	0.05	0.05%	1,812	0	1,812	1,079	2,891
104 MDHA	0.12	0.12%	4,019	0	4,019	2,393	6,412
105 Metro Transit	0.06	0.06%	2,190	0	2,190	1,304	3,494
106 DES	0.00	0.00%	76	0	76	45	122
107 Taxi Transp & Licensing	0.62	0.62%	21,479	0	21,479	12,789	34,268
108 Education	10.09	10.09%	349,451	(192,000)	157,451	208,073	365,525
111 Knowles Home	0.02	0.02%	586	0	586	349	934
112 Criminal Justice Planning	0.02	0.02%	547	0	547	326	873
113 Office of Emergency Management	0.09	0.09%	3,032	0	3,032	1,805	4,837
121 All Others	2.76	2.76%	95,575	0	95,575	56,908	152,484
Subtotal	100.00	100.00%	3,464,888	(524,400)	2,940,488	1,209,720	4,150,208
Direct Bills					524,400		524,400
Total					$3,464,888		$4,674,608

Basis Units: % of Staff Effort

Risk Management Allocations

Dept:28 DEPT OF LAW

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

Basis Units: Direct Allocation to Insurance (Risk Mgmt)

Allocation Summary

Dept:28 DEPT OF LAW

Department	Legal Services	Risk Management	Total
0 Direct Billed	$524,400	$0	$524,400
2 EMPLOYEE BENEFITS	47,701	0	47,701
3 POST AUDITS	104	0	104
6 LEGISLATIVE	22,601	0	22,601
7 MAYOR	18,631	0	18,631
9 GEN SVC OVERHEAD	13,149	0	13,149
11 FLEET MANAGEMENT	94	0	94
14 DIRECTOR OF FINANCE	59,083	0	59,083
19 INTERNAL AUDIT	3,846	0	3,846
21 PUBLIC PROPERTY ADMIN	11,964	0	11,964
22 PURCHASING	18,745	0	18,745
24 TREASURY	1,705	0	1,705
25 GRANTS COORDINATION	561	0	561
26 HUMAN RESOURCES	9,487	0	9,487
27 INFORMATION SYSTEMS	17,179	0	17,179
28 DEPT OF LAW	1,208,359	0	1,208,359
29 CENTRAL RECORDS	2,653	0	2,653
30 Elections	21,438	0	21,438
32 Planning Comm	72,057	0	72,057
34 Register of Deeds	116	0	116
35 Historical Comm	17,496	0	17,496
36 Comm Ed Alliance	249	0	249
38 Assessor Prop	38,652	0	38,652
39 Trustee	177,332	0	177,332
40 County Clerk	4,621	0	4,621
41 District Attorney	254	0	254
44 Medical Examiner	122	0	122
45 Public Defender	2,311	0	2,311
46 Juvenile Court Clerk	1,957	0	1,957
47 Circuit Court Clerk	8,668	0	8,668
48 Criminal Court Clerk	6,827	0	6,827
49 Clerk/Master	12,383	0	12,383
50 Juvenile Court	50,310	0	50,310
51 General Sessions Court	44,274	0	44,274
52 State Trial Courts	6,678	0	6,678
53 Justice Info Sys	763	0	763
54 Sheriff Admin	255,935	0	255,935
78 Police	621,439	0	621,439
80 Fire	100,631	0	100,631
81 Codes Admin	132,329	0	132,329
82 Beer Board	9,923	0	9,923

Allocation Summary

Dept:28 DEPT OF LAW

Department	Legal Services	Risk Management	Total
83 Agricultural Ext	$1,166	$0	$1,166
85 Social Services	9,851	0	9,851
86 Health	142,296	0	142,296
87 Public Library	7,407	0	7,407
88 Parks	143,982	0	143,982
89 Arts Commission	9,204	0	9,204
90 Public Works	142,915	0	142,915
91 Solid Waste	(15,091)	0	(15,091)
92 Human Relations	5,876	0	5,876
93 Farmers Market	5,517	0	5,517
94 Muni Auditorium	3,925	0	3,925
95 State Fair Board	23,533	0	23,533
96 Convention Center	1,913	0	1,913
97 Sports Authority	9,674	0	9,674
98 Water & Sewer	(1,070)	0	(1,070)
99 Storm Water	(61,902)	0	(61,902)
100 Bordeaux Long-Term Care	42,389	0	42,389
101 General Hospital	64,335	0	64,335
102 Metro Action Com	19,823	0	19,823
103 NCAC	2,891	0	2,891
104 MDHA	6,412	0	6,412
105 Metro Transit	3,494	0	3,494
106 DES	122	0	122
107 Taxi Transp & Licensing	34,268	0	34,268
108 Education	365,525	0	365,525
111 Knowles Home	934	0	934
112 Criminal Justice Planning	873	0	873
113 Office of Emergency Management	4,837	0	4,837
119 Insurance (Risk Mgmt)	0	(1)	(1)
121 All Others	152,484	0	152,484
Total	$4,674,608	$(1)	$4,674,607

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

METROPOLITAN CENTRAL RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

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

A. Department Costs

Dept:29 CENTRAL RECORDS

Description		Amount	General Admin	Records & Storage	Data Requests
Personnel Costs					
Salaries	S1	81,609	0	40,805	40,805
Salary % Split			*.00%*	*50.00%*	*50.00%*
Benefits	S	48,421	0	24,211	24,211
Subtotal - Personnel Costs		130,030	0	65,015	65,015
Services & Supplies Cost					
502 Contract Services	S	43,543	0	21,772	21,772
503 Supplies	S	4,560	0	2,280	2,280
505 Other Expenses	S	4,042	0	2,021	2,021
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		52,145	0	26,073	26,073
Department Cost Total		182,175	0	91,088	91,088
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		182,175	0	91,088	91,088
General Admin Distribution			0	0	0
Grand Total		$182,175		$91,088	$91,088

B. Incoming Costs - (Default Spread Expense%)

Dept:29 CENTRAL RECORDS

	Department	First Incoming	Second Incoming	Records & Storage	Data Requests
1	Metro Southeast	$235,425	$0	$117,713	$117,713
	Subtotal - BUILDING USE ALLOWAN(	235,425	0	117,713	117,713
3	Post Audits	185	1	93	93
	Subtotal - POST AUDITS	185	1	93	93
6	Metro Clerk	89	3	46	46
6	Council	499	18	259	259
	Subtotal - LEGISLATIVE	588	22	305	305
7	Mayor's Office	362	14	188	188
	Subtotal - MAYOR	362	14	188	188
11	Motor Pool	196	79	138	138
	Subtotal - FLEET MANAGEMENT	196	79	138	138
16	Finance Operations	202	6	104	104
16	Accounts Payable	56	2	29	29
	Subtotal - FINANCE OPERATIONS	258	8	133	133
17	Payroll	51	1	26	26
	Subtotal - PAYROLL	51	1	26	26
18	Management & Budget	159	3	81	81
	Subtotal - OFFICE OF MANAGEMENT	159	3	81	81
19	Internal Audit	74	1	38	38
	Subtotal - INTERNAL AUDIT	74	1	38	38
20	Business Solutions	129	1	65	65
	Subtotal - BUSINESS SOLUTIONS	129	1	65	65
21	Public Property Svcs	15	1	8	8
	Subtotal - PUBLIC PROPERTY ADMIN	15	1	8	8
22	Purchasing	70	2	36	36

B. Incoming Costs - (Default Spread Expense%)

Dept:29 CENTRAL RECORDS

Department	First Incoming	Second Incoming	Records & Storage	Data Requests
Subtotal - PURCHASING	$70	$2	$36	$36
23 Procurement Review	3	0	2	2
23 Prompt Pay Review	2	0	1	1
23 Performance Monitoring	5	0	2	2
Subtotal - FINANCIAL ACCOUNTABIL	11	0	5	5
24 Cash Operations	0	0	0	0
24 Investment Committee Supt	4	0	2	2
24 Investor Relations	3	0	2	2
Subtotal - TREASURY	7	1	4	4
27 ITS Systems	1,431	(253)	589	589
27 ITS Systems Depreciation	935	0	467	467
Subtotal - INFORMATION SYSTEMS	2,366	(253)	1,056	1,056
28 Legal Services	1,663	990	1,327	1,327
Subtotal - DEPT OF LAW	1,663	990	1,327	1,327
29 Records & Storage	0	26	13	13
29 Data Requests	0	46	23	23
Subtotal - CENTRAL RECORDS	0	72	36	36
Total Incoming	241,560	943	121,252	121,252
C. Total Allocated		$424,679	$212,339	$212,339
			50.00%	50.00%

Records & Storage Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	13	0.03%	$57	$0	$57	$0	$57
9 GEN SVC OVERHEAD	825	1.72%	3,638	0	3,638	0	3,638
10 GEN SVC FACILITIES	765	1.59%	3,373	0	3,373	0	3,373
11 FLEET MANAGEMENT	18	0.04%	79	0	79	0	79
14 DIRECTOR OF FINANCE	7	0.01%	31	0	31	0	31
16 FINANCE OPERATIONS	1,704	3.55%	7,513	0	7,513	0	7,513
17 PAYROLL	221	0.46%	974	0	974	0	974
19 INTERNAL AUDIT	35	0.07%	154	0	154	0	154
22 PURCHASING	636	1.32%	2,804	0	2,804	0	2,804
24 TREASURY	39	0.08%	172	0	172	0	172
26 HUMAN RESOURCES	2,805	5.84%	12,368	0	12,368	0	12,368
27 INFORMATION SYSTEMS	35	0.07%	154	0	154	0	154
29 CENTRAL RECORDS	6	0.01%	26	0	26	0	26
30 Elections	145	0.30%	639	0	639	2	641
32 Planning Comm	1,028	2.14%	4,533	0	4,533	12	4,544
34 Register of Deeds	1,206	2.51%	5,317	0	5,317	14	5,331
38 Assessor Prop	980	2.04%	4,321	0	4,321	11	4,332
39 Trustee	52	0.11%	229	0	229	1	230
40 County Clerk	1,209	2.52%	5,331	0	5,331	14	5,345
45 Public Defender	3,053	6.35%	13,461	0	13,461	35	13,496
46 Juvenile Court Clerk	3,089	6.43%	13,620	0	13,620	36	13,655
47 Circuit Court Clerk	6,293	13.10%	27,747	0	27,747	72	27,819
48 Criminal Court Clerk	3,681	7.66%	16,230	0	16,230	42	16,272
49 Clerk/Master	4,328	9.01%	19,083	0	19,083	50	19,133
51 General Sessions Court	2,151	4.48%	9,484	0	9,484	25	9,509
52 State Trial Courts	23	0.05%	101	0	101	0	102
53 Justice Info Sys	39	0.08%	172	0	172	0	172
54 Sheriff Admin	98	0.20%	432	0	432	1	433
78 Police	2,063	4.29%	9,096	0	9,096	24	9,120
80 Fire	678	1.41%	2,989	0	2,989	8	2,997
81 Codes Admin	289	0.60%	1,274	0	1,274	3	1,278
82 Beer Board	187	0.39%	825	0	825	2	827
85 Social Services	227	0.47%	1,001	0	1,001	3	1,003
86 Health	7,203	14.99%	31,759	0	31,759	83	31,842
87 Public Library	1,027	2.14%	4,528	0	4,528	12	4,540
88 Parks	47	0.10%	207	0	207	1	208
90 Public Works	264	0.55%	1,164	0	1,164	3	1,167
91 Solid Waste	58	0.12%	256	0	256	1	256
92 Human Relations	9	0.02%	40	0	40	0	40
95 State Fair Board	34	0.07%	150	0	150	0	150
102 Metro Action Com	671	1.40%	2,959	0	2,959	8	2,966
103 NCAC	361	0.75%	1,592	0	1,592	4	1,596
107 Taxi Transp & Licensing	87	0.18%	384	0	384	1	385

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

Records & Storage Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 Communication Center	72	0.15%	$317	$0	$317	$1	$318
113 Office of Emergency Management	3	0.01%	13	0	13	0	13
121 All Others	288	0.60%	1,270	0	1,270	3	1,273
Subtotal	48,052	100.00%	211,868	0	211,868	472	212,339
Direct Bills					0		0
Total					$211,868		$212,339

Basis Units: # of Records Stored

Data Requests Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	24	0.26%	$549	$0	$549	$0	$549
10 GEN SVC FACILITIES	28	0.30%	640	0	640	0	640
11 FLEET MANAGEMENT	16	0.17%	366	0	366	0	366
16 FINANCE OPERATIONS	551	5.95%	12,597	0	12,597	0	12,597
17 PAYROLL	50	0.54%	1,143	0	1,143	0	1,143
19 INTERNAL AUDIT	1	0.01%	23	0	23	0	23
22 PURCHASING	470	5.07%	10,745	0	10,745	0	10,745
24 TREASURY	7	0.08%	160	0	160	0	160
26 HUMAN RESOURCES	726	7.83%	16,598	0	16,598	0	16,598
27 INFORMATION SYSTEMS	10	0.11%	229	0	229	0	229
29 CENTRAL RECORDS	2	0.02%	46	0	46	0	46
30 Elections	16	0.17%	366	0	366	1	367
32 Planning Comm	115	1.24%	2,629	0	2,629	7	2,637
38 Assessor Prop	267	2.88%	6,104	0	6,104	17	6,121
39 Trustee	7	0.08%	160	0	160	0	160
40 County Clerk	741	8.00%	16,941	0	16,941	47	16,989
45 Public Defender	386	4.17%	8,825	0	8,825	25	8,850
46 Juvenile Court Clerk	1,004	10.83%	22,954	0	22,954	64	23,018
47 Circuit Court Clerk	443	4.78%	10,128	0	10,128	28	10,156
48 Criminal Court Clerk	610	6.58%	13,946	0	13,946	39	13,985
49 Clerk/Master	669	7.22%	15,295	0	15,295	43	15,338
51 General Sessions Court	54	0.58%	1,235	0	1,235	3	1,238
78 Police	432	4.66%	9,877	0	9,877	28	9,904
80 Fire	160	1.73%	3,658	0	3,658	10	3,668
81 Codes Admin	14	0.15%	320	0	320	1	321
82 Beer Board	4	0.04%	91	0	91	0	92
85 Social Services	48	0.52%	1,097	0	1,097	3	1,100
86 Health	1,692	18.26%	38,684	0	38,684	108	38,792
87 Public Library	253	2.73%	5,784	0	5,784	16	5,800
88 Parks	13	0.14%	297	0	297	1	298
90 Public Works	25	0.27%	572	0	572	2	573
91 Solid Waste	6	0.06%	137	0	137	0	138
92 Human Relations	10	0.11%	229	0	229	1	229
95 State Fair Board	12	0.13%	274	0	274	1	275
102 Metro Action Com	265	2.86%	6,059	0	6,059	17	6,076
103 NCAC	104	1.12%	2,378	0	2,378	7	2,384
107 Taxi Transp & Licensing	11	0.12%	251	0	251	1	252
110 Communication Center	5	0.05%	114	0	114	0	115
121 All Others	16	0.17%	366	0	366	1	367

Data Requests Allocations

Dept:29 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	9,267	100.00%	211,868	0	211,868	472	212,339
Direct Bills					0		0
Total					$211,868		$212,339

Basis Units: # of Requests Requested

Allocation Summary

Dept:29 CENTRAL RECORDS

Department		Records & Storage	Data Requests	Total
6	LEGISLATIVE	$57	$0	$57
9	GEN SVC OVERHEAD	3,638	549	4,186
10	GEN SVC FACILITIES	3,373	640	4,013
11	FLEET MANAGEMENT	79	366	445
14	DIRECTOR OF FINANCE	31	0	31
16	FINANCE OPERATIONS	7,513	12,597	20,110
17	PAYROLL	974	1,143	2,118
19	INTERNAL AUDIT	154	23	177
22	PURCHASING	2,804	10,745	13,550
24	TREASURY	172	160	332
26	HUMAN RESOURCES	12,368	16,598	28,966
27	INFORMATION SYSTEMS	154	229	383
29	CENTRAL RECORDS	26	46	72
30	Elections	641	367	1,008
32	Planning Comm	4,544	2,637	7,181
34	Register of Deeds	5,331	0	5,331
38	Assessor Prop	4,332	6,121	10,454
39	Trustee	230	160	390
40	County Clerk	5,345	16,989	22,333
45	Public Defender	13,496	8,850	22,346
46	Juvenile Court Clerk	13,655	23,018	36,674
47	Circuit Court Clerk	27,819	10,156	37,976
48	Criminal Court Clerk	16,272	13,985	30,258
49	Clerk/Master	19,133	15,338	34,470
51	General Sessions Court	9,509	1,238	10,747
52	State Trial Courts	102	0	102
53	Justice Info Sys	172	0	172
54	Sheriff Admin	433	0	433
78	Police	9,120	9,904	19,024
80	Fire	2,997	3,668	6,665
81	Codes Admin	1,278	321	1,599
82	Beer Board	827	92	918
85	Social Services	1,003	1,100	2,104
86	Health	31,842	38,792	70,634
87	Public Library	4,540	5,800	10,340
88	Parks	208	298	506
90	Public Works	1,167	573	1,740
91	Solid Waste	256	138	394
92	Human Relations	40	229	269
95	State Fair Board	150	275	425
102	Metro Action Com	2,966	6,076	9,042

Allocation Summary

Dept:29 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
103 NCAC	$1,596	$2,384	$3,980
107 Taxi Transp & Licensing	385	252	637
110 Communication Center	318	115	433
113 Office of Emergency Management	13	0	13
121 All Others	1,273	367	1,640
Total	$212,339	$212,339	$424,679