

NASHVILLE-DAVIDSON, TENNESSEE

CENTRAL SERVICES COST ALLOCATION PLAN

FULL COST

**Based on Actual Expenditures
For the Fiscal Year Ended June 30, 2017**



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13303 West Maple Street, Suite 139 #177

Wichita, KS 67235

316.214.3163

mgtconsulting.com

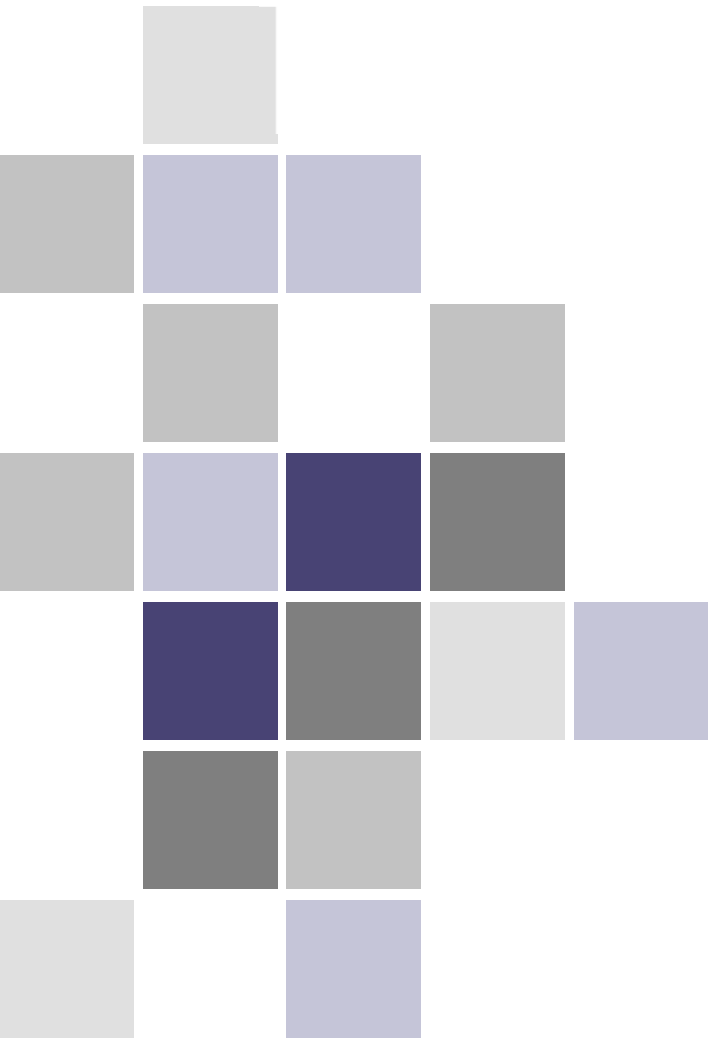


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Section 1
Introduction & Certification

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 2017. MGT Consulting Group (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.

Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal **based on actual expenditures for the fiscal year ended June 30, 2017 (FY 2017)** to establish cost allocations or billings **for the fiscal year ended June 30, 2019 (FY 2019)** are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: **NASHVILLE-DAVIDSON, TENNESSEE**



Signature: _____

Name of Official: **Talia Lomax-O'dneal**

Title: **Director of Finance**

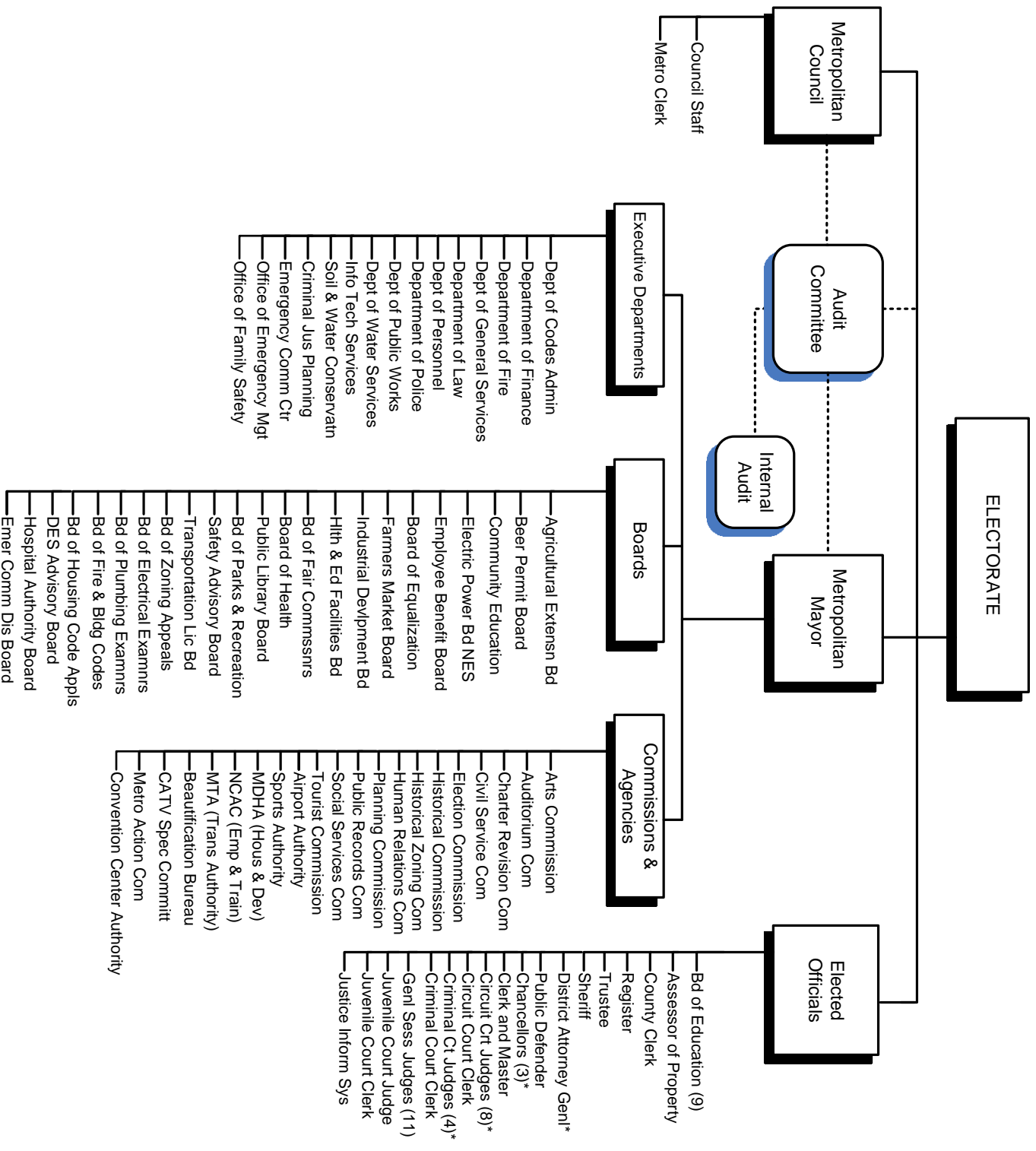
Date of Execution: **February 20, 2018**

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
2 CFR PART 200 ALLOCATION PLAN CONTROL SCHEDULE
FY 2017 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 discrepancies. (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	98,121	34,630	55,933	188,684
		10101 - GSD General Total		98,121	34,630	55,933	188,684
	10 - CENTRAL RECORDS Total			98,121	34,630	55,933	188,684
	11 - DEPT OF LAW	10101 - GSD General	6110010 - LAW Contracts All Services	56,797	15,228	22,683	94,707
			6110110 - LAW Client Adv/Supp All Servic	1,476,048	386,187	422,581	2,284,815
			6110210 - LAW Legislation All Services	46,581	13,074	26,424	86,080
			6110310 - LAW Lit/Admin Hear All Service	2,147,124	644,505	274,473	3,066,102
			6110510 - LAW Claims All Services	168,242	51,551	48,135	267,928
			6110610 - LAW Insurance All Services	101,212	16,810	7,983	126,005
			6111000 - LAW ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		3,996,005	1,127,354	802,279	5,925,638
		30003 - General Fund 4% Reserve	6201000 - 4% LAW Department of Law			1,717	1,717
		30003 - General Fund 4% Reserve Total				1,717	1,717
		50109 - Property Loss	6501000 - LAW Self Insured Property Los	4,807	984	2,582,928	2,588,719
		50109 - Property Loss Total		4,807	984	2,582,928	2,588,719
		50122 - Metro Self-Insured Liability	6502000 - LAW Self Insured Liability	84,700	(15)	2,413,287	2,497,972
		50122 - Metro Self-Insured Liability Total		84,700	(15)	2,413,287	2,497,972
		50123 - Employee Blanket Bond	6503000 - LAW Employee Blanket Bond			42,286	42,286
		50123 - Employee Blanket Bond Total				42,286	42,286
		50135 - Employee ProfessionalLiability	6504000 - LAW Employee Prof Liability			150,000	150,000
		50135 - Employee ProfessionalLiability Total				150,000	150,000
		50267 - Judgments & Losses	6505000 - LAW Judgments and Losses	123,684	(25)	1,737,124	1,860,783
		50267 - Judgments & Losses Total		123,684	(25)	1,737,124	1,860,783
		55143 - MNPS Self-Insured Liability	6506000 - LAW MNPS Self Insured Liability	24,407		420,559	444,967
		55143 - MNPS Self-Insured Liability Total		24,407		420,559	444,967
	11 - DEPT OF LAW Total			4,233,603	1,128,298	8,150,180	13,512,082
	123 - HUMAN RESOURCES	10101 - GSD General	8126100 - HR Employees Relations	429,933	142,656	24,338	596,928
			8126200 - HR * Training Program			(2,664)	(2,664)
			8126400 - HR Workforce Management	938,776	347,637	2,509	1,288,921
			8126500 - HR Benefits Program	578,584	204,434	569,548	1,352,565
			8126600 - HR Admin & Customer Sv Program	640,248	199,024	725,616	1,564,888
			8126700 - HR Veterans Affairs Officer			1,322	1,322
			8160010 - HR Non Alloc'd Fin Trans				
		10101 - GSD General Total		2,587,541	893,751	1,320,668	4,801,960
	123 - HUMAN RESOURCES Total			2,587,541	893,751	1,320,668	4,801,960
	127 - Sheriff Security Services	10101 - GSD General	30124910 - SHE Admin Support Svcs Key			3,837,954	3,837,954
		10101 - GSD General Total				3,837,954	3,837,954
	127 - Sheriff Security Services Total					3,837,954	3,837,954
	14 - DIRECTOR OF FINANCE	10101 - GSD General	15160000 - FIN ALOB Non Alloc'd Fin Tra				
			15160810 - FIN Executive Leadership	817,161	223,883	44,214	1,085,258
			15161000 - FIN Non Allocated Fin Trans				
		10101 - GSD General Total		817,161	223,883	44,214	1,085,258
		30003 - General Fund 4% Reserve	15203000 - 4% FIN Budgets			3,497	3,497
		30003 - General Fund 4% Reserve Total				3,497	3,497
		30215 - Finance Innovation Investment	15701560 - FIN MEGAN Study				
			15701570 - FIN Strategic Budget'g & Innov	55,288	10,652	14,389	80,330
		30215 - Finance Innovation Investment Total		55,288	10,652	14,389	80,330
	14 - DIRECTOR OF FINANCE Total			872,450	234,535	62,100	1,169,084
	15 - FINANCE OPERATIONS	10101 - GSD General	15102110 - FIN OPER Accounts Payable	453,476	164,076	108,962	726,515
			15102210 - FIN OPER Acctg and Reporting	931,105	282,415	55,002	1,268,523
		10101 - GSD General Total		1,384,582	446,492	163,964	1,995,038
	15 - FINANCE OPERATIONS Total			1,384,582	446,492	163,964	1,995,038
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General	15118110 - FIN OMB Monitoring Rpts & Acct	325,170	101,799	14,443	441,411

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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FY 2017 ACTUAL EXPENDITURES

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General Total		325,170	101,799	14,443	441,411
	16 - FINANCIAL ACCOUNTABILITY Total			325,170	101,799	14,443	441,411
	17 - PAYROLL	10101 - GSD General	15102610 - FIN OPER Payroll	333,488	139,409	104,535	577,432
		10101 - GSD General Total		333,488	139,409	104,535	577,432
	17 - PAYROLL Total			333,488	139,409	104,535	577,432
	19 - OFFICE OF MANAGEMENT & BUDGET	10101 - GSD General	15103110 - FIN OMB Budget Planning & Mgmt	1,121,614	350,802	84,399	1,556,814
			15103410 - FIN OMB Cost Planning & Mgmt	104,795	35,313	3,623	143,731
		10101 - GSD General Total		1,226,408	386,115	88,022	1,700,546
	19 - OFFICE OF MANAGEMENT & BUDGET Total			1,226,408	386,115	88,022	1,700,546
	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		50,820,608		50,820,608
			1101110 - ADM Death Benefit Payments			200,000	200,000
			1101114 - ADM Unemployment Compensation			103,841	103,841
			1101115 - ADM Life Insurance Match		2,990,433		2,990,433
			1101145 - ADM TCRS Pension Contribution		37,164		37,164
		10101 - GSD General Total			53,848,205	10,706,141	64,554,346
	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		1,324,674		1,324,674
			1191115 - ADM Life Ins Match		53,263		53,263
		18301 - USD General Total			1,377,938	18,890,100	20,268,038
	50165 - Self-Insured Death Benefit	12504000 - BEN Self-Insured Death Benefit			100,000		100,000
	50165 - Self-Insured Death Benefit Total				100,000		100,000
	52200 - IOD Network (Injured-On-Duty)	12505100 - BEN IOD Pensioners				7,750,694	7,750,694
		12505200 - BEN IOD Employees				6,613,036	6,613,036
		12505400 - BEN IOD Clinic Operations				1,018,508	1,018,508
		52200 - IOD Network (Injured-On-Duty) Total				15,382,238	15,382,238
	71011 - Flexible Benefits Plan 2015	12600386 - BEN Flex Benefits - Admin				547,556	547,556
	71011 - Flexible Benefits Plan 2015 Total					547,556	547,556
	71012 - FLEXIBLE BENEFITS PLAN FD 2016	12600187 - BEN Flex Benefits - Medical				444,371	444,371
		12600287 - BEN Flex Benefits - Dep Care				230,176	230,176
		12600387 - BEN Flex Benefits - Admin				2,031,980	2,031,980
		71012 - FLEXIBLE BENEFITS PLAN FD 2016 Total				2,706,526	2,706,526
	71013 - Flexible Benefits Plan 2017	12600188 - BEN Flex Benefits - Medical				504,458	504,458
		12600288 - BEN Flex Benefits - Dep Care				114,154	114,154
		71013 - Flexible Benefits Plan 2017 Total				618,613	618,613
	75011 - BS MNPS FLEXIBLE BENEFIT 2016	12600199 - BEN MNPS Flex Benefits Medical				221,818	221,818
		12600299 - BEN MNPS Flex Benefits Dep Car				89,275	89,275
		12600399 - BEN MNPS Flex Benefits Admin				774	774
		75011 - BS MNPS FLEXIBLE BENEFIT 2016 Total				311,867	311,867
	75012 - MNPS Flexible Benefit 2017	12600210 - BEN MNPS Flex Benefits Medical				446,126	446,126
		12600310 - BEN MNPS Flex Benefits Dep Car				131,347	131,347
		12600410 - BEN MNPS Flex Benefits Admin				1,500	1,500
		75012 - MNPS Flexible Benefit 2017 Total				578,973	578,973
	2 - EMPLOYEE BENEFITS Total				55,326,142	49,742,015	105,068,157
	21 - PUBLIC PROPERTY ADMIN	10101 - GSD General	15151000 - FIN Public Property Services	330,926	96,434	14,222	441,582
		10101 - GSD General Total		330,926	96,434	14,222	441,582
	21 - PUBLIC PROPERTY ADMIN Total			330,926	96,434	14,222	441,582
	22 - PURCHASING	10101 - GSD General	15116330 - FIN OMB Purchasing Contract De	869,292	288,131	54,640	1,212,063
		10101 - GSD General Total		869,292	288,131	54,640	1,212,063
	22 - PURCHASING Total			869,292	288,131	54,640	1,212,063

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
	23 - GRANTS COORDINATION	10101 - GSD General	15117210 - FIN OMB Grants and Cost	116,819	50,521	14,413	181,754
		10101 - GSD General Total		116,819	50,521	14,413	181,754
	23 - GRANTS COORDINATION Total			116,819	50,521	14,413	181,754
	24 - BUSINESS ASSISTANCE OFFICE	10101 - GSD General	15117150 - FIN SS Business Assistance Ofc	425,515	128,793	68,213	622,521
		10101 - GSD General Total		425,515	128,793	68,213	622,521
	24 - BUSINESS ASSISTANCE OFFICE Total			425,515	128,793	68,213	622,521
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General	38151191 - HEA Civil Svc Med Exam Clinic	299,901	113,850	50,255	464,006
		10101 - GSD General Total		299,901	113,850	50,255	464,006
	26 - EMPLOYEE HEALTH & WELLNESS Total			299,901	113,850	50,255	464,006
	27 - INTERNAL AUDIT	10101 - GSD General	48109110 - IA Advisory Services	53,683	18,091	4,588	76,362
			48109210 - IA Integrity Hotline SuggBox	107,366	36,183	5,846	149,395
			48109310 - IA Audit Assurance Services	581,550	167,718	275,416	1,024,685
		10101 - GSD General Total		742,600	221,992	285,851	1,250,442
		30003 - General Fund 4% Reserve	48201000 - 4% IA Internal Audit				
		30003 - General Fund 4% Reserve Total					
	27 - INTERNAL AUDIT Total			742,600	221,992	285,851	1,250,442
	3 - INSURANCE	10101 - GSD General	1101301 - ADM Insurance Reserve			2,625,100	2,625,100
			1101308 - ADM Judgments and Losses			3,860,100	3,860,100
		10101 - GSD General Total				6,485,200	6,485,200
		18301 - USD General	1191301 - ADM Insurance and Reserve			114,500	114,500
			1191308 - ADM Judgments and Losses			7,800	7,800
		18301 - USD General Total				122,300	122,300
	3 - INSURANCE Total					6,607,500	6,607,500
	30 - INFORMATION SYSTEMS	30003 - General Fund 4% Reserve	14201000 - 4% ITS Administration			3,022,074	3,022,074
			14201200 - 4% ITS Server Data DeDuplicat				
			14201300 - 4% ITS Data eDiscovery				
			14201400 - 4% ITS Obsolete Network Equip			1,149,024	1,149,024
			14201500 - 4% ITS Obsolete Servers			228,276	228,276
			14202000 - 4% ITS Telecomm Govt Access			1,094	1,094
			14203000 - 4% ITS Tech Revl - Metro			783,500	783,500
			14204000 - 4% ITS Tech Revl - Police				
		30003 - General Fund 4% Reserve Total				5,183,967	5,183,967
		34155 - Nash Educ Comm & ArtsTVCapital	14305155 - ITS NECAT Capital Only			11,853	11,853
		34155 - Nash Educ Comm & ArtsTVCapital Total				11,853	11,853
		40011 - GSD FY11 Capital Projects Fund	14401011 - ITS * Construction			0	0
			14410011 - ITS HIPAA Compliance			343	343
		40011 - GSD FY11 Capital Projects Fund Total				343	343
		40013 - GSD FY13 Capital Projects Fund	14401013 - ITS Construction Data/Voice			10,820	10,820
			14402013 - ITS Upgrade EOL SONET Ntwk Inf			437,667	437,667
			14404013 - ITS * Mobile Device Management			1,422	1,422
			14414013 - ITS * Library Archives - Tech			4,267	4,267
		40013 - GSD FY13 Capital Projects Fund Total				454,176	454,176
		40014 - GSD FY14 Capital Projects	14401014 - ITS Construction Data/Voice			43,218	43,218
			14402014 - ITS Upgrade EBS			996,365	996,365
			14403014 - ITS Mobile Devices/Ntwk Access			74,103	74,103
			14405014 - ITS *Online Alarm RegMetro Clk			1,874	1,874
			14406014 - ITS * VPN Solution			43,280	43,280
			14407014 - ITS MS ForeFront Identity Mgr			19,595	19,595
			14408014 - ITS Public WiFi Internet PubSp			72,640	72,640
			14412014 - ITS Midtown Hills Prec - Tech			56,740	56,740
		40014 - GSD FY14 Capital Projects Total				1,307,816	1,307,816
		40015 - GSD FY15 Capital Projects	14402015 - ITS End of Life Telephone Syst			187,636	187,636
			14404015 - ITS Data & Voice for Projects			162,932	162,932

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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	
		40015 - GSD FY15 Capital Projects	14407015 - ITS * Fire Station 19			8,742	8,742	
			14408015 - ITS Fire Station 20			46,482	46,482	
		40015 - GSD FY15 Capital Projects Total				405,792	405,792	
		40016 - GSD FY16 Capital Projects	14401016 - ITS End of Life Telephone Syst			553,695	553,695	
			14403016 - ITS Comp Ntwk Monitoring			454,026	454,026	
			14404016 - ITS FFE Upgrades and Reno HOB			281,770	281,770	
			14405016 - ITS NPD Records Buildout			111,214	111,214	
			14406016 - ITS New CJC Jail			(159,455)	(159,455)	
			14407016 - ITS POL Data Center Relocation			1,277,626	1,277,626	
			14408016 - ITS POL Temporary Relocations			250,047	250,047	
		40016 - GSD FY16 Capital Projects Total				2,768,923	2,768,923	
		40017 - GSD FY17 Capital Projects	14401017 - ITS Communication Tower Repair			833,998	833,998	
			14402017 - ITS EBS/iProcurement Assessmnt			521,242	521,242	
			14403017 - ITS Data & Voice for Projects			838,751	838,751	
			14404017 - ITS Info Security Mgmt Program			185,297	185,297	
			14405017 - ITS Fiberoptic Cabling Expans					
			14406017 - ITS SAN Upgrade					
			14407017 - ITS Ntwrk Monitor/Troubleshoot			1,135,365	1,135,365	
			14408017 - ITS Telecomm Tracking System			119,690	119,690	
			14409017 - ITS Web Traffic SSL Inspection			182,223	182,223	
			14410017 - ITS Hyperion Budget Sys Ph II			428,036	428,036	
			14411017 - ITS Data Encryption					
			14412017 - ITS Wireless Expansion			37,753	37,753	
			14413017 - ITS Document Mgmt-Imaging			26,109	26,109	
			14414017 - ITS Content Mgmt System					
			14415017 - ITS Enterprise Video Confer'g			154,113	154,113	
		40017 - GSD FY17 Capital Projects Total				4,462,576	4,462,576	
		51137 - Information Technology Service	14521001 - ITS Applications Solutions	163,609	47,828	746	212,183	
			14521011 - ITS Enterprise Applications	907,453	249,995	550,840	1,708,288	
			14521013 - ITS Collaboration Services	75,593	7,754	220,280	303,627	
			14521014 - ITS Business Solutions	832,723	308,370	2,942,204	4,083,296	
			14521015 - ITS Metro Nashville Network	628,271	202,666	58,020	888,957	
			14521016 - ITS PEG Studio Management	117,860	44,315	15,395	177,570	
			14521021 - ITS Web Based Services	557,573	173,481	251,714	982,768	
			14521051 - ITS Technical Support Center	864,921	252,696	404,807	1,522,425	
			14521061 - ITS Employee & Account Care	674,748	196,716	742,695	1,614,159	
			14521071 - ITS Security Assurance	337,603	93,485	1,049,470	1,480,557	
			14521072 - ITS Physical Security Support	287,062	97,387	18,370	402,819	
			14521091 - ITS Desktop Support	1,017,607	337,726	86,577	1,441,911	
			14521101 - ITS Enterprise Server&Storage	961,792	266,754	476,365	1,704,911	
			14521121 - ITS Network Comm Svcs	1,094,073	337,807	1,218,646	2,650,526	
			14521122 - ITS Cabling Infr Svcs Support			87,720	87,720	
			14521123 - ITS Public Safety Radio System	367,690	152,895	2,020,038	2,540,623	
			14521131 - ITS Voice Comm Solutions	348,446	84,309	49,714	482,469	
			14521161 - ITS Identity and Access Mgmt	197,839	58,689	5,178	261,706	
			14521162 - ITS System Lifecycle Mngmt	324,655	94,588	826	420,068	
			14560110 - ITS *ALOB InformationTechnolog			(0)	(0)	
			14560210 - ITS Data Infrastruc Support	126,761	29,502	116,759	273,023	
			14560810 - ITS Executive Leadership	418,054	115,361	978	534,393	
			14560990 - ITS ALOB Non-Alloc'dFinTrans			1,650,949	1,650,949	
		51137 - Information Technology Service Total		10,304,335	3,152,325	11,968,288	25,424,948	
		51138 - ITS Technology Revolving	14500100 - ITS Technology Revolving			925,096	925,096	
		51138 - ITS Technology Revolving Total				925,096	925,096	

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
30 - INFORMATION SYSTEMS Total					10,304,335	3,152,325	27,488,830	40,945,489
31 - POSTAL SERVICE		10101 - GSD General	10104100 - GSR Mail Services		187,688	81,913	777,339	1,046,941
		10101 - GSD General Total			187,688	81,913	777,339	1,046,941
31 - POSTAL SERVICE Total					187,688	81,913	777,339	1,046,941
32 - RADIO SHOP		40017 - GSD FY17 Capital Projects	10441017 - GSR Police Headquarters-ITS					
		40017 - GSD FY17 Capital Projects Total						
		40402 - GSD GSR FY16 S/F Capital Projs	10440402 - GSR RS Radio Replacements				1,827,273	1,827,273
		40402 - GSD GSR FY16 S/F Capital Projs Total					1,827,273	1,827,273
		51153 - *Radio Shop	10511041 - GSR * Radio System Shop Act				2,319,419	2,319,419
		51153 - *Radio Shop Total					2,319,419	2,319,419
32 - RADIO SHOP Total							4,146,692	4,146,692
33 - FLEET MANAGEMENT		51154 - Office of Fleet Management	10510010 - OFM Light Veh/Equip Repairs		1,731,178	644,126	3,430,940	5,806,243
			10510030 - OFM Heavy Veh/Equip Repairs		1,920,961	629,762	3,686,446	6,237,169
			10510050 - OFM Ground Veh/Equip Repairs		312,931	156,781	571,462	1,041,174
			10510410 - OFM Fuel		128,106	36,401	5,038,818	5,203,324
			10510610 - OFM Asset Management		372,839	65,805	11,517,712	11,956,357
		51154 - Office of Fleet Management Total			4,466,015	1,532,875	24,245,378	30,244,267
33 - FLEET MANAGEMENT Total					4,466,015	1,532,875	24,245,378	30,244,267
34 - TREASURY		10101 - GSD General	15108000 - FIN Treasury Collections		132,278	39,617	31,465	203,360
		10101 - GSD General Total			132,278	39,617	31,465	203,360
		51180 - Treasury Management	15515110 - FIN TRE Cash Operations		183,841	47,096	62,173	293,110
			15515210 - FIN TRE InvestmentCmteeSupport		195,053	51,941	14,231	261,224
			15515310 - FIN TRE Investor Relations		179,526	49,895	9,391	238,812
			15563000 - FIN Treas Non-Alloc'd Fin Tran		18,605	6,149		24,755
		51180 - Treasury Management Total			577,026	155,081	85,795	817,901
34 - TREASURY Total					709,304	194,698	117,259	1,021,261
4 - GEN SVC OVERHEAD		10101 - GSD General	10170100 - GSR Business Office		735,441	222,962	210,443	1,168,847
		10101 - GSD General Total			735,441	222,962	210,443	1,168,847
4 - GEN SVC OVERHEAD Total					735,441	222,962	210,443	1,168,847
5 - CORPORATE DUES		10101 - GSD General	1101303 - ADM Corp Dues/Contribution				494,288	494,288
		10101 - GSD General Total					494,288	494,288
5 - CORPORATE DUES Total							494,288	494,288
6 - POST AUDITS		10101 - GSD General	1101412 - ADM Post Audit				1,160,970	1,160,970
		10101 - GSD General Total					1,160,970	1,160,970
6 - POST AUDITS Total							1,160,970	1,160,970
7 - LEGISLATIVE		10101 - GSD General	2101000 - MCO Administration		1,296,341	547,971	161,136	2,005,448
			3101000 - MCL Administration		238,784	89,090	218,865	546,740
		10101 - GSD General Total			1,535,125	637,061	380,001	2,552,187
		30003 - General Fund 4% Reserve	2201000 - 4% MCO Metropolitan Council				9,158	9,158
			3201000 - 4% MCL Metropolitan Clerk				5,514	5,514
		30003 - General Fund 4% Reserve Total					14,672	14,672
7 - LEGISLATIVE Total					1,535,125	637,061	394,673	2,566,860
8 - GEN SVC FACILITIES		10101 - GSD General	10103210 - GSR BOSS Support Services		1,000,351	350,002	437,791	1,788,144
			10103220 - GSR BOSS Building Services		247,403	67,708	9,755,824	10,070,935
			10103230 - GSR BOSS Utilities				7,596,570	7,596,570
			10103260 - GSR SS ADA Compliance		286,708	89,336	22,100	398,144
			10103270 - GSR BOSS Construction Services		2,050	141	19,914	22,105
			10103280 - GSR Sustainability		170,863	39,944	106,094	316,902
		10101 - GSD General Total			1,707,376	547,132	17,938,293	20,192,800
		40011 - GSD FY11 Capital Projects Fund	10401011 - GSR Howard Office Bldg FF&E				109,573	109,573
			10402011 - GSR Clifford Allen Renovation				26,854	26,854
			10405011 - GSR *North Nash Infrastructure					
		40011 - GSD FY11 Capital Projects Fund Total					136,427	136,427

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Sum of Total Expense				Major Obj Category			Grand Total
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
		40013 - GSD FY13 Capital Projects Fund	10403013 - GSR Misc Building Improvements			3,295	3,295
		40013 - GSD FY13 Capital Projects Fund Total				3,295	3,295
		40014 - GSD FY14 Capital Projects	10403014 - GSR Misc Building Improvements			588,049	588,049
			10410014 - GSR One Stop Permit Center			9,862	9,862
		40014 - GSD FY14 Capital Projects Total				597,910	597,910
		40015 - GSD FY15 Capital Projects	10401015 - GSR Roofing/Building Maintenanc	19,137	5,716	1,426,885	1,451,738
			10402015 - GSR Energy Improvements	4,080	(720)	616,689	620,049
			10403015 - GSR Judicial Campus Master Pla			(79)	(79)
			10404015 - GSR Farmers Mkt Upgrade			267,556	267,556
			10405015 - GSR POL/FIR Training Academy			367,180	367,180
		40015 - GSD FY15 Capital Projects Total		23,217	4,996	2,678,231	2,706,444
		40016 - GSD FY16 Capital Projects	10403016 - GSR Building Rehab/Maintenance	9,735	2,409	1,343,308	1,355,452
			10404016 - GSR DCSO Jail / CJC Renovation			24,938,472	24,938,472
			10405016 - GSR *CJC Relocate-Bldg Upgrades			0	0
			10406016 - GSR * CJC Relocate-Leases			50,000	50,000
			10407016 - GSR *CJC Relocate-IT Equip	7,428	2,979	499,979	510,386
			10408016 - GSR *CJC Relocate-Move			223,880	223,880
			10409016 - GSR *LIB Parking Garage Upgrad			1,800,000	1,800,000
		40016 - GSD FY16 Capital Projects Total		17,163	5,388	28,855,638	28,878,189
		40017 - GSD FY17 Capital Projects	10401017 - GSR Police Headquarters	35,051	11,430	9,665,112	9,711,593
			10403017 - GSR Sheriff Admin Offices			43,913	43,913
			10404017 - GSR Major Fleet			7,712,391	7,712,391
			10405017 - GSR New Firehalls				
			10406017 - GSR Criminal Justice Center	22,396	8,818	7,175,198	7,206,413
			10407017 - GSR A A Birch Renovate			50,899	50,899
			10408017 - GSR Farmers Market			249,086	249,086
			10409017 - GSR Misc Building Repairs			60,571	60,571
			10411017 - GSR Juvenile Justice Ctr MPlan			560,390	560,390
			10443017 - GSR Sheriff Admin Offices-ITS				
			10445017 - GSR New Firehalls-5 BAY ITS				
			10445117 - GSR New Firehalls-3 BAY ITS				
			10447017 - GSR A A Birch Renovate-ITS				
		40017 - GSD FY17 Capital Projects Total		57,447	20,248	25,517,560	25,595,256
		48011 - USD FY11 Capital Projects Fund	10481011 - GSR LIB Parking Garage Upgrade			1,200,000	1,200,000
		48011 - USD FY11 Capital Projects Fund Total				1,200,000	1,200,000
	8 - GEN SVC FACILITIES Total			1,805,202	577,764	76,927,355	79,310,321
	9 - MAYOR	10101 - GSD General	4101010 - MAY Administration	2,776,465	736,902	346,591	3,859,958
		10101 - GSD General Total		2,776,465	736,902	346,591	3,859,958
	9 - MAYOR Total			2,776,465	736,902	346,591	3,859,958
Central Service Total				36,365,989	66,727,393	206,944,728	310,038,109
Grantee	100 - Convention Center	60162 - *Nashville Convention Center	63505000 - FIN CON* Event & Bldg Services	3,586	(3,013)	234,862	235,435
			63505300 - FIN CON * Admin / Finance			831,352	831,352
			63505400 - FIN CON * Non Alloc FinanTrans			100	100
		60162 - *Nashville Convention Center Total		3,586	(3,013)	1,066,314	1,066,887
	100 - Convention Center Total			3,586	(3,013)	1,066,314	1,066,887
	101 - Sports Authority	10101 - GSD General	64101100 - SPO Sports Authority Admin			832,600	832,600
		10101 - GSD General Total				832,600	832,600
		20283 - SPA Stadium Debt Svc 04/13B	90110400 - SPA Debt Service Ref Bds 2013B			4,002,307	4,002,307
			90110800 - SPA Debt Service Ref Bds 2014			708,100	708,100
		20283 - SPA Stadium Debt Svc 04/13B Total				4,710,407	4,710,407
		20300 - SPA Stadium Debt Service 2012A	90110200 - SPA Stadium Debt Service2012A			1,705,329	1,705,329
		20300 - SPA Stadium Debt Service 2012A Total				1,705,329	1,705,329
		20301 - SPA Arena Debt Service 2013A	90110500 - SPA Arena Debt Service 2013A			1,085,428	1,085,428

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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	
		20301 - SPA Arena Debt Service 2013A Total				1,085,428	1,085,428	
		20302 - SPA Ballpark Debt Service2013A	90110600 - SPA Ballpark Debt Service2013A			3,553,844	3,553,844	
		20302 - SPA Ballpark Debt Service2013A Total				3,553,844	3,553,844	
		20303 - SPA Ballpark Debt Service2013B	90110700 - SPA Ballpark Debt Service2013B			780,732	780,732	
		20303 - SPA Ballpark Debt Service2013B Total				780,732	780,732	
		20304 - SPA Stadium DS Reserve 15	90110900 - SPA Stadium DS Reserve 15			892,446	892,446	
		20304 - SPA Stadium DS Reserve 15 Total				892,446	892,446	
		30003 - General Fund 4% Reserve	64201000 - 4% SPA Sports Authority					
		30003 - General Fund 4% Reserve Total						
		30281 - SPA Stadium \$2 Ticket Tax	64720200 - SPA Stadium \$2 Ticket Tax Exps			1,714,991	1,714,991	
		30281 - SPA Stadium \$2 Ticket Tax Total				1,714,991	1,714,991	
		30286 - SPA Arena Capital Improv Rev	64740100 - SPA Arena Capital Improv Rev			2,043,350	2,043,350	
		30286 - SPA Arena Capital Improv Rev Total				2,043,350	2,043,350	
		30287 - SPA Stadium Improv 15 Revenue	64730300 - SPA Stadium Improv 15 Revenue			1,155,175	1,155,175	
		30287 - SPA Stadium Improv 15 Revenue Total				1,155,175	1,155,175	
		30350 - SPA Ballpark Revenue 2013A	64701100 - SPA Ballpark Revenue 2013A			2,568,832	2,568,832	
		30350 - SPA Ballpark Revenue 2013A Total				2,568,832	2,568,832	
		30351 - SPA Ballpark Revenue 2013B	64701200 - SPA Ballpark Revenue 2013B			824,515	824,515	
		30351 - SPA Ballpark Revenue 2013B Total				824,515	824,515	
		33064 - SPA Sports Auth Grant Fund	64303200 - SPA Special Event PIP Prg Grt			4,500	4,500	
			64303300 - SPA FY18 Mamava Suites			18,525	18,525	
		33064 - SPA Sports Auth Grant Fund Total				23,025	23,025	
		40283 - SPA Arena Capital Improv Fund	64401310 - SPA Arena Capital Improvements			2,160,102	2,160,102	
		40283 - SPA Arena Capital Improv Fund Total				2,160,102	2,160,102	
		40290 - SPA Ballpark Pub Imp Rev Bonds	64429000 - SPA * Rev Ballpark PI Bds 2013			1	1	
		40290 - SPA Ballpark Pub Imp Rev Bonds Total				1	1	
		40295 - SPA Stadium Improvements 15	64401410 - SPA Stadium Capital Improv 15			4,495,588	4,495,588	
		40295 - SPA Stadium Improvements 15 Total				4,495,588	4,495,588	
		49964 - SPA CAFR Elimination	64409999 - SPA CAFR Elimination			(4,426,523)	(4,426,523)	
		49964 - SPA CAFR Elimination Total				(4,426,523)	(4,426,523)	
		60008 - SPA Sports Authority - CU	64303000 - SPA Facilities Management	134,903	46,537	767,581	949,021	
			64303100 - SPA Special Events PIP Program	25,826	14,033		39,859	
		60008 - SPA Sports Authority - CU Total		160,728	60,570	767,581	988,879	
		91264 - SPA Bonded Debt & Interest	64708000 - SPA Bonded Debt & Interest	(609)			(609)	
		91264 - SPA Bonded Debt & Interest Total		(609)			(609)	
		91364 - SPA General Fixed Assets	64709000 - SPA General Fixed Assets			8,492,418	8,492,418	
		91364 - SPA General Fixed Assets Total				8,492,418	8,492,418	
	101 - Sports Authority Total			160,120	60,570	33,379,842	33,600,531	
	102 - Water & Sewer	27312 - W&S Debt Service	65550000 - W&S Debt Service			38,482,964	38,482,964	
		27312 - W&S Debt Service Total				38,482,964	38,482,964	
		47335 - W&S Extension & Replacement	65530103 - W&S CWWTP Misc Imprv	10,786	4,566		15,352	
			65530106 - W&S OMH WTP Misc Imprv	2,469	993		3,462	
			65530107 - W&S KRH WTP Misc Imprv	3,596	1,389		4,986	
			65530132 - W&S WRES Misc Improvements	2,874	1,239		4,113	
			65530177 - W&S Laboratory Upgrades	833	311		1,145	
			65572120 - W&S Ext & Replace Debt Service			862,162	862,162	
			65572130 - W&S Ext & Replace Capital			100,096,109	100,096,109	
			65572140 - W&S Ext & Replace W-I-P					
			65572150 - W&S Capital Comm EQP			1,372,784	1,372,784	
			65572160 - W&S Capital MIS Upgr	306,116	111,898	(418,014)	0	
			65572171 - W&S Capital Meter Prog	179,565	79,119	(258,684)	0	
			65572225 - W&S Financial Support Capital	306,480	126,371	(432,851)	0	
			65572271 - W&S Engr Admin - Capital	127,108	34,031	(161,139)	0	

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			65572272 - W&S Engr Desgin - Capital	1,266,955	400,251	(1,667,207)	0	
			65572274 - W&S Engr OAP Sup - Capital	721,811	185,962	(907,773)	0	
			65572276 - W&S Engr Planning - Capital	874,668	263,645	(1,135,849)	2,465	
			65572281 - W&S Engr Inspection - Capital	1,378,248	424,088	(1,802,089)	248	
			65572310 - W&S Water Maint - Capital	53,382	25,893	(79,275)	0	
			65572435 - W&S Lead Serv Repl	1,108,947	353,373	(1,462,320)	0	
			65572592 - W&S Capital SPS Impr	18,935	7,700		26,636	
			65572627 - W&S Capital DCWWTP Impro	343,433	103,383	(509,561)	(62,745)	
			65572652 - W&S Capital WCWWTP Improv	1,816	723		2,539	
			65572660 - W&S Capital Biosolids Mgmt	3,139	1,373		4,513	
		47335 - W&S Extension & Replacement Total		6,711,164	2,126,309	93,496,294	102,333,767	
		47410 - W&S Construction Cap Proj FY10	65490001 - W&S FA Closeout Transfers			97,523,081	97,523,081	
		47410 - W&S Construction Cap Proj FY10 Total				97,523,081	97,523,081	
		67311 - W&S Revenue	65525000 - W&S Revenue			221,973,480	221,973,480	
			65525199 - W&S CAFR Eliminations			(339,398,665)	(339,398,665)	
		67311 - W&S Revenue Total				(117,425,185)	(117,425,185)	
		67331 - W&S Operating	65555030 - W&S ALOB IT Application Supp	621,758	194,613	2,484,612	3,300,983	
			65555110 - W&S Building Cleanings	56,504	5,754	287,628	349,885	
			65555210 - W&S General Administration	328,010	86,246	38,464	452,720	
			65555330 - W&S General Accounting	726,554	265,532	1,667,273	2,659,358	
			65555410 - W&S Procurement Svcs	130,743	65,493	92,906	289,143	
			65555420 - W&S Central Stores Inv ProcPrg			441	441	
			65555510 - W&S Oper Admin Key	224,962	52,784	50,869	328,614	
			65555520 - W&S Admin Security	180,777	68,022	93,943	342,743	
			65555530 - W&S Customer Svc Security			74,009	74,009	
			65555570 - W&S OHUD Administration			36,116	36,116	
			65555610 - W&S Safety Train Session	77,282	28,113	9,771	115,166	
			65555620 - W&S Occupation Health Svcs			550	550	
			65555630 - W&S Skills Train & Coordin			41,339	41,339	
			65555710 - W&S ALOB Exec Leade Key	908,503	247,410	6,832,593	7,988,506	
			65555720 - W&S ALOB Communication Svcs	173,384	53,399	60,432	287,216	
			65555740 - W&S KVB Median Irrigation			2,052	2,052	
			65555850 - W&S Non Allocated Fin Trans			150,000	150,000	
			65555910 - W&S Billing &Collections/Lobby	415,835	157,326	1,303,417	1,876,578	
			65556010 - W&S Meter Reading Key Product	258,676	72,032	73,531	404,239	
			65556110 - W&S Cash / Payment Processing	186,571	47,305	168,214	402,090	
			65556210 - W&S Permits Key			3,069	3,069	
			65556310 - W&S Phone Center Key	1,193,496	384,793	53,173	1,631,463	
			65556410 - W&S W&S Field Activ Key	1,722,648	671,886	1,179,970	3,574,504	
			65556440 - W&S Cust Svcs Gen Admin	186,732	42,467	300,935	530,134	
			65556510 - W&S Planning/Locating Key			134,817	134,817	
			65556520 - W&S Fleet Svcs Coordinator	205,004	71,021	62,934	338,959	
			65556530 - W&S System Svcs Gen Admin	485,616	130,224	8,844,429	9,460,268	
			65556540 - W&S Admin Supp Svcs	2,041		515	2,556	
			65556550 - W&S SSD Admin Omo South			62,062	62,062	
			65556610 - W&S Sewer Maint Key Day Cre	2,118,546	719,481	2,324,610	5,162,637	
			65556620 - W&S Sewer Day Sewer Rep	17,225	7,052	612,661	636,938	
			65556810 - W&S Water Maint Key Day Crew	5,082,768	1,918,998	2,879,916	9,881,682	
			65556820 - W&S Water Maint Day Repair	84,466	41,105	(1,014,005)	(888,435)	
			65556830 - W&S Water Maint Night			2,141	2,141	
			65556840 - W&S Water Maint Night Repair	3,571	284	781	4,636	
			65556860 - W&S OHUD SSD Water					
			65557020 - W&S Engineering Admin	521,976	226,281	206,601	954,858	

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			65557030 - W&S Consent Decree Compl OAP	184,181	51,895	817	236,894
			65557110 - W&S Devel Review Key	1,130,534	284,349	(532,306)	882,577
			65557210 - W&S Inspection Key	39,534	9,393	2,458	51,385
			65557310 - W&S Sys Imprv & Plan Key	955	80	75,000	76,034
			65557910 - W&S Sewer Pump Stat Operations	48,905	12,843	4,881,701	4,943,449
			65557920 - W&S Telemetry & Controls	139,087	48,296	741	188,124
			65557930 - W&S Sewer Pump Stat Maint	1,934,068	693,796	1,162,812	3,790,675
			65558010 - W&S Dry Creek Repairs Key	366,312	137,301	620,665	1,124,278
			65558020 - W&S Central Repairs Key	2,604,760	870,269	1,584,486	5,059,515
			65558030 - W&S Whites Creek Repairs Key	282,909	98,161	526,529	907,599
			65558310 - W&S Wastewater Dry Creek Key	1,082,131	374,748	2,672,311	4,129,190
			65558320 - W&S Wastewater Central Key	3,364,680	1,104,541	11,865,254	16,334,475
			65558330 - W&S Wastewater Whites Cr Key	824,045	308,465	1,657,475	2,789,984
			65558340 - W&S Dry Creek Administration	82,470	2,494	2,499	104,443
			65558350 - W&S Central Administration	68,364	17,000	6,064	91,428
			65558360 - W&S Whites Creek Administratio	(8,742)	6	9,196	460
			65558510 - W&S Laboratory Adminstration	110,887	32,149	1,250	144,286
			65558520 - W&S Laboratory Analysis	1,047,808	337,197	378,182	1,763,187
			65558530 - W&S Environmental Compliance	246,330	86,192	502,887	835,409
			65558710 - W&S Sec WW Whites Creek Key			116,458	116,458
			65558720 - W&S Sec WW Dry Creek Key			124,610	124,610
			65558730 - W&S Sec WW Central Key			787,774	787,774
			65558820 - W&S Adelpia San Sewer MaintRp			(20)	(20)
			65558830 - W&S Stadium Storm SPS MaintRp			(1,243)	(1,243)
			65558840 - W&S Hamilton Cr Park Plant			(3,700)	(3,700)
			65559010 - W&S Telemetry & Controls	137,081	46,855	88,948	272,885
			65559020 - W&S Pump Stations	589,095	206,225	1,969,824	2,765,145
			65559030 - W&S Reservoir General	260,246	93,586	1,047,743	1,401,575
			65559040 - W&S Water Pump Station Maint	31,325	13,784	181,460	226,569
			65559210 - W&S Laboratory Administration	84,488	25,785	7,850	118,123
			65559220 - W&S Lab Analysis Water Key	101,927	29,646	12,151	143,724
			65560010 - W&S Omohundro Plant MaintKey	656,312	229,530	512,958	1,398,800
			65560020 - W&S KRHarrington Maint Key	536,518	203,386	473,659	1,213,563
			65560210 - W&S Omohundro Operations	1,463,507	516,040	6,091,233	8,070,779
			65560220 - W&S Omohundro Administration	173,972	54,339	65,657	293,968
			65560230 - W&S Omohundro Rechlorination	167,219	60,065	140,236	367,520
			65560240 - W&S Harrington Admin	287,313	81,445	14,936	383,694
			65560260 - W&S OHUD Water Plant Ops			9,177	9,177
			65560270 - W&S KR Harrington Operations	810,950	284,256	5,680,327	6,775,533
			65560510 - W&S Omohundro Sec Water Key			415,250	415,250
			65560520 - W&S KRHarrington Sec Water Key			234,689	234,689
		67331 - W&S Operating Total		34,762,818	11,888,718	72,510,766	119,162,302
	102 - Water & Sewer Total			41,473,982	14,015,027	184,587,919	240,076,929
	104 - General Hospital	10101 - GSD General	1101426 - ADM Subsidy Hospital Authority			51,000,000	51,000,000
		10101 - GSD General Total				51,000,000	51,000,000
		30003 - General Fund 4% Reserve	67201000 - 4% GHO General Hospital			353,304	353,304
		30003 - General Fund 4% Reserve Total				353,304	353,304
		40016 - GSD FY16 Capital Projects	67401016 - GHO Maint/ Renovation/ Equipmt			407,793	407,793
		40016 - GSD FY16 Capital Projects Total				407,793	407,793
		40017 - GSD FY17 Capital Projects	67401017 - GHO Misc Equipment/Upgrades			4,851,068	4,851,068
		40017 - GSD FY17 Capital Projects Total				4,851,068	4,851,068
	104 - General Hospital Total					56,612,165	56,612,165
	105 - Metro Action Com	31500 - MAC Admin & Leasehold	75701000 - MAC Admin & LH Oper	859,431	258,199	5,438,866	6,556,496

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
Full Dept Type								
	105 - Metro Action Com	31500 - MAC Admin & Leasehold Total			859,431	258,199	5,438,866	6,556,496
		31501 - MAC Local Programs	75303100 - MAC Fan and Cooling				13,929	13,929
		31501 - MAC Local Programs Total					13,929	13,929
		31502 - MAC Headstart Grant	75302140 - MAC Head Start		8,487,634	3,065,343	2,459,951	14,012,929
			75308450 - MAC Early Head Start		411,741	153,827	932,840	1,498,408
		31502 - MAC Headstart Grant Total			8,899,374	3,219,171	3,392,792	15,511,337
		31503 - MAC LIHEAP Grant	75303101 - MAC LIHEAP		234,147	80,458	2,960,216	3,274,821
		31503 - MAC LIHEAP Grant Total			234,147	80,458	2,960,216	3,274,821
		31504 - MAC CSBG Grant	75303201 - MAC CSBG Emergency Services		481,553	172,278	716,499	1,370,329
		31504 - MAC CSBG Grant Total			481,553	172,278	716,499	1,370,329
		31505 - MAC Summer Food Program	75303300 - MAC Summer Food		208,775	22,509	628,896	860,180
		31505 - MAC Summer Food Program Total			208,775	22,509	628,896	860,180
		31506 - MAC CACFP	75302200 - MAC CACFP		250,274	98,870	1,238,333	1,587,477
		31506 - MAC CACFP Total			250,274	98,870	1,238,333	1,587,477
		31508 - MAC BF/AF Care Program	75302300 - MAC HS B/F & A/F Care		191,269	20,205	311,193	522,668
		31508 - MAC BF/AF Care Program Total			191,269	20,205	311,193	522,668
		31511 - MAC Parent Club Federal Funds	75705000 - MAC Parent Club Federal Fd				4,519	4,519
		31511 - MAC Parent Club Federal Funds Total					4,519	4,519
		31512 - MAC Community Srvc Assistance	75704000 - MAC Community Srvc Assistance				364,800	364,800
		31512 - MAC Community Srvc Assistance Total					364,800	364,800
		31514 - MAC ComSrv Poverty Summit	75306100 - MAC ComSrv PovertySummit(CSPS)				27,205	27,205
		31514 - MAC ComSrv Poverty Summit Total					27,205	27,205
		31519 - MAC Share the Warmth	75308540 - MAC Share the Warmth Program				4,652	4,652
		31519 - MAC Share the Warmth Total					4,652	4,652
	105 - Metro Action Com Total				11,124,823	3,871,690	15,101,899	30,098,412
	106 - NCAC	10101 - GSD General	1101213 - ADM NCAC Local Match		35,380	11,862	273,702	320,944
		10101 - GSD General Total			35,380	11,862	273,702	320,944
		31000 - NCAC Expenditure Clearing	76340000 - NCAC Job Seeker Prog Adults				79,197	457,942
			76342010 - NCAC Cost Pool Clearing		273,551	105,194	79,197	457,942
		31000 - NCAC Expenditure Clearing Total			273,551	105,194	79,197	457,942
		31005 - NCAC One Stop Operations	76340170 - NCAC One Stop DES 02JS AllOth		19,934	6,634	8,002	34,570
		31005 - NCAC One Stop Operations Total			19,934	6,634	8,002	34,570
		31009 - NCAC Other Grants	76340630 - NCAC Local&NYAW AO YouthDevel		142,800	(51,143)	10,848	102,505
			76341000 - NCAC Local NYAW AO ALOB		873	290	91,911	93,074
		31009 - NCAC Other Grants Total			143,673	(50,853)	102,759	195,579
		31218 - NCAC WIA Youth PY16	76362410 - NCAC WIA Youth PY16		101,028	31,825	504,057	636,909
		31218 - NCAC WIA Youth PY16 Total			101,028	31,825	504,057	636,909
		31222 - NCAC WIA Adult FY16	76362445 - NCAC WIA Adult FY16		270,252	70,514	296,544	637,309
		31222 - NCAC WIA Adult FY16 Total			270,252	70,514	296,544	637,309
		31223 - NCAC WIA Dislocated WorkerFY16	76362450 - NCAC WIA Dislocated Workr FY16		138,060	17,874	324,428	480,362
		31223 - NCAC WIA Dislocated WorkerFY16 Total			138,060	17,874	324,428	480,362
		31225 - NCAC Apprenticeship 15-17	76362460 - NCAC Apprenticeship 15-17				25,000	25,000
		31225 - NCAC Apprenticeship 15-17 Total					25,000	25,000
		31226 - NCAC Incumbent Worker F16	76372340 - NCAC Incumbent Worker F16				38,959	38,959
		31226 - NCAC Incumbent Worker F16 Total					38,959	38,959
		31227 - NCAC SNAP	76372350 - NCAC SNAP		6,623	2,129	129,249	138,001
		31227 - NCAC SNAP Total			6,623	2,129	129,249	138,001
		31228 - NCAC RESEA PY17	76372360 - NCAC RESEA PY17		9,298	2,657	1,471	13,425
		31228 - NCAC RESEA PY17 Total			9,298	2,657	1,471	13,425
		31229 - NCAC WIA Youth PY17	76372370 - NCAC WIA Youth PY17		98,310	41,474	1,049,733	1,189,516
		31229 - NCAC WIA Youth PY17 Total			98,310	41,474	1,049,733	1,189,516
		31230 - NCAC Transitional Grant	76372380 - NCAC Transitional Grant			(47)	(3,240)	(3,287)
		31230 - NCAC Transitional Grant Total				(47)	(3,240)	(3,287)

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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
		31231 - NCAC WIA Dislocated Wkr PY 17	76362470 - NCAC WIA Dislocated Wrkr PY17	227,895	82,946	65,045	375,886
		31231 - NCAC WIA Dislocated Wkr PY 17 Total		227,895	82,946	65,045	375,886
		31232 - NCAC WIA Adult PY 17	76362475 - NCAC WIA Adult PY17	139,275	48,481	30,007	217,763
		31232 - NCAC WIA Adult PY 17 Total		139,275	48,481	30,007	217,763
		31233 - NCAC Incentive Grant PY 16	76362480 - NCAC Incentive Grant PY16			28,597	28,597
		31233 - NCAC Incentive Grant PY 16 Total				28,597	28,597
		31234 - NCAC Apprenticeship 16-17	76362485 - NCAC Apprenticeship 16-17			25,000	25,000
		31234 - NCAC Apprenticeship 16-17 Total				25,000	25,000
		31235 - NCAC WIOA Adult FY17	76362490 - NCAC WIOA Adult FY17	263,474	108,392	566,025	937,891
		31235 - NCAC WIOA Adult FY17 Total		263,474	108,392	566,025	937,891
		31236 - NCAC WIOA Dislocated Wrkr FY17	76362495 - NCAC WIOA Dislocated Wrkr FY17	390,774	157,387	775,637	1,323,799
		31236 - NCAC WIOA Dislocated Wrkr FY17 Total		390,774	157,387	775,637	1,323,799
		31237 - NCAC SNAP 17	76372390 - NCAC SNAP 17			41,246	41,246
		31237 - NCAC SNAP 17 Total				41,246	41,246
		31238 - NCAC RESEA FY17	76372400 - NCAC RESEA FY17	2,606	986	772	4,364
		31238 - NCAC RESEA FY17 Total		2,606	986	772	4,364
		31239 - NCAC Admin IWT 15	76372410 - NCAC Admin IWT 15			2,596	2,596
		31239 - NCAC Admin IWT 15 Total				2,596	2,596
		31240 - NCAC Incumbent Worker 15	76372420 - NCAC Incumbent Worker 15			50,000	50,000
		31240 - NCAC Incumbent Worker 15 Total				50,000	50,000
	106 - NCAC Total			2,120,132	637,453	4,414,784	7,172,370
	107 - MDHA	40016 - GSD FY16 Capital Projects	77401016 - MDHA Affordble Housng Infrastr			1,548,492	1,548,492
		40016 - GSD FY16 Capital Projects Total				1,548,492	1,548,492
		40017 - GSD FY17 Capital Projects	77401017 - MDHA Infrastructure Improv-Hsg			1,752,999	1,752,999
		40017 - GSD FY17 Capital Projects Total				1,752,999	1,752,999
		40209 - GSD FY10 Non-BAB Capital Projs	77411010 - MDHA African Am Museum			959,305	959,305
		40209 - GSD FY10 Non-BAB Capital Projs Total				959,305	959,305
	107 - MDHA Total					4,260,796	4,260,796
	108 - Metro Transit	10101 - GSD General	1101304 - ADM Subsidy MTA			42,013,600	42,013,600
		10101 - GSD General Total				42,013,600	42,013,600
		40013 - GSD FY13 Capital Projects Fund	78403013 - MTA Murfreesboro Road BRT			408,625	408,625
			78407013 - MTA Music City Circuit Buses			660,321	660,321
			78408013 - MTA Grant Matches Special			316,168	316,168
			78409013 - MTA RTA -Property Improvements			(16,774)	(16,774)
		40013 - GSD FY13 Capital Projects Fund Total				1,368,341	1,368,341
		40014 - GSD FY14 Capital Projects	78401014 - MTA The AMP			312,538	312,538
			78403014 - MTA *Grant MatchVeh Prep/Log14			59,579	59,579
			78405014 - MTA Grant Match-RTA thru MTA14			209,641	209,641
		40014 - GSD FY14 Capital Projects Total				581,757	581,757
		40015 - GSD FY15 Capital Projects	78401015 - MTA * Grant Match			1,802,062	1,802,062
			78402015 - MTA Building Renovations			58,435	58,435
			78403015 - MTA BRT Lite Infrastructure			500,082	500,082
			78405015 - MTA Bus Shelters			77,879	77,879
		40015 - GSD FY15 Capital Projects Total				2,438,457	2,438,457
		40016 - GSD FY16 Capital Projects	78402016 - MTA - Grant Match			149,231	149,231
		40016 - GSD FY16 Capital Projects Total				149,231	149,231
		40017 - GSD FY17 Capital Projects	78401017 - MTA Replacement Buses			30,360	30,360
			78402017 - MTA Grant Matches				
			78403017 - MTA Fare Collection System			389,524	389,524
			78404017 - MTA Grant Match - RTA				
		40017 - GSD FY17 Capital Projects Total				419,884	419,884
		60002 - MTA-Component Unit	78501000 - MTA Administration	223,269	55,308	698	279,275
		60002 - MTA-Component Unit Total		223,269	55,308	698	279,275

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108 - Metro Transit Total					223,269	55,308	46,971,969	47,250,546
109 - DES		28203 - DES Debt Service 2012A	68113000 - DES Debt Service 2012A				1,490,909	1,490,909
		28203 - DES Debt Service 2012A Total					1,490,909	1,490,909
		28204 - DES Debt Service GO Bonds	68591000 - DES Debt Service GO Bonds				646,690	646,690
		28204 - DES Debt Service GO Bonds Total					646,690	646,690
		49109 - DES FY10 Self-Funding Cap Proj	68401010 - DES Misc Service Projects				7,977	7,977
			68402010 - DES Customer Connection and Re				1,270	1,270
		49109 - DES FY10 Self-Funding Cap Proj Total					9,247	9,247
		49116 - USD DES FY16 S/F Capital Projs	68401016 - DES FY16 Misc Service Projects				40	40
		49116 - USD DES FY16 S/F Capital Projs Total					40	40
109 - DES Total							2,146,887	2,146,887
110 - Taxi Transp & Licensing		30003 - General Fund 4% Reserve	45201000 - 4% TXI Taxi & Wrecker Board					
		30003 - General Fund 4% Reserve Total						
110 - Taxi Transp & Licensing Total								
111 - Education		25104 - MNPS Debt Service	80106000 - MNPS Debt Service				85,314,179	85,314,179
			80109104 - MNPS Debt Srv General Revenue				1,158,749	1,158,749
		25104 - MNPS Debt Service Total					86,472,928	86,472,928
		35119 - MNPS Special Projects	80701014 - MNPS Parent Univ Donations				7,924	7,924
			80701016 - MNPS Guidance Donations	314	24		14,127	14,464
			80701019 - MNPS Dollar General-325GlenHS	13,949	1,173		153	15,275
			80701021 - MNPS CMA-Keep the MusicPlaying				476,905	476,905
			80701024 - MNPS School Choice Festival				20,524	20,524
			80701025 - MNPS MMU - NPEF				51	51
			80701028 - MNPS Dollar General-230HCotton				263	263
			80701030 - MNPS School Staff Dev Donation				6,852	6,852
			80701035 - MNPS QSCB Interest Payment				1,605,633	1,605,633
			80701037 - MNPS Career & Technical Edu				26,154	26,154
			80701039 - MNPS FY14 Tech Capital-BEP				264	264
			80701043 - MNPS MilkPEP-Glenview				1,000	1,000
			80701045 - MNPS STAR Awards	250	40		29,507	29,797
			80701047 - MNPS Student Visit Honorarium	1,840	301		49,788	51,929
			80701051 - MNPS NBPTS i3 grant	60	4,894			4,954
			80701052 - MNPS Shape the State-East HS				1,000	1,000
			80701053 - MNPS Forensic League Grant	1,350	219		227	1,797
			80701054 - MNPS Indoor Drumline				441	441
			80701060 - MNPS Econ-Arts-ITCreswell				8,349	8,349
			80701063 - MNPS Jere Baxter Comcast Dona				2,123	2,123
			80701064 - MNPS College Board-NSF STUDY				1,718	1,718
			80701068 - MNPS Reading Recovery-GA St U				4,681	4,681
			80701069 - MNPS Comm Foundation-Maxwell				3,821	3,821
			80701071 - MNPS Dollar General-OvertonHS	630	48		3,146	3,824
			80701075 - MNPS Big Machine Label - MMU				31,868	31,868
			80701077 - MNPS Patterson Foundation-Cott				4,000	4,000
			80701078 - MNPS NSA-ECMC grant				41,196	41,196
			80701079 - MNPS Fatherhood Festival				690	690
			80701081 - MNPS ToolBox-Maplewood				644	644
			80701084 - MNPS FFA - Whites Creek				4,840	4,840
			80701085 - MNPS PearlCohn-Caterpilla				(5,416)	(5,416)
			80701089 - MNPS Automotive grant				9,850	9,850
			80701091 - MNPS g2row to STEM				1,192	1,192
			80701099 - MNPS TN Arts Comm-STS				8,635	8,635
			80701100 - MNPS Capital Exp-outside reven				200,410	200,410
			80701103 - MNPS Bellsouth E-Rate				121,039	121,039

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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	
		35119 - MNPS Special Projects	80701110 - MNPS United Way Career Dir			19,204	19,204	
			80701116 - MNPS Adult Voc Ed Training	1,647	1,822	31,653	35,123	
			80701140 - MNPS Music & Arts Prog	33,600	5,606	8,059	47,265	
			80701145 - MNPS Dual Enrollment Program	900	150	26,686	27,736	
			80701200 - MNPS NoVo Foundation grant			119,847	119,847	
			80701452 - MNPS HLHS-Caterpilla			1,330	1,330	
			80701810 - MNPS LowesToolBox Grant			5,000	5,000	
			80701812 - MNPS CTE Dual Enrollment			206	206	
			80702037 - MNPS CTE E-Bid proceeds			6,449	6,449	
			80702929 - MNPS Before/AfterCare PreKCtr	267,123	30,085	68,738	365,946	
		35119 - MNPS Special Projects Total		321,663	44,363	2,970,770	3,336,796	
		35131 - MNPS General Purpose	80101001 - MNPS Director of Schools	834,045	210,157	1,254,716	2,298,918	
			80101002 - MNPS Curriculum & Instruction	4,159,614	1,732,945	6,341,428	12,233,987	
			80101003 - MNPS Purchasing	584,995	214,462	18,509	817,966	
			80101004 - MNPS Accounting	1,021,346	378,155	61,498	1,460,999	
			80101005 - MNPS School Operating Budgets					
			80101006 - MNPS Human Resources & Org Dev	3,217,150	743,055	2,060,943	6,021,148	
			80101007 - MNPS Information Technology	7,125,077	2,500,031	5,331,002	14,956,110	
			80101008 - MNPS Student Assignment Svcs	836,494	288,349	122,040	1,246,884	
			80101010 - MNPS Discipline Services	2,573,243	806,737	386,372	3,766,353	
			80101011 - MNPS Chief Operating Officer	133,556	32,047	2,791	168,395	
			80101014 - MNPS Instructional Support	500	9,498	2,846	12,844	
			80101015 - MNPS Business and Facility Svc	293,592	66,253	47,440	407,285	
			80101016 - MNPS Guidance	328,482	97,694	3,228,940	3,655,117	
			80101017 - MNPS Operations			21,006,303	21,006,303	
			80101018 - MNPS Library Media & Tech			7,686	7,686	
			80101019 - MNPS Textbook Services			2,661,317	2,661,317	
			80101020 - MNPS School Social Work	2,767,493	889,865	88,854	3,746,212	
			80101022 - MNPS Transportation	4,334,943	1,714,772	7,747,391	13,797,107	
			80101023 - MNPS Construction	421,122	135,488	444,215	1,000,825	
			80101025 - MNPS Attendance	236,904	85,950	438	323,293	
			80101026 - MNPS Student Family Services	926,767	338,903	89,755	1,355,426	
			80101027 - MNPS Info Mgmt & Decision	3,098,412	1,306,458	95,457	4,500,327	
			80101028 - MNPS Community Achieves	698,064	237,399	182,604	1,118,068	
			80101030 - MNPS Special Leave		1,164		1,164	
			80101033 - MNPS Smaller Learning Comm SLC	172,813	50,472	230,025	453,310	
			80101035 - MNPS Charter Sch Office	303,385	85,559	8,008	396,952	
			80101036 - MNPS Student Services	173,797	55,010	437	229,245	
			80101037 - MNPS Career & Technical Edu	231,427	71,432	191,059	493,918	
			80101043 - MNPS School Audit	368,347	163,700	76,495	608,542	
			80101044 - MNPS Insurance and Retirement	721,284	359,237	12,001	1,092,522	
			80101045 - MNPS Business Office	970,559	199,602	8,761,235	9,931,396	
			80101046 - MNPS Mail and Delivery	424,647	211,535	83,716	719,897	
			80101047 - MNPS Pupil Personnel	2,989,747	969,873	35,391	3,995,011	
			80101048 - MNPS Library Services	324,830	91,369	489,396	905,594	
			80101050 - MNPS Homebound	580,929	209,874	8,651	799,454	
			80101051 - MNPS Hearing Impaired	1,272	4,285	128	5,684	
			80101052 - MNPS Speech	3,537,485	1,170,450	5,538	4,713,473	
			80101053 - MNPS Employee Relations	442,433	129,478	295	572,207	
			80101055 - MNPS Research and Evaluation	1,030,844	317,904	1,529,156	2,877,904	
			80101056 - MNPS Family Information Center	486,970	199,801	3,804	690,575	
			80101061 - MNPS Athletic Department			476,612	476,612	
			80101064 - MNPS Exceptional Education	3,115,526	1,146,914	7,853,785	12,116,224	

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			80101066 - MNPS Board Members	179,142	56,773	106,307	342,223
			80101071 - MNPS Curriculum&Instruction-ES		7,036		7,036
			80101072 - MNPS Curriculum&Instruction-MS		4,605		4,605
			80101073 - MNPS Curriculum&Instruction-HS		6,059		6,059
			80101074 - MNPS Federal Programs	176,907	65,737	102,902	345,546
			80101080 - MNPS Division Teaching & Learn	1,182,485	317,523	29,008	1,529,016
			80101085 - MNPS Maintenance	8,234,777	3,522,661	8,959,469	20,716,907
			80101088 - MNPS Communications	685,232	193,145	509,342	1,387,719
			80101090 - MNPS County Pension Employees			744,740	744,740
			80101091 - MNPS City Pension Employees			368,852	368,852
			80101093 - MNPS Metro Pension Employees			24,848,272	24,848,272
			80101095 - MNPS Bus Drivers	8,289,159	3,824,997	295,200	12,409,356
			80101100 - MNPS Margaret Allen Middle	1,949,203	589,738	209,719	2,748,659
			80101105 - MNPS Amqui Elementary	2,704,127	928,956	180,656	3,813,739
			80101110 - MNPS Antioch High	7,936,617	2,562,853	1,148,984	11,648,454
			80101111 - MNPS Antioch Middle	2,893,373	975,743	385,422	4,254,539
			80101114 - MNPS W A Bass Adult Program	366,826	102,049	4,753	473,628
			80101115 - MNPS Bailey Middle	(1,326)	(395)	39,156	37,435
			80101116 - MNPS W A Bass ALC	822,748	266,082	59,224	1,148,054
			80101117 - MNPS Transitions at Bass	459,723	138,846	149,165	747,734
			80101120 - MNPS Jere Baxter Middle	1,461,587	427,361	303,532	2,192,480
			80101122 - MNPS Lakeview Elementary	2,779,621	982,006	172,716	3,934,343
			80101130 - MNPS Bellevue Middle	2,807,829	1,018,838	317,917	4,144,584
			80101135 - MNPS Bellshire Elementary	2,260,831	813,308	186,278	3,260,418
			80101142 - MNPS The Big Picture School	1,361,372	441,482	182,717	1,985,571
			80101145 - MNPS Norman Binkley Elementary	2,481,532	838,270	152,033	3,471,835
			80101150 - MNPS Bordeaux Elementary			6,705	6,705
			80101152 - MNPS Ivanetta H Davis ELC	1,114,249	423,053	190,212	1,727,514
			80101153 - MNPS Cohn ALC			62	62
			80101155 - MNPS Brick Church Middle			172,081	172,081
			80101165 - MNPS Buena Vista Elementary	2,056,029	647,971	188,354	2,892,354
			80101175 - MNPS Caldwell Elementary	1,537,161	468,138	171,404	2,176,702
			80101180 - MNPS Cameron Middle			216,722	216,722
			80101182 - MNPS Cane Ridge High	6,027,354	1,928,158	985,488	8,941,000
			80101184 - MNPS Cane Ridge Elementary	4,373,124	1,361,372	370,200	6,104,696
			80101185 - MNPS Carter-Lawrence Elem	1,459,332	456,053	127,592	2,042,976
			80101186 - MNPS Casa Azafran ELC	574,344	181,526	187,103	942,973
			80101187 - MNPS Jere Baxter ALC			19,525	19,525
			80101200 - MNPS Chadwell Elementary	1,740,585	534,257	135,940	2,410,782
			80101205 - MNPS Charlotte Park Elementary	2,340,229	711,484	217,818	3,269,531
			80101211 - MNPS The Academy-Old Cockrill	661,134	232,069	63,999	957,202
			80101215 - MNPS Cockrill Elementary	2,522,788	770,400	184,824	3,478,012
			80101220 - MNPS* Cohn Adult High School			35,664	35,664
			80101225 - MNPS Cole Elementary	3,627,479	1,162,417	206,112	4,996,009
			80101230 - MNPS Hattie Cotton Elementary	1,574,328	481,452	140,025	2,195,805
			80101235 - MNPS Crieve Hall Elementary	1,967,673	672,456	146,975	2,787,104
			80101238 - MNPS Croft Middle	2,883,466	938,628	247,682	4,069,776
			80101240 - MNPS Cumberland Elementary	2,435,689	741,989	190,016	3,367,693
			80101242 - MNPS Nashville School of Arts	2,366,899	761,327	351,319	3,479,545
			80101252 - MNPS Dodson Elementary	2,238,729	715,447	150,993	3,105,169
			80101260 - MNPS Donelson Middle	3,037,727	986,007	287,744	4,311,478
			80101265 - MNPS Dupont Elementary	1,903,065	690,420	163,310	2,756,795
			80101270 - MNPS Dupont Hadley Middle	2,747,559	1,015,657	263,245	4,026,461

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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	
			80101275 - MNPS Dupont Tyler Middle	2,303,862	751,559	223,095	3,278,516	
			80101280 - MNPS Eakin Elementary	2,676,690	933,647	132,177	3,742,514	
			80101284 - MNPS McGruder Assess Center			20,153	20,153	
			80101285 - MNPS John Early Museum Magnet	2,328,750	763,773	191,453	3,283,976	
			80101290 - MNPS East Nashville Magnet	2,931,790	925,918	112,776	3,970,484	
			80101295 - MNPS East Middle			206,730	206,730	
			80101296 - MNPS East Nash Middle	1,818,241	550,765	150,108	2,519,115	
			80101308 - MNPS Fall-Hamilton Elementary	1,762,316	603,388	185,158	2,550,861	
			80101310 - MNPS J E Moss Elementary	4,016,767	1,291,146	237,416	5,545,329	
			80101315 - MNPS Gateway Elementary	1,491,046	511,367	169,826	2,172,239	
			80101320 - MNPS Glenciff Elementary	2,580,030	877,060	38,904	3,495,993	
			80101325 - MNPS Glenciff High School	5,650,368	1,828,329	619,955	8,098,652	
			80101330 - MNPS Glendale Elementary	1,743,440	596,777	98,720	2,438,937	
			80101335 - MNPS Glengarry Elementary	1,830,726	621,938	184,253	2,636,917	
			80101340 - MNPS Glenn Elementary	1,500,567	464,844	157,106	2,122,517	
			80101345 - MNPS Glenview Elementary	2,827,658	969,894	257,153	4,054,705	
			80101350 - MNPS Goodlettsville Elementary	1,737,919	611,069	96,924	2,445,912	
			80101355 - MNPS Goodlettsville Middle	2,241,909	682,557	230,272	3,154,738	
			80101360 - MNPS Gower Elementary	3,588,062	1,308,989	198,152	5,095,203	
			80101365 - MNPS Gra Mar Middle	1,708,313	577,000	200,686	2,485,999	
			80101370 - MNPS Granbery Elementary	3,060,910	1,028,476	174,435	4,263,821	
			80101375 - MNPS Alex Green Elementary	1,736,142	569,865	147,338	2,453,345	
			80101380 - MNPS Julia Green Elementary	2,152,402	741,893	160,921	3,055,216	
			80101395 - MNPS Harpeth Valley Elementary	3,412,480	1,200,127	214,899	4,827,507	
			80101397 - MNPS Harris-Hillman Special Ed	1,109,505	420,706	239,986	1,770,197	
			80101400 - MNPS Haynes Middle	1,471,212	465,419	171,790	2,108,421	
			80101405 - MNPS Haywood Elementary	4,165,614	1,299,770	453,812	5,919,197	
			80101410 - MNPS Head Middle	2,376,621	797,970	249,572	3,424,163	
			80101415 - MNPS Hermitage Elementary	1,786,315	608,374	151,343	2,546,032	
			80101419 - MNPS Cambridge Early Learning	178,923	46,543	27,892	253,359	
			80101420 - MNPS Hickman Elementary	2,410,275	776,653	231,217	3,418,145	
			80101422 - MNPS TheAcademy-Hickory Hollow	667,600	209,163	77,771	954,535	
			80101434 - MNPS H G Hill Middle	2,700,748	854,727	206,406	3,761,881	
			80101435 - MNPS Hillsboro High	5,243,466	1,803,639	499,281	7,546,385	
			80101440 - MNPS Hillwood High	4,740,499	1,569,616	506,942	6,817,058	
			80101448 - MNPS Cora Howe School	879,300	329,327	133,198	1,341,825	
			80101450 - MNPS Hume-Fogg High	3,470,852	1,195,892	523,872	5,190,615	
			80101451 - MNPS Hull Jackson Elementary	2,306,469	786,028	174,018	3,266,514	
			80101452 - MNPS Hunters Lane High	6,384,986	2,096,911	546,697	9,028,594	
			80101455 - MNPS Inglewood Elementary	1,153,008	340,873	174,798	1,668,680	
			80101460 - MNPS Andrew Jackson Elementary	2,284,449	892,777	185,524	3,362,749	
			80101465 - MNPS Joelton Elementary	1,423,104	513,142	111,343	2,047,589	
			80101470 - MNPS Joelton Middle	1,759,337	524,996	203,274	2,487,606	
			80101475 - MNPS Johnson School			87,091	87,091	
			80101480 - MNPS Johnson ALC	1,511,189	517,038	38,403	2,066,630	
			80101485 - MNPS Jones Paideia	1,438,731	498,842	145,749	2,083,322	
			80101495 - MNPS Tom Joy Elementary	2,257,982	754,263	184,962	3,197,208	
			80101496 - MNPS A Z Kelley Elementary	3,245,715	1,150,423	436,311	4,832,449	
			80101497 - MNPS Martin Luther King Magnet	4,337,435	1,355,475	496,969	6,189,878	
			80101498 - MNPS John F Kennedy Middle	3,208,327	984,118	365,984	4,558,429	
			80101500 - MNPS Robert E Lillard Elem	1,715,477	603,959	157,189	2,476,626	
			80101505 - MNPS Kirkpatrick Elementary	854,174	224,603	127,953	1,206,730	
			80101510 - MNPS Isaac Litton Middle	2,278,611	835,328	255,160	3,369,099	

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				Salaries	Fringe Benefits	Other Operating	
			80101520 - MNPS Lockeland Elementary	1,373,126	457,932	94,802	1,925,861
			80101522 - MNPS Ruby Major Elementary	2,603,024	857,982	176,320	3,637,325
			80101525 - MNPS* McCann ALC			7,706	7,706
			80101530 - MNPS McGavock Elementary	1,431,316	439,455	141,613	2,012,384
			80101532 - MNPS McGavock High	8,965,100	3,016,223	953,897	12,935,220
			80101535 - MNPS McKissack Middle	1,993,162	628,364	206,274	2,827,800
			80101540 - MNPS McMurray Middle	3,216,117	1,022,475	287,998	4,526,590
			80101545 - MNPS Madison Middle School	2,472,773	805,563	339,540	3,617,876
			80101548 - MNPS Special Ed Early Childhood	605,353	213,569	3,777	822,699
			80101550 - MNPS Maplewood High	4,044,737	1,319,603	516,899	5,881,239
			80101551 - MNPS Thurgood Marshall Middle	3,262,438	1,101,407	266,537	4,630,381
			80101552 - MNPS Henry C Maxwell Elem	2,777,322	882,095	175,878	3,835,294
			80101555 - MNPS Meigs Middle Magnet	2,611,368	890,235	294,604	3,796,208
			80101560 - MNPS Dan Mills Elementary	2,464,919	855,327	197,668	3,517,914
			80101562 - MNPS Middle College High Sch	587,265	194,333	45,073	826,671
			80101563 - MNPS John Trotwood Moore MS	2,841,351	928,124	281,736	4,051,211
			80101564 - MNPS Middle School ALC	49,483	20,214		69,698
			80101575 - MNPS Thomas A Edison Elem	2,811,089	1,003,012	190,273	4,004,374
			80101576 - MNPS Mt View Elementary	3,288,095	1,095,617	317,852	4,701,564
			80101577 - MNPS Apollo Middle	3,063,981	1,030,066	410,513	4,504,559
			80101585 - MNPS Murrell School	1,060,039	342,484	126,254	1,528,776
			80101590 - MNPS Napier Elementary	2,065,096	614,436	148,281	2,827,813
			80101591 - MNPS The Cohn School			86,054	86,054
			80101595 - MNPS Neelys Bend Elementary	1,956,030	640,510	166,132	2,762,671
			80101600 - MNPS Neelys Bend Middle	1,177,428	345,544	145,096	1,668,068
			80101610 - MNPS Old Center Elementary	1,828,536	619,126	118,428	2,566,090
			80101612 - MNPS William Henry Oliver MS	3,282,217	1,138,516	303,987	4,724,721
			80101613 - MNPS The Academy at Opry Mills	579,503	204,145	29,658	813,306
			80101615 - MNPS John Overton High	7,483,855	2,479,281	765,956	10,729,092
			80101618 - MNPS Paragon Mills Elementary	3,537,229	1,190,124	205,335	4,932,689
			80101620 - MNPS Park Avenue Elementary	2,713,321	843,261	244,317	3,800,898
			80101632 - MNPS Pearl Cohn High	3,812,766	1,152,467	559,619	5,524,852
			80101640 - MNPS Pennington Elementary	1,618,022	585,742	144,298	2,348,062
			80101650 - MNPS Percy Priest Elementary	2,221,251	840,229	136,671	3,198,151
			80101655 - MNPS Martin Profess Dev Ctr	938,710	328,722	2,457,859	3,725,291
			80101665 - MNPS Robertson Academy	2,024,237	727,781	136,193	2,888,210
			80101670 - MNPS Rosebank Elementary	1,531,242	516,582	131,919	2,179,743
			80101675 - MNPS Rose Park Middle	1,935,448	669,804	203,899	2,809,150
			80101680 - MNPS Ross Elementary	1,914	319	11,233	13,465
			80101681 - MNPS Ross Early Learning Ctr	1,557,502	513,680	220,455	2,291,636
			80101682 - MNPS May Werthan Shayne Elem	3,116,091	1,028,519	257,463	4,402,073
			80101685 - MNPS Shwab Elementary	1,880,829	599,784	180,092	2,660,704
			80101686 - MNPS Smith Springs Elem	2,284,954	744,840	203,329	3,233,122
			80101690 - MNPS Stanford Elementary	2,112,454	756,299	150,097	3,018,849
			80101705 - MNPS Stratford STEM Magnet HS	5,300,886	1,735,092	419,296	7,455,274
			80101710 - MNPS Stratton Elementary	2,807,071	915,951	230,797	3,953,818
			80101715 - MNPS Sylvan Park Elementary	1,943,655	717,087	159,486	2,820,228
			80101717 - MNPS Tulip Grove Elementary	2,402,859	879,323	141,412	3,423,594
			80101718 - MNPS The Cohn Learning Center	857,760	267,238	41,624	1,166,621
			80101725 - MNPS Tusculum Elementary	3,373,588	1,059,971	199,813	4,633,372
			80101730 - MNPS Two Rivers Middle	2,206,537	765,518	366,907	3,338,963
			80101735 - MNPS Una Elementary	4,037,259	1,300,659	276,477	5,614,394
			80101748 - MNPS Nashville Virtual School	916,585	221,648	128,816	1,267,050

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				Salaries	Fringe Benefits	Other Operating	
			80101755 - MNPS Warner Elementary	2,032,966	601,904	211,892	2,846,763
			80101765 - MNPS Waverly Belmont ES	1,978,474	609,354	178,383	2,766,210
			80101770 - MNPS West End Middle	2,290,582	764,475	278,072	3,333,129
			80101775 - MNPS Westmeade Elementary	2,089,784	719,094	164,461	2,973,339
			80101783 - MNPS Creswell Middle Prep SOA	1,943,796	636,017	355,758	2,935,572
			80101784 - MNPS Robert Churchwell Museum	2,480,424	729,264	148,224	3,357,912
			80101787 - MNPS Whites Creek High	3,439,530	1,060,732	594,430	5,094,692
			80101790 - MNPS John B Whitsitt Elem	2,177,089	710,124	145,030	3,032,243
			80101805 - MNPS Wright Middle	3,228,430	1,093,291	292,237	4,613,958
			80101828 - MNPS ELL	4,503,573	1,653,468	340,922	6,497,962
			80101835 - MNPS Safety and Security	1,797,418	638,914	656,648	3,092,981
			80101865 - MNPS Vision	12,350	8,357		20,707
			80101881 - MNPS Day to Day Sub Area I	15,875	590	9	16,474
			80101884 - MNPS Sub & Clerical Aides	4,559	347	6	4,913
			80101894 - MNPS BEP Teacher Supply			1,535,565	1,535,565
			80101925 - MNPS Fixed Assets & Inventory	1,297,601	557,826	381,058	2,236,485
			80101995 - MNPS Special Ed Bus Sub	10,003,637	4,752,110		14,755,746
			80111000 - MNPS General Revenue			7,756,364	7,756,364
			80122045 - MNPS Fieldtrips	758,938	318,691	(532,637)	544,992
			80150045 - MNPS Project 50			94,787,011	94,787,011
			80160045 - MNPS Project 60	651,059	156,578	430,068	1,237,705
			80198045 - MNPS Project 98	121,534	15,487	89,436	226,457
		35131 - MNPS General Purpose Total		436,003,626	148,589,687	249,218,024	833,811,337
		35132 - * MNPS Federal/State Grants	80300200 - MNPS Federal/State Grants				
		35132 - * MNPS Federal/State Grants Total					
		35133 - MNPS Unemployment Comp	80704000 - MNPS Unemployment Compensation			126,776	126,776
		35133 - MNPS Unemployment Comp Total				126,776	126,776
		35135 - MNPS Charter School	80701181 - MNPS Cameron College Prep			6,438,305	6,438,305
			80701286 - MNPS East End Prep			6,133,668	6,133,668
			80701305 - MNPS Explore! Community			1,502,025	1,502,025
			80701457 - MNPS Intrepid Prep			3,594,025	3,594,025
			80701499 - MNPS KIPP Kirkpatrick ES(KIRK)			2,862,855	2,862,855
			80701502 - MNPS KIPP Academy			3,519,933	3,519,933
			80701503 - MNPS KIPP Nash College Prep MS			3,453,250	3,453,250
			80701504 - MNPS KIPP Collegiate High Sch			2,516,526	2,516,526
			80701506 - MNPS Knowledge Academies			2,722,142	2,722,142
			80701507 - MNPS LEAD Prep Southeast			4,781,169	4,781,169
			80701508 - MNPS LEAD Academy			3,262,336	3,262,336
			80701511 - MNPS Knowledge Academies HS			1,794,525	1,794,525
			80701512 - MNPS KA at the Crossing			1,433,329	1,433,329
			80701517 - MNPS Liberty Collegiate			4,417,682	4,417,682
			80701589 - MNPS Nash Academy of Computer			2,885,120	2,885,120
			80701592 - MNPS Nashville Classical			2,848,434	2,848,434
			80701594 - MNPS Nash Preparatory			3,835,511	3,835,511
			80701605 - MNPS New Vision Academy			1,949,065	1,949,065
			80701652 - MNPS Purpose Prep			2,883,937	2,883,937
			80701660 - MNPS Republic High School			3,022,378	3,022,378
			80701667 - MNPS Rocketship Nash NE Elem			5,067,909	5,067,909
			80701668 - MNPS Rocketship United			4,924,353	4,924,353
			80701687 - MNPS Smithson Craighead Acad			1,880,277	1,880,277
			80701695 - MNPS Stem Preparatory			5,034,847	5,034,847
			80701696 - MNPS STEM Prep HS			2,368,133	2,368,133
			80701712 - MNPS STRIVE Collegiate Academy			1,815,986	1,815,986

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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	
			80701743 - MNPS Valor Flagship Academy			3,545,294	3,545,294	
			80701744 - MNPS Valor Voyager Academy			3,542,054	3,542,054	
			80706118 - MNPS Brick Church College Prep			15,228	15,228	
		35135 - MNPS Charter School Total				94,050,296	94,050,296	
		35137 - MNPS IDEA	80301717 - MNPS IDEA-Part B Discretion 17			9,705	9,705	
			80302717 - MNPS IDEA Preschool FY17	157,327	123,429	19,434	300,189	
			80303716 - MNPS IDEA-Part B FY16	1,326	(49)	(1,266)	11	
			80303717 - MNPS IDEA-Part B FY17	11,133,143	4,083,912	3,784,397	19,001,453	
			80311717 - MNPS IDEA Discretionary LRE17		8,303	3,306	11,609	
			80312717 - MNPS IDEA Discretionary SPDG			10,000	10,000	
			80313717 - MNPS SP ED TRANSITION	46,543	16,109	567	63,219	
		35137 - MNPS IDEA Total		11,338,339	4,231,704	3,826,142	19,396,185	
		35154 - MNPS Title I	80302016 - MNPS Title I FY2015 - 2016	23,458	(5,494)	768,553	786,517	
			80302017 - MNPS Title I FY2016 - 2017	16,557,139	5,136,938	8,493,262	30,187,339	
		35154 - MNPS Title I Total		16,580,597	5,131,444	9,261,815	30,973,856	
		35158 - MNPS School Lunchroom	80703000 - MNPS Nutrition Svc Commodities			3,625,600	3,625,600	
			80705031 - MNPS Nutrition Service Central	1,296,574	468,668	624,109	2,389,351	
			80705032 - MNPS Nutrition Svc Internal	111,423	46,505	8,285	166,213	
			80705034 - MNPS Nutrition Service Subs	1,762	135	928	2,826	
			80705079 - MNPS Nutrition Service Roving	121,870	82,977	5,666	210,513	
			80705100 - MNPS Margaret Allen Middle	82,709	59,844	175,001	317,554	
			80705105 - MNPS Amqui Elementary	121,560	60,201	199,644	381,404	
			80705110 - MNPS Antioch High	237,768	108,428	512,523	858,719	
			80705111 - MNPS Antioch Middle	128,484	37,136	254,579	420,199	
			80705115 - MNPS Bailey Middle			12,242	12,242	
			80705116 - MNPS Bass ALC			556	556	
			80705118 - MNPS Brick Church College Prep	80,386	39,406	119,643	239,434	
			80705120 - MNPS Jere Baxter Middle	78,987	35,489	115,137	229,612	
			80705122 - MNPS Lakeview Elementary	86,437	44,628	188,131	319,196	
			80705130 - MNPS Bellevue Middle	91,012	50,663	162,065	303,740	
			80705135 - MNPS Bellshire Elementary	100,882	34,416	182,968	318,266	
			80705142 - MNPS The Big Picture School	11,832	4,554	1,255	17,641	
			80705145 - MNPS Norman Binkley Elementary	76,790	43,567	138,813	259,170	
			80705150 - MNPS Bordeaux Elementary EO					
			80705152 - MNPS Ivanetta H Davis ELC	67,554	41,049	116,837	225,439	
			80705155 - MNPS Brick Church Middle					
			80705165 - MNPS Buena Vista Elem EO	76,850	30,205	140,480	247,535	
			80705175 - MNPS Caldwell Elementary EO	60,845	29,958	83,892	174,694	
			80705181 - MNPS Cameron College Prep	161,678	59,073	356,632	577,383	
			80705182 - MNPS Cane Ridge High	229,636	153,006	473,205	855,847	
			80705184 - MNPS Cane Ridge Elementary	174,902	62,427	329,817	567,146	
			80705185 - MNPS Carter Lawrence Elem	59,013	40,924	123,943	223,880	
			80705200 - MNPS Chadwell Elementary	65,236	34,789	125,975	226,000	
			80705205 - MNPS Charlotte Park Elementary	89,991	54,339	221,976	366,307	
			80705215 - MNPS Cockrill Elementary	95,748	33,739	208,025	337,512	
			80705225 - MNPS Cole Elementary	153,149	81,864	325,986	560,999	
			80705230 - MNPS Hattie Cotton Elementary	78,911	44,472	117,760	241,144	
			80705235 - MNPS Crieve Hall Elementary	50,430	19,724	103,664	173,818	
			80705238 - MNPS Croft Margaret Elise Mid	75,300	35,811	159,946	271,057	
			80705240 - MNPS Cumberland Elementary	98,999	47,080	238,142	384,221	
			80705242 - MNPS Nashville School of Arts	57,875	18,842	228,159	304,875	
			80705245 - MNPS Dalewood Middle					
			80705252 - MNPS Dodson Elementary	98,543	70,355	171,229	340,128	

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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	
			80705260 - MNPS Donelson Middle	108,640	65,954	177,890	352,483	
			80705265 - MNPS Dupont Elementary	62,739	44,558	112,716	220,013	
			80705270 - MNPS Dupont Hadley Middle	108,199	61,551	174,731	344,481	
			80705275 - MNPS Dupont Tyler Middle	109,188	68,333	198,696	376,217	
			80705280 - MNPS Eakin Elementary	64,194	29,346	181,204	274,744	
			80705285 - MNPS John Early Museum Magnet	86,986	59,236	143,649	289,871	
			80705286 - MNPS East End Preparatory	95,708	32,459	230,604	358,772	
			80705290 - MNPS East Nashville Magnet	92,702	35,906	196,082	324,690	
			80705295 - MNPS East Middle					
			80705296 - MNPS East Nash Magnet Middle	80,255	27,161	130,815	238,231	
			80705308 - MNPS Fall Hamilton Elem EO	107,632	55,791	238,753	402,176	
			80705310 - MNPS J E Moss Elementary	161,119	61,379	398,837	621,335	
			80705315 - MNPS Gateway Elementary	44,915	19,387	76,178	140,480	
			80705320 - MNPS Glenciff Elementary	75,057	31,575	211,849	318,481	
			80705325 - MNPS Glenciff High	123,427	32,253	307,340	463,020	
			80705330 - MNPS Glendale Elementary	37,219	30,010	107,073	174,302	
			80705335 - MNPS Glengarry Elementary	83,622	45,791	172,627	302,041	
			80705340 - MNPS Glenn Elementary EO	40,578	11,310	78,061	129,950	
			80705345 - MNPS Glenview Elementary	159,196	118,300	282,521	560,017	
			80705350 - MNPS Goodlettsville Elementary	62,822	26,172	81,663	170,657	
			80705355 - MNPS Goodlettsville Middle	97,486	74,880	140,598	312,965	
			80705360 - MNPS Gower Elementary	117,682	88,326	212,432	418,440	
			80705365 - MNPS Gra Mar Middle	87,649	45,802	122,272	255,724	
			80705370 - MNPS Granbery Elementary	80,546	58,065	160,425	299,036	
			80705375 - MNPS Alex Green Elementary	84,316	56,212	137,153	277,681	
			80705380 - MNPS Julia Green Elementary	41,110	11,392	83,831	136,333	
			80705395 - MNPS Harpeth Valley Elementary	62,629	45,982	143,859	252,470	
			80705397 - MNPS Harris-Hillman Special Ed	30,951	26,208	55,682	112,841	
			80705400 - MNPS Haynes Middle	56,341	34,010	109,692	200,042	
			80705405 - MNPS Haywood Elementary	153,827	73,818	314,088	541,734	
			80705410 - MNPS Head Middle Magnet	89,474	45,241	128,867	263,582	
			80705415 - MNPS Hermitage Elementary	64,240	36,678	123,226	224,144	
			80705419 - MNPS Cambridge Early Learning	57,307	23,719	80,989	162,014	
			80705420 - MNPS Hickman Elementary	96,974	71,971	179,692	348,637	
			80705434 - MNPS H G Hill Middle	99,015	65,660	173,059	337,734	
			80705435 - MNPS Hillsboro High	103,252	48,147	154,834	306,233	
			80705440 - MNPS Hillwood High	132,074	40,266	237,675	410,015	
			80705448 - MNPS Cora Howe School	26,840	8,488	70,230	105,558	
			80705450 - MNPS Hume Fogg Magnet	83,926	35,040	131,141	250,107	
			80705451 - MNPS Hull Jackson Montessori	93,394	43,607	152,435	289,436	
			80705452 - MNPS Hunters Lane High	180,145	85,744	318,547	584,436	
			80705455 - MNPS Inglewood Elementary	57,901	18,861	98,458	175,219	
			80705460 - MNPS Andrew Jackson Elementary	73,370	43,920	124,640	241,929	
			80705465 - MNPS Joelton Elementary	77,701	60,097	74,255	212,054	
			80705470 - MNPS Joelton Middle	54,343	15,401	101,187	170,931	
			80705475 - MNPS Johnson School					
			80705480 - MNPS Johnson ALC	17,129	3,909	52,360	73,398	
			80705485 - MNPS Jones Paideia	56,988	28,496	92,011	177,494	
			80705495 - MNPS Tom Joy Elementary	94,665	56,197	198,246	349,108	
			80705496 - MNPS A Z Kelley Elementary	124,331	47,658	291,531	463,519	
			80705497 - MNPS Martin Luther King Magnet	74,603	26,893	165,542	267,039	
			80705498 - MNPS Kennedy Middle	134,582	56,051	217,550	408,183	
			80705500 - MNPS Robert E Lillard Elem	81,066	21,955	231,428	334,449	

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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	
			80705502 - MNPS KIPP Academy		90,318	50,269	204,060	344,647	
			80705503 - MNPS KIPP Nash College Prep MS		69,822	23,286	129,450	222,558	
			80705504 - MNPS KIPP Academy High School				1,112	1,112	
			80705505 - MNPS Kirkpatrick Elementary EO		79,753	24,151	197,790	301,694	
			80705507 - MNPS Lead Prep Southeast		84,918	36,119	136,115	257,152	
			80705508 - MNPS LEAD Academy						
			80705509 - MNPS Lead Academy-Lower School						
			80705510 - MNPS Isaac Litton Middle		61,916	27,589	115,334	204,840	
			80705520 - MNPS Lockeland Elementary		42,302	10,015	53,096	105,412	
			80705522 - MNPS Ruby Major Elementary		90,163	48,901	173,768	312,832	
			80705530 - MNPS McGavock Elementary		58,098	37,209	117,328	212,635	
			80705532 - MNPS McGavock High		233,181	146,650	476,817	856,648	
			80705535 - MNPS McKissack Middle		72,083	45,001	120,411	237,495	
			80705540 - MNPS McMurray Middle		135,943	94,382	281,699	512,023	
			80705545 - MNPS Madison Middle School		90,822	45,543	148,791	285,156	
			80705550 - MNPS Maplewood High		78,945	33,345	181,625	293,915	
			80705551 - MNPS Thurgood Marshall Middle		123,209	50,399	207,945	381,554	
			80705552 - MNPS Maxwell Elementary		126,769	50,617	235,105	412,491	
			80705555 - MNPS Meigs Middle Magnet		59,772	20,516	109,670	189,958	
			80705560 - MNPS Dan Mills Elementary		79,600	34,998	160,847	275,445	
			80705563 - MNPS John Trotwood Moore MS		55,616	27,740	143,990	227,346	
			80705575 - MNPS Thomas A Edison Elem		84,654	56,962	270,836	412,452	
			80705576 - MNPS Mt View Elementary		124,658	57,665	246,136	428,459	
			80705577 - MNPS Apollo Middle		130,223	68,984	251,935	451,142	
			80705585 - MNPS Murrell School		29,934	17,433	35,654	83,021	
			80705589 - MNPS Nashville Academy of Comp		50,135	16,621	120,123	186,879	
			80705590 - MNPS Napier Elementary EO		95,204	26,123	205,382	326,709	
			80705592 - MNPS Nashville Classical		48,705	20,540	103,057	172,302	
			80705595 - MNPS Neelys Bend Elementary		68,172	25,309	134,652	228,133	
			80705600 - MNPS Neelys Bend Middle		98,082	73,205	154,889	326,177	
			80705601 - MNPS Neelys Bend College Prep		13,581	7,543	182	21,306	
			80705610 - MNPS Old Center Elementary		74,390	49,085	144,612	268,088	
			80705612 - MNPS William Henry Oliver MS		95,804	62,783	180,124	338,711	
			80705615 - MNPS Overton High		201,029	77,309	478,144	756,482	
			80705618 - MNPS Paragon Mills Elementary		145,978	99,656	238,241	483,874	
			80705620 - MNPS Park Avenue Elementary EO		121,147	31,403	254,238	406,789	
			80705632 - MNPS Pearl Cohn High		74,109	22,773	126,275	223,157	
			80705640 - MNPS Pennington Elementary		61,551	24,768	145,875	232,194	
			80705650 - MNPS Percy Priest Elementary		46,962	29,295	103,000	179,257	
			80705660 - MNPS Republic High School		58,373	24,819	88,901	172,092	
			80705670 - MNPS Rosebank Elementary		61,462	23,122	108,833	193,418	
			80705675 - MNPS Rose Park Middle		64,073	37,432	96,293	197,797	
			80705680 - MNPS Ross Elementary						
			80705681 - MNPS Ross Early Learning Ctr		66,207	23,535	86,489	176,231	
			80705682 - MNPS May Werthan Shayne Elem		84,620	53,572	192,019	330,212	
			80705685 - MNPS Shwab Elementary		66,885	22,906	161,186	250,977	
			80705686 - MNPS Smith Springs Elem		109,663	47,899	185,381	342,943	
			80705687 - MNPS Smithson Craighead Acad						
			80705690 - MNPS Stanford Elementary		45,470	30,631	86,932	163,033	
			80705695 - MNPS Stem Middle School		1,049	96	1,112	2,257	
			80705696 - MNPS Stem High School		106,564	36,551	227,481	370,596	
			80705705 - MNPS Stratford STEM Magnet HS		154,589	50,603	458,378	663,570	
			80705710 - MNPS Stratton Elementary		109,504	51,925	194,126	355,554	

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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	
			80705715 - MNPS Sylvan Park Elementary	46,892	11,689	104,856	163,436	
			80705717 - MNPS Tulip Grove Elementary	98,315	46,816	199,450	344,581	
			80705718 - MNPS The Cohn Learning Center	11,737	4,522	107	16,366	
			80705725 - MNPS Tusculum Elementary	140,176	72,036	286,237	498,449	
			80705730 - MNPS Two Rivers Middle	83,048	48,864	132,545	264,458	
			80705735 - MNPS Una Elementary	147,624	84,949	280,548	513,120	
			80705755 - MNPS Warner Elementary EO	65,557	28,168	110,309	204,034	
			80705765 - MNPS Waverly Belmont ES	48,014	26,467	95,895	170,376	
			80705770 - MNPS West End Middle	48,739	27,015	102,816	178,570	
			80705775 - MNPS Westmeade Elementary	73,415	29,609	186,952	289,975	
			80705783 - MNPS Creswell Middle Prep SOA	86,281	46,603	113,336	246,220	
			80705784 - MNPS Robert Churchwell Museum	85,186	40,108	151,562	276,855	
			80705787 - MNPS Whites Creek High	90,454	51,356	186,148	327,958	
			80705790 - MNPS John B Whitsitt Elem	101,463	49,772	212,719	363,954	
			80705805 - MNPS Wright Middle	120,199	47,650	224,864	392,713	
			80705810 - MNPS Nutrition Svcs Warehouse	240,028	102,063	380,573	722,664	
			80705834 - MNPS Nutr Serv Roving Cashiers	151,674	75,205	6,034	232,913	
			80705838 - MNPS Nutrition Svc Roving Mgrs	109,459	40,925	6,126	156,510	
		35158 - MNPS School Lunchroom Total		14,587,459	7,040,535	29,288,550	50,916,544	
		35160 - MNPS Other Title Grants	80301510 - MNPS Title IIA-NonPublic			244,112	244,112	
			80304416 - MNPS Title III FY2016	12,719	2,071	36,222	51,012	
			80304417 - MNPS Title III FY2017	813,875	234,006	384,798	1,432,679	
			80304517 - MNPS Title IIIA Disc FY17					
			80307407 - MNPS NCLB Consolidated Admin	2,008,240	594,122	159,685	2,762,047	
			80308016 - MNPS Title II A FY2015 - 2016	5,000	820	43,993	49,813	
			80308017 - MNPS Title II A FY2016 - 2017	1,704,518	540,442	467,724	2,712,685	
		35160 - MNPS Other Title Grants Total		4,544,352	1,371,461	1,336,536	7,252,349	
		35164 - MNPS ROTC	80307017 - MNPS ROTC USAF FY 17	210,330	41,095	605	252,030	
			80307117 - MNPS ROTC ARMY FY 17	85,207	14,436	302	99,945	
		35164 - MNPS ROTC Total		295,537	55,532	907	351,975	
		35200 - MNPS Other State Grants	80301217 - MNPS ACE Initiative	57,490	22,105	98,131	177,726	
			80303049 - MNPS NCTL-Time Collaborative	2,500	413	9,965	12,878	
			80303117 - MNPS CSH FY2017	149,055	40,580	37,798	227,433	
			80305616 - MNPS*FRC FY2016			(0)	(0)	
			80305617 - MNPS FRC FY2017			231,867	231,867	
			80308516 - MNPS TN Safe Schools FY16	58,398	18,266	88,464	165,127	
			80308517 - MNPS TN Safe Schools FY17	43,973	12,427	60,387	116,787	
			80311177 - MNPS Project Prevent Art grant	3,025	505		3,530	
			80313407 - MNPS Read to be Ready FY17			5,000	5,000	
			80315017 - MNPS PreK State FY17	2,809,902	906,424	170,128	3,886,454	
			80315417 - MNPS Read to be Ready	158,141	26,069	125,574	309,784	
		35200 - MNPS Other State Grants Total		3,282,483	1,026,788	827,315	5,136,585	
		35300 - MNPS Other Federal Grants	80304014 - MNPS * Homeless Education FY14			214	214	
			80304015 - MNPS*Homeless Education FY15			(18,239)	(18,239)	
			80304016 - MNPS Homeless Education FY16			17,997	17,997	
			80304017 - MNPS Homeless Education FY17	68,044	28,693	87,360	184,097	
			80313216 - MNPS * CarlPerkins FY2016	350	684	9,816	10,850	
			80313217 - MNPS CarlPerkins FY2017	55,101	39,564	1,610,256	1,704,921	
			80313449 - MNPS Math& Science Prtn FY2016	9,943	17,790	302,650	330,383	
			80313459 - MNPS Math& Science Prtn FY2017	217	511	46,578	47,307	
			80315213 - MNPS*Safe and Supportive Sch			(4,040)	(4,040)	
			80315216 - MNPS Preschool Expansion	3,215,194	1,192,599	2,478,179	6,885,972	
			80315313 - MNPS Gear Up Nashville FY13	231,631	55,275	252,300	539,205	

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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	
			80316116 - MNPS FY16 Izone Grant	108,937	27,800	568,606	705,343	
			80316117 - MNPS FY17 Izone Grant	572,274	154,665	9,241	736,179	
			80316514 - MNPS SIG II - Year 3	12,144	18,617	14,044	44,804	
			80316517 - MNPS SIG IV FY 2017	1,465,555	422,182	618,221	2,505,957	
			80316606 - MNPS * 21st Century CLC FY14			(9,264)	(9,264)	
			80316607 - MNPS * CCLC FY14			(36)	(36)	
			80316616 - MNPS*21st CCLC Cohort3 FY16			(35,932)	(35,932)	
			80316617 - MNPS 21st CCLC Cohort3 FY17	182,281	32,778	149,345	364,404	
			80316712 - MNPS * iZone Grant			0	0	
			80316714 - MNPS * iZone Grant FY15	11,688	7,157	43,047	61,893	
			80316716 - MNPS*21stCCLC-PreK FY16			0	(60)	
			80316717 - MNPS 21stCCLC-PreK FY17	174,594	37,361	33,883	245,839	
			80316816 - MNPS*21stCCLC Cohort2 FY16			0	(115)	
			80316817 - MNPS 21stCCLC Cohort2 FY17	250,820	77,799	40,599	369,219	
			80326411 - MNPS TIF Data Mgmt			(0)	(0)	
			80326416 - MNPS Focus Sch Title I-A FY16	(1,313)	(109)		(1,422)	
			80326417 - MNPS Focus Sch Title I-A FY17	21,566	13,649	293,753	328,968	
		35300 - MNPS Other Federal Grants Total		6,379,026	2,127,015	6,508,403	15,014,444	
		35400 - MNPS Other Federal Direct	80301009 - MNPS* Smaller Learning Comm 09			0	0	
			80301015 - MNPS Project Prevent	3,745	15,679	514,948	534,372	
			80303016 - MNPS Natl Endow Arts			13,588	24,515	
			80303516 - MNPS GROW STEM	254,491	72,914	100,070	427,475	
			80306916 - MNPS Farm to School Initiative			12,640	12,640	
		35400 - MNPS Other Federal Direct Total		258,236	102,180	638,585	999,002	
		45011 - MNPS FY11 Capital Projects	1403011 - ADM MNPS FY11 Capital Proj Rev			(70)	(70)	
		45011 - MNPS FY11 Capital Projects Total				(70)	(70)	
		45013 - MNPS FY13 Capital Projects	80404413 - MNPS*N Binkley 10 CR Add&Renov					
			80405513 - MNPS*Stratford High Renovation			776	776	
			80405713 - MNPS*Misc Constr. Projects			25,537	25,537	
		45013 - MNPS FY13 Capital Projects Total				26,313	26,313	
		45014 - MNPS FY14 Capital Projects	1410014 - ADM MNPS FY14 Capital Proj Rev			(2)	(2)	
			80404314 - MNPS*Smith Springs Elementary			96,303	96,303	
			80404514 - MNPS*Madison Middle 12 Cl Addn					
			80404814 - MNPS*Shayne Elem 12 Cl Addn					
			80404914 - MNPS*Waverly Belmont El Add/Rn			108,366	108,366	
			80405014 - MNPS Goodlettsville Mid Replac			1,987,051	1,987,051	
			80405614 - MNPS*Asbestos Environ Abatemnt			19,075	19,075	
			80405814 - MNPS*Casework/Furniture/Lab Upg					
			80405914 - MNPS Emerg Construction Proj.			488,564	488,564	
			80406214 - MNPS*Roof Repair/Replacement			212,916	212,916	
			80406314 - MNPS*Security Upgrades			6,308	6,308	
			80406414 - MNPS*HS Stadium Lighting Upg			(35,822)	(35,822)	
			80406514 - MNPS* HS Track Upg			724	724	
			80406814 - MNPS MS Track Upg			39,955	39,955	
			80406914 - MNPS*Emerg Maintenance Proj.			2,733	2,733	
		45014 - MNPS FY14 Capital Projects Total				2,926,169	2,926,169	
		45015 - MNPS FY15 Capital Projects	80404015 - MNPS Glenciff Elem Addition			860,755	860,755	
			80404215 - MNPS Overton Cluster ES			40,361	40,361	
			80404315 - MNPS*Ruby Major Elem Addition			267,098	267,098	
			80404415 - MNPS MLK Magnet Addition			2,088,167	2,088,167	
			80404515 - MNPS*Bordeaux Demo/Pre-K			13,040	13,040	
			80404715 - MNPS*Cane Ridge Elem Land			646,700	646,700	
			80404815 - MNPS Glenview Elem Addition			987,131	987,131	

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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
		45015 - MNPS FY15 Capital Projects	80404915 - MNPS Hume-Fogg HS Renovation			12,171,045	12,171,045
			80405015 - MNPS Tusculum Elem Replacement			8,524,729	8,524,729
			80405115 - MNPS Pre-K Casa Azafran			218,735	218,735
			80405515 - MNPS ADA Compliance Maint/Upgr			229,589	229,589
			80405615 - MNPS Asbestos Environ Upgrades			149,334	149,334
			80405715 - MNPS*Roof Repairs			104,802	104,802
			80405915 - MNPS*Music Makes Us			114,165	114,165
			80406315 - MNPS*Maint-HVAC Chillers Contr				
			80406415 - MNPS*Maint-Steam Boiler Replac			69,685	69,685
			80406515 - MNPS Casework/Furn./Lab Upgrad			41,735	41,735
			80406615 - MNPS Emerg Maint./Entry Vestib			69,798	69,798
			80406715 - MNPS*Roof Replacement			587,945	587,945
			80406815 - MNPS Crieve Hall ES-options			2,212,643	2,212,643
			80406915 - MNPS N Binkley ES-options			6,240,538	6,240,538
		45015 - MNPS FY15 Capital Projects Total				35,637,993	35,637,993
		45016 - MNPS FY16 Capital Projects	1411016 - ADM MNPS FY16 Capital Conting				
			80404216 - MNPS*Whites Crk Pool-Repairs			9	9
			80404416 - MNPS MLK Reno/Addition			11,342,300	11,342,300
			80404516 - MNPS* Furniture			97,084	97,084
			80404816 - MNPS*School Site Improvements			24,530	24,530
			80404916 - MNPS*Interior Bldg Improvemnts			417,260	417,260
			80405016 - MNPS Plumbing Upgrades			399,703	399,703
			80405116 - MNPS ADA Compliance			228,539	228,539
			80405216 - MNPS Exterior Bldg Improvemnts			962,107	962,107
			80405416 - MNPS Planning for Hillsboro			1,195,354	1,195,354
			80405516 - MNPS Planning for Hillwood			11,099	11,099
			80405616 - MNPS Electrical Upgrades			1,303,137	1,303,137
			80405716 - MNPS*SE Early Learn Center			475,098	475,098
			80405816 - MNPS School Safety & Security			123,148	123,148
			80405916 - MNPS Emergency Constr/Conting			866,035	866,035
			80406016 - MNPS*Paving Upgrades				
			80406116 - MNPS Pennington ES Addition			1,790,177	1,790,177
			80406216 - MNPS HVAC Upgrades			2,560,155	2,560,155
			80406316 - MNPS Rosebank ES Reno			5,423,174	5,423,174
			80406416 - MNPS Technology			3,879,511	3,879,511
			80406516 - MNPS Transportation			9,612,859	9,612,859
			80406616 - MNPS Cane Ridge Area ES			6,520,280	6,520,280
			80406716 - MNPS Roof Replacement/Repair			2,191,105	2,191,105
			80406816 - MNPS Overton Reno/Addition			14,021,542	14,021,542
		45016 - MNPS FY16 Capital Projects Total				63,444,207	63,444,207
		45017 - MNPS FY17 Capital Projects	1411017 - ADM MNPS FY17 Capital Conting				
			80404017 - MNPS McMurray MS Renovation			1,613,052	1,613,052
			80404217 - MNPS Antioch HS Addition/Reno			453,279	453,279
			80404317 - MNPS East Magnet Stadium Upgr			1,294,945	1,294,945
			80404417 - MNPS Glenclyff HS Stadium Upgr			860,825	860,825
			80404517 - MNPS Land Acquisitions			1,595,508	1,595,508
			80404717 - MNPS Tusculum Elem New			4,000,000	4,000,000
			80404817 - MNPS School Site Improvements			295,901	295,901
			80404917 - MNPS Interior Bldg Improvement			72,436	72,436
			80405017 - MNPS Plumbing Upgrades			82,995	82,995
			80405117 - MNPS ADA Improvements				
			80405217 - MNPS NSA-Planning			10,500	10,500
			80405317 - MNPS Exterior Bldg Improvement			57,473	57,473

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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	
			80405417 - MNPS Hillsboro HS Renovation			1,672,864	1,672,864	
			80405517 - MNPS Hillwood HS Planning			32,466	32,466	
			80405617 - MNPS Electrical Upgrades			287,673	287,673	
			80405717 - MNPS Casework Furn Lab Upgrade			7,907	7,907	
			80405817 - MNPS School Safety Security			225,092	225,092	
			80405917 - MNPS EmergencyContingencyFunds					
			80406017 - MNPS*Paving Upgrades			249,987	249,987	
			80406117 - MNPS Pennington Elem Renovate			1,639,706	1,639,706	
			80406217 - MNPS Facilities Assessment Rpt			468,853	468,853	
			80406317 - MNPS*Rosebank Elem Renovation			1,000,000	1,000,000	
			80406417 - MNPS Technology			9,446,329	9,446,329	
			80406517 - MNPS Transportation			2,981,697	2,981,697	
			80406617 - MNPS L&L School Site Upgrades			199,269	199,269	
			80406717 - MNPS Roof Repair Replacement			862,814	862,814	
			80406817 - MNPS Overton HS Renovation			9,082,781	9,082,781	
			80406917 - MNPS Environmental Remediation			9,126	9,126	
			80407017 - MNPS L&L School Space Upgrades			41,093	41,093	
			80407117 - MNPS HVAC Upgrades			3,635,721	3,635,721	
		45017 - MNPS FY17 Capital Projects Total				42,180,290	42,180,290	
		45317 - MNPS GO Imp Bonds CP 2017	1403017 - ADM MNPS GO Imp Bonds CP 2017			189,935,023	189,935,023	
		45317 - MNPS GO Imp Bonds CP 2017 Total				189,935,023	189,935,023	
		45999 - MNPS Cap Proj (CP YE Rpt Only)	1419000 - ADM MNPS CP YE Rpt Only			(188,551,755)	(188,551,755)	
		45999 - MNPS Cap Proj (CP YE Rpt Only) Total				(188,551,755)	(188,551,755)	
		55145 - MNPS Prof Employees Trust	80501044 - MNPS Prof Insurance Trust	90,732	37,907	120,208,367	120,337,006	
			80701944 - MNPS Daily Grind Cafe	11,967	2,288	12,882	27,136	
		55145 - MNPS Prof Employees Trust Total		102,698	40,194	120,221,249	120,364,142	
		55146 - MNPS Print Shop	80501021 - MNPS Printing	114,131	50,094	279,111	443,336	
		55146 - MNPS Print Shop Total		114,131	50,094	279,111	443,336	
		75012 - MNPS Flexible Benefit 2017	1600210 - ADM MNPS Flexible Benefits Pla			14	14	
		75012 - MNPS Flexible Benefit 2017 Total				14	14	
		75270 - MNPS Emergency Asst FD-Athletc	80601270 - MNPS Emerg Asst Athletics			9,338	9,338	
		75270 - MNPS Emergency Asst FD-Athletc Total				9,338	9,338	
		75271 - MNPS Charlotte & Elbert Brooks	80602271 - MNPS Charlotte-Elbert Brooks			2,000	2,000	
		75271 - MNPS Charlotte & Elbert Brooks Total				2,000	2,000	
		75272 - MNPS Jn Hrpr Harris Memori Sch	80602272 - MNPS John Harper Harris Schola			(2,000)	(2,000)	
		75272 - MNPS Jn Hrpr Harris Memori Sch Total				(2,000)	(2,000)	
		75274 - MNPS Mark S. Cockrill Medal Fd	80602274 - MNPS Mark S Cockrill Medal			169	169	
		75274 - MNPS Mark S. Cockrill Medal Fd Total				169	169	
		75275 - MNPS Hrrs Hillman Sch Scholrsh	80602275 - MNPS Harris Hillman School			152	152	
		75275 - MNPS Hrrs Hillman Sch Scholrsh Total				152	152	
		75276 - MNPS Hillwood Comm Art Schlshp	80601276 - MNPS Hillwood Comm Art Scholar			500	500	
		75276 - MNPS Hillwood Comm Art Schlshp Total				500	500	
		75277 - MNPS JT Perkins Bequest	80602277 - MNPS JT Perkins Bequest			2,000	2,000	
		75277 - MNPS JT Perkins Bequest Total				2,000	2,000	
		75282 - MNPS Nt. Adms James Schlrsp Fd	80602282 - MNPS Nettie Adams James Schola			500	500	
		75282 - MNPS Nt. Adms James Schlrsp Fd Total				500	500	
		75284 - MNPS Bill Wise Scholarship Fnd	80601284 - MNPS Bill Wise Scholarship			1,000	1,000	
		75284 - MNPS Bill Wise Scholarship Fnd Total				1,000	1,000	
		85173 - MNPS NonCertif 85174 PensionPl	12609030 - BEN MNPS NonCertif 85174Pensio			305,630	305,630	
		85173 - MNPS NonCertif 85174 PensionPl Total				305,630	305,630	
		95242 - MNPS General Fixed Assets	1705000 - MNPS General Fixed Assets			(46,124,398)	(46,124,398)	
		95242 - MNPS General Fixed Assets Total				(46,124,398)	(46,124,398)	
		111 - Education Total		493,808,147	169,810,997	704,820,482	1,368,439,626	

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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
	113 - Communication Center	10101 - GSD General	91110010 - ECC 911 Comm Sys Key Product	596,724	191,530	45,284	833,538
			91110100 - ECC Training Academy				
			91110110 - ECC Training Acad Key Product	207,997	83,032	164,758	455,787
			91110210 - ECC Results Man Key Product	336,212	107,346	11	443,569
			91110410 - ECC Operations Pub Life Safety	4,284,288	1,493,674	267	5,778,229
			91110710 - ECC Info Support Key Product	4,286,217	1,478,429	267	5,764,914
			91112010 - ECC Leadership & Accreditation	206,369	58,600	565,946	830,915
			91112210 - ECC Admin	237,567	94,955	8	332,529
		10101 - GSD General Total		10,155,374	3,507,566	776,540	14,439,480
		30003 - General Fund 4% Reserve	91201000 - 4% ECC				
		30003 - General Fund 4% Reserve Total					
	113 - Communication Center Total			10,155,374	3,507,566	776,540	14,439,480
	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	47102000 - CJP Reporting Program	341,650	112,106	51,261	505,017
		10101 - GSD General Total		341,650	112,106	51,261	505,017
	115 - Criminal Justice Planning Total			341,650	112,106	51,261	505,017
	116 - Comm Ed Comm	10101 - GSD General	70101000 - CEC Community Education Admin	152,469	47,676	135,031	335,176
			70101100 - CEC Cohn Adult Community Ed			71,915	71,915
		10101 - GSD General Total		152,469	47,676	206,945	407,090
		30170 - Community Education Commission	70701000 - CEC Community Educ Commission		(6,459)	7,855	1,396
		30170 - Community Education Commission Total			(6,459)	7,855	1,396
		60170 - *Community EducationCommission	70501000 - CEC*Community Education Admin			337,220	337,220
			70501100 - CEC*Cohn Adult Community Ed				
		60170 - *Community EducationCommission Total				337,220	337,220
	116 - Comm Ed Comm Total			152,469	41,217	552,020	745,706
	117 - Convention Center Auth	23100 - CCA Debt Service 2010A-1	71130100 - CCA Debt Service 2010A-1			5,574,788	5,574,788
		23100 - CCA Debt Service 2010A-1 Total				5,574,788	5,574,788
		23101 - CCA Debt Srvc Reserve 2010A-1	71130150 - CCA Debt Service Resrv 2010A-1			55,340	55,340
		23101 - CCA Debt Srvc Reserve 2010A-1 Total				55,340	55,340
		23200 - CCA Debt Service 2010A-2	71130200 - CCA Debt Service 2010A-2			11,324,472	11,324,472
		23200 - CCA Debt Service 2010A-2 Total				11,324,472	11,324,472
		23201 - CCA Debt Srvc Reserve 2010A-2	71130250 - CCA Debt Service Resrv 2010A-2			152,425	152,425
		23201 - CCA Debt Srvc Reserve 2010A-2 Total				152,425	152,425
		23300 - CCA Debt Service 2010B	71130300 - CCA Debt Service 2010B			31,646,774	31,646,774
		23300 - CCA Debt Service 2010B Total				31,646,774	31,646,774
		23301 - CCA Debt Service Reserve 2010B	71130350 - CCA Debt Service Reserve 2010B			383,621	383,621
		23301 - CCA Debt Service Reserve 2010B Total				383,621	383,621
		29999 - CCA Debt Service CAFR	71130105 - CCA Debt Service CAFR			(8,042,720)	(8,042,720)
		29999 - CCA Debt Service CAFR Total				(8,042,720)	(8,042,720)
		30100 - Finance MCC Administration	15701000 - FIN Finance MCC Administration	80,213	24,291		104,504
		30100 - Finance MCC Administration Total		80,213	24,291		104,504
		30113 - Finance CU Administration	15702000 - FIN Finance CU Administration	90,883	28,559		119,442
		30113 - Finance CU Administration Total		90,883	28,559		119,442
		30171 - CCA Surplus Revenue 2010B	71130400 - CCA Surplus Revenue 2010B			68,602,684	68,602,684
		30171 - CCA Surplus Revenue 2010B Total				68,602,684	68,602,684
		40240 - CCA Constr Rev Bds 2010A-1	71400100 - CCA Constr Rev Bds 2010A-1			(1,892,149)	(1,892,149)
		40240 - CCA Constr Rev Bds 2010A-1 Total				(1,892,149)	(1,892,149)
		40471 - CCA Non-Bond Funded Cap Proj	71440100 - CCA Davidson Prefunction			697,577	697,577
			71440200 - CCA Concourse& Market Addition			3,788,332	3,788,332
			71440300 - CCA MCC Building Improvements				
			71440400 - CCA NCC Redevelopment Garage			212,068	212,068

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Full Dept Type				Salaries			
		40471 - CCA Non-Bond Funded Cap Proj	71440500 - CCA NCC Redevel Conference Fac				
		40471 - CCA Non-Bond Funded Cap Proj Total				4,697,977	4,697,977
		49999 - CCA Capital Project CAFR	71400105 - CCA Capital Project CAFR			(194,206,197)	(194,206,197)
		49999 - CCA Capital Project CAFR Total				(194,206,197)	(194,206,197)
		60271 - Music City Center Operations	71511100 - CCA MCC Event Services	713,482	156,597	21,916	891,995
			71511150 - FIN MCC Event Services	193,423	70,927	1,081	265,431
			71512100 - CCA MCC Engineering	904,538	199,994	5,948,186	7,052,718
			71512200 - CCA MCC Facilities	1,344,198	400,727	923,902	2,668,827
			71512250 - FIN MCC Facilities	58,886	24,439		83,324
			71512300 - CCA MCC Technology	280,469	80,476	768,944	1,129,888
			71512350 - FIN MCC Technology	189,351	53,782	1,104	244,237
			71512400 - CCA MCC Safety/Security	905,691	238,551	1,057,802	2,202,044
			71512450 - FIN MCC Safety/Security/Parkg	134,044	52,568		186,612
			71512500 - CCA MCC Parking	221,289	57,980	511,087	790,357
			71513100 - CCA MCC Food & Beverage			329,852	329,852
			71514100 - CCA MCC Sales Program	242,034	35,279	162,995	440,309
			71514150 - FIN MCC Sales Program	532,571	118,673	2,760	654,003
			71514200 - CCA MCC Marketing & Public Rel	128,857	20,843	31,882	181,582
			71515100 - CCA MCC Finance & Admin	494,060	116,881	1,290,584	1,901,525
			71515150 - FIN MCC Finance & Admin	225,453	48,354	1,104	274,911
			71516100 - CCA MCC Administration	541,324	51,288	488,107	1,080,719
			71516150 - FIN MCC Administration	520,926	93,341	1,104	615,372
			71516200 - CCA MCC Purchasing/DBE	213,326	48,685	19,347	281,358
			71520100 - CCA MCC FA/Debt			16,359,291	16,359,291
			71520200 - CCA MCC Equip Upgrades & Repl			57,295	57,295
		60271 - Music City Center Operations Total		7,843,921	1,869,384	27,978,344	37,691,649
		63100 - CCA Revenue 2010A	71530100 - CCA Revenue 2010A			51,007,575	51,007,575
		63100 - CCA Revenue 2010A Total				51,007,575	51,007,575
		63300 - CCA Revenue 2010B	71530300 - CCA Revenue 2010B			77,638,101	77,638,101
		63300 - CCA Revenue 2010B Total				77,638,101	77,638,101
	117 - Convention Center Auth Total			8,015,016	1,922,234	74,921,035	84,858,285
	118 - Flood	30003 - General Fund 4% Reserve	15212000 - 4% FIN Flood Recovery				
			15212020 - 4% FIN LIB Flood Recovery				
		30003 - General Fund 4% Reserve Total					
		30039 - Flood 2010	1700510 - ADM Flood 2010 Interest			183,486	183,486
		30039 - Flood 2010 Total				183,486	183,486
		30054 - Flood 2010 Component Units	1760510 - ADM Flood 2010 CU Interest			2,358	2,358
		30054 - Flood 2010 Component Units Total				2,358	2,358
		30055 - Flood 2010 USAR	1800510 - ADM USAR Flood 2010 Interest			0	0
		30055 - Flood 2010 USAR Total				0	0
		30059 - GSD Flood 2010 Fund Cap CommPr	6700510 - LAW Flood 2010			88,336	88,336
		30059 - GSD Flood 2010 Fund Cap CommPr Total				88,336	88,336
		30074 - OEM S Carolina Flood Oct 2015	32701015 - FIR S Carolina Flood Oct 2015			8	8
		30074 - OEM S Carolina Flood Oct 2015 Total				8	8
		35039 - MNPS Flood 2010	80700510 - MNPS NAECC56 Litton MS			7,366	7,366
		35039 - MNPS Flood 2010 Total				7,366	7,366
		37039 - W&S SW Flood 2010 Home Buyouts	65801120 - W&S SW Benzing/ParkTerr Buyout			124,897	124,897
			65801130 - W&S SW Miami Ave Buyout			19	19
			65801140 - W&S SW Pennington Bend Buyout			(61,931)	(61,931)
			65801170 - W&S SW SevereRepetitiveLossAcq			552,510	552,510
			65801180 - W&S SW Gibson Creek Acq Proj			412,989	412,989
		37039 - W&S SW Flood 2010 Home Buyouts Total				1,028,484	1,028,484
	118 - Flood Total					1,310,037	1,310,037

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Fringe Benefits	Other Operating	Grand Total
Full Dept Type				Salaries			
	120 - All Others	10101 - GSD General	1101113 - ADM Pens IOD Medical Expense			10,087,400	10,087,400
			1101117 - ADM Regional Transit Authority			320,200	320,200
			1101118 - ADM Econ/Job Incentives Dell			562,500	562,500
			1101120 - ADM Employee IOD Med Expense			6,643,200	6,643,200
			1101127 - ADM Contingency FacilityRental			656,665	656,665
			1101136 - ADM UBS Economic Incentive			328,000	328,000
			1101140 - ADM Benefit Adjustments				
			1101150 - ADM Metro Telecomm Adjustments				
			1101204 - ADM Metro Action Commission			4,921,900	4,921,900
			1101218 - ADM District Energy System			1,722,000	1,722,000
			1101221 - ADM Subsidy Nashville Arena			5,851,500	5,851,500
			1101222 - ADM Stadium Maintenance			1,000,000	1,000,000
			1101224 - ADM Contingency Subrogation				
			1101225 - ADM GSD Debt Transfer-Stadium			3,200,000	3,200,000
			1101227 - ADM HIPPA Compliance			428	428
			1101228 - ADM Affordable Housing Develop			26,142	26,142
			1101230 - ADM Stormwater Fees Conting			473	473
			1101237 - ADM Commuter Rail			1,499,999	1,499,999
			1101298 - ADM Contingency Local Match				
			1101315 - ADM PayPlan Improvements				
			1101326 - ADM Property Tax Relief Progrm			2,770,390	2,770,390
			1101416 - ADM Subsidy Advance Planning			134,750	134,750
			1101432 - ADM Subsidy BLTC Mgmt Contract			3,000,000	3,000,000
			1101433 - ADM Knowles Home Mgmt Contract			800,957	800,957
			1101499 - ADM GSD General Revenue			(15)	(15)
			1101502 - ADM Contr Nashville Symphony			15,000	15,000
			1101503 - ADM Contr Adventure Sci Ctr			189,946	189,946
			1101505 - ADM Contr Legal Aid Society			178,024	178,024
			1101506 - ADM Contr Partnership 2020			373,181	373,181
			1101521 - ADM Contr Humane Assoc			12,500	12,500
			1101534 - ADM Contr Sister Cities			80,000	80,000
			1101552 - ADM Contr YWCA Domestic Violen			278,700	278,700
			1101555 - ADM Contr Second Harvest			88,900	88,900
			1101557 - ADM Contr Hermitage			100,000	100,000
			1101562 - ADM Mary Parrish Center			51,800	51,800
			1101566 - ADM Contingency Utility Incr				
			1101576 - ADM Contr Morningstar Dom Viol			106,989	106,989
			1101578 - ADM Barnes Affordable HsgTrust			10,000,000	10,000,000
			1101587 - ADM Contr Alignment Nashville			150,000	150,000
			1101592 - ADM Educ and AfterSchool Prgs				
			1101594 - ADM Contr FamilyChildrensSrcv			14,000	14,000
			1101598 - ADM Contr FannieBattleDayHome			51,000	51,000
			1101608 - ADM Contr StLukesCommtyHouse			39,500	39,500
			1101612 - ADM Contr Nashville CARES			79,100	79,100
			1101613 - ADM Correctional Healthcare			11,526,279	11,526,279
			1101619 - ADM Contr Backfield In Motion			48,000	48,000
			1101620 - ADM Contr Boy Girls Club			49,900	49,900
			1101621 - ADM Contr League Deaf Hard Hea			74,800	74,800
			1101622 - ADM Contr Martha OBryan Center			73,083	73,083
			1101623 - ADM Contr Monroe Harding Inc			44,100	44,100
			1101624 - ADM Contr Pencil Foundation			73,500	73,500
			1101626 - ADM Contr Salama Urban Ministr			45,100	45,100
			1101628 - ADM Contr Big Brothers Nashvil			71,400	71,400

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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	
			1101629 - ADM Contr Conexon Americas			14,500	14,500	
			1101631 - ADM Contr Fifty Foward			59,900	59,900	
			1101634 - ADM Contr United Way Metro Nas			70,000	70,000	
			1101637 - ADM Music Ent Econ Developmt			2,250,000	2,250,000	
			1101639 - ADM Contrib Oasis Center			58,100	58,100	
			1101641 - ADM Contr TN CoalitAgstDomViol			51,000	51,000	
			1101642 - ADM VUniv Ctr for Health Srvc			45,432	45,432	
			1101645 - ADM Entrepreneur Center			250,000	250,000	
			1101650 - ADM Small Business Incentv			236,100	236,100	
			1101651 - ADM Big Bro Sistrs Mid Tenn			24,234	24,234	
			1101653 - ADM Nash Adult Literacy Cncl			89,500	89,500	
			1101654 - ADM Nash Intl Ctr Empowermt			90,000	90,000	
			1101658 - ADM Self-Insured Excise Tax			63,700	63,700	
			1101661 - ADM Nashville Civic Design Ctr			125,000	125,000	
			1101662 - ADM Nashville Educ Comm ArtsTV			50,000	50,000	
			1101665 - ADM Oasis Church Inc			23,800	23,800	
			1101668 - ADM Southern Word			42,900	42,900	
			1101669 - ADM Teach for America			77,000	77,000	
			1101677 - ADM Comm Foundation of Mid TN			100,000	100,000	
			1101678 - ADM Ballpark Debt Srvc Contrib			1,025,000	1,025,000	
			1101684 - ADM Preston Taylor Ministries			10,200	10,200	
			1101685 - ADM Stars Nashville			25,356	25,356	
			1101686 - ADM Public Educ Fndtn			250,000	250,000	
			1101687 - ADM SummrYouth Employ Prog	1,009,521	95,701	857,700	1,962,922	
			1101688 - ADM Plant the Seed Garden Prog			50,000	50,000	
			1101689 - ADM Thistle Farms			299,951	299,951	
			1101690 - ADM Innovation Investment Fund			1,000,000	1,000,000	
			1101691 - ADM NCAC Nash Constr Readiness	72,439	36,807	146,628	255,874	
			1101692 - ADM Housing Incentive Pilot			30,000	30,000	
			1101693 - ADM MDHA VASH Pilot Program			45,000	45,000	
			1101996 - ADM Transfer 4% Funding			29,872,430	29,872,430	
			1101998 - ADM MDHA Prop Tax Increments			10,804,996	10,804,996	
			1102160 - ADM Operating Xfer Debt Servic			24,004,300	24,004,300	
		10101 - GSD General Total		1,081,960	132,508	139,484,019	140,698,487	
		10103 - MIP Metro Investment Pool	1116000 - ADM MIP Expense			670,007	670,007	
		10103 - MIP Metro Investment Pool Total				670,007	670,007	
		18301 - USD General	1191112 - ADM Pensioner IOD			425,400	425,400	
			1191113 - ADM Employee IOD			969,500	969,500	
			1191116 - ADM Operating Xfr Debt Service			2,761,100	2,761,100	
			1191140 - ADM Benefit Adjustments					
			1191224 - ADM Contingency Subrogation					
			1191315 - ADM PayPlan Improvements					
			1191326 - ADM Property Tax Relief			242,055	242,055	
			1191566 - ADM Contingency Utility Incr					
			1191998 - ADM MDHA Prop Tax Increments			2,634,669	2,634,669	
		18301 - USD General Total				7,032,724	7,032,724	
		20115 - GSD Debt Service	90101000 - DS GSD Debt Service			133,957,581	133,957,581	
			90101100 - DS GSD Debt Service CP Activit			1,368,819	1,368,819	
			90109115 - DS GSD Debt Service Revenue			2,305,361	2,305,361	
		20115 - GSD Debt Service Total				137,631,762	137,631,762	
		20299 - SPA Arena Debt Service 2012B	90110300 - SPA DS Arena Refunding 2012B			1,632,031	1,632,031	
		20299 - SPA Arena Debt Service 2012B Total				1,632,031	1,632,031	
		28315 - USD Debt Service	90191000 - DS USD Debt Service			18,318,535	18,318,535	

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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	
		28315 - USD Debt Service	90191100 - DS USD Debt Service CP Activit			220,603	220,603	
			90199315 - DS USD Debt Srv General Rev			375,021	375,021	
		28315 - USD Debt Service Total				18,914,158	18,914,158	
		30003 - General Fund 4% Reserve	10200114 - 4% GSR OFM 14B Veh ComPprReimb			3,000,000	3,000,000	
			10201000 - 4% GSR General Services			60,023	60,023	
			10201001 - 4% GSR General ServicesR010820			9,372,348	9,372,348	
			10203000 - 4% GSR Buildings			478,574	478,574	
			15201000 - 4% FIN Finance Director			470	470	
			15206000 - 4% FIN Public Property			148,979	148,979	
			75201000 - 4% MAC			1,361	1,361	
			8202000 - 4% PER Director					
		30003 - General Fund 4% Reserve Total				13,061,756	13,061,756	
		30005 - Central Business Imp District	1701000 - ADM Cntrl Business Imp Distrct			1,927,293	1,927,293	
		30005 - Central Business Imp District Total				1,927,293	1,927,293	
		30031 - Hotel Occ Convention Ctr 2007	1103310 - ADM HOT Conv Ctr 2007 \$2 Tax			17,340,417	17,340,417	
		30031 - Hotel Occ Convention Ctr 2007 Total				17,340,417	17,340,417	
		30041 - HOT Event and Marketing	1103510 - ADM HOT Event and MarketingTax			3,495,000	3,495,000	
		30041 - HOT Event and Marketing Total				3,495,000	3,495,000	
		30042 - Hotel Occ Conv Ctr 1% Tax	1103250 - ADM HOT Convention Ctr 1% Tax			11,417,724	11,417,724	
		30042 - Hotel Occ Conv Ctr 1% Tax Total				11,417,724	11,417,724	
		30043 - Hotel Occ Conv Ctr 2007 1% Tax	1103255 - ADM HOT Conv Ctr 2007 1% Tax			10,058,317	10,058,317	
		30043 - Hotel Occ Conv Ctr 2007 1% Tax Total				10,058,317	10,058,317	
		30044 - Hotel Tourist Promotion	1103280 - ADM HOT Tourist Promotion			21,007,346	21,007,346	
		30044 - Hotel Tourist Promotion Total				21,007,346	21,007,346	
		30045 - Hotel Occupancy Tourist Relate	1103290 - ADM HOT Tourist Related			11,417,725	11,417,725	
		30045 - Hotel Occupancy Tourist Relate Total				11,417,725	11,417,725	
		30046 - Hotel Occupancy General Fnd 1%	1103200 - ADM HOT General Fund 1%			11,418,629	11,418,629	
		30046 - Hotel Occupancy General Fnd 1% Total				11,418,629	11,418,629	
		30047 - Hotel Occ 2007 1% SecondaryTDZ	1103260 - ADM HOT 2007 1% Secondary TDZ			907,425	907,425	
		30047 - Hotel Occ 2007 1% SecondaryTDZ Total				907,425	907,425	
		30064 - CBID Fee Event and Marketing	1104100 - ADM CBID Fee Event & Marketing			400,000	400,000	
		30064 - CBID Fee Event and Marketing Total				400,000	400,000	
		30077 - Finance Department Donations	15301200 - FIN Comcast Cares			5,567	5,567	
		30077 - Finance Department Donations Total				5,567	5,567	
		30083 - Industrial Development Brd-CU	83701000 - IDB Industrial Dev Board-CU			17,390,060	17,390,060	
		30083 - Industrial Development Brd-CU Total				17,390,060	17,390,060	
		30130 - DA Mediation Services Fund	1105100 - ADM Contr Mediation Services			110,635	110,635	
		30130 - DA Mediation Services Fund Total				110,635	110,635	
		30204 - Health Title V Clean Air Act	1700122 - ADM Health Consolidate			(11,863)	(11,863)	
		30204 - Health Title V Clean Air Act Total				(11,863)	(11,863)	
		30215 - Finance Innovation Investment	10701500 - GSR Animal Welfare			93,066	93,066	
		30215 - Finance Innovation Investment Total				93,066	93,066	
		30276 - SPA Pub Fac Arena Revenue 98	64301000 - SPA Pub Fac Arena Rev 98			13,716,293	13,716,293	
		30276 - SPA Pub Fac Arena Revenue 98 Total				13,716,293	13,716,293	
		30277 - SPA Stadium Capital	64702100 - SPA Stadium Capital Proj Exp			360,627	360,627	
		30277 - SPA Stadium Capital Total				360,627	360,627	
		30401 - Library Services	1700113 - ADM Library Consolidate			(5,062)	(5,062)	
		30401 - Library Services Total				(5,062)	(5,062)	
		31282 - SPA Pub Imp Stadium Revenue 04	64100400 - SPA Stadium Revenue			4,739,443	4,739,443	
		31282 - SPA Pub Imp Stadium Revenue 04 Total				4,739,443	4,739,443	
		31500 - MAC Admin & Leasehold	1700111 - ADM MAC CAFR Consolidate			(6,697,391)	(6,697,391)	
		31500 - MAC Admin & Leasehold Total				(6,697,391)	(6,697,391)	
		35300 - MNPS Other Federal Grants	1700110 - ADM Education Svc Eliminations			(301,000)	(301,000)	

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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	
		35300 - MNPS Other Federal Grants Total				(301,000)	(301,000)	
		38005 - Gulch Central Business Imp Dst	1781000 - ADM Gulch Cntrl Business ImpDt			390,982	390,982	
		38005 - Gulch Central Business Imp Dst Total				390,982	390,982	
		40009 - GSD FY10 Capital Projects Fund	1403010 - ADM * ADA Compliance Projects			9,106	9,106	
			1407010 - ADM AABirch Closeout			34,951	34,951	
			1409010 - ADM Major Maint Facilities			315	315	
			1410010 - ADM * Fulton CF to FY10			14,067	14,067	
			1411010 - ADM Metro Southeast			(30,822)	(30,822)	
			1418010 - ADM * Fulton Addi Infrast FY10			50,379	50,379	
			15403010 - FIN * E Budget			38,683	38,683	
		40009 - GSD FY10 Capital Projects Fund Total				116,680	116,680	
		40011 - GSD FY11 Capital Projects Fund	1401211 - ADM GSD Cap Recall Contingency					
			1410011 - ADM * Peterbilt Projects			(524,791)	(524,791)	
			1412011 - ADM Admin projects Recall			24,781	24,781	
		40011 - GSD FY11 Capital Projects Fund Total				(500,010)	(500,010)	
		40013 - GSD FY13 Capital Projects Fund	1401313 - ADM *Deferred Maint EvalRecall			(4,789)	(4,789)	
		40013 - GSD FY13 Capital Projects Fund Total				(4,789)	(4,789)	
		40014 - GSD FY14 Capital Projects	1401214 - ADM GSD Cap Recall Contingency					
		40014 - GSD FY14 Capital Projects Total						
		40016 - GSD FY16 Capital Projects	10401016 - GSR So Nashville Head St Study			23,945	23,945	
			1401016 - ADM GSD FY16 Cap Contingency					
			1401216 - ADM GSD Cap Recall Contingency					
			1405016 - ADM * Nash State Comm Donelson			1,000,000	1,000,000	
		40016 - GSD FY16 Capital Projects Total				1,023,945	1,023,945	
		40017 - GSD FY17 Capital Projects	1401017 - ADM GSD FY17 Cap Contingency					
		40017 - GSD FY17 Capital Projects Total						
		40114 - GSD FY14B 4% Capital Projects	10401114 - GSR OFM CP 4% New/Rpl Vehicles			351,168	351,168	
		40114 - GSD FY14B 4% Capital Projects Total				351,168	351,168	
		40202 - GSD Capital Improvement Plan	15402002 - FIN Public Property Projects	2,642	(2,254)		388	
		40202 - GSD Capital Improvement Plan Total		2,642	(2,254)		388	
		40317 - GSD GO Imp Bonds CP 2017	1404017 - ADM GO Imp Bonds CP 2017			310,329,273	310,329,273	
		40317 - GSD GO Imp Bonds CP 2017 Total				310,329,273	310,329,273	
		40400 - GSD Externally Funded Cap Proj	1440400 - ADM GSD Ext Funded CapProj Int			14,177	14,177	
		40400 - GSD Externally Funded Cap Proj Total				14,177	14,177	
		42999 - GSD Cap Proj (CP YE Rpt Only)	1409000 - ADM GSD CP YE Rpt Only			(308,069,192)	(308,069,192)	
		42999 - GSD Cap Proj (CP YE Rpt Only) Total				(308,069,192)	(308,069,192)	
		48317 - USD GO Imp Bonds CP 2017	1402017 - ADM USD GO Imp Bonds CP 2017			2,806,878	2,806,878	
		48317 - USD GO Imp Bonds CP 2017 Total				2,806,878	2,806,878	
		48999 - USD Cap Proj (CP YE Rpt Only)	1499000 - ADM USD CP YE Rpt Only			(2,786,436)	(2,786,436)	
		48999 - USD Cap Proj (CP YE Rpt Only) Total				(2,786,436)	(2,786,436)	
		49107 - DES MCC Infrastructure FY11 CP	68403010 - DES MCC Infrastructure CP	23,159	6,606	585,338	615,103	
		49107 - DES MCC Infrastructure FY11 CP Total		23,159	6,606	585,338	615,103	
		52177 - Employees Med Benefit Trust	12501000 - BEN Employee Med Insurance	158,706	60,946	114,575,204	114,794,855	
			1503000 - ADM Med Ben Trust Consolidate			(2,668,319)	(2,668,319)	
		52177 - Employees Med Benefit Trust Total		158,706	60,946	111,906,884	112,126,536	
		52180 - Cigna Choice Fund	12506000 - Cigna Choice Fund	161,553	61,638	119,635,578	119,858,769	
		52180 - Cigna Choice Fund Total		161,553	61,638	119,635,578	119,858,769	
		60287 - SPA Arena Working Capital	64208000 - SPA Arena Working Capital			5,335,420	5,335,420	
		60287 - SPA Arena Working Capital Total				5,335,420	5,335,420	
		68200 - DES Revenue Account (Oper)	68512000 - DES Revenue			17,992,330	17,992,330	
			68512100 - DES CAFR Eliminations			(23,699,649)	(23,699,649)	
		68200 - DES Revenue Account (Oper) Total				(5,707,319)	(5,707,319)	
		68201 - DES Oper General Acct	68511000 - DES Oper General Account	131,420	36,508	21,839,976	22,007,904	

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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	
		68201 - DES Oper General Acct Total			131,420	36,508	21,839,976	22,007,904
		68202 - DES Oper EDS Repair&Replace	68513000 - DES Oper EDS Repair&Replace				258,071	258,071
		68202 - DES Oper EDS Repair&Replace Total					258,071	258,071
		68206 - DES Operating Reserve	68517000 - DES Operating Reserve				15,157	15,157
		68206 - DES Operating Reserve Total					15,157	15,157
		71143 - Deferred Compensation	12601300 - BEN AETNA Deferred Comp				14,577,863	14,577,863
			12601310 - BEN Hartford Deferred Comp				141,082	141,082
			12601320 - BEN PEBSCO Deferred Comp				417,748	417,748
		71143 - Deferred Compensation Total					15,136,694	15,136,694
		80160 - County Retirement	12600166 - BEN County Retirement				1,226,793	1,226,793
		80160 - County Retirement Total					1,226,793	1,226,793
		80167 - Metro Pension Plan	12600167 - BEN Metro Pension Plan-A&B	995,122	250,855	201,101,340	202,347,317	202,347,317
		80167 - Metro Pension Plan Total		995,122	250,855	201,101,340	202,347,317	202,347,317
		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				5,453,914	5,453,914
		85174 - MNPS Retirement-Former County Total					5,453,914	5,453,914
		85175 - MNPS Retirement Metro Teachers	12611000 - BEN MNPS Retirement Metro Teac			174		174
			12611093 - BEN MNPS Teachers				31,704,599	31,704,599
		85175 - MNPS Retirement Metro Teachers Total				174	31,704,599	31,704,773
		85368 - MNPS Retirement-Former City	12610091 - BEN MNPS Pension City				3,046,404	3,046,404
		85368 - MNPS Retirement-Former City Total					3,046,404	3,046,404
		88366 - USD Closed Pension Plans Fund	12604000 - BEN USD Closed Plan Interest				164	164
			12604100 - BEN USD Gen Govt Closed Plan				1,596,536	1,596,536
			12605100 - BEN USD Pol/Fire Closed Plan				4,164,114	4,164,114
		88366 - USD Closed Pension Plans Fund Total					5,760,814	5,760,814
		90231 - GSD Bonded Debt & Interest	1700401 - ADM GSD GEN Debt	22,769				22,769
			1700402 - ADM GSD FIS Debt				(1,000)	(1,000)
			1700403 - ADM GSD JUS Debt	226,388				226,388
			1700404 - ADM GSD LAW Debt	1,341,734				1,341,734
			1700407 - ADM GSD CON Debt	897				897
			1700408 - ADM GSD WEL Debt	75,594				75,594
		90231 - GSD Bonded Debt & Interest Total		1,667,382			(1,000)	1,666,382
		90241 - GSD General Fixed Assets	1700300 - ADM General Fixed Assets				43,710	43,710
			1700301 - ADM GEN Fixed Assets				8,002,823	8,002,823
			1700302 - ADM FIS Fixed Assets				743,939	743,939
			1700303 - ADM JUS Fixed Assets				1,363,665	1,363,665
			1700304 - ADM LAW Fixed Assets				(34,450,095)	(34,450,095)
		90241 - GSD General Fixed Assets Total					(24,295,958)	(24,295,958)
		95232 - MNPS Bonded Debt & Interest	1750100 - ADM General MNPS Debt	156,982			65,000	221,982
		95232 - MNPS Bonded Debt & Interest Total		156,982			65,000	221,982
		120 - All Others Total		4,378,925		546,981	967,534,493	972,460,399
		121 - Storm Water	40017 - GSD FY17 Capital Projects	65401017 - W&S FY17 StormwaterHomeBuyouts			1,475,642	1,475,642
			40017 - GSD FY17 Capital Projects Total				1,475,642	1,475,642
			41113 - W&S GSD StormwaterS/F FY13BCap	65411113 - W&S Stormwater Program			11,362,462	11,362,462
			41113 - W&S GSD StormwaterS/F FY13BCap Total				11,362,462	11,362,462
			49110 - W&S GSD Stormwater S/F FY10Cap	65403010 - W&S Stormwater S/F FY10 CapPrj			189,006	189,006
			49110 - W&S GSD Stormwater S/F FY10Cap Total				189,006	189,006
			67431 - W&S SW Stormwater Operating	65581740 - W&S SW Strmwater Vehicles O&M			139,516	139,516
				65581750 - W&S SW Stormwater Pump Station			11,434	11,434
				65581800 - W&S SW Gen Admin	575,193	182,971	5,722,480	6,480,644
				65581810 - W&S SW Devel Review & Permit	1,078,237	335,824	28,270	1,442,332
				65581820 - W&S SW Master Plan	123,750	33,611	119	157,480

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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	121 - Storm Water	67431 - W&S SW Stormwater Operating	65581830 - W&S SW Routine Maint	1,734,456	685,878	1,497,738	3,918,072		
			65581840 - W&S SW Water Quality	935,620	305,439	243,826	1,484,885		
			65581850 - W&S SW Remedial Maint	647,189	181,043	18,739	846,971		
			65581860 - W&S SW RM C Class Projects			1,469,965	1,469,965		
			65581870 - W&S SW Street Sweeping Program			887,579	887,579		
			65581880 - W&S SW Capital Projects NonBnd			147,027	147,027		
			65581890 - W&S SW Parks Asst Home Buyout	72,975	5,583		78,557		
			65581910 - W&S SW Watershed Improvement				24,876	24,876	
			67431 - W&S SW Stormwater Operating Total			5,167,419	1,730,348	10,191,569	17,089,337
			121 - Storm Water Total			5,167,419	1,730,348	23,218,679	30,116,447
122 - Mayor - Other	122 - Mayor - Other	10101 - GSD General	4101013 - MAY Financial Empowerment			250,000	250,000		
			4120140 - MAY Non Allocated Fin Tran						
			10101 - GSD General Total				250,000	250,000	
			30076 - Mayor's Office Donations	4701020 - MAY Kaboom Donations			500	500	
				4701030 - MAY New Americans			1,823	1,823	
				4701040 - MAY CFMT Donation			4,832	4,832	
			30076 - Mayor's Office Donations Total				7,155	7,155	
			30114 - Barnes Fund for Affordable Hsg	4730100 - MAYECD Barnes Fd for AffordHsg	40,923	15,358	7,610	63,891	
				4730200 - MAYECD UDAG Affordable Housing			1,250,414	1,250,414	
			30114 - Barnes Fund for Affordable Hsg Total		40,923	15,358	1,258,024	1,314,306	
			30215 - Finance Innovation Investment	4701500 - MAY Pay for Success			20,382	20,382	
			30215 - Finance Innovation Investment Total				20,382	20,382	
			32004 - Mayor's Office Grants	4311400 - MAY ONCE Kaboom Grant			15,000	15,000	
			32004 - Mayor's Office Grants Total				15,000	15,000	
			32250 - OEM Grant Fund	4305038 - MAY * OEM HSGP FY12			52	52	
			32250 - OEM Grant Fund Total				52	52	
			32305 - MAY ECD Financial Empowerment	4311020 - MAY OEEOE Fin Emp CFMT			19,822	19,822	
		4311030 - MAY OEEOE Enhanced Sav Outcomes			7,014	7,014			
	32305 - MAY ECD Financial Empowerment Total			40,923	15,358	1,577,450	1,633,731		
122 - Mayor - Other Total	122 - Mayor - Other Total			40,923	15,358	1,577,450	1,633,731		
		125 - Office of Emergency Mangement	10101 - GSD General	49101000 - OEM Administration	358,899	120,849	358,922	838,670	
				49102000 - OEM Non Allocated Fin Tran					
			10101 - GSD General Total		358,899	120,849	358,922	838,670	
			30003 - General Fund 4% Reserve	49201000 - 4% OEM Office of Emergency Mgt			56,030	56,030	
			30003 - General Fund 4% Reserve Total				56,030	56,030	
			30073 - OEM 2015 Ice Storm Disaster	49700515 - OEM 2015 Ice Storm Disaster			1,979	1,979	
			30073 - OEM 2015 Ice Storm Disaster Total				1,979	1,979	
			32250 - OEM Grant Fund	49301015 - OEM Port Security FY16/17			52,503	52,503	
				49301080 - OEM Homeland Security FY15-18			186,091	186,091	
		49301090 - OEM EMPG 15-17	111,284	77,066		188,350			
	32250 - OEM Grant Fund Total		111,284	77,066	238,595	426,945			
	125 - Office of Emergency Mangement Total		470,183	197,915	655,525	1,323,623			
126 - Office of Family Safety	126 - Office of Family Safety	10101 - GSD General	51101000 - OFS Office of Family Safety	559,962	188,001	65,146	813,109		
				559,962	188,001	65,146	813,109		
			32051 - OFS Grant Fund	51302000 - OFS Stop Grant			56,688	56,688	
				51303000 - OFS Arrest Grant	114,000	16,740	54,798	185,537	
				51303100 - OFS VOCA FJC Navigator/Advocat	33,534	6,661		40,195	
			32051 - OFS Grant Fund Total		147,533	23,401	111,486	282,420	
			32104 - OFS Donations Fund	51301000 - OFS Donations			241	241	
			32104 - OFS Donations Fund Total				241	241	
	126 - Office of Family Safety Total		707,495	211,403	176,872	1,095,769			
25 - Elections	25 - Elections	10101 - GSD General	1101667 - ADM Election Day & EarlyVoting	1,504,996	126,935	458,942	2,090,874		
			5100210 - ELE Apps for Ballot Processed				(76,019)	(76,019)	

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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	
25 - Elections	25 - Elections	10101 - GSD General	5100410 - ELE Election Comm Operating	1,678,384	568,928	444,011	2,691,323	
			5100500 - ELE Non Allocated Fin. Trans.					
			5100600 - ELE Satellite Office					
		10101 - GSD General Total		3,183,380	695,863	826,934	4,706,178	
		30003 - General Fund 4% Reserve	5202000 - 4% ELE Permanent Registration				7,227	7,227
		30003 - General Fund 4% Reserve Total					7,227	7,227
		25 - Elections Total			3,183,380	695,863	834,161	4,713,404
		28 - Surplus Property	61190 - Surplus Property Auction	10517310 - GSR EBid Surplus Prop Distr	420,140	163,331	410,033	993,505
			61190 - Surplus Property Auction Total		420,140	163,331	410,033	993,505
		28 - Surplus Property Total			420,140	163,331	410,033	993,505
29 - Planning Comm	29 - Planning Comm	10101 - GSD General	7111850 - PLA Planning Policy and Design	683,834	195,499	130,685	1,010,018	
			7111910 - PLA Reg Trans Plan Key			105,337	105,337	
			7112210 - PLA GIS Services and Applicati	368,982	114,007	68,077	551,066	
			7112310 - PLA Geog Data Maint Key	223,439	84,263	34,827	342,529	
			7112850 - PLA Land Development	748,355	202,956	132,855	1,084,166	
			7112900 - PLA Executive Leadership	812,040	230,848	124,803	1,167,691	
			7112910 - PLA Capital Improvement Plan'g	113,730	23,061		136,791	
			7112950 - PLA General Plan Update			11,461	11,461	
		10101 - GSD General Total		2,950,381	850,634	608,045	4,409,060	
		30003 - General Fund 4% Reserve	7201000 - 4% PLA Planning Commission					
		30003 - General Fund 4% Reserve Total						
		30704 - Planning Grant Fund	7304010 - PLA Active Living Design Key			96	96	
			7304040 - PLA TDOT STP Active Mobility	52,405	10,594	6,317	69,316	
			7304050 - PLA Our Town NEA Grant					
		30704 - Planning Grant Fund Total		52,405	10,594	6,413	69,412	
		30706 - Regional Transportation Plan'g	7306050 - PLA MIP Interest			238	238	
			7306120 - PLA FHWA PL Funds Pass Thru	558,633	162,519	251,183	972,335	
			7306140 - PLA FTA PL Funds Pass Thru			77,963	77,963	
			7306160 - PLA SPR PL Funds Pass Thru	139,852	44,003	104,068	287,923	
			7306180 - PLA MPO Contingency			5,049	5,049	
			7306210 - PLA SE Area Study FY13-15			5,512	5,512	
			7306220 - PLA Local Match SR 109 Study			4,287	4,287	
			7306230 - PLA Johnson City MTPO UPWP 15			22,416	22,416	
		30706 - Regional Transportation Plan'g Total		698,484	206,522	470,717	1,375,724	
		30708 - PLA Nash Area MPO Other Grants	7307100 - PLA Smart Growth America			22,486	22,486	
		30708 - PLA Nash Area MPO Other Grants Total				22,486	22,486	
		30764 - Metro Area Computer Mapping	7112231 - PLA GIS Sales & Svc Key Rev			71,529	71,529	
30764 - Metro Area Computer Mapping Total				71,529	71,529			
29 - Planning Comm Total			3,701,270	1,067,750	1,179,190	5,948,210		
35 - Adv Plan/Research	35 - Adv Plan/Research	30702 - Advance Planning & Research	7300500 - PLA Advance Planning Research			7,475	7,475	
		30702 - Advance Planning & Research Total				7,475	7,475	
		30706 - Regional Transportation Plan'g	7306130 - PLA FHWA PL Funds Reg Match			38,288	38,288	
		30706 - Regional Transportation Plan'g Total				38,288	38,288	
35 - Adv Plan/Research Total					45,764	45,764		
36 - Register of Deeds	36 - Register of Deeds	10101 - GSD General	9101000 - REG Admin			258,322	258,322	
		10101 - GSD General Total				258,322	258,322	
		30004 - Register's Computer	9702000 - REG Computer Program			7,523	7,523	
		30004 - Register's Computer Total				7,523	7,523	
		30036 - Register of Deeds Fees	9703000 - REG Register of Deeds Fees	1,954,448	698,567	36,493	2,689,508	
		30036 - Register of Deeds Fees Total		1,954,448	698,567	36,493	2,689,508	
		90231 - GSD Bonded Debt & Interest	1700406 - ADM GSD REG Debt			80,643	80,643	
		90231 - GSD Bonded Debt & Interest Total				80,643	80,643	
		90241 - GSD General Fixed Assets	1700306 - ADM REG Fixed Assets			5,971	5,971	

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	36 - Register of Deeds	90241 - GSD General Fixed Assets Total					5,971
	36 - Register of Deeds Total			2,035,092	698,567	308,309	3,041,968
	37 - Historical Comm	10101 - GSD General	11105000 - HIS Historic Zoning Program	349,743	104,867	35,198	489,807
			11105100 - HIS Govt & Public Partner Prog	193,478	60,878	28,388	282,744
			11105200 - HIS Info Educ & Tourism Prog	92,594	26,176	13,647	132,418
		10101 - GSD General Total		635,815	191,921	77,233	904,969
		30003 - General Fund 4% Reserve	11201000 - 4% HIS Historical Commission			39,760	39,760
		30003 - General Fund 4% Reserve Total				39,760	39,760
		32211 - HIS Historical Comm Grant Fund	11332100 - HIS Hist Section 106	4,750			4,750
			11332220 - HIS THC CLG Training Grant			3,013	3,013
			11332600 - HIS 2015 Two Rivers MP			32,347	32,347
		32211 - HIS Historical Comm Grant Fund Total		4,750		35,360	40,110
	37 - Historical Comm Total			640,565	191,921	152,353	984,839
	40 - Assessor Prop	10101 - GSD General	16102000 - ASR Assessment	4,083,129	1,458,198	1,058,485	6,599,811
			16104000 - ASR Board of Equalization	1,590	(22)	1,562	3,130
			16105000 - ASR Hearing Officer Review	37,360	2,301		39,661
			16106000 - ASR Personal Property Audit			304,950	304,950
		10101 - GSD General Total		4,122,079	1,460,477	1,364,997	6,947,553
		30003 - General Fund 4% Reserve	16201000 - 4% ASR Assessor of Property			26,118	26,118
		30003 - General Fund 4% Reserve Total				26,118	26,118
	40 - Assessor Prop Total			4,122,079	1,460,477	1,391,115	6,973,670
	41 - Trustee	10101 - GSD General	17101000 - TRU Administration	1,142,059	384,001	728,624	2,254,685
		10101 - GSD General Total		1,142,059	384,001	728,624	2,254,685
		30003 - General Fund 4% Reserve	17201000 - 4% TRU Trustee			90,428	90,428
		30003 - General Fund 4% Reserve Total				90,428	90,428
	41 - Trustee Total			1,142,059	384,001	819,052	2,345,113
	42 - County Clerk	10101 - GSD General	18101000 - COU Admin	2,729,930	999,422	337,243	4,066,595
		10101 - GSD General Total		2,729,930	999,422	337,243	4,066,595
		30003 - General Fund 4% Reserve	18201000 - 4% COU County Clerk			11,100	11,100
		30003 - General Fund 4% Reserve Total				11,100	11,100
		30118 - County Clerk Computer	18701000 - COU County Clerk Computer			88,628	88,628
		30118 - County Clerk Computer Total				88,628	88,628
		30218 - County Clerk Title Fees	18702000 - COU County Clerk Title Fees			27,088	27,088
		30218 - County Clerk Title Fees Total				27,088	27,088
	42 - County Clerk Total			2,729,930	999,422	464,059	4,193,411
	43 - District Attorney	10101 - GSD General	19101000 - DA Administration	4,168,046	1,220,127	1,134,308	6,522,480
		10101 - GSD General Total		4,168,046	1,220,127	1,134,308	6,522,480
		30003 - General Fund 4% Reserve	19201000 - 4% DA District Attorney			155,872	155,872
		30003 - General Fund 4% Reserve Total				155,872	155,872
		30103 - DA Fraud & Economic Crime	19102000 - DA Fraud & Economic Crime			9,900	9,900
		30103 - DA Fraud & Economic Crime Total				9,900	9,900
		32219 - DA District Atty Grant Fund	19300201 - DA Family Voca Grant	135,569	57,046		192,614
		32219 - DA District Atty Grant Fund Total		135,569	57,046		192,614
	43 - District Attorney Total			4,303,615	1,277,172	1,300,080	6,880,867
	44 - DA Drug Enforcement	30101 - Metro Major Drug Program	19103020 - DA Federal Drug Program	626,633	178,204	292,628	1,097,464
		30101 - Metro Major Drug Program Total		626,633	178,204	292,628	1,097,464
	44 - DA Drug Enforcement Total			626,633	178,204	292,628	1,097,464
	45 - DA Special Operations	30104 - DA Special Operations	19300310 - DA Special Operations			39,363	39,363
		30104 - DA Special Operations Total				39,363	39,363
	45 - DA Special Operations Total					39,363	39,363
	47 - Public Defender	10101 - GSD General	21101000 - PDF Administration	430,537	107,670	89,531	627,737
			21101100 - PDF General Sessions Team	1,603,401	483,414	210,093	2,296,908
			21101200 - PDF Criminal Court Team	2,697,794	806,898	308,245	3,812,937

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Sum of Total Expense				Major Obj Category			Grand Total	
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating		
47 - Public Defender		10101 - GSD General	21101300 - PDF Appellate Court Team	213,340	65,622	22,221	301,184	
			21101400 - PDF Juvenile Court Team	667,286	239,176	23,418	929,880	
		10101 - GSD General Total		5,612,357	1,702,780	653,508	7,968,646	
		30003 - General Fund 4% Reserve	21201000 - 4% PDF Public Defender					
		30003 - General Fund 4% Reserve Total						
47 - Public Defender Total				5,612,357	1,702,780	653,508	7,968,646	
48 - Juvenile Court Clerk		10101 - GSD General	22101000 - JCC Admin	1,263,348	410,670	66,810	1,740,828	
		10101 - GSD General Total		1,263,348	410,670	66,810	1,740,828	
		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				14,524	14,524
30122 - Juvenile Court Clerk Computer Total					14,524	14,524		
48 - Juvenile Court Clerk Total				1,263,348	410,670	81,335	1,755,352	
49 - Circuit Court Clerk		10101 - GSD General	23102000 - CIR Circuit Court Clerk			168,608	168,608	
			23103000 - CIR Traffic Violations Bureau	1,847,703	731,212	181,042	2,759,958	
			23104000 - CIR Probate Court Clerk			17,505	17,505	
		10101 - GSD General Total		1,847,703	731,212	367,155	2,946,071	
		30035 - Circuit Court Clerk Fees	23701000 - CIR Circuit Court Clerk Fees	4,139,869	1,134,223	725,698	5,999,789	
		30035 - Circuit Court Clerk Fees Total		4,139,869	1,134,223	725,698	5,999,789	
		33024 - Criminal Crt Clk Victims Asst	24702000 - CCC Interest Victim Assistance			107	107	
		33024 - Criminal Crt Clk Victims Asst Total				107	107	
		40009 - GSD FY10 Capital Projects Fund	23401010 - CIR Traffic Violation Mgt Sys			181,271	181,271	
		40009 - GSD FY10 Capital Projects Fund Total				181,271	181,271	
49 - Circuit Court Clerk Total				5,987,572	1,865,435	1,274,231	9,127,238	
50 - Criminal Court Clerk		10101 - GSD General	24100100 - CCC Admin	3,986,076	1,509,112	277,100	5,772,288	
		10101 - GSD General Total		3,986,076	1,509,112	277,100	5,772,288	
		30003 - General Fund 4% Reserve	24201000 - 4% CCC Criminal Court Clerk					
		30003 - General Fund 4% Reserve Total						
		30034 - Criminal Ct Clerk Computerizat	24701000 - CCC Crim Ct Clk Computerizat'n			26,792	26,792	
		30034 - Criminal Ct Clerk Computerizat Total				26,792	26,792	
		33024 - Criminal Crt Clk Victims Asst	24702100 - CCC CASA Victims Asst			30,079	30,079	
			24702200 - CCC Mary Parrish Cr VictimAsst			30,079	30,079	
			24702300 - CCC YMCA DomViol VictimAsst			30,079	30,079	
			24702500 - CCC Nash Ch Alliance VictimAst			30,079	30,079	
			24702600 - CCC Sexual Assault CrVictimAst			30,079	30,079	
		33024 - Criminal Crt Clk Victims Asst Total				150,393	150,393	
		50 - Criminal Court Clerk Total				3,986,076	1,509,112	454,286
51 - Clerk/Master		10101 - GSD General	25100100 - CHA Admin	898,380	276,932	140,311	1,315,623	
		10101 - GSD General Total		898,380	276,932	140,311	1,315,623	
		30003 - General Fund 4% Reserve	25201000 - 4% CHA Clerk and Master			174,131	174,131	
		30003 - General Fund 4% Reserve Total				174,131	174,131	
51 - Clerk/Master Total				898,380	276,932	314,442	1,489,754	
52 - Juvenile Court		10101 - GSD General	26102600 - JUV Interpreter Serv Match 17			1,531	1,531	
			26110310 - JUV SNash Gang Prob Key	188,467	68,879	12,317	269,663	
			26111030 - JUV Recovery Court	40,529	11,756	1,366	53,650	
			26111360 - JUV Foster Care Review Board	297,864	115,604	10,633	424,101	
			26111370 - JUV Assessment	395,399	133,852	41,851	571,102	
			26111410 - JUV Case Support Key			495,943	495,943	
			26111730 - JUV Comm Outreach/Youth Court	271,459	97,182	19,016	387,657	
			26111910 - JUV Juv Detention Key			3,971,142	3,971,142	
			26111930 - JUV MSAC	568,963	188,095	64,736	821,794	
			26111940 - JUV Intake	465,644	152,801	20,140	638,585	
			26111960 - JUV SIA One	490,580	162,022	40,989	693,590	

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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	
			26111970 - JUV SIA Two	339,488	124,639	37,772	501,900	
			26112110 - JUV CtSafety&Security Key	515,800	183,902	32,732	732,435	
			26112210 - JUV SvcOfProcess Key	94,769	34,091	35,676	164,537	
			26112310 - JUV Judicial Actions Key	682,972	189,402	34,509	906,883	
			26112510 - JUV ALOB HR Key Product	108,650	40,299	30,682	179,632	
			26112610 - JUV ALOB Finance Payroll Autho	143,220	61,750	5,795	210,764	
			26112910 - JUV ALOB Records Mgmt Key	136,924	44,890	9,396	191,210	
			26113110 - JUV ALOB Exce Leader Key	448,225	131,537	13,053	592,814	
			26114050 - JUV STAR Team	160,340	54,534	6,687	221,561	
		10101 - GSD General Total		5,349,293	1,795,236	4,885,965	12,030,494	
		30003 - General Fund 4% Reserve	26201000 - 4% JUV Juvenile Court					
		30003 - General Fund 4% Reserve Total						
		32226 - JUV Juv Court Grant Fund						
			26311430 - JUV Parent/Child Support Key	964,142	287,685	206,830	1,458,656	
			26311435 - JUV Access and Visitation FY16			1,482	1,482	
			26312540 - JUV Child &Family Intervention	257,481	79,917	46,943	384,342	
			26312560 - JUV State Supplement			9,000	9,000	
			26312580 - JUV Teen Outreach Program FY16			2,247	2,247	
			26312600 - JUV Interperter Services FY17	13,132	2,182		15,314	
		32226 - JUV Juv Court Grant Fund Total		1,234,755	369,784	266,503	1,871,041	
				6,584,048	2,165,020	5,152,467	13,901,535	
52 - Juvenile Court Total								
53 - General Sessions Court		10101 - GSD General						
			27101000 - GSC Judges	4,461,996	1,206,453	135,080	5,803,530	
			27103021 - GSC General Probation	1,953,450	674,564	45,278	2,673,292	
			27106011 - GSC Traffic School	505,594	208,721	140,700	855,014	
			27116000 - GSC Administration	900,388	352,179	239,860	1,492,427	
			27117000 - GSC Drug Court	78,033	18,164	29,199	125,396	
			27310200 - GSC Mental Health Court	307,236	91,125	64,320	462,681	
		10101 - GSD General Total		8,206,699	2,551,205	654,436	11,412,340	
		30003 - General Fund 4% Reserve	27202000 - 4% GSC Administration			20,359	20,359	
		30003 - General Fund 4% Reserve Total				20,359	20,359	
		30027 - General Sessions Drug Court Tr	27117100 - GSC Drug Court Treatment			71,200	71,200	
		30027 - General Sessions Drug Court Tr Total				71,200	71,200	
		30102 - DUI Offender				13,092	13,092	
			27112000 - GSC DUI Offender			40,755	40,755	
			27112100 - GSC Mental Health Court			40,864	40,864	
		30102 - DUI Offender Total				94,711	94,711	
		32227 - GSC Gen Sess Ct Grant Fund	27310110 - GSC Veteran's Treatment Court	99,095	18,762	9,744	127,600	
		32227 - GSC Gen Sess Ct Grant Fund Total		99,095	18,762	9,744	127,600	
		32229 - GSC Veteran's Treatment Ct Ops	27701000 - GSC Veteran's Treatment Ct Ops			14,302	14,302	
		32229 - GSC Veteran's Treatment Ct Ops Total				14,302	14,302	
				8,305,794	2,569,967	864,752	11,740,512	
53 - General Sessions Court Total								
54 - State Trial Courts		10101 - GSD General						
			28101000 - STC Administration	5,858,932	1,772,676	659,134	8,290,742	
			28106100 - STC Jury Expense	120,280	(2,803)	91,207	208,684	
		10101 - GSD General Total		5,979,212	1,769,872	750,341	8,499,425	
		30003 - General Fund 4% Reserve	28201000 - 4% STC State Trials Courts			1,095,313	1,095,313	
		30003 - General Fund 4% Reserve Total				1,095,313	1,095,313	
		30020 - State Trial Court Drug Enforce						
			28700200 - STC Drug Court Fines	184,271	(181)	171,406	355,497	
			28700500 - STC DUI Supervision	112,892	32,036	5,056	149,984	
			28700600 - STC Drug Lab Staff	52,814	15,269	29,722	97,805	
		30020 - State Trial Court Drug Enforce Total		349,977	47,124	206,184	603,286	
		32228 - STC St Trial Ct Grant Fund						
			28320140 - STC Community Corrections Grnt	869,284	375,395	248,969	1,493,648	
			28320160 - STC Drug Court Staff	282,953	101,151	51,014	435,117	
			28320205 - STC TN Dept of Corrections	603,008	173,345	192,276	968,628	
			28322190 - STC Court Interpreter Endowmnt	53,100	21,436	360	74,895	

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	54 - State Trial Courts	32228 - STC St Trial Ct Grant Fund	28322300 - STC Governor's Hwy Safety Offc	43,116	12,637		55,754
		32228 - STC St Trial Ct Grant Fund Total		1,851,460	683,963	492,618	3,028,042
	54 - State Trial Courts Total			8,180,649	2,500,960	2,544,456	13,226,066
	55 - Justice Info Sys	10101 - GSD General	29160110 - JIS ALOB IT Op & Maint Cost			1,972	1,972
			29160710 - JIS ALOB Exec Leader Key	135,134	45,036	299,995	480,165
			29162110 - JIS Project Plans Key	244,889	85,837	64,887	395,612
			29162310 - JIS Justice Appl Enhance Key	1,042,312	304,043	299,780	1,646,135
		10101 - GSD General Total		1,422,336	434,916	666,633	2,523,885
		30003 - General Fund 4% Reserve	29201000 - 4% JIS Justice Integration Srv			35,802	35,802
		30003 - General Fund 4% Reserve Total				35,802	35,802
		40009 - GSD FY10 Capital Projects Fund	29401010 - JIS *OJIES OpenJusInfoExchgSys			25,000	25,000
		40009 - GSD FY10 Capital Projects Fund Total				25,000	25,000
	55 - Justice Info Sys Total			1,422,336	434,916	727,435	2,584,687
	56 - Sheriff Admin	10101 - GSD General	30124410 - SHE Correct Svcs Key	1,315,382	421,802	520,587	2,257,771
			30124810 - SHE Exec Mgmt Key	603,706	114,499	79,229	797,435
			30124910 - SHE Admin Support Svcs Key	4,403,737	1,185,330	3,046,181	8,635,249
		10101 - GSD General Total		6,322,825	1,721,632	3,645,997	11,690,455
		30003 - General Fund 4% Reserve	30201000 - 4% SHE Sheriff's Department			115,178	115,178
		30003 - General Fund 4% Reserve Total				115,178	115,178
	56 - Sheriff Admin Total			6,322,825	1,721,632	3,761,175	11,805,633
	58 - Sheriff Facility Maint	10101 - GSD General	30124510 - SHE Maintenance Key	771,357	234,595	51,389	1,057,341
			30124710 - SHE Laundry Key	205,065	76,747	11,091	292,902
		10101 - GSD General Total		976,422	311,341	62,480	1,350,243
	58 - Sheriff Facility Maint Total			976,422	311,341	62,480	1,350,243
	59 - Sheriff Warehouse	10101 - GSD General	30124610 - SHE Warehouse Key	235,668	60,001	832,004	1,127,673
		10101 - GSD General Total		235,668	60,001	832,004	1,127,673
	59 - Sheriff Warehouse Total			235,668	60,001	832,004	1,127,673
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122010 - SHE CJC Programs Key			330	330
			30122110 - SHE CJC Offender Mgmt Key	2,328,679	712,002	215,791	3,256,472
			30122210 - SHE CJC Support Staff Key	835,407	244,400	14,231	1,094,038
			30122310 - SHE Booking and Releasing	5,683,089	1,798,815	29,561	7,511,465
		10101 - GSD General Total		8,847,175	2,755,217	259,913	11,862,305
	60 - Sheriff Criminal Justice Ctr Total			8,847,175	2,755,217	259,913	11,862,305
	61 - Sheriff Hill Jail	10101 - GSD General	30122410 - SHE HDC Programs Key			(17,357)	(17,357)
			30122610 - SHE HDC Offender Mgmt Key	1,920,144	682,162	533,970	3,136,276
			30122710 - SHE HDC Support Staff Key	646,984	192,884	10,355	850,223
		10101 - GSD General Total		2,567,128	875,046	526,967	3,969,141
	61 - Sheriff Hill Jail Total			2,567,128	875,046	526,967	3,969,141
	63 - Sheriff Corr Work Center	10101 - GSD General	30122810 - SHE CDC-M Programs Key			8,839	8,839
			30122910 - SHE CDC-M Offend Mgmt Key	2,476,174	720,348	1,640,666	4,837,187
			30123210 - SHE CDC-M Support Staff Key	2,571,704	642,880	53,911	3,268,494
			30123510 - SHE CDC-F Programs Key			250	250
			30123610 - SHE CDC-F Offender Mgmt Key	243,739	73,256	12,190	329,185
			30123810 - SHE CDC-F Support Staff Key	328,730	122,752	8,816	460,298
		10101 - GSD General Total		5,620,346	1,559,235	1,724,672	8,904,252
	63 - Sheriff Corr Work Center Total			5,620,346	1,559,235	1,724,672	8,904,252
	64 - Sheriff Transportation	10101 - GSD General	30125310 - SHE Transportation Key	4,475,438	1,431,778	48,194	5,955,410
		10101 - GSD General Total		4,475,438	1,431,778	48,194	5,955,410
	64 - Sheriff Transportation Total			4,475,438	1,431,778	48,194	5,955,410
	66 - Sheriff Warrants	10101 - GSD General	30125210 - SHE Warrants Key	3,291,886	1,017,966	95,036	4,404,888
		10101 - GSD General Total		3,291,886	1,017,966	95,036	4,404,888
	66 - Sheriff Warrants Total			3,291,886	1,017,966	95,036	4,404,888
	67 - Sheriff Training Academy	10101 - GSD General	30125110 - SHE Training Key	890,488	221,300	124,511	1,236,299

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
	67 - Sheriff Training Academy	10101 - GSD General Total		890,488	221,300	124,511	1,236,299
	67 - Sheriff Training Academy Total			890,488	221,300	124,511	1,236,299
	68 - Sheriff Deberry	30145 - Sheriff CCA Contract	30722910 - SHE CDC-M CCA-MDF Key	75,842	18,612	16,838,091	16,932,545
		30145 - Sheriff CCA Contract Total		75,842	18,612	16,838,091	16,932,545
		40430 - Sheriff Non-Bond FundedCapProj	30480100 - SHE Detention Facility Expansn			74	74
		40430 - Sheriff Non-Bond FundedCapProj Total				74	74
	68 - Sheriff Deberry Total			75,842	18,612	16,838,166	16,932,619
	76 - Sheriff Day Reporting	10101 - GSD General	30124010 - SHE ORC Programs Key			7,926	7,926
			30124030 - SHE DUI School	1,386,185	387,008	14,237	1,787,430
			30124110 - SHE ORC Offend Mgmt Key	2,168,846	727,046	421,690	3,317,583
			30124310 - SHE ORC Support Staff key	131,324	35,664	58,983	225,971
		10101 - GSD General Total		3,686,355	1,149,718	502,836	5,338,910
	76 - Sheriff Day Reporting Total			3,686,355	1,149,718	502,836	5,338,910
	78 - Sheriff Armed Security	10101 - GSD General	30125330 - SHE Armed Security	2,890,955	912,691	1,620	3,805,265
		10101 - GSD General Total		2,890,955	912,691	1,620	3,805,265
	78 - Sheriff Armed Security Total			2,890,955	912,691	1,620	3,805,265
	79 - Sheriff Other	10101 - GSD General	30102010 - SHE Public Information			2,056	2,056
			30104080 - SHE * Transportation			(106)	(106)
			30122130 - SHE MC2 Offender Management	3,411,982	1,060,415	432,908	4,905,306
			30122230 - SHE MC2 Support	160,428	45,550	4,218	210,197
			30123830 - SHE Correctional Transition Su	258,392	66,591	1,253	326,236
			30126300 - SHE Offender Information Servi	1,087,135	362,660	2,149	1,451,943
		10101 - GSD General Total		4,917,937	1,535,216	442,478	6,895,631
		32230 - SHE Sheriff Grant Fund	30324170 - SHE Corr Svcs Litter Gr Key	84,609	23,691	46,300	154,600
			30324940 - SHE SAAFE Grant			2,863	2,863
			30324960 - SHE Pretrial Risk Assessmt Grt	50,824	10,366	1,805	62,995
			30701000 - SHE SCAAP			276,720	276,720
		32230 - SHE Sheriff Grant Fund Total		135,434	34,056	327,688	497,178
	79 - Sheriff Other Total			5,053,371	1,569,273	770,166	7,392,809
	80 - Police	10101 - GSD General	31121001 - POL OPA Key	930,925	308,748	65,635	1,305,309
			31121051 - POL Behav Hea Svcs Key	591,805	214,450	237,849	1,044,104
			31121101 - POL Strategic Devel Key	379,832	144,174	11,908	535,914
			31121103 - POL Accreditation	151,664	55,685	9,490	216,839
			31121151 - POL Case Prep Key	509,587	187,064	11,482	708,134
			31121201 - POL Inspections Key	435,286	176,930	108,493	720,708
			31121251 - POL Training Recruits	4,823,258	1,493,276	761,112	7,077,646
			31121252 - POL Training Personnel/In-Serv	1,738,748	1,416,294	760,223	3,915,264
			31121253 - POL Retiree Range Allowance			9,995	9,995
			31121260 - POL Vehicle Operations	240,086	86,097	42,260	368,444
			31121301 - POL Crime Analysis Key	316,972	116,565	12,129	445,666
			31121355 - POL Specialized Investigations	5,394,985	2,024,461	390,805	7,810,250
			31121415 - POL Achilles TForce Oper Key			143	143
			31121417 - POL DEA TForce Oper Key	13,495	5,207	19,257	37,959
			31121419 - POL Task Force VCrimes Key	83,600	25,811	10,772	120,183
			31121451 - POL Youth Services Key	1,871,418	696,221	72,773	2,640,411
			31121501 - POL Domestic Violence Key	2,410,144	867,035	259,404	3,536,582
			31121601 - POL Fugitives Key	436,121	179,775	153,816	769,711
			31121701 - POL Criminal Investigation Div	3,787,119	1,386,417	249,625	5,423,160
			31121751 - POL Forensic Services Key	1,473,381	523,088	98,552	2,095,021
			31121760 - POL Crime Lab	3,282,420	1,124,885	1,539,482	5,946,787
			31121801 - POL Property & Evidence Key	929,927	380,273	71,950	1,382,149
			31121810 - POL Police Impound	64,896	19,689	6,422	91,008
			31121850 - POL Facility Mgmt and Security	742,264	329,693	54,567	1,126,524

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			31121901 - POL Emergency Conting Key	790,468	297,282	181,373	1,269,122
			31121951 - POL School Cross Guard Key	1,893,826	409,824	89,456	2,393,105
			31122001 - POL Traffic Key	1,957,590	710,447	248,314	2,916,350
			31122051 - POL Tactical Inves Key	2,238,507	779,201	1,006,584	4,024,293
			31122151 - POL SWAT Key	946,514	362,020	417,248	1,725,782
			31122201 - POL Warrants Key	1,358,990	493,531	107,370	1,959,890
			31122303 - POL South Precinct			50	50
			31122401 - POL East Sector Key	7,131,463	2,665,974	810,327	10,607,764
			31122403 - POL Patrol South Sector Key	9,294,851	3,451,603	1,083,543	13,829,997
			31122405 - POL Patrol Hermitage Key	9,196,579	3,368,561	895,701	13,460,840
			31122407 - POL Patrol Central Sector Key	7,513,243	2,753,943	956,899	11,224,085
			31122409 - POL Patrol West Sector Key	7,034,211	2,549,975	858,125	10,442,311
			31122411 - POL Patrol North Sector Key	7,224,344	2,756,503	718,051	10,698,898
			31122413 - POL Midtown Hills Precinct	7,721,241	2,896,052	520,808	11,138,101
			31122414 - POL Madison Precinct	7,023,047	2,672,179	658,695	10,353,920
			31122600 - POL Parks Patrol	103,513	36,367	7,166	147,046
			31123001 - POL Field Training Officer Key	54,871	20,300	7,600	82,771
			31123051 - POL Special Events Prog Key	4,666,322	1,590,416	193,001	6,449,738
			31123201 - POL School Resource Key	4,662,657	1,841,897	145,863	6,650,416
			31160000 - POL ALOB Non Alloc'd Fin Tran				
			31160110 - POL ALOB Op and Maint Cost	1,935,780	724,034	5,407,718	8,067,532
			31160310 - POL ALOB Employment Product	735,445	213,985	292,684	1,242,115
			31160320 - POL Secondary Employment Unit	3,155,703	328,081	155,916	3,639,700
			31160410 - POL ALOB Payroll Authorizat	191,675	73,538	2,343	267,556
			31160420 - POL ALOB Payment Approvals	563,954	224,863	692,962	1,481,780
			31160510 - POL ALOB Procurement Servic	144,237	86,299	173,654	404,190
			31160610 - POL ALOB Records Mgmt Servi	2,213,495	906,918	105,528	3,225,941
			31160710 - POL ALOB Safety Training Se	40,002	10,774	49,866	100,641
			31160810 - POL ALOB Executive Leadersh	1,959,723	624,007	355,100	2,938,831
		10101 - GSD General Total		122,360,180	44,610,409	21,100,086	188,070,676
		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			158	158
			31201000 - 4% POL GSD Police Department			1,763,009	1,763,009
		30003 - General Fund 4% Reserve Total				1,763,167	1,763,167
		30063 - POL 2013 JAG GRANT	31322338 - POL JAG Grant 2013			248,386	248,386
		30063 - POL 2013 JAG GRANT Total				248,386	248,386
		30066 - POL 2014 JAG GRANT	31322339 - POL JAG Grant 2014			253,340	253,340
		30066 - POL 2014 JAG GRANT Total				253,340	253,340
		30068 - POL 2015 JAG GRANT	31322341 - POL JAG Grant 2015			70,701	70,701
		30068 - POL 2015 JAG GRANT Total				70,701	70,701
		30075 - POL 2016 JAG Grant	31322342 - POL JAG Grant 2016			300,216	300,216
		30075 - POL 2016 JAG Grant Total				300,216	300,216
		30146 - Police Unauth Substance Abuse	31740204 - POL Unauth Substance Abuse			16,471	16,471
		30146 - Police Unauth Substance Abuse Total				16,471	16,471
		30149 - Police Federal Drug Enforcemen	31750100 - POL Justice Felony Forfeitures			160,144	160,144
		30149 - Police Federal Drug Enforcemen Total				160,144	160,144
		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			59,184	59,184
		30154 - POL State Felony Forfeiture Total				59,184	59,184
		30155 - POL State Gambling Forfeiture	31740102 - POL State Gambling Forfeiture			221,993	221,993
		30155 - POL State Gambling Forfeiture Total				221,993	221,993

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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	
		30156 - Police Federal Forfeitures	31760100 - POL Treasury Felony Forfeit			9,166	9,166	
		30156 - Police Federal Forfeitures Total				9,166	9,166	
		30157 - Police Sex Offender Registrati	31760200 - POL Sex Offender Registrations			108,759	108,759	
		30157 - Police Sex Offender Registrati Total				108,759	108,759	
		30158 - Police Donations Fund	31601000 - POL HarbaughEstate K9 Donation			53,000	53,000	
			31601100 - POL Woodmen Life Donation			4,500	4,500	
		30158 - Police Donations Fund Total				57,500	57,500	
		30159 - Police StateAnti-Human Traffic	31740205 - POL State Anti-Human Traffickg					
		30159 - Police StateAnti-Human Traffic Total						
		30161 - Police Secondary Employment	31702000 - POL Admin Secondary Employ			108,037	108,037	
		30161 - Police Secondary Employment Total				108,037	108,037	
		30200 - Police Task Force Fund	31321401 - POL Task Force Interest			793	793	
			31321403 - POL Achilles Task Force Key	2,115	1,788		3,903	
			31321406 - POL Violent Crime TF Key	(109)	6,527		6,418	
			31321407 - POL DEA Task Force Key	56,361	20,984		77,345	
			31321415 - POL ICE Task Force	(0)			(0)	
			31321416 - POL Project Safe Surrender	(311)			(311)	
			31322503 - POL MDHA Patrol TF Key	341,225	143,233	179,695	664,154	
			31722203 - POL Mid TN Jnt Fug Task Force	29,615	10,149		39,764	
			31722205 - POL MDHA Cayce PI					
			31722300 - POL MDHA Records	1,327	491	642	2,460	
		30200 - Police Task Force Fund Total		430,224	183,172	181,130	794,525	
		32131 - POL JAG 2012 Grant	31332635 - POL JAG Grant 2012			(1,086)	(1,086)	
		32131 - POL JAG 2012 Grant Total				(1,086)	(1,086)	
		32231 - Police Grant Fund	31330100 - POL Grants Interest			1,130	1,130	
			31330850 - POL ICAC Grant FY08	96,310	36,777	97,393	230,480	
			31330960 - POL VOCA Victime Intervention	148,358	69,151	33,511	251,020	
			31331540 - POL Governor Hwy Safety Grt 13	286,940	99,610	2,755	389,305	
			31332640 - POL North Prec Children Camp			254	254	
			31332660 - POL GREAT 2010	7,405	2,661	853	10,919	
		32231 - Police Grant Fund Total		539,013	208,198	135,896	883,107	
		40009 - GSD FY10 Capital Projects Fund	31403010 - POL Records Mgt Software			142,592	142,592	
			31406010 - POL TrainingAcademyFacLst			132,506	132,506	
			31410010 - POL West Precinct FY10			11,912	11,912	
		40009 - GSD FY10 Capital Projects Fund Total				287,010	287,010	
		40016 - GSD FY16 Capital Projects	31401016 - POL South Police Precinct			12,000	12,000	
			31402016 - POL Family Justice Center	50,804	11,569	3,323,953	3,386,325	
			31403016 - POL Public Safety Campus-Murf			83,117	83,117	
		40016 - GSD FY16 Capital Projects Total		50,804	11,569	3,419,070	3,481,442	
		48113 - USD FY13B Capital Projects	31482113 - POL Central Police Distr Const			(230)	(230)	
		48113 - USD FY13B Capital Projects Total				(230)	(230)	
		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				123,380,221	45,013,348	29,354,941	197,748,509	
81 - Police Drug Enforcement		30147 - Police Drug Enforcement	31740201 - POL State Drug Enforcement	107,960	32,915	1,387,483	1,528,358	
		30147 - Police Drug Enforcement Total		107,960	32,915	1,387,483	1,528,358	
81 - Police Drug Enforcement Total				107,960	32,915	1,387,483	1,528,358	
82 - Fire		10101 - GSD General	32114110 - FIR GSD Fire Support	636,903	213,615		850,517	
			32114210 - FIR GSD EMS Support	825,561	304,851	718,791	1,849,204	
			32114310 - FIR GSD Fire Hyd Inspect Forms			105,355	105,355	
			32114510 - FIR GSD Logistics	745,206	263,715	3,253,302	4,262,223	
			32114710 - FIR GSD Training	931,295	329,720	211,240	1,472,255	

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
		10101 - GSD General	32115210 - FIR GSD Specialized Services	282,069	93,089		375,159
			32115410 - FIR GSD EMS Operations	20,327,997	7,500,514	563,301	28,391,812
			32115510 - FIR GSD Fire Operations	6,572,134	2,581,374	13,212	9,166,720
			32116210 - FIR GSD Pub Fire Educ-Com Srvc			8,951	8,951
			32116310 - FIR GSD Fire Prevention	887,670	323,330	3,518	1,214,518
			32160000 - FIR GSD ALOB NonAlloc'd Fin Tr				
			32160110 - FIR GSD IT Systems	325,732	99,718	1,354,133	1,779,583
			32160210 - FIR GSD Facilities Maint	306,266	118,463	1,081,247	1,505,976
			32160710 - FIR GSD Occup Health & Safety	344,869	120,666	98,491	564,026
			32160810 - FIR GSD Admin	1,392,606	445,596	40,090	1,878,292
		10101 - GSD General Total		33,578,307	12,394,650	7,451,633	53,424,591
		18301 - USD General	32194510 - FIR USD Logistics	437,790	177,132	2,964,271	3,579,192
			32195510 - FIR USD Fire Operations	46,057,599	18,237,471	14,966	64,310,036
			32196000 - FIR USD ALOB Non Alloc'd Fin				
			32196010 - FIR USD Administration			581,276	581,276
			32196210 - FIR USD Pub Fire Educ-Com Srvc	143,210	47,376	5,125	195,711
			32196310 - FIR USD Fire Prevention	1,391,076	471,929	13,304	1,876,309
			32197011 - FIR USD Facilities Mgmt			417,245	417,245
		18301 - USD General Total		48,029,674	18,933,908	3,996,187	70,959,769
		30003 - General Fund 4% Reserve	32201000 - 4% FIR GSD Fire Department				
			32214400 - 4% FIR Medical Supply			158,363	158,363
			32214600 - 4% FIR Pers Equip Logis			394,504	394,504
			32214700 - 4% FIR Emp Train Develop			18,174	18,174
			32215100 - 4% FIR Basic Response			204,711	204,711
			32215200 - 4% FIR Advanced Response				
			32215500 - 4% FIR Basic Life Support				
			32216200 - 4% FIR Comm Risk Reduction				
			32216300 - 4% FIR Inspection & Permit			872	872
			32260100 - 4% FIR ALOB Info Tech			263,576	263,576
			32260200 - 4% FIR ALOB Facility Mgmt			573,504	573,504
		30003 - General Fund 4% Reserve Total				1,613,704	1,613,704
		32232 - FIR Fire Grant Fund	32301330 - FIR 2017 Exxon Grant			2,000	2,000
			32301335 - FIR FY17 Highland Rim Grant			45,851	45,851
			32301340 - FIR FY17 Marathon Petroleum			5,000	5,000
		32232 - FIR Fire Grant Fund Total				52,851	52,851
		40009 - GSD FY10 Capital Projects Fund	32404010 - FIR * Training Tower			149,012	149,012
		40009 - GSD FY10 Capital Projects Fund Total				149,012	149,012
		40011 - GSD FY11 Capital Projects Fund	32403011 - FIR Master Plan Implementation			1,745	1,745
		40011 - GSD FY11 Capital Projects Fund Total				1,745	1,745
		40015 - GSD FY15 Capital Projects	32401015 - FIR Master Plan Implementation	48,876	7,958	1,480,737	1,537,572
		40015 - GSD FY15 Capital Projects Total		48,876	7,958	1,480,737	1,537,572
		90231 - GSD Bonded Debt & Interest	1700405 - ADM GSD FIR Debt	(218,664)		(25,000)	(243,664)
		90231 - GSD Bonded Debt & Interest Total		(218,664)		(25,000)	(243,664)
		90241 - GSD General Fixed Assets	1700305 - ADM FIR Fixed Assets			(67,810)	(67,810)
		90241 - GSD General Fixed Assets Total				(67,810)	(67,810)
		98431 - USD Bonded Debt & Interest	1790405 - ADM USD FIR Debt	82,486			82,486
		98431 - USD Bonded Debt & Interest Total		82,486			82,486
		82 - Fire Total		81,520,680	31,336,517	14,653,058	127,510,256
	83 - Codes Admin	10101 - GSD General	33120010 - COD Code Enforce't Key Product	254,691	97,981	47,840	400,513
			33120110 - COD Const'n/Land Use Key Produ	1,210,216	395,391	103,249	1,708,856
			33120140 - COD SexuallyOrientedBusBd Key	58,750	17,812	9,589	86,152
			33120210 - COD Better N'hoods Key Product	925,404	345,737	752,467	2,023,607
			33120310 - COD Building Code Inspections	1,888,700	790,315	312,560	2,991,575

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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	33120410 - COD Board Supp Serv Key Produc	49,077	16,086	57,656	122,819	
			33120510 - COD Info Sharing Key Product	636,358	220,223	149,155	1,005,736	
			33120610 - COD Admin Payroll Authorizatio	271,688	72,060	61,772	405,520	
			33120700 - COD ALOB Non-Alloc'd Fin Trans					
			33121000 - COD Alarm Registration	122,802	22,384	62,862	208,048	
		10101 - GSD General Total		5,417,687	1,977,988	1,557,150	8,952,825	
		30003 - General Fund 4% Reserve	33201000 - 4% COD Codes Administration					
		30003 - General Fund 4% Reserve Total						
		30600 - Demolition Fund	33701000 - COD Demolition Projects			79,210	79,210	
		30600 - Demolition Fund Total				79,210	79,210	
		40013 - GSD FY13 Capital Projects Fund	33401013 - COD Tech for KIVA Syst Upgrade			1,235,420	1,235,420	
		40013 - GSD FY13 Capital Projects Fund Total				1,235,420	1,235,420	
	83 - Codes Admin Total			5,417,687	1,977,988	2,871,780	10,267,455	
	84 - Beer Board	10101 - GSD General	34101000 - BBD Administration		3,677		3,677	
			34102000 - BBD Permit Application Program	185,994	75,696	23,141	284,832	
			34102100 - BBD Inspection Program	59,665	24,836	12,900	97,400	
		10101 - GSD General Total		245,659	100,531	39,718	385,909	
		30003 - General Fund 4% Reserve	34201000 - 4% BBD Beer Board					
		30003 - General Fund 4% Reserve Total						
	84 - Beer Board Total			245,659	100,531	39,718	385,909	
	85 - Agricultural Ext	10101 - GSD General	35102000 - AGE Family and Consumer Sc Pro	60,148	144	18,046	78,338	
			35102100 - AGE Agriculture/Horticulture P	115,905	27,768	27,918	171,591	
			35102200 - AGE 4H/Youth Dev Program	45,469	1,008	24,808	71,285	
		10101 - GSD General Total		221,522	28,920	70,772	321,215	
		30003 - General Fund 4% Reserve	35201000 - 4% AGE Agricultural Extension					
		30003 - General Fund 4% Reserve Total						
	85 - Agricultural Ext Total			221,522	28,920	70,772	321,215	
	86 - Soil & Water	10101 - GSD General	36101000 - SWC Administration	1,215	223	423	1,862	
			36102000 - SWC Watershed Conservation Prg	44,532	14,057	20,380	78,970	
			36103000 - SWC Technical Services Program	3,634	1,200		4,834	
			36104000 - SWC Educational Services Prog	3,634	1,200		4,834	
		10101 - GSD General Total		53,016	16,680	20,804	90,499	
		30003 - General Fund 4% Reserve	36201000 - 4% SWC Soil/Water Conservation					
		30003 - General Fund 4% Reserve Total						
	86 - Soil & Water Total			53,016	16,680	20,804	90,499	
	87 - Social Services	10101 - GSD General	37121000 - SOC Homeless Services Program	387,548	128,619	25,286	541,453	
			37121100 - SOC Support Homelessness Comm	270,841	83,542	1,173,408	1,527,791	
			37122200 - SOC Homemaker Program	192,218	74,582	8,786	275,586	
			37122300 - SOC Nutrition Program			695,600	695,600	
			37122400 - SOC Family Services	1,091,899	379,166	196,265	1,667,330	
			37122500 - SOC Burial Assistance Program	57,690	17,574	331,540	406,803	
			37122600 - SOC Warming Shelter	8,728	(60)	2,167	10,835	
			37123000 - SOC Planning & Coordination Pr	486,627	150,470	24,715	661,812	
			37125200 - SOC Executive Leadership	515,671	148,387	76,084	740,142	
		10101 - GSD General Total		3,011,221	982,280	2,533,851	6,527,353	
		30003 - General Fund 4% Reserve	37201000 - 4% SOC Social Services					
		30003 - General Fund 4% Reserve Total						
		30007 - Social Services Donations	37701000 - SOC Camilla Caldwell			18,029	18,029	
			37702100 - SOC Frist Donations for Disab					
			37708100 - SOC Meals on Wheels Donations			6,170	6,170	
			37708200 - SOC Nutrition Prg Donations			613	613	
		30007 - Social Services Donations Total				24,812	24,812	
		30137 - SOC MHC Special Donations	37712000 - SOC MHC Spc Donations Interest			688	688	

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Sum of Total Expense Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		30137 - SOC MHC Special Donations	37712100 - SOC Project Homeless Connect				
			37712200 - SOC How's Nashville			71,336	71,336
			37712300 - SOC *MHC MDHA CDBG			(238)	(238)
		30137 - SOC MHC Special Donations Total				71,786	71,786
		32137 - Social Srv Homelessness Grant	37312300 - SOC MHC MDHA CDBG	12,616	4,093	64,830	81,538
			37312400 - SOC CABHI Grant			477,402	477,402
			37312500 - SOC ESG Homeless Outreach	81,051	17,723	69,226	168,000
		32137 - Social Srv Homelessness Grant Total		93,667	21,816	611,458	726,941
		32237 - Social Services Grant Fund	37322300 - SOC Nutrition Program	578,121	252,426	865,453	1,696,000
		32237 - Social Services Grant Fund Total		578,121	252,426	865,453	1,696,000
		90241 - GSD General Fixed Assets	1700308 - ADM WEL Fixed Assets			1,536,693	1,536,693
		90241 - GSD General Fixed Assets Total				1,536,693	1,536,693
	87 - Social Services Total			3,683,010	1,256,521	5,644,054	10,583,585
	88 - Health	10101 - GSD General	1101614 - ADM Forensic Medical Examiner			4,601,909	4,601,909
			38150271 - HEA Population Health Bureau	311,972	95,743	5,667	413,382
			38151001 - HEA Behavioral Health Services	298,414	100,439	5,349	404,202
			38151032 - HEA Public Health Clinics	1,166,032	452,593	384,339	2,002,964
			38151036 - HEA Maternal Child Adolescent	206,821	75,452	12,294	294,567
			38151041 - HEA WIC	15,762	4,054	11	19,827
			38151042 - HEA CSFP	49,859	17,765	12,965	80,589
			38151046 - HEA Children Special Services			470	470
			38151051 - HEA Oral Health Svcs	365,916	111,566	91,949	569,430
			38151072 - HEA Epidemiology Research	429,556	150,333	13,696	593,585
			38151091 - HEA Correctional Health Svcs	167,287	62,344	7,003	236,634
			38151121 - HEA Tuberculosis Elimination	485,973	165,708	71,727	723,409
			38151131 - HEA STD/HIV Prevent&Interventn	511,511	153,837	40,997	706,346
			38151141 - HEA Commable Disease Emer Prep	224,467	70,847	4,095	299,409
			38151151 - HEA Community Develop and Plan	125,466	45,461	9,131	180,058
			38151171 - HEA Project Access Nashville	107,933	35,701	8,416	152,050
			38151172 - HEA Community Health Admin	157,596	54,794	2,024	214,413
			38151173 - HEA Pharmacy	74,884	16,010	76,404	167,298
			38151181 - HEA Health Care for Homeless			355,200	355,200
			38151201 - HEA Air Quality	201,781	86,667	8,098	296,547
			38151203 - HEA Air Pollution	147,434	57,178	65,261	269,873
			38151222 - HEA Animal Services All Other	1,384,129	486,583	678,394	2,549,106
			38151224 - HEA Engineering Svce Investiga	314,837	106,398	15,233	436,468
			38151233 - HEA Food & Public Fac Protectn	1,099,341	432,916	52,104	1,584,362
			38151241 - HEA Pest Mgmt Svcs	164,460	63,752	19,225	247,438
			38160110 - HEA ALOB InformationTechnology	350,826	112,390	1,360,611	1,823,827
			38160210 - HEA ALOB Facilities Mgmt	612,219	306,759	720,638	1,639,616
			38160310 - HEA ALOB Human Resources	306,694	93,531	26,986	427,211
			38160410 - HEA ALOB Finance	848,993	267,639	36,523	1,153,155
			38160610 - HEA ALOB Records Mgmt Services	475,107	180,844	187,039	842,989
			38160810 - HEA ALOB Executive Leadersh	667,222	205,585	15,506	888,313
			38161000 - HEA Nonpayroll Exp Clearing				
		10101 - GSD General Total		11,272,493	4,012,889	8,889,264	24,174,646
		30003 - General Fund 4% Reserve	38201000 - 4% HEA Health Department			115,340	115,340
		30003 - General Fund 4% Reserve Total				115,340	115,340
		30006 - Animal Control Donations	38701000 - HEA Animal Control Donations			20,367	20,367
			38703000 - HEA Harbaugh Donation			54,804	54,804
			38703100 - HEA Talbot Estate Donation			149,139	149,139
		30006 - Animal Control Donations Total				224,310	224,310
		30072 - Animal Education and Welfare	38702000 - HEA Animal Education/Welfare			390	390

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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
		30072 - Animal Education and Welfare Total				390	390
		30204 - Health Title V Clean Air Act	38700100 - HEA Title V Clean Air Act	61,918	25,914	13,855	101,687
		30204 - Health Title V Clean Air Act Total		61,918	25,914	13,855	101,687
		30206 - Health Clean Air Permit Prgm	38700200 - HEA Clean Air Permit Prgm	120,782	50,112	40,060	210,954
		30206 - Health Clean Air Permit Prgm Total		120,782	50,112	40,060	210,954
		30215 - Finance Innovation Investment	38701500 - HEA Expanded School Health Mod			58,275	58,275
			38701550 - HEA FY17 Comm Mental HealthSys			33,377	33,377
		30215 - Finance Innovation Investment Total				91,652	91,652
		32200 - HEA Health Dept Grant Fund	38350261 - HEA TennCare Kids Grant	314,315	89,598	82,646	486,558
			38350263 - HEA TENNder Care Welcome Baby			31,158	31,158
			38350264 - HEA Chronic Disease	38,808	18,046	14,458	71,311
			38350265 - HEA Tobacco Settlement	46,820	8,083	210,472	265,375
			38351015 - HEA Health Start Grant	129,180	47,341	13,674	190,194
			38351016 - HEA HUGS Grant	369,735	130,304	92,205	592,244
			38351018 - HEA CSS Care Coordination Gr	443,627	162,303	103,348	709,279
			38351020 - HEA Immunization Svcs Grant	309,127	118,923	39,949	467,999
			38351021 - HEA Family Planning Grant	606,456	218,663	29,480	854,599
			38351027 - HEA School Hea Gr CAH AllOther	3,093,775	1,139,760	204,318	4,437,852
			38351034 - HEA Breast & Cerv Cancer	65,204	17,201	3,139	85,544
			38351037 - HEA Minority AIDS Initiative	17,791	4,350	299,249	321,391
			38351043 - HEA CSFP Grant	166,095	65,829	331	232,254
			38351044 - HEA WIC Grant	2,917,230	1,116,277	587,691	4,621,198
			38351053 - HEA Oral HealthTDH Grant	451,256	171,166	289,017	911,439
			38351058 - HEA Diabetes Golden Sneakers		(4,492)	2,346	(2,145)
			38351060 - HEA Fetal Infant Mortality Rat	178,051	74,267	73,997	326,314
			38351064 - HEA Child Safety Seat			4,803	4,803
			38351082 - HEA Cities Readiness Grant	35,451	10,626	110,603	156,680
			38351087 - HEA Hospital PreparednessGrant	51,497	20,133	74	71,705
			38351123 - HEA TB Drug Study Grant	10,092	5,127		15,219
			38351124 - HEA TB Outpatient Grant	930,763	319,041	292,846	1,542,650
			38351128 - HEA TB Epidemiologic Studies	61,249	10,295	2,766	74,310
			38351133 - HEA STD Grant STD	152,288	62,097	5,893	220,278
			38351134 - HEA HIV AIDS Grant	325,462	116,726	7,231	449,419
			38351137 - HEA Ryan White Grant	352,569	100,882	3,429,183	3,882,634
			38351138 - HEA HIV Rapid Testing	104,281	24,260	9,531	138,072
			38351139 - HEA Ryan White Medical Service	5,937	472	(548)	5,861
			38351146 - HEA Emerg Preparedness Grant	166,131	48,088	344,366	558,585
			38351163 - HEA Health Promotion CPHE AllO	79,496	35,641	2,632	117,769
			38351166 - HEA Tobacco Grant	23,236	9,311	7,566	40,114
			38351192 - HEA EBB Wellness Initiative	16	(14)		2
			38351204 - HEA 103 Grant	49,774	15,887	49,043	114,703
			38351205 - HEA 105 Grant	209,161	75,755	78,416	363,332
			38351216 - HEA Environ Health Specialists	57,442	16,095	15,844	89,380
			38351218 - HEA Food Inspector Training			3,552	3,552
			38360450 - HEA Grant in Aid	296,097	74,944	354,147	725,188
			38361600 - HEA * Fatherhood Grant				
			38361800 - HEA Child Fatality Review Serv			3,800	3,800
			38361900 - HEA Prenatal Presumptive Eligi	84,167	33,339	17,894	135,400
			38362000 - HEA Viral Hepatitis Grant	38,157	18,929	423	57,510
			38362100 - HEA Zika Grant	11,433	875	4,027	16,335
			38362200 - HEA Heartworm Treatment Grant			8,050	8,050
		32200 - HEA Health Dept Grant Fund Total		12,192,165	4,376,129	6,829,621	23,397,914
		32201 - HEA Donations Fund	38601000 - HEA David Trowbridge Donation			875	875

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Fringe Benefits	Other Operating	Grand Total
Full Dept Type				Salaries			
	88 - Health	32201 - HEA Donations Fund Total				875	875
		40113 - GSD FY13B Capital Projects	38401113 - HEA Lentz Public Health Ctr			43,041	43,041
		40113 - GSD FY13B Capital Projects Total				43,041	43,041
		90231 - GSD Bonded Debt & Interest	1700409 - ADM GSD HEA Debt	281,463		(150,000)	131,463
		90231 - GSD Bonded Debt & Interest Total		281,463		(150,000)	131,463
		90241 - GSD General Fixed Assets	1700309 - ADM HEA Fixed Assets			925,543	925,543
		90241 - GSD General Fixed Assets Total				925,543	925,543
	88 - Health Total			23,928,821	8,465,044	17,023,950	49,417,815
	89 - Public Library	10101 - GSD General	39101010 - LIB Administrative Support	1,036,191	362,169	400,608	1,798,968
			39101020 - LIB Public Relations	249,114	75,826	116,112	441,052
			39101030 - LIB Technical Services	647,364	223,873	2,110,845	2,982,081
			39101050 - LIB Conference Center	134,900	51,063	3,092	189,054
			39101060 - LIB Interlibrary Loan	43,120	14,728	7,374	65,221
			39101070 - LIB Special Collections	471,333	155,323	17,567	644,224
			39101080 - LIB Community Engagement	294,439	106,923	4,022	405,384
			39101090 - LIB Limitless Libraries	316,278	134,364	1,383,415	1,834,058
			39102000 - LIB Operation and Maintenance	1,443,420	596,104	2,132,741	4,172,265
			39102100 - LIB Production Services	106,165	41,789	20,125	168,079
			39103203 - LIB BW Circulation	327,941	141,564	15,410	484,914
			39103206 - LIB BW Children's Services	304,970	138,191	8,184	451,346
			39103207 - LIB Reference Services	815,783	289,293	5,900	1,110,976
			39103211 - LIB Teen Services	192,569	68,977	5,393	266,939
			39103230 - LIB Public Technology Program	143,918	51,861	2,496	198,275
			39103240 - LIB Studio NPL	161,397	55,428	1,204	218,029
			39103303 - LIB Hermitage Branch	590,900	238,308	90,831	920,038
			39103304 - LIB Edmondson Branch	579,954	169,812	94,027	843,794
			39103305 - LIB Bellevue	632,395	239,897	16,158	888,450
			39103310 - LIB Bordeaux	445,772	170,872	61,304	677,948
			39103315 - LIB North Library	82,946	25,860	14,953	123,759
			39103320 - LIB Donelson	249,673	87,082	23,293	360,048
			39103325 - LIB East	160,294	66,108	21,606	248,008
			39103330 - LIB Edgehill	144,619	47,822	14,560	207,001
			39103335 - LIB Goodlettsville	353,545	150,827	60,903	565,275
			39103340 - LIB Green Hills	835,553	299,532	87,421	1,222,506
			39103345 - LIB Hadley Park	128,573	42,536	14,317	185,426
			39103350 - LIB Inglewood	234,967	94,257	23,364	352,589
			39103355 - LIB Looby	115,907	48,666	32,970	197,543
			39103360 - LIB Madison	618,090	270,718	90,235	979,042
			39103365 - LIB Old Hickory	138,652	61,743	14,930	215,324
			39103370 - LIB Pruitt	121,139	47,145	31,837	200,121
			39103375 - LIB Richland Park	263,684	90,353	21,819	375,857
			39103380 - LIB Southeast	625,960	251,780	14,439	892,179
			39103385 - LIB Thompson Lane	246,128	98,077	18,093	362,298
			39103390 - LIB Watkins Park	42,311	15,719	1,439	59,468
			39103401 - LIB Archives	246,932	81,763	30,982	359,677
			39104061 - LIB Equal Access	235,589	65,930	30,717	332,235
			39104081 - LIB Web Computer Literacy ILS	334,830	97,239	166,259	598,328
			39104083 - LIB Shared Systems Program	311,568	111,236	6,702	429,506
			39104121 - LIB Nash After-Zones Alliance	150,426	31,269	2,434,068	2,615,763
			39104151 - LIB Bringing Books to Life	111,584	13,649	20,822	146,055
		10101 - GSD General Total		14,690,892	5,425,676	9,672,537	29,789,104
		30003 - General Fund 4% Reserve	39201000 - 4% LIB Public Library			4,006,181	4,006,181
		30003 - General Fund 4% Reserve Total				4,006,181	4,006,181

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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	
		30401 - Library Services	39300100 - LIB Library Services Interest			464	464	
			39304013 - LIB Technology Upgrade Key			10,125	10,125	
			39304030 - LIB Volunteer Service Grant	24,998	16,877	140	42,015	
			39304043 - LIB Disadv Grant- LCO Prog Key			6,400	6,400	
			39304045 - LIB Gen Lib Svcs GrantKey			45,500	45,500	
			39304065 - LIB EAP Deaf Hear Grant Key	40,674	6,026	41,300	88,000	
			39304094 - LIB IYL Neighborhood Builders	75,565	16,545		92,110	
		30401 - Library Services Total		141,237	39,448	103,929	284,614	
		30404 - Library Special Projects	39706100 - LIB Books & Technology					
			39706110 - LIB Special Projects Interest					
			39706120 - LIB E Rate Projects			88,903	88,903	
			39706130 - LIB Other Special Projects			48,565	48,565	
			39706160 - LIB Faith Hill Literacy Funds			2,357	2,357	
			39706170 - LIB Hebrew Foundation Funds			740	740	
			39706190 - LIB Biography Funds			3,026	3,026	
			39706200 - LIB Childrens Book Funds			12,042	12,042	
			39706220 - LIB Nash Rm Bk/Spec Proj Funds			4,834	4,834	
			39706230 - LIB Photography Book Funds			3,399	3,399	
			39706240 - LIB Unrestricted Foundation Bk			24,437	24,437	
			39706260 - LIB Davis Family Archive Funds					
			39706270 - LIB Bordeaux LINKS FoundationB			1,876	1,876	
			39706280 - LIB Children/YA Programming Fo			350,596	350,596	
			39706290 - LIB Hermitage Kay Family Found			3,071	3,071	
			39706300 - LIB Sadye Wilson Lmtd Ed Fds					
			39706320 - LIB Popular Materials Book Fds					
			39706330 - LIB Health Care Book Funds			3,714	3,714	
			39706340 - LIB Edmondson Pk Spec Prog Fds			2,100	2,100	
			39706350 - LIB Classics/Poetry/Drama Fds			476	476	
			39706400 - LIB East Spec Program Funds			2,293	2,293	
			39706410 - LIB Madison Spec Prog Funds			1,870	1,870	
			39706420 - LIB Performance Troupe Funds					
			39706430 - LIB History&Geography Book Fds			3,542	3,542	
			39706450 - LIB Bellevue Spec Program Fund			1,801	1,801	
			39706460 - LIB Donelson Spec Program Fund					
			39706470 - LIB Edgehill Spec Program Fund			850	850	
			39706480 - LIB Goodlettsville Spec Prog			3,989	3,989	
			39706490 - LIB Green Hills Spec Prog Fund			3,145	3,145	
			39706500 - LIB Hadley Park Spec Program			550	550	
			39706510 - LIB Inglewood Spec Program Fds			691	691	
			39706520 - LIB Looby Spec Program Funds			432	432	
			39706530 - LIB North Spec Program Funds			1,010	1,010	
			39706540 - LIB Old Hickory Spec Program			1,401	1,401	
			39706550 - LIB Pruitt Spec Program Funds			67	67	
			39706560 - LIB Richland Park Spec Prog			1,414	1,414	
			39706570 - LIB Southeast Spec Prog Funds			1,129	1,129	
			39706580 - LIB Thompson Lane Spec Prog			588	588	
			39706590 - LIB Watkins Park Spec Program			1,384	1,384	
		30404 - Library Special Projects Total				576,291	576,291	
		40013 - GSD FY13 Capital Projects Fund	39401013 - LIB Bellevue Lib Constr/Equip			97,792	97,792	
			39401213 - LIB Archive Renov Main Library			(5)	(5)	
		40013 - GSD FY13 Capital Projects Fund Total				97,787	97,787	
		40014 - GSD FY14 Capital Projects	39401014 - LIB Miscellaneous Maintenance			5,483	5,483	
		40014 - GSD FY14 Capital Projects Total				5,483	5,483	

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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	
		40015 - GSD FY15 Capital Projects	39401015 - LIB Miscellaneous Maintenance			445,822	445,822	
			39402015 - LIB Limitless Library Upgrade			95,176	95,176	
		40015 - GSD FY15 Capital Projects Total				540,998	540,998	
		40016 - GSD FY16 Capital Projects	39401016 - LIB Miscellaneous Maintenance			361,113	361,113	
			39402016 - LIB Limitless Library Upgrade			798,820	798,820	
		40016 - GSD FY16 Capital Projects Total				1,159,933	1,159,933	
		40017 - GSD FY17 Capital Projects	39401017 - LIB Maintenance			534,540	534,540	
			39402017 - LIB New Donelson Library					
			39442017 - LIB New Donelson Library-ITS					
		40017 - GSD FY17 Capital Projects Total				534,540	534,540	
		90231 - GSD Bonded Debt & Interest	1700410 - ADM GSD LIB Debt	59,212			59,212	
		90231 - GSD Bonded Debt & Interest Total		59,212			59,212	
		90241 - GSD General Fixed Assets	1700310 - ADM LIB Fixed Assets			(6,135,757)	(6,135,757)	
		90241 - GSD General Fixed Assets Total				(6,135,757)	(6,135,757)	
	89 - Public Library Total			14,891,341	5,465,123	10,561,921	30,918,386	
	90 - Parks	10101 - GSD General	40101110 - PAR Design/Construction Projec	230,638	80,399	6,496	317,533	
			40101210 - PAR Grass Mowing Sessions	3,233,097	1,413,926	2,058,721	6,705,743	
			40101220 - PAR Facility Repair Sessions	1,039,661	466,180	2,706,792	4,212,634	
			40101230 - PAR Landscaping Sessions	820,530	327,187	100,725	1,248,441	
			40101240 - PAR Custodial Sessions	937,270	395,805	320,643	1,653,717	
			40101310 - PAR Usage Permits	98,944	39,427	3,276	141,647	
			40101410 - PAR Miles of Greenway Trails	111,727	36,951	5,098	153,776	
			40103110 - PAR Park Police Patrols	1,107,841	420,901	79,399	1,608,141	
			40104110 - PAR Comm Ctr Drop-in Activitie	4,618,501	1,424,046	151,181	6,193,727	
			40104130 - PAR Comm Recreation Seasonal	355,184	21,840	7,334	384,359	
			40104140 - PAR Comm Pools Aquatics	47,255	2,910	39,662	89,828	
			40104310 - PAR Organized Sports Leagues			1,348	1,348	
			40104330 - PAR Organized Sports Seasonal	11,498	1,482		12,980	
			40104410 - PAR Special Events Metro	87,006	29,841	15,144	131,991	
			40104415 - PAR After Hours Special Events	535,201	163,508	652	699,361	
			40105110 - PAR Comm Info Service	80,112	21,714	7,087	108,914	
			40106110 - PAR Arts/History Classes	482,659	161,018	28,639	672,317	
			40106130 - PAR Arts & History Seasonal	13,395	825		14,220	
			40106210 - PAR Environmental Ed Prog	900,996	321,432	33,428	1,255,856	
			40106230 - PAR Environmental Ed Seasonal	34,561	2,166		36,727	
			40106240 - PAR Instructors	349,745	35,590	123,362	508,697	
			40107210 - PAR Personnel Transactions	148,075	50,482	25,765	224,322	
			40107310 - PAR Payment Approvals	331,364	130,751	751,782	1,213,897	
			40107410 - PAR Purchasing Transactions	33,810	24,336	11,341	69,487	
			40107610 - PAR Dept Leadership Sessions	263,556	83,613	212,549	559,717	
			40107710 - PAR Safety Inspections	108,862	20,674	23,121	152,657	
			40107800 - PAR Non Allocated Fin Trans			138	138	
			40150110 - PAR Ted Rhodes Golf Course	416,035	153,133	137,465	706,633	
			40150120 - PAR Ted Rhodes Golf Seasonal	48,468	2,985	111	51,564	
			40150210 - PAR Harpeth Hills Golf Course	567,300	228,317	229,105	1,024,722	
			40150220 - PAR Harpeth Hills Golf Seasona	59,894	3,689		63,582	
			40150310 - PAR Two Rivers Golf Course	453,909	182,883	139,309	776,101	
			40150320 - PAR Two Rivers Golf Seasonal	40,957	2,522	130	43,609	
			40150410 - PAR Shelby Park Golf Course	322,183	127,588	73,849	523,621	
			40150420 - PAR Shelby Golf Seasonal	20,787	1,280		22,067	
			40150510 - PAR Warner Golf Course	140,750	54,666	66,151	261,567	
			40150520 - PAR Warner Golf Seasonal	17,775	1,095		18,870	
			40150610 - PAR McCabe Golf Course	710,953	267,076	198,341	1,176,370	

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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
		10101 - GSD General	40150620 - PAR McCabe Golf Seasonal	62,694	3,861	75	66,630
			40150710 - PAR Vinny Links Golf Course	22,192	6,838	38,141	67,171
			40150720 - PAR Vinny Links Golf Seasonal	11,973	737		12,711
			40150810 - PAR Parthenon	435,216	161,453	236,124	832,793
			40150820 - PAR Parthenon Seasonal	5,310	327		5,637
			40150910 - PAR Wave Country			252,137	252,137
			40150920 - PAR Wave Country Seasonal	338,978	20,882	23,655	383,515
			40151010 - PAR Sportsplex	1,281,670	470,415	840,880	2,592,965
			40151020 - PAR Sportsplex Seasonal	163,964	15,017		178,980
			40151210 - PAR Hamilton Creek Marina	54,107	25,878	51,736	131,722
		10101 - GSD General Total		21,156,602	7,407,646	9,000,893	37,565,142
		30003 - General Fund 4% Reserve	40201000 - 4% PAR Parks			229,254	229,254
			40220100 - 4% PAR Structures/Facilities			572,445	572,445
			40230300 - 4% PAR Cultural Recreation			14,885	14,885
			40230400 - 4% PAR Revenue Producing Fac.			190,277	190,277
		30003 - General Fund 4% Reserve Total				1,006,861	1,006,861
		30801 - Parks Special Projects	40170100 - PAR Special Project Admin				
			40170200 - PAR Spec Proj Structures				
			40170500 - PAR Tree Replacement			15,174	15,174
			40170600 - PAR Contribution to Parks			15,494	15,494
			40170700 - PAR Parthenon Project Revenue				
			40301000 - PAR Contribute-Recreation	525	21	78,235	78,781
			40301100 - PAR Belmont-Easley Recreation	16,126	276		16,402
			40781000 - PAR Stone Hall Improvements			19,891	19,891
			40782000 - PAR Greenway Master Plan				
			40782400 - PAR NAZA Afterschool Program	52,304	6,759	43,263	102,326
		30801 - Parks Special Projects Total		68,955	7,055	172,057	248,067
		30802 - Parks Resale Inventory	40180000 - PAR Resale Inventory			1,162,285	1,162,285
			40700900 - PAR Golf Cart Rentals			381,447	381,447
		30802 - Parks Resale Inventory Total				1,543,733	1,543,733
		32300 - PAR Parks Dept Grant Fund	40310100 - PAR Disabilities Program	1,181	495	38,104	39,780
			40383737 - PAR GROW 10-11	1,633	(112)	309	1,830
			40383820 - PAR Horse Barn Percy Warner 16			12,345	12,345
			40383840 - PAR Predators Girl Scouts 2016			5,100	5,100
			40383850 - PAR Sportsplex Scoreboards2017			11,207	11,207
			40383860 - PAR PercyWarner GolfFencing 17				
			40782832 - PAR TAC Big Band Dances 2017			4,800	4,800
			40782833 - PAR SpectatorCreatorPerforming	9,285	315	699	10,300
			40783132 - PAR FWOP Staffing Grant 01	87,917	10,196		98,114
			40783142 - PAR Warner SWEAT Grant 01	38,369	(4,820)		33,550
			40783411 - PAR Friends-Centenn Park&Parth	112,290	13,720		126,010
			40783610 - PAR TwoRiversMansion Staffg-14	15,066	4,246		19,312
			40783630 - PAR TwoRiversMans Seasnl 15-16	3,715	(679)		3,035
			40783635 - PAR FriendsTwoRiversChristmas	632	48		680
			40783640 - PAR TWSM Monument Grant 2017				
			40783645 - PAR Shelby Water Fountain 2017				
			40783650 - PAR Red Caboose Bellevue 2017				
		32300 - PAR Parks Dept Grant Fund Total		270,089	23,410	72,564	366,064
		33000 - PAR Parks Master Plan	40704101 - PAR Master Plan Proj Mgmt	162,677	56,469		219,146
			40704102 - PAR Deferred Maint Project	38,472	6,254		44,725
		33000 - PAR Parks Master Plan Total		201,148	62,723		263,871
		40009 - GSD FY10 Capital Projects Fund	40411010 - PAR Land Acq Antioch			2,090	2,090
		40009 - GSD FY10 Capital Projects Fund Total				2,090	2,090

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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	
		40011 - GSD FY11 Capital Projects Fund	40403011 - PAR Greenway Projects			287,900	287,900	
			40405011 - PAR *Open Space Revolving Fund			(178,162)	(178,162)	
		40011 - GSD FY11 Capital Projects Fund Total				109,738	109,738	
		40013 - GSD FY13 Capital Projects Fund	40401013 - PAR Greenway Projects			86,900	86,900	
			40407013 - PAR Ft Nashborough			524,057	524,057	
			40408013 - PAR Dog Parks			23,661	23,661	
			40409013 - PAR Deferred Maintenance			283,384	283,384	
			40410013 - PAR Open Space Riverfront Devl			74,224	74,224	
		40013 - GSD FY13 Capital Projects Fund Total				992,227	992,227	
		40014 - GSD FY14 Capital Projects	40401014 - PAR Greenway Projects			412,696	412,696	
			40403014 - PAR Centennial Prk Master Plan			597,538	597,538	
			40404014 - PAR Shelby Park Master Plan			118,585	118,585	
			40409014 - PAR Deferred Maintenance			164,674	164,674	
		40014 - GSD FY14 Capital Projects Total				1,293,493	1,293,493	
		40015 - GSD FY15 Capital Projects	40401015 - PAR Greenway Projects			73,247	73,247	
			40402015 - PAR Warner Park Master Plan			1,260,211	1,260,211	
			40403015 - PAR CentennialPark Master Plan			45,212	45,212	
			40404015 - PAR Open Space			116,380	116,380	
			40405015 - PAR Stones River/Ravenwood			312,099	312,099	
			40406015 - PAR Deferred Maintenance			1,129,160	1,129,160	
			40407015 - PAR Master Plan Update			325,663	325,663	
			40408015 - PAR Madison/SE Community Ctr			286,799	286,799	
			40409015 - PAR * Nashville Zoo			2,702,426	2,702,426	
		40015 - GSD FY15 Capital Projects Total				6,251,197	6,251,197	
		40016 - GSD FY16 Capital Projects	40401016 - PAR Greenway Projects			552,656	552,656	
			40402016 - PAR Open Space			24,583	24,583	
			40403016 - PAR Maintenance			2,321,575	2,321,575	
			40404016 - PAR Madison Community Ctr			2,964,720	2,964,720	
			40405016 - PAR Southeast Community Ctr			244,591	244,591	
			40406016 - PAR Hadley Tennis Ctr			42,220	42,220	
			40407016 - PAR Una Antioch			698,544	698,544	
			40408016 - PAR Nashville Zoo			423,054	423,054	
		40016 - GSD FY16 Capital Projects Total				7,271,944	7,271,944	
		40017 - GSD FY17 Capital Projects	40401017 - PAR Greenways			717,941	717,941	
			40402017 - PAR Smith Springs Commty Ctr			1,911,283	1,911,283	
			40403017 - PAR Centennial Park			497,580	497,580	
			40404017 - PAR Land Acquisition					
			40405017 - PAR Soccer Fields			541,793	541,793	
			40406017 - PAR Maintenance/Small Park Imp			1,596,598	1,596,598	
			40415017 - PAR SoccerFields/Greenways-BFC			245,222	245,222	
		40017 - GSD FY17 Capital Projects Total				5,510,417	5,510,417	
		40113 - GSD FY13B Capital Projects	40420113 - PAR Paving/Maintenance			253,329	253,329	
		40113 - GSD FY13B Capital Projects Total				253,329	253,329	
		40440 - Parks Non-Bond Funded CapProj	40421040 - PAR Golf Improvement			225,800	225,800	
			40421050 - PAR Centennial Master Plan Sup			266,660	266,660	
			40421060 - PAR Casa Azafran Project			(103,500)	(103,500)	
			40421090 - PAR Greenways Projects			178,162	178,162	
			40421100 - PAR O'Neil Beaman Park Barn 17					
			40421110 - PAR Friends of Beaman Barn 17					
			40421120 - PAR Greenways Beaman Barn 17					
			40421130 - PAR Greenways GaleLn Picnic 17					
			40421140 - PAR Two Rivers Signage 17					
			40421160 - PAR Ascend Security Fencing 17					

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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	
		40440 - Parks Non-Bond Funded CapProj	40421170 - PAR F M Dees Prk Sculpture 17					
			40421180 - PAR Friends Metro Dance 17					
		40440 - Parks Non-Bond Funded CapProj Total				567,122	567,122	
		48009 - USD FY10 Capital Projects Fund	40482010 - PAR USD Riverfront Phase 2			44,725	44,725	
		48009 - USD FY10 Capital Projects Fund Total				44,725	44,725	
		90231 - GSD Bonded Debt & Interest	1700412 - ADM GSD REC Debt	(994,455)			(994,455)	
		90231 - GSD Bonded Debt & Interest Total		(994,455)			(994,455)	
		90241 - GSD General Fixed Assets	1700312 - ADM REC Fixed Assets			(7,985,039)	(7,985,039)	
		90241 - GSD General Fixed Assets Total				(7,985,039)	(7,985,039)	
	90 - Parks Total			20,702,341	7,500,835	26,107,351	54,310,526	
	91 - Arts Commission	10101 - GSD General	41105000 - ART Basic Grants			2,190,622	2,190,622	
			41106000 - ART Public Art & Artist Devel	112,782	34,044	201,860	348,686	
			41106100 - ART Cultural Vitality Index	150,031	49,114	17,592	216,737	
			41106200 - ART Grants Development	141,992	43,012	32,904	217,908	
			41106250 - ART Organizational Development	85,695	33,002	22,401	141,098	
			41106300 - ART Non Allocated Fin Trans			107	107	
		10101 - GSD General Total		490,500	159,173	2,465,485	3,115,158	
		30003 - General Fund 4% Reserve	41201000 - 4% ART Arts Commission			19,084	19,084	
		30003 - General Fund 4% Reserve Total				19,084	19,084	
		30215 - Finance Innovation Investment	41701500 - ART Restorative Justice & Arts			88,580	88,580	
		30215 - Finance Innovation Investment Total				88,580	88,580	
		32141 - Arts Comm Special Projects	41703000 - ART Arts Comm Special Projects	792	56	10,324	11,172	
		32141 - Arts Comm Special Projects Total		792	56	10,324	11,172	
		32241 - ART Arts Commission Grant Fund	41310260 - ART TAC Arts Build Communities			34,560	34,560	
			41310270 - ART TAC Major Cultural Inst			67,700	67,700	
			41310290 - ART NEA Art Works 13-14	16,046	8,814	26,230	51,090	
			41310330 - ART Kroger Mural Grant 16-47			16,760	16,760	
		32241 - ART Arts Commission Grant Fund Total		16,046	8,814	145,250	170,110	
		40009 - GSD FY10 Capital Projects Fund	41401010 - ART Public Art	218,127	81,204	526,105	825,436	
		40009 - GSD FY10 Capital Projects Fund Total		218,127	81,204	526,105	825,436	
		40016 - GSD FY16 Capital Projects	41404116 - ART Percent for the Arts					
		40016 - GSD FY16 Capital Projects Total						
		40017 - GSD FY17 Capital Projects	41404117 - ART Percent for the Arts					
		40017 - GSD FY17 Capital Projects Total						
		45016 - MNPS FY16 Capital Projects	41454116 - ART Percent for the Arts					
		45016 - MNPS FY16 Capital Projects Total						
		45017 - MNPS FY17 Capital Projects	41454117 - ART Percent for the Arts					
		45017 - MNPS FY17 Capital Projects Total						
	91 - Arts Commission Total			725,465	249,247	3,254,828	4,229,540	
	92 - Public Works	10101 - GSD General	42141110 - PW GSD Developer Services	915,456	241,277	22,193	1,178,926	
			42141210 - PW GSD Traffic Engineering	642,027	183,984	12,328	838,339	
			42141310 - PW GSD Right of Way Permits	367,182	105,548	6,849	479,579	
			42141410 - PW GSD Park Spaces Off Street	75,535	26,648	24	102,207	
			42141420 - PW GSD Park Spaces On Street	292,190	124,649	53,509	470,347	
			42141510 - PW GSD Street Construction	842,732	196,959	13,108	1,052,798	
			42141610 - PW GSD Sidewalk Construction	128,636	40,804	117	169,557	
			42141710 - PW GSD ITS Construction	188,517	54,398	714	243,629	
			42142110 - PW GSD Roadway Maintenance	6,930,313	2,598,008	1,879,498	11,407,820	
			42142180 - PW GSD Film and Special Events	310,263	105,795	117,615	533,673	
			42142210 - PW GSD Emergency Response	208,999	59,310		268,308	
			42142710 - PW GSD Traffic Signal Maint	832,919	296,732	502,136	1,631,786	
			42142832 - PW GSD Traffic Sign & Marking	300,358	125,947	175,449	601,754	
			42144110 - PW GSD Cust Serv Resp & Supp	365,132	146,760	10	511,901	

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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
		10101 - GSD General	42145210 - PW TL Enforcement	107,388	29,052	909	137,349
			42145230 - PW TL Permitting	194,912	73,167	44,458	312,537
			42160000 - PW ALOB Non Alloc'd Fin Tran				
			42161000 - PW NonPayrollExp Clearing			(189)	(189)
			42161110 - PW GSD Administration	1,168,857	277,646	9,141,550	10,588,054
		10101 - GSD General Total		13,871,416	4,686,683	11,970,277	30,528,375
		18301 - USD General	42192170 - PW USD Roadway All Other	1,116,657	466,302	7,576,674	9,159,634
			42197110 - PW USD Administration			14,901,575	14,901,575
		18301 - USD General Total		1,116,657	466,302	22,478,249	24,061,209
		30003 - General Fund 4% Reserve	42204000 - 4% PW Div of Roads			39,490	39,490
			42206000 - 4% PW Div of Equipment			874,504	874,504
			42207000 - 4% PW Parking Division				
		30003 - General Fund 4% Reserve Total				913,994	913,994
		30502 - Solid Waste Grant	42301800 - PW KAB Grant			9,500	9,500
		30502 - Solid Waste Grant Total				9,500	9,500
		30503 - Public Works Tire Waste	42701300 - PW Solid Waste Tires			620,295	620,295
		30503 - Public Works Tire Waste Total				620,295	620,295
		30508 - Public Works Sidewalk	42701100 - PW PedestrianBenefitZone 10			280,846	280,846
			42701110 - PW PedestrianBenefitZone 11			219,852	219,852
			42702100 - PW PedestrianBenefitZone 3			166,997	166,997
			42702110 - PW PedestrianBenefitZone 4				
			42704100 - PW PedestrianBenefitZone 6			9,600	9,600
			42704110 - PW PedestrianBenefitZone 8			173,550	173,550
			42705100 - PW PedestrianBenefitZone 5			124,518	124,518
			42705110 - PW PedestrianBenefitZone 16			122,626	122,626
			42705120 - PW PedestrianBenefitZone 15			24,576	24,576
		30508 - Public Works Sidewalk Total				1,122,565	1,122,565
		30509 - PW Surplus Parking Fund	42341400 - PW Surplus Parking Funds			4,662,777	4,662,777
		30509 - PW Surplus Parking Fund Total				4,662,777	4,662,777
		30511 - Public Works Paving	42707000 - PW Paving			5,052,821	5,052,821
		30511 - Public Works Paving Total				5,052,821	5,052,821
		40009 - GSD FY10 Capital Projects Fund	42404010 - PW Information Systems GSD			21,797	21,797
			42407010 - PW Roadway Projects GSD			(5,629)	(5,629)
		40009 - GSD FY10 Capital Projects Fund Total				16,168	16,168
		40011 - GSD FY11 Capital Projects Fund	42405011 - PW Paving/Resurfacing GSD			5,450	5,450
			42407011 - PW Bikeways GSD			141,654	141,654
			42416011 - PW 28th/31st Ave Conn GSD			19,305	19,305
			42418011 - PW Traffic Signals/Equip GSD			7,674	7,674
		40011 - GSD FY11 Capital Projects Fund Total				174,083	174,083
		40013 - GSD FY13 Capital Projects Fund	42401013 - PW Sidewalks GSD			2,153,073	2,153,073
			42402013 - PW Paving/Resurfacing GSD			17,918	17,918
			42403013 - PW Bikeways GSD			930,471	930,471
			42404013 - PW Bridges GSD			273,175	273,175
			42405013 - PW Corridor Redevelopment GSD			942,364	942,364
			42406013 - PW Road Projects GSD			(194,268)	(194,268)
			42407013 - PW Signalization GSD			38,515	38,515
		40013 - GSD FY13 Capital Projects Fund Total				4,161,247	4,161,247
		40014 - GSD FY14 Capital Projects	42401014 - PW Sidewalks GSD			279,424	279,424
			42402014 - PW Paving/Resurfacing GSD			187,563	187,563
			42403014 - PW Bikeways GSD			363,929	363,929
			42404014 - PW Bridges GSD			(42,659)	(42,659)
			42406014 - PW Road Projects GSD			7,768,730	7,768,730
			42407014 - PW Signalization GSD			14,138	14,138

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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	
		40014 - GSD FY14 Capital Projects Total					8,571,123	8,571,123
		40015 - GSD FY15 Capital Projects	42401015 - PW Sidewalks GSD				1,864,886	1,864,886
			42402015 - PW Paving/Resurfacing GSD				3,544,844	3,544,844
			42403015 - PW Traffic/Signal Controls GSD				2,086,702	2,086,702
			42404015 - PW Bridges GSD				1,078,243	1,078,243
			42405015 - PW So Nashville Conven Ctr GSD				8,358	8,358
		40015 - GSD FY15 Capital Projects Total					8,583,033	8,583,033
		40016 - GSD FY16 Capital Projects	42401016 - PW Sidewalks GSD				10,966,609	10,966,609
			42402016 - PW Paving GSD				12,079,690	12,079,690
			42403016 - PW Traffic/Signal Controls GSD				924,783	924,783
			42404016 - PW Roads Bridges Bikeways GSD				12,083,706	12,083,706
			42406016 - PW SWalk Paving Rdwy-Recall				6,694,631	6,694,631
		40016 - GSD FY16 Capital Projects Total					42,749,420	42,749,420
		40017 - GSD FY17 Capital Projects	42401017 - PW Sidewalks GSD				1,737,945	1,737,945
			42402017 - PW Paving GSD				12,527,139	12,527,139
			42403017 - PW Bikeways GSD				206,598	206,598
			42404017 - PW Bridges GSD				1,210,845	1,210,845
			42405017 - PW Station Blvd Project GSD				105,200	105,200
			42406017 - PW Roadway Improvements GSD				291,331	291,331
			42407017 - PW Traffic Signalization GSD				3,830,115	3,830,115
			42408017 - PW Road Reconstruction GSD					
		40017 - GSD FY17 Capital Projects Total					19,909,172	19,909,172
		40300 - GSD Public Works Construction	42412000 - PW * Paving & Resurfacing				(6,190)	(6,190)
			42412001 - PW Sidewalks & Bikeways				1,157,614	1,157,614
			42412002 - PW * Bridges				3,700	3,700
			42412004 - PW Traffic & ITS				8,542	8,542
			42412011 - PW * Resurface Tulip Grove Rd				(219)	(219)
			42412012 - PW * Resurface Fesslers Lane				(3,183)	(3,183)
			42412014 - PW Harding Place Sidewalks				90,808	90,808
			42412020 - PW Sidewalks Lebanon Pike				86,778	86,778
			42412021 - PW Roadway Maint Dickerson Pk				80,346	80,346
			42412023 - PW Gallatin Rd Paving				756,631	756,631
			42412024 - PW Myatt Drive Paving				219	219
			42412025 - PW Una Antioch Pk Paving				690,709	690,709
			42412026 - PW McGavock Pk RR Xing 3502215				4,902	4,902
			42412027 - PW Nolensville RR Xing 348630J				103,390	103,390
			42412028 - PW Old Hickory RR Xing 348670G				90,767	90,767
			42412029 - PW Pitts Ave RR Xing 348673C				575	575
		40300 - GSD Public Works Construction Total					3,065,389	3,065,389
		44116 - GSD PW FY16 S/F Capital Projs	42431016 - PW GSD Library Parking Garage	14,173	2,715		5,054,193	5,071,081
		44116 - GSD PW FY16 S/F Capital Projs Total		14,173	2,715		5,054,193	5,071,081
		48009 - USD FY10 Capital Projects Fund	42401010 - PW USD Bikeways				8,651	8,651
		48009 - USD FY10 Capital Projects Fund Total					8,651	8,651
		48011 - USD FY11 Capital Projects Fund	42413011 - PW * USD Traffic Signals/Equip				(1,361)	(1,361)
			42414011 - PW USD Multi Fam Refuse/Recycl				219,570	219,570
			42415011 - PW USD Refuse/Recycle Contain				7,621	7,621
		48011 - USD FY11 Capital Projects Fund Total					225,830	225,830
		48113 - USD FY13B Capital Projects	42480113 - PW USD Sidewalks				39,725	39,725
		48113 - USD FY13B Capital Projects Total					39,725	39,725
		90231 - GSD Bonded Debt & Interest	1700411 - ADM GSD PWO Debt	41,638				41,638
		90231 - GSD Bonded Debt & Interest Total		41,638				41,638
		90241 - GSD General Fixed Assets	1700311 - ADM PWO Fixed Assets				(10,334,540)	(10,334,540)
		90241 - GSD General Fixed Assets Total					(10,334,540)	(10,334,540)

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
Full Dept Type								
	92 - Public Works	98431 - USD Bonded Debt & Interest	1790411 - ADM USD PWO Debt		(8,612)			(8,612)
		98431 - USD Bonded Debt & Interest Total			(8,612)			(8,612)
	92 - Public Works Total				15,035,271	5,155,701	129,053,972	149,244,944
	93 - Solid Waste	30501 - Solid Waste Operations	42801200 - PW WM Education/Pub Relations		41,977	17,766	134,937	194,680
			42803100 - PW WM Metro Collection		795,770	335,449	13,311,626	14,442,845
			42803300 - PW WM Downtown Business Coll		60,487	21,325	64,542	146,354
			42803500 - PW WM Front Loader Coll		180,031	61,547	722	242,301
			42803600 - PW WM Dead Animal Coll		37,976	21,841	1,080	60,898
			42803700 - PW WM Brush Collection		951,139	441,392	2,350	1,394,881
			42804200 - PW WM Downtown Bus Recycling		62,270	25,358		87,628
			42804300 - PW WM Curbside Recycling		386,732	139,522	306,527	832,781
			42804510 - PW WM Drop Off Recycle Centers		323,519	117,657	81,199	522,375
			42804520 - PW WM Convenience/Recycle Ctrs		642,157	232,336	948,664	1,823,157
			42804710 - PW WM Compost Program		956	85	705,513	706,554
			42804800 - PW WM Household Hazardous Wast		18,796	28,216	64,163	111,176
			42804900 - PW WM Tire Program		43,648	22,260		65,908
			42805100 - PW WM Landfill Maintenance				238	238
			42805200 - PW WM Landfill Engineering		75,743	18,944	153,117	247,804
			42805300 - PW WM Bordeaux Gas Utilization				7,142	7,142
			42861110 - PW WM Administration		338,288	97,858	3,249,577	3,685,723
		30501 - Solid Waste Operations Total			3,959,491	1,581,556	19,031,396	24,572,443
		30502 - Solid Waste Grant	42301300 - PW Solid Waste Haz Grant		71,005		56,495	127,500
			42301500 - PW Solid Waste Rebate Grant				122,741	122,741
		30502 - Solid Waste Grant Total			71,005		179,236	250,241
		48017 - USD FY17 Capital Projects Fund	42481017 - PW Solid Waste Study					
		48017 - USD FY17 Capital Projects Fund Total						
	93 - Solid Waste Total				4,030,496	1,581,556	19,210,632	24,822,684
	94 - Human Relations	10101 - GSD General	44100210 - HRC Civil Rights Compliance				601	601
			44100300 - HRC Non Allocated Fin. Trans.					
			44100310 - HRC Advoc Comp and Educ ACE		269,591	73,212	135,745	478,549
		10101 - GSD General Total			269,591	73,212	136,346	479,150
		30003 - General Fund 4% Reserve	44201000 - 4% HRC Human Relations Comm					
		30003 - General Fund 4% Reserve Total						
	94 - Human Relations Total				269,591	73,212	136,346	479,150
	97 - Farmers Market	30003 - General Fund 4% Reserve	60201000 - 4% FAR Farmer's Market				2,129	2,129
		30003 - General Fund 4% Reserve Total					2,129	2,129
		30215 - Finance Innovation Investment	60701500 - FAR Food System Development				28,930	28,930
		30215 - Finance Innovation Investment Total					28,930	28,930
		60152 - Farmers Market	60511000 - FAR Facility Mgmt Program		328,149	94,987	1,234,248	1,657,385
			60511210 - FAR TAEP Grant 10-11					
			60511400 - FAR Grow Local Kitchen				1,605	1,605
			60512000 - FAR Marketing Service Program		3,952	1,329	142,463	147,744
			60513000 - FAR Non Alloc Financial Trans				291,617	291,617
		60152 - Farmers Market Total			332,101	96,317	1,669,933	2,098,351
	97 - Farmers Market Total				332,101	96,317	1,700,991	2,129,409
	98 - Muni Auditorium	10101 - GSD General	1101428 - ADM Subsidy Muni Auditorium				400,000	400,000
		10101 - GSD General Total					400,000	400,000
		30003 - General Fund 4% Reserve	61201000 - 4% MUN Municipal Auditorium				641,390	641,390
		30003 - General Fund 4% Reserve Total					641,390	641,390
		60161 - Municipal Auditorium	61501510 - MUN Administration		543,287	173,795	1,398,176	2,115,258
		60161 - Municipal Auditorium Total			543,287	173,795	1,398,176	2,115,258
	98 - Muni Auditorium Total				543,287	173,795	2,439,566	3,156,648
	99 - State Fair Board	30003 - General Fund 4% Reserve	62201000 - 4% BFC State Fair					

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Sum of Total Expense				Major Obj Category			Grand Total
Full Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	
Grantee	99 - State Fair Board	30003 - General Fund 4% Reserve Total					
		40017 - GSD FY17 Capital Projects	62401017 - BFC Fairgrounds Improvements			489,260	489,260
		40017 - GSD FY17 Capital Projects Total				489,260	489,260
		60156 - State Fair	62507000 - BFC Tennessee State Fair Prog	243,376	83,285	383,334	709,994
			62507200 - BFC Corporate Sales Program	972,775	278,321	1,931,241	3,182,337
	60156 - State Fair Total		1,216,151	361,605	2,314,575	3,892,331	
	99 - State Fair Board Total			1,216,151	361,605	2,803,835	4,381,591
Grantee Total				984,727,356	339,775,326	2,435,323,731	3,759,826,412
Grand Total				1,021,093,344	406,502,719	2,642,268,459	4,069,864,522
			Building Depreciation			8,515,758	8,515,758
			Building Rent (from 1101127 - ADM Contingency FacilityRental) above			355,663	355,663
Net Total				1,021,093,344	406,502,719	2,651,139,880	4,078,735,943

Section 5
Central Services Cost Allocation Plan

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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**NASHVILLE-DAVIDSON, TENNESSEE
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Summary Schedule

Department	Elections	Surplus Property	Planning Comm	Adv Plan/Researc h	Register of Deeds	Historical Comm	Comm Ed Alliance	Govt Access TV	Assessor Prop	Trustee
1 BUILDING DEPRECIATION	\$112,761	\$0	\$212,481	\$0	\$0	\$2,553	\$0	\$0	\$250,551	\$73,884
2 EMPLOYEE BENEFITS	621,655	0	254,035	0	108,636	15,321	5,969	0	486,959	290,722
3 POST AUDITS	1,293	1,155	3,785	89	222	666	0	0	614	338
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	11,143	0	13,775	0	0	2,499	0	0	46,305	8,553
6 LEGISLATIVE	17,547	2,599	23,070	0	0	3,899	0	0	45,166	10,398
7 MAYOR	22,205	3,290	29,196	0	0	4,934	0	0	57,158	13,159
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	19
9 GEN SVC OVERHEAD	0	190,023	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	191,248	114,370	261,913	0	0	14,217	0	0	344,899	124,690
11 FLEET MANAGEMENT	214	510	5,434	0	0	0	0	0	65,503	145
12 SHERIFF SECURITY SERVICES	13,337	0	28,904	0	655	347	0	0	38,124	11,243
13 POSTAL SERVICE	72,509	76	12,841	0	6,542	2,620	0	0	10,818	12,904
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	2,800	2,045	7,656	164	805	1,417	0	0	1,605	1,035
17 PAYROLL	10,083	248	2,055	0	200	372	0	0	3,366	1,099
18 OFFICE OF MANAGEMENT & BUDGET	4,414	660	7,761	268	245	976	0	0	7,102	2,220
19 INTERNAL AUDIT	2,147	320	2,709	21	1,385	449	0	0	3,176	1,068
20 PUBLIC PROPERTY ADMIN	948	141	1,196	9	612	198	0	0	1,402	471
21 PURCHASING	905	129	1,279	50	334	165	0	0	1,509	888
22 FINANCIAL ACCOUNTABILITY	374	64	3,629	5	238	1,336	0	0	527	191
23 TREASURY	1,360	171	490	6	111	86	0	0	633	225
24 GRANTS COORDINATION	0	0	4,800	0	0	1,920	0	0	0	0
25 HUMAN RESOURCES	21,392	0	32,430	0	6,892	6,418	0	0	47,314	12,817
26 INFORMATION SYSTEMS	25,128	3,871	40,024	0	12,891	5,419	0	0	41,514	57,870
27 DEPT OF LAW	17,927	0	92,866	0	1,193	52,571	0	0	143,966	233,638
28 CENTRAL RECORDS	7,738	0	7,664	0	5,496	0	0	0	14,013	68
Total Current Allocations	\$1,159,126	\$319,673	\$1,049,992	\$611	\$146,457	\$118,383	\$5,969	\$0	\$1,612,221	\$857,646

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

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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 DEPRECIATION	\$302,236	\$0	\$0	\$0	\$0	\$0	\$0	\$1,172,733	\$221,478	\$447,921
2 EMPLOYEE BENEFITS	396,183	90,038	0	0	0	146,302	416,870	511,244	348,830	67,362
3 POST AUDITS	679	925	697	149	0	1,509	377	555	811	311
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	24,939	31,304	0	0	0	22,979	9,873	16,740	27,574	6,247
6 LEGISLATIVE	28,919	28,919	1,950	0	0	35,093	10,398	13,972	29,244	5,524
7 MAYOR	36,597	36,597	2,467	0	0	44,410	13,159	17,682	37,008	6,990
8 EMPLOYEE HEALTH & WELLNESS	0	38	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	496,866	20,641	0	0	0	22,748	626,611	505,291	167,658	172,292
11 FLEET MANAGEMENT	5,050	3,787	0	0	0	283	131	324	3,448	0
12 SHERIFF SECURITY SERVICES	45,651	10,315	0	0	0	10,669	18,663	252,101	105,184	76,629
13 POSTAL SERVICE	194,273	16,236	0	0	0	4,715	20,688	189,789	65,885	13,826
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	1,251	2,389	2,025	351	0	3,219	800	1,628	1,805	754
17 PAYROLL	2,894	2,618	187	0	0	2,747	1,780	2,180	3,182	626
18 OFFICE OF MANAGEMENT & BUDGET	4,192	6,377	1,720	68	0	7,377	1,747	3,014	5,541	1,652
19 INTERNAL AUDIT	1,910	3,116	500	18	0	3,629	799	4,074	2,709	678
20 PUBLIC PROPERTY ADMIN	843	1,376	221	8	0	1,602	353	1,798	1,196	299
21 PURCHASING	503	1,368	317	43	0	709	88	1,382	493	341
22 FINANCIAL ACCOUNTABILITY	308	532	124	9	0	1,233	135	672	449	119
23 TREASURY	537	583	534	13	0	585	271	523	618	158
24 GRANTS COORDINATION	0	0	0	0	0	960	0	0	0	0
25 HUMAN RESOURCES	40,724	52,648	0	0	0	47,368	18,947	42,228	51,341	9,168
26 INFORMATION SYSTEMS	17,761	23,991	4,578	0	0	12,524	5,260	15,361	13,454	4,108
27 DEPT OF LAW	9,504	432	0	0	0	1,370	219	8,944	6,417	3,793
28 CENTRAL RECORDS	8,437	0	0	0	0	25,485	41,380	33,951	24,784	30,386
Total Current Allocations	\$1,620,259	\$334,231	\$15,320	\$658	\$0	\$397,515	\$1,188,549	\$2,796,187	\$1,119,111	\$849,184

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

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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 DEPRECIATION	\$0	\$552,269	\$402,370	\$0	\$138,812	\$0	\$0	\$0	\$0	\$0
2 EMPLOYEE BENEFITS	62,556	427,195	324,980	7,452	2,533,378	0	0	0	0	472
3 POST AUDITS	4,082	3,378	3,227	636	2,228	0	389	1,011	910	812
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	51,245	36,494	33,116	6,457	2,190,010	0	0	0	0	0
6 LEGISLATIVE	47,116	49,390	62,388	6,824	35,093	0	6,499	1,625	113,403	26,970
7 MAYOR	59,625	62,503	78,951	8,635	44,410	0	8,224	2,056	143,511	34,130
8 EMPLOYEE HEALTH & WELLNESS	1,885	58	154	0	21,933	0	0	0	0	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	47,285	598,071	724,973	0	1,219,416	0	0	0	0	0
11 FLEET MANAGEMENT	9,212	338	4,095	0	457,016	0	0	0	0	0
12 SHERIFF SECURITY SERVICES	196,883	372,644	272,274	393	288,418	0	0	0	0	0
13 POSTAL SERVICE	14,572	11,270	15,576	163	104,275	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	5,744	0	0	0	0	0
16 FINANCE OPERATIONS	9,545	6,198	8,755	1,164	6,564	0	1,033	1,716	1,867	2,596
17 PAYROLL	3,538	5,017	5,475	583	6,854	0	610	145	5,444	1,619
18 OFFICE OF MANAGEMENT & BUDGET	12,211	10,879	11,903	3,523	9,107	0	1,073	1,214	5,904	4,544
19 INTERNAL AUDIT	6,029	5,347	5,987	1,166	5,370	0	615	514	5,402	1,808
20 PUBLIC PROPERTY ADMIN	2,662	2,360	2,643	515	2,371	0	271	227	2,385	798
21 PURCHASING	4,870	938	2,674	789	4,064	0	68	902	282	571
22 FINANCIAL ACCOUNTABILITY	6,709	1,507	4,856	191	2,234	0	117	89	865	346
23 TREASURY	876	997	1,378	159	1,223	0	117	54	1,033	322
24 GRANTS COORDINATION	8,640	960	5,760	0	1,920	0	0	0	0	0
25 HUMAN RESOURCES	70,900	75,587	90,947	11,308	534,288	0	0	0	0	0
26 INFORMATION SYSTEMS	29,189	31,237	34,809	18,481	195,673	0	51	390	6,431	992
27 DEPT OF LAW	4,999	45,635	4,286	4,402	150,464	0	0	0	0	0
28 CENTRAL RECORDS	0	11,381	210	178	0	0	0	0	0	0
Total Current Allocations	\$654,629	\$2,311,652	\$2,101,787	\$73,018	\$7,960,864	\$0	\$19,068	\$9,940	\$287,436	\$75,979

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

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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 DEPRECIATION	\$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	1,205	298	0	561	326	137	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	77,010	44,841	0	21,121	28,269	0	0	0	0
7 MAYOR	0	97,456	56,746	0	26,728	35,775	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 SHERIFF SECURITY SERVICES	0	0	0	0	0	0	0	0	0	0
13 POSTAL SERVICE	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	3,543	724	0	1,118	1,046	308	0	0	0
17 PAYROLL	0	3,611	2,817	0	1,932	529	0	0	0	0
18 OFFICE OF MANAGEMENT & BUDGE	0	8,073	3,186	0	4,395	672	15,871	0	0	0
19 INTERNAL AUDIT	0	4,055	2,712	0	2,006	563	7,711	0	0	0
20 PUBLIC PROPERTY ADMIN	0	1,790	1,197	0	886	249	3,404	0	0	0
21 PURCHASING	0	1,870	52	0	103	135	18,260	0	0	0
22 FINANCIAL ACCOUNTABILITY	0	713	436	0	325	114	1,207	0	0	0
23 TREASURY	0	719	529	0	373	103	1,461	0	0	0
24 GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
25 HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
26 INFORMATION SYSTEMS	0	4,949	417	0	2,013	311	0	0	0	0
27 DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
28 CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$204,994	\$113,956	\$0	\$61,561	\$68,092	\$48,360	\$0	\$0	\$0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
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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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177,164	\$0
2 EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	17,922,964	0
3 POST AUDITS	0	0	0	0	984	13	229	997	33,890	1,175
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	0	1,556,281	0
6 LEGISLATIVE	0	0	0	0	36,718	0	38,343	57,189	786,022	0
7 MAYOR	0	0	0	0	46,466	0	48,522	72,372	994,705	0
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	200,146	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	4,749,921	0
11 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	2,595,970	0
12 SHERIFF SECURITY SERVICES	0	0	0	0	0	0	0	0	169,449	0
13 POSTAL SERVICE	0	0	0	0	28	0	0	0	47,500	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	5,744	0
16 FINANCE OPERATIONS	0	0	0	0	2,483	20	376	2,224	67,331	2,592
17 PAYROLL	0	0	0	0	2,676	0	2,137	3,059	69,904	0
18 OFFICE OF MANAGEMENT & BUDGET	0	0	0	0	4,914	0	1,116	16,563	179,558	2,604
19 INTERNAL AUDIT	0	0	0	0	2,431	0	1,733	3,367	87,899	696
20 PUBLIC PROPERTY ADMIN	0	0	0	0	1,073	0	765	1,486	38,802	307
21 PURCHASING	0	0	0	0	545	0	2	835	30,783	1,505
22 FINANCIAL ACCOUNTABILITY	0	0	0	0	426	0	271	558	20,062	147
23 TREASURY	0	0	0	0	492	0	378	627	15,227	210
24 GRANTS COORDINATION	0	0	0	0	0	0	0	0	8,640	0
25 HUMAN RESOURCES	0	0	0	0	0	0	0	0	1,113,932	0
26 INFORMATION SYSTEMS	0	0	0	0	331	0	0	0	1,050,159	359
27 DEPT OF LAW	0	0	0	0	0	0	0	0	698,521	0
28 CENTRAL RECORDS	0	0	0	0	0	0	0	0	22,676	0
Total Current Allocations	\$0	\$0	\$0	\$0	\$99,568	\$33	\$93,872	\$159,277	\$32,643,249	\$9,594

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
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Summary Schedule

Department	Fire	Codes Admin	Beer Board	Agricultural Ext	Soil & Water	Social Services	Health	Public Library	Parks	Arts Commission
1 BUILDING DEPRECIATION	\$206,543	\$263,655	\$15,471	\$28,805	\$5,001	\$51,953	\$163,610	\$0	\$0	\$52,155
2 EMPLOYEE BENEFITS	17,747,549	635,135	29,805	13,740	7,265	940,187	2,257,248	1,236,997	2,305,861	29,852
3 POST AUDITS	11,402	7,831	768	241	214	3,834	23,182	22,016	27,540	1,361
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	737,396	67,051	2,483	2,979	384	63,258	124,678	176,793	784,601	1,826
6 LEGISLATIVE	431,516	36,068	2,599	2,599	325	29,894	194,312	149,796	209,259	4,224
7 MAYOR	546,080	45,644	3,290	3,290	411	37,831	245,901	189,566	264,816	5,346
8 EMPLOYEE HEALTH & WELLNESS	103,199	38	0	0	0	19	26,935	0	8,677	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	1,608,968	369,227	18,535	24,117	4,213	54,236	702,225	696,960	514,032	47,707
11 FLEET MANAGEMENT	3,180,835	67,414	372	0	0	1,165	57,366	26,633	676,746	0
12 SHERIFF SECURITY SERVICES	19,064	35,865	2,104	0	925	8,697	555,670	189,334	364,506	7,095
13 POSTAL SERVICE	4,035	83,547	3,109	225	162	1,802	1,077	35,007	6,137	594
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	2,872	0	0	0	0	0	2,872	2,872	37,338	2,872
16 FINANCE OPERATIONS	28,168	13,181	1,221	436	343	9,479	50,276	85,223	68,747	3,136
17 PAYROLL	43,250	4,142	166	196	44	4,034	18,441	13,350	24,343	387
18 OFFICE OF MANAGEMENT & BUDGET	114,205	8,643	371	298	83	7,786	45,566	34,041	38,880	3,111
19 INTERNAL AUDIT	57,300	4,022	176	146	41	4,429	21,924	13,013	14,233	1,550
20 PUBLIC PROPERTY ADMIN	25,295	1,776	78	65	18	1,955	9,678	5,744	6,283	684
21 PURCHASING	15,890	2,897	43	77	23	5,190	17,125	10,591	23,811	3,530
22 FINANCIAL ACCOUNTABILITY	11,938	688	30	26	7	9,591	25,326	8,216	19,700	2,786
23 TREASURY	9,413	928	32	34	8	813	3,961	3,505	4,300	176
24 GRANTS COORDINATION	3,840	0	0	0	0	13,440	32,639	5,760	24,959	3,840
25 HUMAN RESOURCES	731,577	62,954	3,667	3,056	611	39,038	73,915	211,898	322,629	6,722
26 INFORMATION SYSTEMS	393,497	67,238	4,236	3,142	1,168	17,458	143,919	190,924	93,404	4,057
27 DEPT OF LAW	127,460	273,651	41,014	0	0	12,665	136,258	14,004	83,329	11,252
28 CENTRAL RECORDS	3,064	2,151	1,440	0	0	3,601	57,246	10,883	928	0
Total Current Allocations	\$26,164,358	\$2,053,747	\$131,010	\$83,471	\$21,247	\$1,322,356	\$4,991,351	\$3,333,128	\$5,925,058	\$194,263

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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 DEPRECIATION	\$2,755	\$965	\$0	\$0	\$0	\$0	\$0	\$7,162	\$148,014	\$0
2 EMPLOYEE BENEFITS	4,423,194	693,408	6,868	56,035	50,460	101,592	116,235	7,265	4,479,872	0
3 POST AUDITS	11,391	6,313	279	1,627	2,307	5,278	482	1,907	50,360	2,903
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	213,960	34,831	1,345	0	35,206	0	0	0	0	0
6 LEGISLATIVE	114,378	41,592	1,300	1,950	2,924	7,798	0	975	260,924	32,169
7 MAYOR	144,744	52,634	1,645	2,467	3,701	9,869	0	1,234	330,198	40,709
8 EMPLOYEE HEALTH & WELLNESS	844	137	0	0	0	0	173	0	1,770	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	13,676	2,226	0	0	0	0	0	12,427	180,085	0
11 FLEET MANAGEMENT	2,483,310	532,469	0	0	553	0	0	0	1,810,256	31,981
12 SHERIFF SECURITY SERVICES	506	0	0	0	0	0	0	985	20,134	0
13 POSTAL SERVICE	5,125	834	263	67	685	87	0	193	941	0
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	29,640	4,825	0	0	5,744	2,872	0	0	195,304	0
16 FINANCE OPERATIONS	20,563	13,812	666	3,954	5,366	13,168	1,049	3,559	130,788	5,683
17 PAYROLL	13,852	3,087	133	288	371	1,835	237	83	28,509	2,561
18 OFFICE OF MANAGEMENT & BUDGET	43,178	22,823	438	1,881	225	2,980	0	1,543	155,098	11,710
19 INTERNAL AUDIT	15,704	11,014	218	933	1,188	1,697	486	6,474	64,531	5,517
20 PUBLIC PROPERTY ADMIN	6,933	4,862	96	412	524	749	214	2,858	28,487	2,436
21 PURCHASING	115,858	20,142	148	1,758	2,051	2,335	1,156	22,395	36,528	19,785
22 FINANCIAL ACCOUNTABILITY	6,891	2,615	45	839	273	508	91	4,781	13,872	920
23 TREASURY	3,902	1,606	31	218	382	461	61	864	28,447	2,265
24 GRANTS COORDINATION	6,605	1,075	0	960	0	0	0	5,760	1,920	0
25 HUMAN RESOURCES	202,847	33,022	2,446	3,667	5,501	13,875	0	1,834	460,779	0
26 INFORMATION SYSTEMS	112,315	12,240	3,115	3,143	3,166	11,303	0	1,971	229,508	0
27 DEPT OF LAW	352,046	(53,400)	3,471	18,759	5,595	37,123	30,200	27,965	65,218	(59,633)
28 CENTRAL RECORDS	2,873	468	67	0	0	232	0	64	1,553	0
Total Current Allocations	\$8,347,090	\$1,443,599	\$22,575	\$98,959	\$126,224	\$213,763	\$150,383	\$112,299	\$8,723,097	\$99,006

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Summary Schedule

Department	Bordeaux Long-Term Care	General Hospital	Metro Action Com	NCAC	MDHA	Metro Transit	DES	Taxi Transp & Licensing	Education	Arena
1 BUILDING DEPRECIATION	\$0	\$0	\$102,426	\$30,087	\$0	\$0	\$0	\$9,553	\$345,834	\$0
2 EMPLOYEE BENEFITS	2,388,303	3,287,533	587,160	87,184	0	7,265	0	9,218	28,544,497	0
3 POST AUDITS	0	55	19,929	8,751	16	496	489	29	525,881	0
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	2,160	0	10,923
6 LEGISLATIVE	0	0	135,823	64,337	0	325	0	0	0	0
7 MAYOR	0	0	171,884	81,419	0	411	0	0	0	0
8 EMPLOYEE HEALTH & WELLNESS	0	0	9,581	0	1,000	38	0	0	173	0
9 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
10 GEN SVC FACILITIES	0	0	17,548	14,143	0	0	0	0	271,918	0
11 FLEET MANAGEMENT	0	0	309,453	0	0	0	0	0	0	0
12 SHERIFF SECURITY SERVICES	0	0	17,147	0	0	0	0	1,766	0	0
13 POSTAL SERVICE	0	447	2,849	1,157	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	2,872	0	0	0	0	2,872	0
16 FINANCE OPERATIONS	0	168	49,445	19,430	88	1,738	832	44	1,270,185	0
17 PAYROLL	4,544	6,522	10,049	1,570	0	43	0	13	389,434	0
18 OFFICE OF MANAGEMENT & BUDGET	0	46,177	23,873	6,679	0	38,039	0	98	1,140,786	0
19 INTERNAL AUDIT	0	23,226	10,646	2,935	0	19,260	703	0	505,010	0
20 PUBLIC PROPERTY ADMIN	0	10,253	4,700	1,295	0	8,502	310	0	222,933	0
21 PURCHASING	0	61,008	9,088	3,998	4,620	50,937	1,677	0	640,784	0
22 FINANCIAL ACCOUNTABILITY	0	3,624	9,423	11,969	3	3,049	114	0	101,005	0
23 TREASURY	544	2,495	(2,238)	428	0	1,367	111	2	91,512	0
24 GRANTS COORDINATION	0	0	10,560	17,280	0	0	0	0	0	0
25 HUMAN RESOURCES	0	0	178,599	25,609	0	368	0	0	0	0
26 INFORMATION SYSTEMS	0	0	45,327	9,520	0	0	0	0	463,787	0
27 DEPT OF LAW	33,481	54,012	20,318	11,276	1,534	10,558	0	14,089	473,772	0
28 CENTRAL RECORDS	0	0	17,620	10,557	0	0	0	905	0	0
Total Current Allocations	\$2,426,873	\$3,495,521	\$1,761,210	\$412,495	\$7,262	\$142,399	\$4,236	\$37,877	\$34,990,385	\$10,923

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Summary Schedule

Department	Communicati on Center	Knowles Home	Criminal Justice Planning	Office of Emergency Management	Office of Family Safety	Comm Ed Comm	Convention Center Auth	Flood	Storm (April 2011)	Mayor Other
1 BUILDING DEPRECIATION	\$57,988	\$0	\$0	\$147,370	\$0	\$0	\$0	\$0	\$0	\$0
2 EMPLOYEE BENEFITS	177,681	206,194	0	1,015	0	50,857	393	0	0	0
3 POST AUDITS	2,425	1	194	464	601	1,052	19,632	381	0	214
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	57,002	0	961	29,241	0	0	0	0	0	0
6 LEGISLATIVE	68,562	0	1,300	3,574	6,824	1,950	72,461	0	0	325
7 MAYOR	86,764	0	1,645	4,523	8,635	2,467	91,699	0	0	411
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	168,184	0	25,696	168,816	0	0	0	0	0	0
11 FLEET MANAGEMENT	4,251	0	0	110,399	0	0	0	0	0	0
12 SHERIFF SECURITY SERVICES	0	0	19,452	20,385	722	0	0	0	0	0
13 POSTAL SERVICE	0	0	55	0	0	1,698	2,066	0	0	639
14 DIRECTOR OF FINANCE	0	0	0	0	0	0	54,767	0	0	0
15 BUSINESS ASSISTANCE OFFICE	0	0	0	2,872	0	0	0	0	0	0
16 FINANCE OPERATIONS	5,850	2	372	917	1,284	2,224	41,718	660	0	502
17 PAYROLL	5,629	427	123	340	438	183	4,539	0	0	20
18 OFFICE OF MANAGEMENT & BUDGE	13,473	8	464	1,701	1,119	582	31,668	4,274	0	16,195
19 INTERNAL AUDIT	6,576	0	230	603	499	186	40,338	597	0	744
20 PUBLIC PROPERTY ADMIN	2,903	0	102	266	220	82	17,807	263	0	328
21 PURCHASING	842	0	56	711	192	233	81,246	1,421	0	1,711
22 FINANCIAL ACCOUNTABILITY	1,127	0	39	3,221	1,342	59	6,850	97	0	124
23 TREASURY	1,139	51	31	171	90	73	289,695	3,881	0	794
24 GRANTS COORDINATION	0	0	0	4,800	1,920	0	0	0	0	0
25 HUMAN RESOURCES	110,017	0	2,446	6,087	8,856	1,834	89,236	0	0	0
26 INFORMATION SYSTEMS	61,205	0	1,554	54,603	2,872	3,331	27,492	0	0	15
27 DEPT OF LAW	0	7,617	670	45,914	1,577	0	0	0	0	0
28 CENTRAL RECORDS	857	0	0	119	0	0	0	0	0	0
Total Current Allocations	\$832,476	\$214,299	\$55,389	\$608,113	\$37,191	\$66,811	\$871,606	\$11,573	\$0	\$22,023

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Summary Schedule

Department	Insurance (Risk Mgmt)	ISF External Customers	All Others	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$27,921	\$0	\$5,734,481
2 EMPLOYEE BENEFITS	0	0	139,955	0	95,664,947
3 POST AUDITS	0	0	160,188	0	992,697
4 CORPORATE DUES	0	0	0	0	0
5 INSURANCE	0	0	8,876	0	6,451,488
6 LEGISLATIVE	0	0	0	0	3,575,602
7 MAYOR	0	0	0	0	4,524,900
8 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	376,820
9 GEN SVC OVERHEAD	0	0	0	0	190,023
10 GEN SVC FACILITIES	0	0	2,655,857	0	17,973,905
11 FLEET MANAGEMENT	0	3,003	0	0	12,447,669
12 SHERIFF SECURITY SERVICES	0	0	120,026	0	3,296,266
13 POSTAL SERVICE	0	0	79,430	0	1,049,338
14 DIRECTOR OF FINANCE	0	0	846	0	55,612
15 BUSINESS ASSISTANCE OFFICE	0	0	0	0	307,316
16 FINANCE OPERATIONS	0	0	384,999	0	2,392,227
17 PAYROLL	0	0	299	0	733,071
18 OFFICE OF MANAGEMENT & BUDGET	0	0	44,331	0	2,214,969
19 INTERNAL AUDIT	0	0	229,587	0	1,239,858
20 PUBLIC PROPERTY ADMIN	0	0	101,350	0	547,327
21 PURCHASING	0	0	547,549	0	1,787,154
22 FINANCIAL ACCOUNTABILITY	0	0	134,666	0	436,971
23 TREASURY	0	0	73,233	0	557,970
24 GRANTS COORDINATION	0	0	197,142	0	366,098
25 HUMAN RESOURCES	0	0	611	0	4,890,347
26 INFORMATION SYSTEMS	0	313,365	1,310	0	3,939,730
27 DEPT OF LAW	24,670	0	193,269	0	3,500,883
28 CENTRAL RECORDS	0	0	2,612	0	351,087
Total Current Allocations	\$24,670	\$316,368	\$5,104,056	\$0	\$175,598,759

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

BUILDING DEPRECIATION

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 200, the building depreciation is included along with actual operating lease costs for leased buildings. 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. Clifford Allen
2. Justice AA Birch Building
3. Emergency Communications Bldg.
4. Metro Southeast Leased Building
5. Courthouse
6. Lindsley Hall
7. Howard Office Building
8. Fulton Campus Garage
9. Metro Office Building

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	Clifford Allen Bldg	AA Birch Bldg	Communicati ons Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
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	P	8,515,758	0	155,637	1,152,997	123,030	2,096,084	2,487,359	254,548	1,234,078
Rent	P	355,663	0	0	0	0	355,663	0	0	0
Subtotal - Services & Supplies		8,871,421	0	155,637	1,152,997	123,030	2,451,747	2,487,359	254,548	1,234,078
Department Cost Total		8,871,421	0	155,637	1,152,997	123,030	2,451,747	2,487,359	254,548	1,234,078
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		8,871,421	0	155,637	1,152,997	123,030	2,451,747	2,487,359	254,548	1,234,078
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$8,871,421		\$155,637	\$1,152,997	\$123,030	\$2,451,747	\$2,487,359	\$254,548	\$1,234,078

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	Fulton Campus Garage	Metro Office Building
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Depreciation	P	8,515,758	332,319	679,706
Rent	P	355,663	0	0
Subtotal - Services & Supplies		8,871,421	332,319	679,706
Department Cost Total		8,871,421	332,319	679,706
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		8,871,421	332,319	679,706
General Admin Distribution			0	0
Grand Total		\$8,871,421	\$332,319	\$679,706

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Clifford Allen Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 INFORMATION SYSTEMS	249	0.81%	\$1,258	\$0	\$1,258	\$0	\$1,258
84 Social Services	10,284	33.38%	51,953	0	51,953	0	51,953
101 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

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

AA Birch Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 POSTAL SERVICE	145	0.10%	\$1,187	\$0	\$1,187	\$0	\$1,187
26 INFORMATION SYSTEMS	250	0.18%	2,046	0	2,046	0	2,046
46 Circuit Court Clerk	11,478	8.15%	93,939	0	93,939	0	93,939
47 Criminal Court Clerk	19,973	14.18%	163,464	0	163,464	0	163,464
50 General Sessions Court	47,006	33.37%	384,709	0	384,709	0	384,709
51 State Trial Courts	49,164	34.90%	402,370	0	402,370	0	402,370
53 Sheriff Admin	12,224	8.68%	100,044	0	100,044	0	100,044
77 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							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Communications Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	2,496	9.10%	\$11,199	\$0	\$11,199	\$0	\$11,199
26 INFORMATION SYSTEMS	3,741	13.64%	16,785	0	16,785	0	16,785
109 Communication Center	12,924	47.13%	57,988	0	57,988	0	57,988
112 Office of Emergency Management	8,259	30.12%	37,057	0	37,057	0	37,057
Subtotal	27,420	100.00%	123,030	0	123,030	0	123,030
Direct Bills					0		0
Total					\$123,030		\$123,030
Basis Units: Square Footage Occupied							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Metro Southeast Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	21,672	5.58%	\$136,839	\$0	\$136,839	\$0	\$136,839
10 GEN SVC FACILITIES	34,650	8.92%	218,783	0	218,783	0	218,783
11 FLEET MANAGEMENT	61,853	15.93%	390,544	0	390,544	0	390,544
19 INTERNAL AUDIT	2,677	0.69%	16,903	0	16,903	0	16,903
25 HUMAN RESOURCES	2,887	0.74%	18,229	0	18,229	0	18,229
26 INFORMATION SYSTEMS	14,629	3.77%	92,369	0	92,369	0	92,369
28 CENTRAL RECORDS	36,260	9.34%	228,948	0	228,948	0	228,948
29 Elections	16,503	4.25%	104,201	0	104,201	0	104,201
46 Circuit Court Clerk	4,540	1.17%	28,666	0	28,666	0	28,666
47 Criminal Court Clerk	9,188	2.37%	58,014	0	58,014	0	58,014
50 General Sessions Court	11,647	3.00%	73,540	0	73,540	0	73,540
53 Sheriff Admin	2,073	0.53%	13,089	0	13,089	0	13,089
77 Police	27,229	7.01%	171,926	0	171,926	0	171,926
79 Fire	28,282	7.28%	178,575	0	178,575	0	178,575
82 Agricultural Ext	4,562	1.17%	28,805	0	28,805	0	28,805
83 Soil & Water	792	0.20%	5,001	0	5,001	0	5,001
85 Health	25,912	6.67%	163,610	0	163,610	0	163,610
102 NCAC	4,765	1.23%	30,087	0	30,087	0	30,087
106 Taxi Transp & Licensing	1,513	0.39%	9,553	0	9,553	0	9,553
107 Education	54,772	14.11%	345,834	0	345,834	0	345,834
112 Office of Emergency Management	17,471	4.50%	110,313	0	110,313	0	110,313
121 All Others	4,422	1.14%	27,921	0	27,921	0	27,921
Subtotal	388,299	100.00%	2,451,747	0	2,451,747	0	2,451,747
Direct Bills					0		0
Total					\$2,451,747		\$2,451,747
Basis Units: Square Footage Occupied							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Courthouse Allocations

Dept:1 BUILDING DEPRECIATION

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
26 INFORMATION SYSTEMS	3,161.00	2.59%	64,524	0	64,524	0	64,524
27 DEPT OF LAW	3,376.00	2.77%	68,912	0	68,912	0	68,912
39 County Clerk	4,502.00	3.69%	91,897	0	91,897	0	91,897
46 Circuit Court Clerk	51,445.50	42.22%	1,050,129	0	1,050,129	0	1,050,129
48 Clerk/Master	21,943.50	18.01%	447,921	0	447,921	0	447,921
50 General Sessions Court	4,606.00	3.78%	94,020	0	94,020	0	94,020
53 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**

ACTUAL 2017
2/16/2018

Lindsley Hall Allocations

Dept:1 BUILDING DEPRECIATION

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
21 PURCHASING	4,917	26.02%	66,223	0	66,223	0	66,223
26 INFORMATION SYSTEMS	1,038	5.49%	13,980	0	13,980	0	13,980
96 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							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Howard Office Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	6,081	5.90%	\$72,848	\$0	\$72,848	\$0	\$72,848
13 POSTAL SERVICE	404	0.39%	4,840	0	4,840	0	4,840
14 DIRECTOR OF FINANCE	682	0.66%	8,170	0	8,170	0	8,170
16 FINANCE OPERATIONS	8,346	8.10%	99,982	0	99,982	0	99,982
17 PAYROLL	1,457	1.41%	17,454	0	17,454	0	17,454
18 OFFICE OF MANAGEMENT & BUDGET	6,767	6.57%	81,066	0	81,066	0	81,066
20 PUBLIC PROPERTY ADMIN	309	0.30%	3,702	0	3,702	0	3,702
23 TREASURY	1,449	1.41%	17,358	0	17,358	0	17,358
24 GRANTS COORDINATION	550	0.53%	6,589	0	6,589	0	6,589
26 INFORMATION SYSTEMS	38,536	37.41%	461,646	0	461,646	0	461,646
37 Assessor Prop	18,007	17.48%	215,717	0	215,717	0	215,717
38 Trustee	5,310	5.15%	63,612	0	63,612	0	63,612
39 County Clerk	15,117	14.67%	181,096	0	181,096	0	181,096
Subtotal	103,015	100.00%	1,234,078	0	1,234,078	0	1,234,078
Direct Bills					0		0
Total					\$1,234,078		\$1,234,078

Basis Units: Square Footage Occupied

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Fulton Campus Garage Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	3,686	2.15%	\$7,131	\$0	\$7,131	\$0	\$7,131
10 GEN SVC FACILITIES	16,991	9.89%	32,869	0	32,869	0	32,869
13 POSTAL SERVICE	404	0.24%	782	0	782	0	782
14 DIRECTOR OF FINANCE	682	0.40%	1,319	0	1,319	0	1,319
16 FINANCE OPERATIONS	8,346	4.86%	16,145	0	16,145	0	16,145
17 PAYROLL	1,457	0.85%	2,819	0	2,819	0	2,819
18 OFFICE OF MANAGEMENT & BUDGE	6,767	3.94%	13,091	0	13,091	0	13,091
20 PUBLIC PROPERTY ADMIN	309	0.18%	598	0	598	0	598
21 PURCHASING	4,917	2.86%	9,512	0	9,512	0	9,512
23 TREASURY	1,449	0.84%	2,803	0	2,803	0	2,803
24 GRANTS COORDINATION	550	0.32%	1,064	0	1,064	0	1,064
26 INFORMATION SYSTEMS	40,131	23.36%	77,634	0	77,634	0	77,634
29 Elections	550	0.32%	1,064	0	1,064	0	1,064
31 Planning Comm	13,652	7.95%	26,410	0	26,410	0	26,410
34 Historical Comm	164	0.10%	317	0	317	0	317
37 Assessor Prop	18,007	10.48%	34,835	0	34,835	0	34,835
38 Trustee	5,310	3.09%	10,272	0	10,272	0	10,272
39 County Clerk	15,117	8.80%	29,244	0	29,244	0	29,244
79 Fire	1,797	1.05%	3,476	0	3,476	0	3,476
80 Codes Admin	16,940	9.86%	32,771	0	32,771	0	32,771
81 Beer Board	994	0.58%	1,923	0	1,923	0	1,923
88 Arts Commission	3,351	1.95%	6,483	0	6,483	0	6,483
89 Public Works	177	0.10%	342	0	342	0	342
90 Solid Waste	62	0.04%	120	0	120	0	120
96 Sports Authority	465	0.27%	900	0	900	0	900
97 Water & Sewer	9,510	5.54%	18,397	0	18,397	0	18,397
Subtotal	171,785	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**

ACTUAL 2017
2/16/2018

Metro Office Building Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	2,116	4.24%	\$28,840	\$0	\$28,840	\$0	\$28,840
26 INFORMATION SYSTEMS	557	1.12%	7,592	0	7,592	0	7,592
29 Elections	550	1.10%	7,496	0	7,496	0	7,496
31 Planning Comm	13,652	27.38%	186,071	0	186,071	0	186,071
34 Historical Comm	164	0.33%	2,235	0	2,235	0	2,235
79 Fire	1,797	3.60%	24,492	0	24,492	0	24,492
80 Codes Admin	16,940	33.97%	230,885	0	230,885	0	230,885
81 Beer Board	994	1.99%	13,548	0	13,548	0	13,548
88 Arts Commission	3,351	6.72%	45,673	0	45,673	0	45,673
89 Public Works	177	0.35%	2,412	0	2,412	0	2,412
90 Solid Waste	62	0.12%	845	0	845	0	845
97 Water & Sewer	9,510	19.07%	129,617	0	129,617	0	129,617
Subtotal	49,870	100.00%	679,706	0	679,706	0	679,706
Direct Bills					0		0
Total					\$679,706		\$679,706
Basis Units: Square Footage Occupied							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	Clifford Allen Bldg	AA Birch Bldg	Communications Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building	Total
6 LEGISLATIVE	\$0	\$0	\$0	\$0	\$292,510	\$0	\$0	\$0	\$0	\$292,510
7 MAYOR	0	0	0	0	294,878	0	0	0	0	294,878
9 GEN SVC OVERHEAD	0	0	0	136,839	0	49,644	0	7,131	0	193,613
10 GEN SVC FACILITIES	0	0	11,199	218,783	0	118,439	72,848	32,869	28,840	482,978
11 FLEET MANAGEMENT	0	0	0	390,544	0	0	0	0	0	390,544
13 POSTAL SERVICE	0	1,187	0	0	0	0	4,840	782	0	6,808
14 DIRECTOR OF FINANCE	0	0	0	0	56,889	0	8,170	1,319	0	66,379
16 FINANCE OPERATIONS	0	0	0	0	0	0	99,982	16,145	0	116,127
17 PAYROLL	0	0	0	0	0	0	17,454	2,819	0	20,273
18 OFFICE OF MANAGEMENT & BUDGET	0	0	0	0	0	0	81,066	13,091	0	94,157
19 INTERNAL AUDIT	0	0	0	16,903	0	0	0	0	0	16,903
20 PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	3,702	598	0	4,299
21 PURCHASING	0	0	0	0	0	66,223	0	9,512	0	75,735
23 TREASURY	0	0	0	0	0	0	17,358	2,803	0	20,162
24 GRANTS COORDINATION	0	0	0	0	0	0	6,589	1,064	0	7,653
25 HUMAN RESOURCES	0	0	0	18,229	0	0	0	0	0	18,229
26 INFORMATION SYSTEMS	1,258	2,046	16,785	92,369	64,524	13,980	461,646	77,634	7,592	737,833
27 DEPT OF LAW	0	0	0	0	68,912	0	0	0	0	68,912
28 CENTRAL RECORDS	0	0	0	228,948	0	0	0	0	0	228,948
29 Elections	0	0	0	104,201	0	0	0	1,064	7,496	112,761
31 Planning Comm	0	0	0	0	0	0	0	26,410	186,071	212,481
34 Historical Comm	0	0	0	0	0	0	0	317	2,235	2,553
37 Assessor Prop	0	0	0	0	0	0	215,717	34,835	0	250,551
38 Trustee	0	0	0	0	0	0	63,612	10,272	0	73,884
39 County Clerk	0	0	0	0	91,897	0	181,096	29,244	0	302,236
46 Circuit Court Clerk	0	93,939	0	28,666	1,050,129	0	0	0	0	1,172,733
47 Criminal Court Clerk	0	163,464	0	58,014	0	0	0	0	0	221,478
48 Clerk/Master	0	0	0	0	447,921	0	0	0	0	447,921
50 General Sessions Court	0	384,709	0	73,540	94,020	0	0	0	0	552,269
51 State Trial Courts	0	402,370	0	0	0	0	0	0	0	402,370
53 Sheriff Admin	0	100,044	0	13,089	25,679	0	0	0	0	138,812
77 Police	0	5,238	0	171,926	0	0	0	0	0	177,164
79 Fire	0	0	0	178,575	0	0	0	3,476	24,492	206,543
80 Codes Admin	0	0	0	0	0	0	0	32,771	230,885	263,655
81 Beer Board	0	0	0	0	0	0	0	1,923	13,548	15,471
82 Agricultural Ext	0	0	0	28,805	0	0	0	0	0	28,805
83 Soil & Water	0	0	0	5,001	0	0	0	0	0	5,001
84 Social Services	51,953	0	0	0	0	0	0	0	0	51,953
85 Health	0	0	0	163,610	0	0	0	0	0	163,610
88 Arts Commission	0	0	0	0	0	0	0	6,483	45,673	52,155
89 Public Works	0	0	0	0	0	0	0	342	2,412	2,755

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	Clifford Allen Bldg	AA Birch Bldg	Communications Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building	Total
90 Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120	\$845	\$965
96 Sports Authority	0	0	0	0	0	6,263	0	900	0	7,162
97 Water & Sewer	0	0	0	0	0	0	0	18,397	129,617	148,014
101 Metro Action Com	102,426	0	0	0	0	0	0	0	0	102,426
102 NCAC	0	0	0	30,087	0	0	0	0	0	30,087
106 Taxi Transp & Licensing	0	0	0	9,553	0	0	0	0	0	9,553
107 Education	0	0	0	345,834	0	0	0	0	0	345,834
109 Communication Center	0	0	57,988	0	0	0	0	0	0	57,988
112 Office of Emergency Management	0	0	37,057	110,313	0	0	0	0	0	147,370
121 All Others	0	0	0	27,921	0	0	0	0	0	27,921
Total	\$155,637	\$1,152,997	\$123,030	\$2,451,747	\$2,487,359	\$254,548	\$1,234,078	\$332,319	\$679,706	\$8,871,421

**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, 01101395 and 01101145 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, 01101145 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 employees identified as expiring in the line-of-duty by the Employee Benefits Board records for Business Unit 12504000 object code 501178 payments. These costs have been allocated directly to the departments receiving benefits.

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

**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 2017.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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 TCRS Pension	P	37,164	0	0	37,164	0	0	0	0	0
GSD Health Ins	P	50,820,608	0	0	0	0	0	50,820,608	0	0
GSD Unemployment Comp	P	103,841	0	0	0	0	0	0	0	0
GSD Group Life	P	2,990,433	0	0	0	0	0	0	0	2,990,433
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	1,324,674	0	0	0	0	0	1,324,674	0	0
USD Group Life	P	53,263	0	0	0	0	0	0	0	53,263
GSD Death Benefit	D	200,000	0	0	0	0	0	0	0	0
Self-Ins. Death Benefit	P	100,000	0	0	0	0	0	100,000	0	0
IOD	P	15,382,238	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		100,304,621	0	3,501,900	11,529,964	5,424,700	8,873,000	100,000	52,145,282	3,043,696
Department Cost Total		100,304,621	0	3,501,900	11,529,964	5,424,700	8,873,000	100,000	52,145,282	3,043,696
Adjustments to Cost										
GSD Death Benefit	D	(200,000)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(200,000)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		100,104,621	0	3,501,900	11,529,964	5,424,700	8,873,000	100,000	52,145,282	3,043,696
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$100,104,621		\$3,501,900	\$11,529,964	\$5,424,700	\$8,873,000	\$100,000	\$52,145,282	\$3,043,696

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	Unemploye nt Comp	Injured On Duty
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
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 TCRS Pension	P	37,164	0	0
GSD Health Ins	P	50,820,608	0	0
GSD Unemployment Comp	P	103,841	103,841	0
GSD Group Life	P	2,990,433	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	1,324,674	0	0
USD Group Life	P	53,263	0	0
GSD Death Benefit	D	200,000	0	0
Self-Ins. Death Benefit	P	100,000	0	0
IOD	P	15,382,238	0	15,382,238
Subtotal - Services & Supplies		100,304,621	103,841	15,382,238
Department Cost Total		100,304,621	103,841	15,382,238
Adjustments to Cost				
GSD Death Benefit	D	(200,000)	0	0
Subtotal - Adjustments		(200,000)	0	0
Total Costs After Adjustments		100,104,621	103,841	15,382,238
General Admin Distribution			0	0
Grand Total		\$100,104,621	\$103,841	\$15,382,238

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	\$784	\$27	\$90	\$42	\$69	\$1	\$408	\$24	\$1
2 Health Benefit	0	12,914	452	1,487	700	1,145	13	6,727	393	13
2 Life Benefit	0	793	28	91	43	70	1	413	24	1
Subtotal - EMPLOYEE BENEFITS	0	14,490	507	1,669	785	1,284	14	7,548	441	15
3 Post Audits	0	2,967	104	342	161	263	3	1,545	90	3
Subtotal - POST AUDITS	0	2,967	104	342	161	263	3	1,545	90	3
8 Benefit Board	0	90,435	3,164	10,416	4,901	8,016	90	47,108	2,750	94
Subtotal - EMPLOYEE HEALTH & WE	0	90,435	3,164	10,416	4,901	8,016	90	47,108	2,750	94
10 Buildings & Security	0	969	34	112	52	86	1	505	29	1
Subtotal - GEN SVC FACILITIES	0	969	34	112	52	86	1	505	29	1
16 Finance Operations	0	4,378	153	504	237	388	4	2,281	133	5
16 Accounts Payable	0	2,001	70	230	108	177	2	1,042	61	2
Subtotal - FINANCE OPERATIONS	0	6,379	223	735	346	565	6	3,323	194	7
17 Payroll	0	26	1	3	1	2	0	14	1	0
Subtotal - PAYROLL	0	26	1	3	1	2	0	14	1	0
18 Management & Budget	0	50,399	1,763	5,805	2,731	4,467	50	26,253	1,532	52
Subtotal - OFFICE OF MANAGEMENT	0	50,399	1,763	5,805	2,731	4,467	50	26,253	1,532	52
19 Internal Audit	0	32,818	1,148	3,780	1,778	2,909	33	17,095	998	34
Subtotal - INTERNAL AUDIT	0	32,818	1,148	3,780	1,778	2,909	33	17,095	998	34
20 Public Property Svcs	0	13,985	489	1,611	758	1,240	14	7,285	425	15
Subtotal - PUBLIC PROPERTY ADMIN	0	13,985	489	1,611	758	1,240	14	7,285	425	15
21 Purchasing	0	18,544	649	2,136	1,005	1,644	19	9,660	564	19
Subtotal - PURCHASING	0	18,544	649	2,136	1,005	1,644	19	9,660	564	19
22 Procurement Review	0	565	20	65	31	50	1	295	17	1
22 Prompt Pay Review	0	96	3	11	5	8	0	50	3	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	Unemploye nt Comp
22 Performance Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Special Projects	0	4,524	158	521	245	401	5	2,357	138	5
Subtotal - FINANCIAL ACCOUNTABIL	0	5,185	181	597	281	460	5	2,701	158	5
23 Cash Operations	0	5,239	183	603	284	464	5	2,729	159	5
23 Investment Committee Supt	0	3	0	0	0	0	0	2	0	0
23 Investor Relations	0	1,870	65	215	101	166	2	974	57	2
Subtotal - TREASURY	0	7,111	249	819	385	630	7	3,704	216	7
26 ITS Systems	0	1,342	47	155	73	119	1	699	41	1
26 ITS Systems Depreciation	0	95	3	11	5	8	0	50	3	0
Subtotal - INFORMATION SYSTEMS	0	1,437	50	166	78	127	1	749	44	1
27 Legal Services	0	35,776	1,252	4,121	1,939	3,171	36	18,636	1,088	37
Subtotal - DEPT OF LAW	0	35,776	1,252	4,121	1,939	3,171	36	18,636	1,088	37
Total Incoming	0	280,520	9,813	32,310	15,201	24,865	280	146,125	8,529	291
C. Total Allocated		\$100,385,141	\$3,511,713	\$11,562,274	\$5,439,901	\$8,897,865	\$100,280	\$52,291,407	\$3,052,225	\$104,132
			3.50%	11.52%	5.42%	8.86%	0.10%	52.09%	3.04%	0.10%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	Injured On Duty
2 County Pension	\$0	\$784	\$120
2 Health Benefit	0	12,914	1,984
2 Life Benefit	0	793	122
Subtotal - EMPLOYEE BENEFITS	0	14,490	2,227
3 Post Audits	0	2,967	456
Subtotal - POST AUDITS	0	2,967	456
8 Benefit Board	0	90,435	13,896
Subtotal - EMPLOYEE HEALTH & WE	0	90,435	13,896
10 Buildings & Security	0	969	149
Subtotal - GEN SVC FACILITIES	0	969	149
16 Finance Operations	0	4,378	673
16 Accounts Payable	0	2,001	307
Subtotal - FINANCE OPERATIONS	0	6,379	980
17 Payroll	0	26	4
Subtotal - PAYROLL	0	26	4
18 Management & Budget	0	50,399	7,744
Subtotal - OFFICE OF MANAGEMENT	0	50,399	7,744
19 Internal Audit	0	32,818	5,043
Subtotal - INTERNAL AUDIT	0	32,818	5,043
20 Public Property Svcs	0	13,985	2,149
Subtotal - PUBLIC PROPERTY ADMIN	0	13,985	2,149
21 Purchasing	0	18,544	2,849
Subtotal - PURCHASING	0	18,544	2,849
22 Procurement Review	0	565	87
22 Prompt Pay Review	0	96	15

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	Injured On Duty
22 Performance Monitoring	\$0	\$0	\$0
22 Special Projects	0	4,524	695
Subtotal - FINANCIAL ACCOUNTABIL	0	5,185	797
23 Cash Operations	0	5,239	805
23 Investment Committee Supt	0	3	0
23 Investor Relations	0	1,870	287
Subtotal - TREASURY	0	7,111	1,093
26 ITS Systems	0	1,342	206
26 ITS Systems Depreciation	0	95	15
Subtotal - INFORMATION SYSTEMS	0	1,437	221
27 Legal Services	0	35,776	5,497
Subtotal - DEPT OF LAW	0	35,776	5,497
Total Incoming	0	280,520	43,105
C. Total Allocated	\$100,385,141		\$15,425,343
			15.37%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	2	0.02%	\$784	\$0	\$784	\$0	\$784
6 LEGISLATIVE	10	0.11%	3,918	0	3,918	11	3,929
7 MAYOR	17	0.19%	6,661	0	6,661	19	6,679
9 GEN SVC OVERHEAD	129	1.44%	50,542	0	50,542	142	50,684
14 DIRECTOR OF FINANCE	67	0.75%	26,251	0	26,251	74	26,324
19 INTERNAL AUDIT	2	0.02%	784	0	784	2	786
25 HUMAN RESOURCES	33	0.37%	12,929	0	12,929	36	12,966
26 INFORMATION SYSTEMS	56	0.63%	21,941	0	21,941	61	22,002
27 DEPT OF LAW	13	0.15%	5,093	0	5,093	14	5,108
29 Elections	57	0.64%	22,333	0	22,333	63	22,395
31 Planning Comm	38	0.43%	14,888	0	14,888	42	14,930
33 Register of Deeds	17	0.19%	6,661	0	6,661	19	6,679
34 Historical Comm	3	0.03%	1,175	0	1,175	3	1,179
37 Assessor Prop	70	0.78%	27,426	0	27,426	77	27,503
38 Trustee	23	0.26%	9,011	0	9,011	25	9,037
39 County Clerk	60	0.67%	23,508	0	23,508	66	23,574
40 District Attorney	14	0.16%	5,485	0	5,485	15	5,501
44 Public Defender	22	0.25%	8,620	0	8,620	24	8,644
45 Juvenile Court Clerk	65	0.73%	25,467	0	25,467	71	25,538
46 Circuit Court Clerk	77	0.86%	30,169	0	30,169	85	30,253
47 Criminal Court Clerk	50	0.56%	19,590	0	19,590	55	19,645
48 Clerk/Master	12	0.13%	4,702	0	4,702	13	4,715
50 General Sessions Court	63	0.70%	24,683	0	24,683	69	24,753
51 State Trial Courts	55	0.62%	21,549	0	21,549	60	21,609
52 Justice Info Sys	1	0.01%	392	0	392	1	393
53 Sheriff Admin	308	3.45%	120,674	0	120,674	338	121,012
77 Police	1,253	14.02%	490,924	0	490,924	1,376	492,300
79 Fire	846	9.47%	331,462	0	331,462	929	332,391
80 Codes Admin	92	1.03%	36,046	0	36,046	101	36,147
81 Beer Board	3	0.03%	1,175	0	1,175	3	1,179
82 Agricultural Ext	1	0.01%	392	0	392	1	393
83 Soil & Water	1	0.01%	392	0	392	1	393
84 Social Services	138	1.54%	54,068	0	54,068	152	54,220
85 Health	311	3.48%	121,850	0	121,850	342	122,191
86 Public Library	177	1.98%	69,348	0	69,348	194	69,543
87 Parks	242	2.71%	94,815	0	94,815	266	95,081
88 Arts Commission	5	0.06%	1,959	0	1,959	5	1,964
89 Public Works	416	4.65%	162,988	0	162,988	457	163,445
91 Human Relations	1	0.01%	392	0	392	1	393
92 Farmers Market	8	0.09%	3,134	0	3,134	9	3,143
93 Muni Auditorium	7	0.08%	2,743	0	2,743	8	2,750
94 State Fair Board	17	0.19%	6,661	0	6,661	19	6,679

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 Convention Center	19	0.21%	\$7,444	\$0	\$7,444	\$21	\$7,465
96 Sports Authority	1	0.01%	392	0	392	1	393
97 Water & Sewer	591	6.61%	231,553	0	231,553	649	232,202
99 Bordeaux Long-Term Care	347	3.88%	135,954	0	135,954	381	136,335
100 General Hospital	502	5.62%	196,683	0	196,683	551	197,234
101 Metro Action Com	91	1.02%	35,654	0	35,654	100	35,754
102 NCAC	12	0.13%	4,702	0	4,702	13	4,715
104 Metro Transit	1	0.01%	392	0	392	1	393
106 Taxi Transp & Licensing	1	0.01%	392	0	392	1	393
107 Education	2,501	27.98%	979,889	0	979,889	2,747	982,636
109 Communication Center	26	0.29%	10,187	0	10,187	29	10,215
110 Knowles Home	32	0.36%	12,538	0	12,538	35	12,573
114 Comm Ed Comm	7	0.08%	2,743	0	2,743	8	2,750
115 Convention Center Auth	1	0.01%	392	0	392	1	393
121 All Others	24	0.27%	9,403	0	9,403	26	9,430
Subtotal	8,938	100.00%	3,501,900	0	3,501,900	9,813	3,511,713
Direct Bills					0		0
Total					\$3,501,900		\$3,511,713

Basis Units: # of Retired Employees Receiving Checks

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Education Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 Education	100	100.00%	\$11,529,964	\$0	\$11,529,964	\$32,310	\$11,562,274
Subtotal	100	100.00%	11,529,964	0	11,529,964	32,310	11,562,274
Direct Bills					0		0
Total					\$11,529,964		\$11,562,274
Basis Units: Direct Allocation to Board of Education							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Civil Service Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	1.00	2.78%	\$150,686	\$0	\$150,686	\$422	\$151,108
29 Elections	2.00	5.56%	301,372	0	301,372	845	302,217
38 Trustee	1.00	2.78%	150,686	0	150,686	422	151,108
77 Police	2.00	5.56%	301,372	0	301,372	845	302,217
87 Parks	3.00	8.33%	452,058	0	452,058	1,267	453,325
89 Public Works	10.32	28.67%	1,555,081	0	1,555,081	4,358	1,559,438
90 Solid Waste	1.68	4.67%	253,153	0	253,153	709	253,862
97 Water & Sewer	4.00	11.11%	602,744	0	602,744	1,689	604,433
107 Education	11.00	30.56%	1,657,547	0	1,657,547	4,645	1,662,192
Subtotal	36.00	100.00%	5,424,700	0	5,424,700	15,201	5,439,901
Direct Bills					0		0
Total					\$5,424,700		\$5,439,901

Basis Units: # of Retired Employees Receiving Checks

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Police/Fire Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 Police	32	50.79%	\$4,506,921	\$0	\$4,506,921	\$12,630	\$4,519,550
79 Fire	31	49.21%	4,366,079	0	4,366,079	12,235	4,378,314
Subtotal	63	100.00%	8,873,000	0	8,873,000	24,865	8,897,865
Direct Bills					0		0
Total					\$8,873,000		\$8,897,865

Basis Units: # of Retired Employees Receiving Checks

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Death Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 Police	100	100.00%	\$100,000	\$0	\$100,000	\$280	\$100,280
Subtotal	100	100.00%	100,000	0	100,000	280	100,280
Direct Bills					0		0
Total					\$100,000		\$100,280
Basis Units: Death Benefits Paid							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	2.00	0.02%	\$12,914	\$0	\$12,914	\$0	\$12,914
6 LEGISLATIVE	49.00	0.61%	316,384	0	316,384	887	317,271
7 MAYOR	16.00	0.20%	103,309	0	103,309	290	103,599
9 GEN SVC OVERHEAD	113.00	1.40%	729,621	0	729,621	2,045	731,666
14 DIRECTOR OF FINANCE	58.00	0.72%	374,496	0	374,496	1,050	375,545
19 INTERNAL AUDIT	2.00	0.02%	12,914	0	12,914	36	12,950
25 HUMAN RESOURCES	30.00	0.37%	193,705	0	193,705	543	194,248
26 INFORMATION SYSTEMS	50.00	0.62%	322,841	0	322,841	905	323,746
27 DEPT OF LAW	12.00	0.15%	77,482	0	77,482	217	77,699
29 Elections	38.00	0.47%	245,359	0	245,359	688	246,047
31 Planning Comm	35.00	0.43%	225,989	0	225,989	633	226,622
33 Register of Deeds	15.00	0.19%	96,852	0	96,852	271	97,124
34 Historical Comm	2.00	0.02%	12,914	0	12,914	36	12,950
37 Assessor Prop	65.00	0.80%	419,693	0	419,693	1,176	420,870
38 Trustee	19.00	0.24%	122,680	0	122,680	344	123,023
39 County Clerk	53.00	0.66%	342,211	0	342,211	959	343,171
40 District Attorney	12.00	0.15%	77,482	0	77,482	217	77,699
44 Public Defender	20.00	0.25%	129,136	0	129,136	362	129,498
45 Juvenile Court Clerk	57.00	0.71%	368,039	0	368,039	1,032	369,070
46 Circuit Court Clerk	70.00	0.87%	451,977	0	451,977	1,267	453,244
47 Criminal Court Clerk	48.00	0.59%	309,927	0	309,927	869	310,796
48 Clerk/Master	9.00	0.11%	58,111	0	58,111	163	58,274
50 General Sessions Court	57.00	0.71%	368,039	0	368,039	1,032	369,070
51 State Trial Courts	44.00	0.54%	284,100	0	284,100	796	284,896
52 Justice Info Sys	1.00	0.01%	6,457	0	6,457	18	6,475
53 Sheriff Admin	269.00	3.33%	1,736,885	0	1,736,885	4,868	1,741,753
77 Police	1,222.00	15.13%	7,890,235	0	7,890,235	22,116	7,912,351
79 Fire	867.00	10.74%	5,598,063	0	5,598,063	15,691	5,613,754
80 Codes Admin	83.00	1.03%	535,916	0	535,916	1,502	537,418
81 Beer Board	2.00	0.02%	12,914	0	12,914	36	12,950
82 Agricultural Ext	2.00	0.02%	12,914	0	12,914	36	12,950
83 Soil & Water	1.00	0.01%	6,457	0	6,457	18	6,475
84 Social Services	125.00	1.55%	807,103	0	807,103	2,262	809,365
85 Health	280.00	3.47%	1,807,910	0	1,807,910	5,068	1,812,977
86 Public Library	156.00	1.93%	1,007,264	0	1,007,264	2,823	1,010,087
87 Parks	213.00	2.64%	1,375,303	0	1,375,303	3,855	1,379,158
88 Arts Commission	4.00	0.05%	25,827	0	25,827	72	25,900
89 Public Works	338.84	4.20%	2,187,829	0	2,187,829	6,132	2,193,961
90 Solid Waste	55.16	0.68%	356,158	0	356,158	998	357,157
91 Human Relations	1.00	0.01%	6,457	0	6,457	18	6,475
92 Farmers Market	8.00	0.10%	51,655	0	51,655	145	51,799
93 Muni Auditorium	7.00	0.09%	45,198	0	45,198	127	45,324

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 State Fair Board	14.00	0.17%	\$90,395	\$0	\$90,395	\$253	\$90,649
95 Convention Center	16.00	0.20%	103,309	0	103,309	290	103,599
96 Sports Authority	1.00	0.01%	6,457	0	6,457	18	6,475
97 Water & Sewer	534.00	6.61%	3,447,942	0	3,447,942	9,664	3,457,607
99 Bordeaux Long-Term Care	307.00	3.80%	1,982,244	0	1,982,244	5,556	1,987,800
100 General Hospital	446.00	5.52%	2,879,742	0	2,879,742	8,072	2,887,814
101 Metro Action Com	80.00	0.99%	516,546	0	516,546	1,448	517,993
102 NCAC	12.00	0.15%	77,482	0	77,482	217	77,699
104 Metro Transit	1.00	0.01%	6,457	0	6,457	18	6,475
106 Taxi Transp & Licensing	1.00	0.01%	6,457	0	6,457	18	6,475
107 Education	2,079.00	25.74%	13,423,730	0	13,423,730	37,626	13,461,356
109 Communication Center	20.00	0.25%	129,136	0	129,136	362	129,498
110 Knowles Home	28.00	0.35%	180,791	0	180,791	507	181,298
114 Comm Ed Comm	7.00	0.09%	45,198	0	45,198	127	45,324
121 All Others	19.00	0.24%	122,680	0	122,680	344	123,023
Subtotal	8,076.00	100.00%	52,145,282	0	52,145,282	146,125	52,291,407
Direct Bills					0		0
Total					\$52,145,282		\$52,291,407
Basis Units: # of Retired Employees (excluding unknowns)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	2.00	0.03%	\$793	\$0	\$793	\$0	\$793
6 LEGISLATIVE	8.00	0.10%	3,171	0	3,171	9	3,180
7 MAYOR	16.00	0.21%	6,343	0	6,343	18	6,360
9 GEN SVC OVERHEAD	105.00	1.37%	41,624	0	41,624	117	41,741
14 DIRECTOR OF FINANCE	60.00	0.78%	23,785	0	23,785	67	23,852
19 INTERNAL AUDIT	2.00	0.03%	793	0	793	2	795
25 HUMAN RESOURCES	30.00	0.39%	11,893	0	11,893	33	11,926
26 INFORMATION SYSTEMS	49.00	0.64%	19,424	0	19,424	54	19,479
27 DEPT OF LAW	12.00	0.16%	4,757	0	4,757	13	4,770
29 Elections	42.00	0.55%	16,650	0	16,650	47	16,696
31 Planning Comm	31.00	0.40%	12,289	0	12,289	34	12,323
33 Register of Deeds	12.00	0.16%	4,757	0	4,757	13	4,770
34 Historical Comm	3.00	0.04%	1,189	0	1,189	3	1,193
37 Assessor Prop	63.00	0.82%	24,974	0	24,974	70	25,044
38 Trustee	19.00	0.25%	7,532	0	7,532	21	7,553
39 County Clerk	48.00	0.63%	19,028	0	19,028	53	19,081
40 District Attorney	12.00	0.16%	4,757	0	4,757	13	4,770
44 Public Defender	17.00	0.22%	6,739	0	6,739	19	6,758
45 Juvenile Court Clerk	56.00	0.73%	22,199	0	22,199	62	22,262
46 Circuit Court Clerk	69.00	0.90%	27,353	0	27,353	77	27,429
47 Criminal Court Clerk	41.00	0.53%	16,253	0	16,253	46	16,299
48 Clerk/Master	11.00	0.14%	4,361	0	4,361	12	4,373
50 General Sessions Court	52.00	0.68%	20,614	0	20,614	58	20,672
51 State Trial Courts	43.00	0.56%	17,046	0	17,046	48	17,094
52 Justice Info Sys	1.00	0.01%	396	0	396	1	398
53 Sheriff Admin	252.00	3.28%	99,897	0	99,897	280	100,177
77 Police	1,126.00	14.67%	446,366	0	446,366	1,251	447,618
79 Fire	717.00	9.34%	284,232	0	284,232	797	285,028
80 Codes Admin	71.00	0.92%	28,146	0	28,146	79	28,225
81 Beer Board	1.00	0.01%	396	0	396	1	398
82 Agricultural Ext	1.00	0.01%	396	0	396	1	398
83 Soil & Water	1.00	0.01%	396	0	396	1	398
84 Social Services	127.00	1.65%	50,345	0	50,345	141	50,486
85 Health	285.00	3.71%	112,979	0	112,979	317	113,296
86 Public Library	167.00	2.18%	66,202	0	66,202	186	66,387
87 Parks	193.00	2.51%	76,509	0	76,509	214	76,723
88 Arts Commission	5.00	0.07%	1,982	0	1,982	6	1,988
89 Public Works	246.82	3.21%	97,844	0	97,844	274	98,118
90 Solid Waste	40.18	0.52%	15,928	0	15,928	45	15,973
92 Farmers Market	3.00	0.04%	1,189	0	1,189	3	1,193
93 Muni Auditorium	6.00	0.08%	2,379	0	2,379	7	2,385
94 State Fair Board	15.00	0.20%	5,946	0	5,946	17	5,963

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 Convention Center	13.00	0.17%	\$5,153	\$0	\$5,153	\$14	\$5,168
96 Sports Authority	1.00	0.01%	396	0	396	1	398
97 Water & Sewer	455.00	5.93%	180,370	0	180,370	506	180,876
99 Bordeaux Long-Term Care	322.00	4.19%	127,647	0	127,647	358	128,004
100 General Hospital	455.00	5.93%	180,370	0	180,370	506	180,876
101 Metro Action Com	83.00	1.08%	32,903	0	32,903	92	32,995
102 NCAC	12.00	0.16%	4,757	0	4,757	13	4,770
104 Metro Transit	1.00	0.01%	396	0	396	1	398
106 Taxi Transp & Licensing	1.00	0.01%	396	0	396	1	398
107 Education	2,193.00	28.56%	869,344	0	869,344	2,437	871,781
109 Communication Center	23.00	0.30%	9,118	0	9,118	26	9,143
110 Knowles Home	31.00	0.40%	12,289	0	12,289	34	12,323
112 Office of Emergency Management	1.00	0.01%	396	0	396	1	398
114 Comm Ed Comm	7.00	0.09%	2,775	0	2,775	8	2,783
121 All Others	19.00	0.25%	7,532	0	7,532	21	7,553
Subtotal	7,678.00	100.00%	3,043,696	0	3,043,696	8,529	3,052,225
Direct Bills					0		0
Total					\$3,043,696		\$3,052,225
Basis Units: # of Retired Employees (excluding unknowns)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Unemployment Comp Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	5,611.16	7.80%	\$8,097	\$0	\$8,097	\$23	\$8,120
26 INFORMATION SYSTEMS	3,309.37	4.60%	4,776	0	4,776	13	4,789
27 DEPT OF LAW	7,150.00	9.94%	10,318	0	10,318	29	10,347
29 Elections	3,285.00	4.57%	4,740	0	4,740	13	4,754
35 Comm Ed Alliance	4,125.00	5.73%	5,953	0	5,953	17	5,969
39 County Clerk	6,897.43	9.59%	9,953	0	9,953	28	9,981
49 Juvenile Court	10,717.28	14.89%	15,466	0	15,466	43	15,509
50 General Sessions Court	2,296.00	3.19%	3,313	0	3,313	9	3,323
51 State Trial Courts	825.00	1.15%	1,191	0	1,191	3	1,194
53 Sheriff Admin	13,072.49	18.17%	18,864	0	18,864	53	18,917
58 Sheriff Hill Jail	326.00	0.45%	470	0	470	1	472
77 Police	8,932.04	12.41%	12,889	0	12,889	36	12,926
80 Codes Admin	339.26	0.47%	490	0	490	1	491
84 Social Services	247.84	0.34%	358	0	358	1	359
85 Health	137.25	0.19%	198	0	198	1	199
86 Public Library	1,084.00	1.51%	1,564	0	1,564	4	1,569
87 Parks	(622.31)	-0.86%	(898)	0	(898)	(3)	(901)
89 Public Works	168.84	0.23%	244	0	244	1	244
94 State Fair Board	(1,215.52)	-1.69%	(1,754)	0	(1,754)	(5)	(1,759)
97 Water & Sewer	2,531.00	3.52%	3,652	0	3,652	10	3,663
99 Bordeaux Long-Term Care	(53.42)	-0.07%	(77)	0	(77)	(0)	(77)
100 General Hospital	2,403.78	3.34%	3,469	0	3,469	10	3,479
112 Office of Emergency Management	426.64	0.59%	616	0	616	2	617
121 All Others	(35.33)	-0.05%	(51)	0	(51)	(0)	(51)
Subtotal	71,958.80	100.00%	103,841	0	103,841	291	104,132
Direct Bills					0		0
Total					\$103,841		\$104,132

Basis Units: Unemployment Costs in Depts Served

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	23,140.00	0.15%	\$23,140	\$0	\$23,140	\$65	\$23,205
11 FLEET MANAGEMENT	37,284.00	0.24%	37,284	(37,284)	(0)	104	104
14 DIRECTOR OF FINANCE	11,478.00	0.07%	11,478	0	11,478	32	11,510
26 INFORMATION SYSTEMS	867.00	0.01%	867	(867)	(0)	2	2
29 Elections	29,464.00	0.19%	29,464	0	29,464	83	29,547
31 Planning Comm	159.00	0.00%	159	0	159	0	159
33 Register of Deeds	62.00	0.00%	62	0	62	0	62
37 Assessor Prop	13,504.00	0.09%	13,504	0	13,504	38	13,542
39 County Clerk	375.00	0.00%	375	0	375	1	376
40 District Attorney	2,062.00	0.01%	2,062	0	2,062	6	2,068
44 Public Defender	1,398.00	0.01%	1,398	0	1,398	4	1,402
46 Circuit Court Clerk	316.00	0.00%	316	0	316	1	317
47 Criminal Court Clerk	2,085.00	0.01%	2,085	0	2,085	6	2,091
49 Juvenile Court	46,915.00	0.30%	46,915	0	46,915	131	47,046
50 General Sessions Court	9,352.00	0.06%	9,352	0	9,352	26	9,378
51 State Trial Courts	186.00	0.00%	186	0	186	1	187
52 Justice Info Sys	186.00	0.00%	186	0	186	1	187
53 Sheriff Admin	549,977.00	3.58%	549,977	0	549,977	1,541	551,518
77 Police	4,124,166.00	26.81%	4,124,166	0	4,124,166	11,557	4,135,723
79 Fire	7,118,115.00	46.27%	7,118,115	0	7,118,115	19,947	7,138,061
80 Codes Admin	32,763.00	0.21%	32,763	0	32,763	92	32,855
81 Beer Board	15,236.00	0.10%	15,236	0	15,236	43	15,279
84 Social Services	25,686.00	0.17%	25,686	0	25,686	72	25,758
85 Health	208,002.00	1.35%	208,002	0	208,002	583	208,585
86 Public Library	89,161.00	0.58%	89,161	0	89,161	250	89,411
87 Parks	301,629.00	1.96%	301,629	0	301,629	845	302,474
89 Public Works	406,846.22	2.64%	406,846	0	406,846	1,140	407,986
90 Solid Waste	66,230.78	0.43%	66,231	0	66,231	186	66,416
92 Farmers Market	0.00	0.00%	0	(100)	(100)	0	(100)
94 State Fair Board	21,517.00	0.14%	21,517	(21,517)	(0)	60	60
95 Convention Center	1,126.00	0.01%	1,126	(1,126)	(0)	3	3
97 Water & Sewer	389,577.00	2.53%	389,577	(389,577)	(0)	1,092	1,092
99 Bordeaux Long-Term Care	135,860.00	0.88%	135,860	0	135,860	381	136,241
100 General Hospital	18,080.00	0.12%	18,080	0	18,080	51	18,131
101 Metro Action Com	149,116.00	0.97%	149,116	(149,116)	(0)	418	418
106 Taxi Transp & Licensing	1,947.00	0.01%	1,947	0	1,947	5	1,952
107 Education	1,519,627.00	9.88%	1,519,627	(1,519,627)	(0)	4,258	4,258
109 Communication Center	28,744.00	0.19%	28,744	0	28,744	81	28,825

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	15,382,239.00	100.00%	15,382,238	(2,119,214)	13,263,024	43,105	13,306,129
Direct Bills					2,119,214		2,119,214
Total					\$15,382,238		\$15,425,343
Basis Units: IOD Medical & Expenses Paid							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	\$2,119,214	\$2,119,214
2 EMPLOYEE BENEFITS	784	0	0	0	0	12,914	793	0	0	14,490
6 LEGISLATIVE	3,929	0	0	0	0	317,271	3,180	0	0	324,380
7 MAYOR	6,679	0	0	0	0	103,599	6,360	8,120	0	124,758
9 GEN SVC OVERHEAD	50,684	0	151,108	0	0	731,666	41,741	0	23,205	998,403
11 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	104	104
14 DIRECTOR OF FINANCE	26,324	0	0	0	0	375,545	23,852	0	11,510	437,231
19 INTERNAL AUDIT	786	0	0	0	0	12,950	795	0	0	14,531
25 HUMAN RESOURCES	12,966	0	0	0	0	194,248	11,926	0	0	219,139
26 INFORMATION SYSTEMS	22,002	0	0	0	0	323,746	19,479	4,789	2	370,019
27 DEPT OF LAW	5,108	0	0	0	0	77,699	4,770	10,347	0	97,924
29 Elections	22,395	0	302,217	0	0	246,047	16,696	4,754	29,547	621,655
31 Planning Comm	14,930	0	0	0	0	226,622	12,323	0	159	254,035
33 Register of Deeds	6,679	0	0	0	0	97,124	4,770	0	62	108,636
34 Historical Comm	1,179	0	0	0	0	12,950	1,193	0	0	15,321
35 Comm Ed Alliance	0	0	0	0	0	0	0	5,969	0	5,969
37 Assessor Prop	27,503	0	0	0	0	420,870	25,044	0	13,542	486,959
38 Trustee	9,037	0	151,108	0	0	123,023	7,553	0	0	290,722
39 County Clerk	23,574	0	0	0	0	343,171	19,081	9,981	376	396,183
40 District Attorney	5,501	0	0	0	0	77,699	4,770	0	2,068	90,038
44 Public Defender	8,644	0	0	0	0	129,498	6,758	0	1,402	146,302
45 Juvenile Court Clerk	25,538	0	0	0	0	369,070	22,262	0	0	416,870
46 Circuit Court Clerk	30,253	0	0	0	0	453,244	27,429	0	317	511,244
47 Criminal Court Clerk	19,645	0	0	0	0	310,796	16,299	0	2,091	348,830
48 Clerk/Master	4,715	0	0	0	0	58,274	4,373	0	0	67,362
49 Juvenile Court	0	0	0	0	0	0	0	15,509	47,046	62,556
50 General Sessions Court	24,753	0	0	0	0	369,070	20,672	3,323	9,378	427,195
51 State Trial Courts	21,609	0	0	0	0	284,896	17,094	1,194	187	324,980
52 Justice Info Sys	393	0	0	0	0	6,475	398	0	187	7,452
53 Sheriff Admin	121,012	0	0	0	0	1,741,753	100,177	18,917	551,518	2,533,378
58 Sheriff Hill Jail	0	0	0	0	0	0	0	472	0	472
77 Police	492,300	0	302,217	4,519,550	100,280	7,912,351	447,618	12,926	4,135,723	17,922,964
79 Fire	332,391	0	0	4,378,314	0	5,613,754	285,028	0	7,138,061	17,747,549
80 Codes Admin	36,147	0	0	0	0	537,418	28,225	491	32,855	635,135
81 Beer Board	1,179	0	0	0	0	12,950	398	0	15,279	29,805
82 Agricultural Ext	393	0	0	0	0	12,950	398	0	0	13,740
83 Soil & Water	393	0	0	0	0	6,475	398	0	0	7,265
84 Social Services	54,220	0	0	0	0	809,365	50,486	359	25,758	940,187
85 Health	122,191	0	0	0	0	1,812,977	113,296	199	208,585	2,257,248
86 Public Library	69,543	0	0	0	0	1,010,087	66,387	1,569	89,411	1,236,997
87 Parks	95,081	0	453,325	0	0	1,379,158	76,723	(901)	302,474	2,305,861

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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 Arts Commission	\$1,964	\$0	\$0	\$0	\$0	\$25,900	\$1,988	\$0	\$0	\$29,852
89 Public Works	163,445	0	1,559,438	0	0	2,193,961	98,118	244	407,986	4,423,194
90 Solid Waste	0	0	253,862	0	0	357,157	15,973	0	66,416	693,408
91 Human Relations	393	0	0	0	0	6,475	0	0	0	6,868
92 Farmers Market	3,143	0	0	0	0	51,799	1,193	0	(100)	56,035
93 Muni Auditorium	2,750	0	0	0	0	45,324	2,385	0	0	50,460
94 State Fair Board	6,679	0	0	0	0	90,649	5,963	(1,759)	60	101,592
95 Convention Center	7,465	0	0	0	0	103,599	5,168	0	3	116,235
96 Sports Authority	393	0	0	0	0	6,475	398	0	0	7,265
97 Water & Sewer	232,202	0	604,433	0	0	3,457,607	180,876	3,663	1,092	4,479,872
99 Bordeaux Long-Term Care	136,335	0	0	0	0	1,987,800	128,004	(77)	136,241	2,388,303
100 General Hospital	197,234	0	0	0	0	2,887,814	180,876	3,479	18,131	3,287,533
101 Metro Action Com	35,754	0	0	0	0	517,993	32,995	0	418	587,160
102 NCAC	4,715	0	0	0	0	77,699	4,770	0	0	87,184
104 Metro Transit	393	0	0	0	0	6,475	398	0	0	7,265
106 Taxi Transp & Licensing	393	0	0	0	0	6,475	398	0	1,952	9,218
107 Education	982,636	11,562,274	1,662,192	0	0	13,461,356	871,781	0	4,258	28,544,497
109 Communication Center	10,215	0	0	0	0	129,498	9,143	0	28,825	177,681
110 Knowles Home	12,573	0	0	0	0	181,298	12,323	0	0	206,194
112 Office of Emergency Management	0	0	0	0	0	0	398	617	0	1,015
114 Comm Ed Comm	2,750	0	0	0	0	45,324	2,783	0	0	50,857
115 Convention Center Auth	393	0	0	0	0	0	0	0	0	393
121 All Others	9,430	0	0	0	0	123,023	7,553	(51)	0	139,955
Total	\$3,511,713	\$11,562,274	\$5,439,901	\$8,897,865	\$100,280	\$52,291,407	\$3,052,225	\$104,132	\$15,425,343	\$100,385,141

**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 200 & 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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:3 POST AUDITS

Description		Amount	General Admin	Post Audits	Internal Audit (Post)
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
502 Management Consult	P	158,790	0	158,790	0
502 Audit	P	999,300	0	965,010	34,290
502 Other Contracts	P	2,880	0	2,880	0
503 Supplies	P	0	0	0	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		1,160,970	0	1,126,680	34,290
Department Cost Total		1,160,970	0	1,126,680	34,290
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		1,160,970	0	1,126,680	34,290
General Admin Distribution			0	0	0
Grand Total		\$1,160,970		\$1,126,680	\$34,290

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:3 POST AUDITS

Department	First Incoming	Second Incoming	Post Audits	Internal Audit (Post)
3 Post Audits	\$0	\$16	\$16	\$0
Subtotal - POST AUDITS	0	16	16	0
16 Finance Operations	0	24	23	1
16 Accounts Payable	0	55	53	2
Subtotal - FINANCE OPERATIONS	0	79	76	2
18 Management & Budget	0	1,030	1,000	30
Subtotal - OFFICE OF MANAGEMENT	0	1,030	1,000	30
19 Internal Audit	0	522	506	15
Subtotal - INTERNAL AUDIT	0	522	506	15
20 Public Property Svcs	0	222	216	7
Subtotal - PUBLIC PROPERTY ADMIN	0	222	216	7
21 Purchasing	0	1,216	1,180	36
Subtotal - PURCHASING	0	1,216	1,180	36
22 Procurement Review	0	9	9	0
22 Prompt Pay Review	0	3	3	0
22 Performance Monitoring	0	0	0	0
22 Special Projects	0	72	70	2
Subtotal - FINANCIAL ACCOUNTABIL	0	84	81	2
23 Cash Operations	0	5	5	0
23 Investor Relations	0	30	29	1
Subtotal - TREASURY	0	34	33	1
27 Legal Services	0	227	221	7
Subtotal - DEPT OF LAW	0	227	221	7
Total Incoming	0	3,430	3,329	101
C. Total Allocated		\$1,164,400	\$1,130,009	\$34,391
			97.05%	2.95%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	5,497	0.26%	\$2,967	\$0	\$2,967	\$0	\$2,967
3 POST AUDITS	30	0.00%	16	0	16	0	16
4 CORPORATE DUES	27	0.00%	15	0	15	0	15
5 INSURANCE	1,176	0.06%	635	0	635	2	637
6 LEGISLATIVE	1,127	0.05%	608	0	608	2	610
7 MAYOR	1,048	0.05%	566	0	566	2	567
8 EMPLOYEE HEALTH & WELLNESS	563	0.03%	304	0	304	1	305
9 GEN SVC OVERHEAD	520	0.02%	281	0	281	1	281
10 GEN SVC FACILITIES	13,316	0.64%	7,187	0	7,187	21	7,208
11 FLEET MANAGEMENT	197,275	9.45%	106,473	0	106,473	315	106,788
13 POSTAL SERVICE	484	0.02%	261	0	261	1	262
14 DIRECTOR OF FINANCE	456	0.02%	246	0	246	1	247
15 BUSINESS ASSISTANCE OFFICE	412	0.02%	222	0	222	1	223
16 FINANCE OPERATIONS	818	0.04%	441	0	441	1	443
17 PAYROLL	483	0.02%	261	0	261	1	261
18 OFFICE OF MANAGEMENT & BUDGET	865	0.04%	467	0	467	1	468
19 INTERNAL AUDIT	1,157	0.06%	624	0	624	2	626
20 PUBLIC PROPERTY ADMIN	308	0.01%	166	0	166	0	167
21 PURCHASING	514	0.02%	277	0	277	1	278
22 FINANCIAL ACCOUNTABILITY	329	0.02%	178	0	178	1	178
23 TREASURY	3,350	0.16%	1,808	0	1,808	5	1,813
24 GRANTS COORDINATION	286	0.01%	154	0	154	0	155
25 HUMAN RESOURCES	1,925	0.09%	1,039	0	1,039	3	1,042
26 INFORMATION SYSTEMS	17,130	0.82%	9,245	0	9,245	27	9,273
27 DEPT OF LAW	4,283	0.21%	2,312	0	2,312	7	2,318
28 CENTRAL RECORDS	300	0.01%	162	0	162	0	162
29 Elections	2,389	0.11%	1,289	0	1,289	4	1,293
30 Surplus Property	2,134	0.10%	1,152	0	1,152	3	1,155
31 Planning Comm	6,992	0.33%	3,774	0	3,774	11	3,785
32 Adv Plan/Research	165	0.01%	89	0	89	0	89
33 Register of Deeds	410	0.02%	221	0	221	1	222
34 Historical Comm	1,230	0.06%	664	0	664	2	666
37 Assessor Prop	1,134	0.05%	612	0	612	2	614
38 Trustee	625	0.03%	337	0	337	1	338
39 County Clerk	1,255	0.06%	677	0	677	2	679
40 District Attorney	1,709	0.08%	922	0	922	3	925
41 DA Drug Enforcement	1,288	0.06%	695	0	695	2	697
42 DA Special Operations	275	0.01%	148	0	148	0	149
44 Public Defender	2,787	0.13%	1,504	0	1,504	4	1,509
45 Juvenile Court Clerk	696	0.03%	376	0	376	1	377
46 Circuit Court Clerk	1,025	0.05%	553	0	553	2	555
47 Criminal Court Clerk	1,499	0.07%	809	0	809	2	811

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Clerk/Master	575	0.03%	\$310	\$0	\$310	\$1	\$311
49 Juvenile Court	7,541	0.36%	4,070	0	4,070	12	4,082
50 General Sessions Court	6,241	0.30%	3,368	0	3,368	10	3,378
51 State Trial Courts	5,962	0.29%	3,218	0	3,218	10	3,227
52 Justice Info Sys	1,174	0.06%	634	0	634	2	636
53 Sheriff Admin	4,115	0.20%	2,221	0	2,221	7	2,228
55 Sheriff Facility Maint	719	0.03%	388	0	388	1	389
56 Sheriff Warehouse	1,867	0.09%	1,008	0	1,008	3	1,011
57 Sheriff Criminal Justice Ctr	1,681	0.08%	907	0	907	3	910
58 Sheriff Hill Jail	1,500	0.07%	810	0	810	2	812
60 Sheriff Corr Work Center	2,226	0.11%	1,201	0	1,201	4	1,205
61 Sheriff Transportation	551	0.03%	297	0	297	1	298
63 Sheriff Warrants	1,037	0.05%	560	0	560	2	561
64 Sheriff Training Academy	603	0.03%	325	0	325	1	326
65 Sheriff Deberry	254	0.01%	137	0	137	0	137
73 Sheriff Day Reporting	1,817	0.09%	981	0	981	3	984
74 Sheriff Work Release	24	0.00%	13	0	13	0	13
75 Sheriff Armed Security	423	0.02%	228	0	228	1	229
76 Sheriff Other	1,841	0.09%	994	0	994	3	997
77 Police	62,606	3.00%	33,790	0	33,790	100	33,890
78 Police Drug Enforcement	2,170	0.10%	1,171	0	1,171	3	1,175
79 Fire	21,063	1.01%	11,368	0	11,368	34	11,402
80 Codes Admin	14,466	0.69%	7,808	0	7,808	23	7,831
81 Beer Board	1,418	0.07%	765	0	765	2	768
82 Agricultural Ext	446	0.02%	241	0	241	1	241
83 Soil & Water	396	0.02%	214	0	214	1	214
84 Social Services	7,083	0.34%	3,823	0	3,823	11	3,834
85 Health	42,825	2.05%	23,113	0	23,113	68	23,182
86 Public Library	40,672	1.95%	21,951	0	21,951	65	22,016
87 Parks	50,876	2.44%	27,459	0	27,459	81	27,540
88 Arts Commission	2,515	0.12%	1,357	0	1,357	4	1,361
89 Public Works	21,043	1.01%	11,357	0	11,357	34	11,391
90 Solid Waste	11,662	0.56%	6,294	0	6,294	19	6,313
91 Human Relations	515	0.02%	278	0	278	1	279
92 Farmers Market	3,006	0.14%	1,622	0	1,622	5	1,627
93 Muni Auditorium	4,261	0.20%	2,300	0	2,300	7	2,307
94 State Fair Board	9,751	0.47%	5,263	0	5,263	16	5,278
95 Convention Center	890	0.04%	480	0	480	1	482
96 Sports Authority	3,522	0.17%	1,901	0	1,901	6	1,907
97 Water & Sewer	93,032	4.46%	50,211	0	50,211	149	50,360
98 Storm Water	5,362	0.26%	2,894	0	2,894	9	2,903
100 General Hospital	102	0.00%	55	0	55	0	55

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	36,816	1.76%	\$19,870	\$0	\$19,870	\$59	\$19,929
102 NCAC	16,167	0.77%	8,726	0	8,726	26	8,751
103 MDHA	29	0.00%	16	0	16	0	16
104 Metro Transit	917	0.04%	495	0	495	1	496
105 DES	903	0.04%	487	0	487	1	489
106 Taxi Transp & Licensing	54	0.00%	29	0	29	0	29
107 Education	971,486	46.54%	524,327	0	524,327	1,553	525,881
109 Communication Center	4,479	0.21%	2,417	0	2,417	7	2,425
110 Knowles Home	2	0.00%	1	0	1	0	1
111 Criminal Justice Planning	359	0.02%	194	0	194	1	194
112 Office of Emergency Management	857	0.04%	463	0	463	1	464
113 Office of Family Safety	1,111	0.05%	600	0	600	2	601
114 Comm Ed Comm	1,944	0.09%	1,049	0	1,049	3	1,052
115 Convention Center Auth	36,267	1.74%	19,574	0	19,574	58	19,632
116 Flood	703	0.03%	379	0	379	1	381
118 Mayor Other	396	0.02%	214	0	214	1	214
121 All Others	295,924	14.18%	159,715	0	159,715	473	160,188
Subtotal	2,087,539	100.00%	1,126,680	0	1,126,680	3,329	1,130,009
Direct Bills					0		0
Total					\$1,126,680		\$1,130,009
Basis Units: # of Accounting Transactions							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Internal Audit (Post) Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 OFFICE OF MANAGEMENT & BUDGET	34,290	100.00%	\$34,290	\$0	\$34,290	\$101	\$34,391
Subtotal	34,290	100.00%	34,290	0	34,290	101	34,391
Direct Bills					0		0
Total					\$34,290		\$34,391
Basis Units: Direct Assignment							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit (Post)	Total
2 EMPLOYEE BENEFITS	\$2,967	\$0	\$2,967
3 POST AUDITS	16	0	16
4 CORPORATE DUES	15	0	15
5 INSURANCE	637	0	637
6 LEGISLATIVE	610	0	610
7 MAYOR	567	0	567
8 EMPLOYEE HEALTH & WELLNESS	305	0	305
9 GEN SVC OVERHEAD	281	0	281
10 GEN SVC FACILITIES	7,208	0	7,208
11 FLEET MANAGEMENT	106,788	0	106,788
13 POSTAL SERVICE	262	0	262
14 DIRECTOR OF FINANCE	247	0	247
15 BUSINESS ASSISTANCE OFFICE	223	0	223
16 FINANCE OPERATIONS	443	0	443
17 PAYROLL	261	0	261
18 OFFICE OF MANAGEMENT & BUDGET	468	34,391	34,860
19 INTERNAL AUDIT	626	0	626
20 PUBLIC PROPERTY ADMIN	167	0	167
21 PURCHASING	278	0	278
22 FINANCIAL ACCOUNTABILITY	178	0	178
23 TREASURY	1,813	0	1,813
24 GRANTS COORDINATION	155	0	155
25 HUMAN RESOURCES	1,042	0	1,042
26 INFORMATION SYSTEMS	9,273	0	9,273
27 DEPT OF LAW	2,318	0	2,318
28 CENTRAL RECORDS	162	0	162
29 Elections	1,293	0	1,293
30 Surplus Property	1,155	0	1,155
31 Planning Comm	3,785	0	3,785
32 Adv Plan/Research	89	0	89
33 Register of Deeds	222	0	222
34 Historical Comm	666	0	666
37 Assessor Prop	614	0	614
38 Trustee	338	0	338
39 County Clerk	679	0	679
40 District Attorney	925	0	925
41 DA Drug Enforcement	697	0	697
42 DA Special Operations	149	0	149
44 Public Defender	1,509	0	1,509
45 Juvenile Court Clerk	377	0	377
46 Circuit Court Clerk	555	0	555

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit (Post)	Total
47 Criminal Court Clerk	\$811	\$0	\$811
48 Clerk/Master	311	0	311
49 Juvenile Court	4,082	0	4,082
50 General Sessions Court	3,378	0	3,378
51 State Trial Courts	3,227	0	3,227
52 Justice Info Sys	636	0	636
53 Sheriff Admin	2,228	0	2,228
55 Sheriff Facility Maint	389	0	389
56 Sheriff Warehouse	1,011	0	1,011
57 Sheriff Criminal Justice Ctr	910	0	910
58 Sheriff Hill Jail	812	0	812
60 Sheriff Corr Work Center	1,205	0	1,205
61 Sheriff Transportation	298	0	298
63 Sheriff Warrants	561	0	561
64 Sheriff Training Academy	326	0	326
65 Sheriff Deberry	137	0	137
73 Sheriff Day Reporting	984	0	984
74 Sheriff Work Release	13	0	13
75 Sheriff Armed Security	229	0	229
76 Sheriff Other	997	0	997
77 Police	33,890	0	33,890
78 Police Drug Enforcement	1,175	0	1,175
79 Fire	11,402	0	11,402
80 Codes Admin	7,831	0	7,831
81 Beer Board	768	0	768
82 Agricultural Ext	241	0	241
83 Soil & Water	214	0	214
84 Social Services	3,834	0	3,834
85 Health	23,182	0	23,182
86 Public Library	22,016	0	22,016
87 Parks	27,540	0	27,540
88 Arts Commission	1,361	0	1,361
89 Public Works	11,391	0	11,391
90 Solid Waste	6,313	0	6,313
91 Human Relations	279	0	279
92 Farmers Market	1,627	0	1,627
93 Muni Auditorium	2,307	0	2,307
94 State Fair Board	5,278	0	5,278
95 Convention Center	482	0	482
96 Sports Authority	1,907	0	1,907
97 Water & Sewer	50,360	0	50,360

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit (Post)	Total
98 Storm Water	\$2,903	\$0	\$2,903
100 General Hospital	55	0	55
101 Metro Action Com	19,929	0	19,929
102 NCAC	8,751	0	8,751
103 MDHA	16	0	16
104 Metro Transit	496	0	496
105 DES	489	0	489
106 Taxi Transp & Licensing	29	0	29
107 Education	525,881	0	525,881
109 Communication Center	2,425	0	2,425
110 Knowles Home	1	0	1
111 Criminal Justice Planning	194	0	194
112 Office of Emergency Management	464	0	464
113 Office of Family Safety	601	0	601
114 Comm Ed Comm	1,052	0	1,052
115 Convention Center Auth	19,632	0	19,632
116 Flood	381	0	381
118 Mayor Other	214	0	214
121 All Others	160,188	0	160,188
Total	\$1,130,009	\$34,391	\$1,164,400

**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 200. 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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:4 CORPORATE DUES

Description		Amount	General Admin	Corporate Dues
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
502 Corporate Dues	P	377,838	0	377,838
502 Management Consult	P	116,450	0	116,450
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		494,288	0	494,288
Department Cost Total		494,288	0	494,288
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		494,288	0	494,288
General Admin Distribution			0	0
Grand Total		<u>\$494,288</u>		<u>\$494,288</u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:4 CORPORATE DUES

Department	First Incoming	Second Incoming	Corporate Dues
3 Post Audits	\$15	\$0	\$15
Subtotal - POST AUDITS	15	0	15
16 Finance Operations	0	22	22
16 Accounts Payable	0	67	67
Subtotal - FINANCE OPERATIONS	0	89	89
18 Management & Budget	0	457	457
Subtotal - OFFICE OF MANAGEMENT	0	457	457
19 Internal Audit	0	222	222
Subtotal - INTERNAL AUDIT	0	222	222
20 Public Property Svcs	0	95	95
Subtotal - PUBLIC PROPERTY ADMIN	0	95	95
21 Purchasing	0	518	518
Subtotal - PURCHASING	0	518	518
22 Procurement Review	0	4	4
22 Prompt Pay Review	0	3	3
22 Performance Monitoring	0	0	0
22 Special Projects	0	31	31
Subtotal - FINANCIAL ACCOUNTABIL	0	38	38
23 Cash Operations	0	2	2
23 Investor Relations	0	13	13
Subtotal - TREASURY	0	15	15
Total Incoming	15	1,432	1,447
C. Total Allocated		\$495,735	\$495,735
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Corporate Dues Allocations

Dept:4 CORPORATE DUES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	335,122	67.80%	\$335,132	\$0	\$335,132	\$971	\$336,103
7 MAYOR	159,166	32.20%	159,171	0	159,171	461	159,632
Subtotal	494,288	100.00%	494,303	0	494,303	1,432	495,735
Direct Bills					0		0
Total					\$494,303		\$495,735
Basis Units: Corporate Dues Costs							

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:4 CORPORATE DUES

Department	Corporate Dues	Total
6 LEGISLATIVE	\$336,103	\$336,103
7 MAYOR	159,632	159,632
Total	\$495,735	\$495,735

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Judgement & Loss	P	3,867,900	0	0	0	0	3,867,900
Property Loss	P	114,500	0	114,500	0	0	0
Self Insured	P	2,625,100	0	0	2,625,100	0	0
Surety Bond	P	0	0	0	0	0	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		6,607,500	0	114,500	2,625,100	0	3,867,900
Department Cost Total		6,607,500	0	114,500	2,625,100	0	3,867,900
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		6,607,500	0	114,500	2,625,100	0	3,867,900
General Admin Distribution			0	0	0	0	0
Grand Total		\$6,607,500		\$114,500	\$2,625,100	\$0	\$3,867,900

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	\$635	\$2	\$11	\$253	\$0	\$373
Subtotal - POST AUDITS	635	2	11	253	0	373
16 Finance Operations	0	937	16	372	0	548
Subtotal - FINANCE OPERATIONS	0	937	16	372	0	548
18 Management & Budget	0	5,863	102	2,329	0	3,432
Subtotal - OFFICE OF MANAGEMENT	0	5,863	102	2,329	0	3,432
19 Internal Audit	0	2,969	51	1,180	0	1,738
Subtotal - INTERNAL AUDIT	0	2,969	51	1,180	0	1,738
20 Public Property Svcs	0	1,265	22	503	0	741
Subtotal - PUBLIC PROPERTY ADMIN	0	1,265	22	503	0	741
21 Purchasing	0	6,922	120	2,750	0	4,052
Subtotal - PURCHASING	0	6,922	120	2,750	0	4,052
22 Procurement Review	0	51	1	20	0	30
22 Performance Monitoring	0	0	0	0	0	0
22 Special Projects	0	409	7	163	0	240
Subtotal - FINANCIAL ACCOUNTABIL	0	460	8	183	0	270
23 Cash Operations	0	26	0	10	0	15
23 Investor Relations	0	169	3	67	0	99
Subtotal - TREASURY	0	195	3	78	0	114
Total Incoming	635	18,614	334	7,647	0	11,268
C. Total Allocated		\$6,626,749	\$114,834	\$2,632,747	\$0	\$3,879,168
			1.73%	39.73%		58.54%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Property Loss Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	166,400	22.86%	\$26,174	\$0	\$26,174	\$74	\$26,248
29 Elections	5,000	0.69%	786	0	786	2	789
31 Planning Comm	2,800	0.38%	440	0	440	1	442
49 Juvenile Court	12,300	1.69%	1,935	0	1,935	5	1,940
53 Sheriff Admin	80,100	11.00%	12,599	0	12,599	35	12,635
79 Fire	71,500	9.82%	11,247	0	11,247	32	11,278
84 Social Services	9,600	1.32%	1,510	0	1,510	4	1,514
85 Health	26,100	3.59%	4,105	0	4,105	12	4,117
86 Public Library	128,900	17.71%	20,275	0	20,275	57	20,332
87 Parks	204,800	28.13%	32,214	0	32,214	91	32,305
93 Muni Auditorium	20,500	2.82%	3,225	0	3,225	9	3,234
Subtotal	728,000	100.00%	114,511	0	114,511	323	114,834
Direct Bills					0		0
Total					\$114,511		\$114,834

Basis Units: USD and GSD Property Loss Premiums

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Self Insured Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	400	0.02%	\$454	\$0	\$454	\$1	\$455
10 GEN SVC FACILITIES	14,200	0.61%	16,111	0	16,111	45	16,157
14 DIRECTOR OF FINANCE	800	0.03%	908	0	908	3	910
25 HUMAN RESOURCES	600	0.03%	681	0	681	2	683
27 DEPT OF LAW	600	0.03%	681	0	681	2	683
29 Elections	400	0.02%	454	0	454	1	455
31 Planning Comm	400	0.02%	454	0	454	1	455
37 Assessor Prop	17,300	0.75%	19,629	0	19,629	55	19,684
39 County Clerk	1,900	0.08%	2,156	0	2,156	6	2,162
40 District Attorney	4,200	0.18%	4,765	0	4,765	13	4,779
44 Public Defender	600	0.03%	681	0	681	2	683
45 Juvenile Court Clerk	400	0.02%	454	0	454	1	455
46 Circuit Court Clerk	100	0.00%	113	0	113	0	114
47 Criminal Court Clerk	500	0.02%	567	0	567	2	569
49 Juvenile Court	14,700	0.64%	16,679	0	16,679	47	16,726
50 General Sessions Court	400	0.02%	454	0	454	1	455
51 State Trial Courts	6,300	0.27%	7,148	0	7,148	20	7,168
52 Justice Info Sys	100	0.00%	113	0	113	0	114
53 Sheriff Admin	139,900	6.05%	158,731	0	158,731	447	159,178
77 Police	905,100	39.12%	1,026,927	0	1,026,927	2,893	1,029,820
79 Fire	331,400	14.32%	376,007	0	376,007	1,059	377,066
80 Codes Admin	33,000	1.43%	37,442	0	37,442	105	37,547
81 Beer Board	1,000	0.04%	1,135	0	1,135	3	1,138
84 Social Services	30,700	1.33%	34,832	0	34,832	98	34,930
85 Health	35,600	1.54%	40,392	0	40,392	114	40,506
86 Public Library	53,300	2.30%	60,474	0	60,474	170	60,645
87 Parks	501,800	21.69%	569,343	0	569,343	1,604	570,946
89 Public Works	127,538	5.51%	144,705	0	144,705	408	145,112
90 Solid Waste	20,762	0.90%	23,557	0	23,557	66	23,623
93 Muni Auditorium	28,100	1.21%	31,882	0	31,882	90	31,972
106 Taxi Transp & Licensing	800	0.03%	908	0	908	3	910
108 Arena	9,600	0.41%	10,892	0	10,892	31	10,923
109 Communication Center	1,700	0.07%	1,929	0	1,929	5	1,934
112 Office of Emergency Management	25,700	1.11%	29,159	0	29,159	82	29,241
121 All Others	4,000	0.17%	4,538	0	4,538	13	4,551

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Self Insured Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,313,900	100.00%	2,625,352	0	2,625,352	7,395	2,632,747
Direct Bills					0		0
Total					\$2,625,352		\$2,632,747
Basis Units: Self Insured Premium Costs							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Surety Bonds Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	80.00	0.36%	\$0	\$0	\$0	\$0	\$0
14 DIRECTOR OF FINANCE	40.00	0.18%	0	0	0	0	0
23 TREASURY	2,409.00	10.85%	0	0	0	0	0
25 HUMAN RESOURCES	493.00	2.22%	0	0	0	0	0
26 INFORMATION SYSTEMS	80.00	0.36%	0	0	0	0	0
27 DEPT OF LAW	40.00	0.18%	0	0	0	0	0
37 Assessor Prop	583.00	2.62%	0	0	0	0	0
38 Trustee	14,247.00	64.14%	0	0	0	0	0
40 District Attorney	80.00	0.36%	0	0	0	0	0
45 Juvenile Court Clerk	225.00	1.01%	0	0	0	0	0
46 Circuit Court Clerk	2,251.00	10.13%	0	0	0	0	0
47 Criminal Court Clerk	338.00	1.52%	0	0	0	0	0
48 Clerk/Master	1,005.00	4.52%	0	0	0	0	0
53 Sheriff Admin	300.00	1.35%	0	0	0	0	0
89 Public Works	34.40	0.15%	0	0	0	0	0
90 Solid Waste	5.60	0.03%	0	0	0	0	0
Subtotal	22,211.00	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

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

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	19,000	0.47%	\$18,209	\$0	\$18,209	\$51	\$18,260
7 MAYOR	11,700	0.29%	11,213	0	11,213	32	11,244
10 GEN SVC FACILITIES	27,900	0.69%	26,738	0	26,738	75	26,813
14 DIRECTOR OF FINANCE	35,500	0.88%	34,021	0	34,021	96	34,117
19 INTERNAL AUDIT	4,300	0.11%	4,121	0	4,121	12	4,132
25 HUMAN RESOURCES	17,800	0.44%	17,059	0	17,059	48	17,107
26 INFORMATION SYSTEMS	3,100	0.08%	2,971	0	2,971	8	2,979
27 DEPT OF LAW	16,100	0.40%	15,429	0	15,429	43	15,473
29 Elections	10,300	0.26%	9,871	0	9,871	28	9,899
31 Planning Comm	13,400	0.33%	12,842	0	12,842	36	12,878
34 Historical Comm	2,600	0.06%	2,492	0	2,492	7	2,499
37 Assessor Prop	27,700	0.69%	26,546	0	26,546	75	26,621
38 Trustee	8,900	0.22%	8,529	0	8,529	24	8,553
39 County Clerk	23,700	0.59%	22,713	0	22,713	64	22,777
40 District Attorney	27,600	0.68%	26,450	0	26,450	75	26,525
44 Public Defender	23,200	0.57%	22,234	0	22,234	63	22,296
45 Juvenile Court Clerk	9,800	0.24%	9,392	0	9,392	26	9,418
46 Circuit Court Clerk	17,300	0.43%	16,579	0	16,579	47	16,626
47 Criminal Court Clerk	28,100	0.70%	26,930	0	26,930	76	27,005
48 Clerk/Master	6,500	0.16%	6,229	0	6,229	18	6,247
49 Juvenile Court	33,900	0.84%	32,488	0	32,488	92	32,579
50 General Sessions Court	37,500	0.93%	35,938	0	35,938	101	36,039
51 State Trial Courts	27,000	0.67%	25,875	0	25,875	73	25,948
52 Justice Info Sys	6,600	0.16%	6,325	0	6,325	18	6,343
53 Sheriff Admin	2,100,000	52.03%	2,012,529	0	2,012,529	5,669	2,018,197
77 Police	547,800	13.57%	524,982	0	524,982	1,479	526,461
79 Fire	363,200	9.00%	348,072	0	348,072	980	349,052
80 Codes Admin	30,700	0.76%	29,421	0	29,421	83	29,504
81 Beer Board	1,400	0.03%	1,342	0	1,342	4	1,345
82 Agricultural Ext	3,100	0.08%	2,971	0	2,971	8	2,979
83 Soil & Water	400	0.01%	383	0	383	1	384
84 Social Services	27,900	0.69%	26,738	0	26,738	75	26,813
85 Health	83,300	2.06%	79,830	0	79,830	225	80,055
86 Public Library	99,700	2.47%	95,547	0	95,547	269	95,816
87 Parks	188,700	4.67%	180,840	0	180,840	509	181,349
88 Arts Commission	1,900	0.05%	1,821	0	1,821	5	1,826
89 Public Works	71,638	1.77%	68,654	0	68,654	193	68,847
90 Solid Waste	11,662	0.29%	11,176	0	11,176	31	11,208
91 Human Relations	1,400	0.03%	1,342	0	1,342	4	1,345
106 Taxi Transp & Licensing	1,300	0.03%	1,246	0	1,246	4	1,249
109 Communication Center	57,300	1.42%	54,913	0	54,913	155	55,068
111 Criminal Justice Planning	1,000	0.02%	958	0	958	3	961

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	4,500	0.11%	\$4,313	\$0	\$4,313	\$12	\$4,325
Subtotal	4,036,400	100.00%	3,868,272	0	3,868,272	10,896	3,879,168
Direct Bills					0		0
Total					\$3,868,272		\$3,879,168
Basis Units: Judgements & Losses Premium Costs							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
6 LEGISLATIVE	\$0	\$455	\$0	\$18,260	\$18,715
7 MAYOR	0	0	0	11,244	11,244
10 GEN SVC FACILITIES	26,248	16,157	0	26,813	69,218
14 DIRECTOR OF FINANCE	0	910	0	34,117	35,027
19 INTERNAL AUDIT	0	0	0	4,132	4,132
25 HUMAN RESOURCES	0	683	0	17,107	17,789
26 INFORMATION SYSTEMS	0	0	0	2,979	2,979
27 DEPT OF LAW	0	683	0	15,473	16,156
29 Elections	789	455	0	9,899	11,143
31 Planning Comm	442	455	0	12,878	13,775
34 Historical Comm	0	0	0	2,499	2,499
37 Assessor Prop	0	19,684	0	26,621	46,305
38 Trustee	0	0	0	8,553	8,553
39 County Clerk	0	2,162	0	22,777	24,939
40 District Attorney	0	4,779	0	26,525	31,304
44 Public Defender	0	683	0	22,296	22,979
45 Juvenile Court Clerk	0	455	0	9,418	9,873
46 Circuit Court Clerk	0	114	0	16,626	16,740
47 Criminal Court Clerk	0	569	0	27,005	27,574
48 Clerk/Master	0	0	0	6,247	6,247
49 Juvenile Court	1,940	16,726	0	32,579	51,245
50 General Sessions Court	0	455	0	36,039	36,494
51 State Trial Courts	0	7,168	0	25,948	33,116
52 Justice Info Sys	0	114	0	6,343	6,457
53 Sheriff Admin	12,635	159,178	0	2,018,197	2,190,010
77 Police	0	1,029,820	0	526,461	1,556,281
79 Fire	11,278	377,066	0	349,052	737,396
80 Codes Admin	0	37,547	0	29,504	67,051
81 Beer Board	0	1,138	0	1,345	2,483
82 Agricultural Ext	0	0	0	2,979	2,979
83 Soil & Water	0	0	0	384	384
84 Social Services	1,514	34,930	0	26,813	63,258
85 Health	4,117	40,506	0	80,055	124,678
86 Public Library	20,332	60,645	0	95,816	176,793
87 Parks	32,305	570,946	0	181,349	784,601
88 Arts Commission	0	0	0	1,826	1,826
89 Public Works	0	145,112	0	68,847	213,960
90 Solid Waste	0	23,623	0	11,208	34,831
91 Human Relations	0	0	0	1,345	1,345
93 Muni Auditorium	3,234	31,972	0	0	35,206
106 Taxi Transp & Licensing	0	910	0	1,249	2,160

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
108 Arena	\$0	\$10,923	\$0	\$0	\$10,923
109 Communication Center	0	1,934	0	55,068	57,002
111 Criminal Justice Planning	0	0	0	961	961
112 Office of Emergency Management	0	29,241	0	0	29,241
121 All Others	0	4,551	0	4,325	8,876
Total	\$114,834	\$2,632,747	\$0	\$3,879,168	\$6,626,749

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Dept:6 LEGISLATIVE

A. Department Costs

Description		Amount	General Admin	Metro Clerk	Council
Personnel Costs					
Salaries	S1	1,535,125	0	238,784	1,296,341
<i>Salary % Split</i>			<i>.00%</i>	<i>15.55%</i>	<i>84.45%</i>
Benefits	P	637,061	0	89,090	547,971
Subtotal - Personnel Costs		<u>2,172,186</u>	0	327,874	1,844,312
Services & Supplies Cost					
502 Contract Services	P	291,810	0	154,960	136,850
503 Supplies	P	62,362	0	39,020	23,342
505 Other Expenses	P	25,829	0	24,885	944
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	14,672	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		<u>394,673</u>	0	218,865	161,136
Department Cost Total		2,566,859	0	546,739	2,005,448
Adjustments to Cost					
507 Capital	D	(14,672)	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		<u>(14,672)</u>	0	0	0
Total Costs After Adjustments		2,552,187	0	546,739	2,005,448
General Admin Distribution			0	0	0
Grand Total		<u><u>\$2,552,187</u></u>		<u><u>\$546,739</u></u>	<u><u>\$2,005,448</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

Department	First Incoming	Second Incoming	Metro Clerk	Council
1 Courthouse	\$292,510	\$0	\$62,663	\$229,848
Subtotal - BUILDING DEPRECIATION	292,510	0	62,663	229,848
2 County Pension	3,918	11	842	3,087
2 Health Benefit	316,384	887	67,967	249,304
2 Life Benefit	3,171	9	681	2,499
Subtotal - EMPLOYEE BENEFITS	323,474	907	69,490	254,890
3 Post Audits	608	2	131	479
Subtotal - POST AUDITS	608	2	131	479
4 Corporate Dues	335,132	971	72,001	264,102
Subtotal - CORPORATE DUES	335,132	971	72,001	264,102
5 Self Insured	454	1	97	358
5 Judgements & Losses	18,209	51	3,912	14,348
Subtotal - INSURANCE	18,662	53	4,009	14,706
6 Metro Clerk	0	3,610	773	2,837
6 Council	0	13,243	2,837	10,406
Subtotal - LEGISLATIVE	0	16,853	3,610	13,243
7 Mayor's Office	0	21,337	4,571	16,766
Subtotal - MAYOR	0	21,337	4,571	16,766
8 Employee Clinic	0	57	12	45
Subtotal - EMPLOYEE HEALTH & WE	0	57	12	45
10 Buildings & Security	0	94,847	20,319	74,529
Subtotal - GEN SVC FACILITIES	0	94,847	20,319	74,529
12 Security Services	0	42,929	9,196	33,733
Subtotal - SHERIFF SECURITY SERV	0	42,929	9,196	33,733
13 Postal Service	0	16,132	3,456	12,676

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

Department	First Incoming	Second Incoming	Metro Clerk	Council
Subtotal - POSTAL SERVICE	\$0	\$16,132	\$3,456	\$12,676
16 Finance Operations	0	898	192	705
16 Accounts Payable	0	531	114	417
Subtotal - FINANCE OPERATIONS	0	1,429	306	1,123
17 Payroll	0	1,717	368	1,349
Subtotal - PAYROLL	0	1,717	368	1,349
18 Management & Budget	0	2,462	527	1,935
Subtotal - OFFICE OF MANAGEMENT	0	2,462	527	1,935
19 Internal Audit	0	1,154	247	906
Subtotal - INTERNAL AUDIT	0	1,154	247	906
20 Public Property Svcs	0	492	105	386
Subtotal - PUBLIC PROPERTY ADMIN	0	492	105	386
21 Purchasing	0	413	89	325
Subtotal - PURCHASING	0	413	89	325
22 Procurement Review	0	20	4	16
22 Prompt Pay Review	0	25	5	20
22 Performance Monitoring	0	0	0	0
22 Special Projects	0	159	34	125
Subtotal - FINANCIAL ACCOUNTABIL	0	204	44	161
23 Cash Operations	0	13	3	10
23 Investment Committee Supt	0	193	41	152
23 Investor Relations	0	66	14	52
Subtotal - TREASURY	0	272	58	214
25 Employee Relations	0	4,062	870	3,192
25 Workforce Management	0	8,921	1,911	7,010
25 Benefits	0	8,781	1,881	6,900

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:6 LEGISLATIVE

Department	First Incoming	Second Incoming	Metro Clerk	Council
25 HR Admin./Sys Support	\$0	\$10,830	\$2,320	\$8,510
Subtotal - HUMAN RESOURCES	0	32,593	6,982	25,611
26 ITS Systems	0	12,679	2,716	9,962
26 ITS Systems Depreciation	0	901	193	708
Subtotal - INFORMATION SYSTEMS	0	13,579	2,909	10,670
27 Legal Services	0	31,003	6,642	24,361
Subtotal - DEPT OF LAW	0	31,003	6,642	24,361
28 Records & Storage	0	59	13	46
Subtotal - CENTRAL RECORDS	0	59	13	46
Total Incoming	970,387	279,466	267,748	982,104
C. Total Allocated		\$3,802,039	\$814,487	\$2,987,552
			21.42%	78.58%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	56	0.48%	\$3,610	\$0	\$3,610	\$0	\$3,610
7 MAYOR	32	0.27%	2,063	0	2,063	164	2,227
8 EMPLOYEE HEALTH & WELLNESS	8	0.07%	516	0	516	41	557
9 GEN SVC OVERHEAD	9	0.08%	580	0	580	46	626
10 GEN SVC FACILITIES	38	0.32%	2,450	0	2,450	195	2,645
11 FLEET MANAGEMENT	92	0.79%	5,931	0	5,931	473	6,404
13 POSTAL SERVICE	6	0.05%	387	0	387	31	418
14 DIRECTOR OF FINANCE	11	0.09%	709	0	709	57	766
15 BUSINESS ASSISTANCE OFFICE	9	0.08%	580	0	580	46	626
16 FINANCE OPERATIONS	29	0.25%	1,870	0	1,870	149	2,019
17 PAYROLL	7	0.06%	451	0	451	36	487
18 OFFICE OF MANAGEMENT & BUDGET	21	0.18%	1,354	0	1,354	108	1,462
19 INTERNAL AUDIT	11	0.09%	709	0	709	57	766
20 PUBLIC PROPERTY ADMIN	4	0.03%	258	0	258	21	278
21 PURCHASING	17	0.15%	1,096	0	1,096	87	1,183
22 FINANCIAL ACCOUNTABILITY	4	0.03%	258	0	258	21	278
23 TREASURY	12	0.10%	774	0	774	62	835
24 GRANTS COORDINATION	2	0.02%	129	0	129	10	139
25 HUMAN RESOURCES	59	0.50%	3,804	0	3,804	303	4,107
26 INFORMATION SYSTEMS	224	1.91%	14,441	0	14,441	1,151	15,592
27 DEPT OF LAW	48	0.41%	3,095	0	3,095	247	3,341
28 CENTRAL RECORDS	2	0.02%	129	0	129	10	139
29 Elections	54	0.46%	3,481	0	3,481	278	3,759
30 Surplus Property	8	0.07%	516	0	516	41	557
31 Planning Comm	71	0.61%	4,577	0	4,577	365	4,942
34 Historical Comm	12	0.10%	774	0	774	62	835
37 Assessor Prop	139	1.19%	8,961	0	8,961	714	9,676
38 Trustee	32	0.27%	2,063	0	2,063	164	2,227
39 County Clerk	89	0.76%	5,738	0	5,738	457	6,195
40 District Attorney	89	0.76%	5,738	0	5,738	457	6,195
41 DA Drug Enforcement	6	0.05%	387	0	387	31	418
44 Public Defender	108	0.92%	6,963	0	6,963	555	7,518
45 Juvenile Court Clerk	32	0.27%	2,063	0	2,063	164	2,227
46 Circuit Court Clerk	43	0.37%	2,772	0	2,772	221	2,993
47 Criminal Court Clerk	90	0.77%	5,802	0	5,802	463	6,265
48 Clerk/Master	17	0.15%	1,096	0	1,096	87	1,183
49 Juvenile Court	145	1.24%	9,348	0	9,348	745	10,093
50 General Sessions Court	152	1.30%	9,799	0	9,799	781	10,581
51 State Trial Courts	192	1.64%	12,378	0	12,378	987	13,365
52 Justice Info Sys	21	0.18%	1,354	0	1,354	108	1,462
53 Sheriff Admin	108	0.92%	6,963	0	6,963	555	7,518
55 Sheriff Facility Maint	20	0.17%	1,289	0	1,289	103	1,392

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Warehouse	5	0.04%	\$322	\$0	\$322	\$26	\$348
57 Sheriff Criminal Justice Ctr	349	2.98%	22,500	0	22,500	1,794	24,294
58 Sheriff Hill Jail	83	0.71%	5,351	0	5,351	427	5,778
60 Sheriff Corr Work Center	237	2.02%	15,279	0	15,279	1,218	16,497
61 Sheriff Transportation	138	1.18%	8,897	0	8,897	709	9,606
63 Sheriff Warrants	65	0.56%	4,191	0	4,191	334	4,525
64 Sheriff Training Academy	87	0.74%	5,609	0	5,609	447	6,056
73 Sheriff Day Reporting	113	0.97%	7,285	0	7,285	581	7,866
75 Sheriff Armed Security	118	1.01%	7,607	0	7,607	606	8,214
76 Sheriff Other	176	1.50%	11,347	0	11,347	905	12,251
77 Police	2,419	20.67%	155,952	0	155,952	12,432	168,384
79 Fire	1,328	11.35%	85,616	0	85,616	6,825	92,441
80 Codes Admin	111	0.95%	7,156	0	7,156	570	7,727
81 Beer Board	8	0.07%	516	0	516	41	557
82 Agricultural Ext	8	0.07%	516	0	516	41	557
83 Soil & Water	1	0.01%	64	0	64	5	70
84 Social Services	92	0.79%	5,931	0	5,931	473	6,404
85 Health	598	5.11%	38,553	0	38,553	3,073	41,626
86 Public Library	461	3.94%	29,721	0	29,721	2,369	32,090
87 Parks	644	5.50%	41,519	0	41,519	3,310	44,828
88 Arts Commission	13	0.11%	838	0	838	67	905
89 Public Works	352	3.01%	22,693	0	22,693	1,809	24,502
90 Solid Waste	128	1.09%	8,252	0	8,252	658	8,910
91 Human Relations	4	0.03%	258	0	258	21	278
92 Farmers Market	6	0.05%	387	0	387	31	418
93 Muni Auditorium	9	0.08%	580	0	580	46	626
94 State Fair Board	24	0.21%	1,547	0	1,547	123	1,671
96 Sports Authority	3	0.03%	193	0	193	15	209
97 Water & Sewer	803	6.86%	51,769	0	51,769	4,127	55,896
98 Storm Water	99	0.85%	6,383	0	6,383	509	6,891
101 Metro Action Com	418	3.57%	26,948	0	26,948	2,148	29,097
102 NCAC	198	1.69%	12,765	0	12,765	1,018	13,783
104 Metro Transit	1	0.01%	64	0	64	5	70
109 Communication Center	211	1.80%	13,603	0	13,603	1,084	14,688
111 Criminal Justice Planning	4	0.03%	258	0	258	21	278
112 Office of Emergency Management	11	0.09%	709	0	709	57	766
113 Office of Family Safety	21	0.18%	1,354	0	1,354	108	1,462
114 Comm Ed Comm	6	0.05%	387	0	387	31	418
115 Convention Center Auth	223	1.91%	14,377	0	14,377	1,146	15,523
118 Mayor Other	1	0.01%	64	0	64	5	70

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Metro Clerk Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,705	100.00%	754,619	0	754,619	59,868	814,487
Direct Bills					0		0
Total					\$754,619		\$814,487
Basis Units: # of Active Employees (less MNPS)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	56	0.48%	\$13,243	\$0	\$13,243	\$0	\$13,243
7 MAYOR	32	0.27%	7,567	0	7,567	603	8,170
8 EMPLOYEE HEALTH & WELLNESS	8	0.07%	1,892	0	1,892	151	2,043
9 GEN SVC OVERHEAD	9	0.08%	2,128	0	2,128	170	2,298
10 GEN SVC FACILITIES	38	0.32%	8,986	0	8,986	716	9,702
11 FLEET MANAGEMENT	92	0.79%	21,756	0	21,756	1,734	23,490
13 POSTAL SERVICE	6	0.05%	1,419	0	1,419	113	1,532
14 DIRECTOR OF FINANCE	11	0.09%	2,601	0	2,601	207	2,809
15 BUSINESS ASSISTANCE OFFICE	9	0.08%	2,128	0	2,128	170	2,298
16 FINANCE OPERATIONS	29	0.25%	6,858	0	6,858	547	7,404
17 PAYROLL	7	0.06%	1,655	0	1,655	132	1,787
18 OFFICE OF MANAGEMENT & BUDGET	21	0.18%	4,966	0	4,966	396	5,362
19 INTERNAL AUDIT	11	0.09%	2,601	0	2,601	207	2,809
20 PUBLIC PROPERTY ADMIN	4	0.03%	946	0	946	75	1,021
21 PURCHASING	17	0.15%	4,020	0	4,020	320	4,341
22 FINANCIAL ACCOUNTABILITY	4	0.03%	946	0	946	75	1,021
23 TREASURY	12	0.10%	2,838	0	2,838	226	3,064
24 GRANTS COORDINATION	2	0.02%	473	0	473	38	511
25 HUMAN RESOURCES	59	0.50%	13,952	0	13,952	1,112	15,064
26 INFORMATION SYSTEMS	224	1.91%	52,971	0	52,971	4,223	57,193
27 DEPT OF LAW	48	0.41%	11,351	0	11,351	905	12,256
28 CENTRAL RECORDS	2	0.02%	473	0	473	38	511
29 Elections	54	0.46%	12,770	0	12,770	1,018	13,788
30 Surplus Property	8	0.07%	1,892	0	1,892	151	2,043
31 Planning Comm	71	0.61%	16,790	0	16,790	1,338	18,128
34 Historical Comm	12	0.10%	2,838	0	2,838	226	3,064
37 Assessor Prop	139	1.19%	32,870	0	32,870	2,620	35,491
38 Trustee	32	0.27%	7,567	0	7,567	603	8,170
39 County Clerk	89	0.76%	21,046	0	21,046	1,678	22,724
40 District Attorney	89	0.76%	21,046	0	21,046	1,678	22,724
41 DA Drug Enforcement	6	0.05%	1,419	0	1,419	113	1,532
44 Public Defender	108	0.92%	25,539	0	25,539	2,036	27,575
45 Juvenile Court Clerk	32	0.27%	7,567	0	7,567	603	8,170
46 Circuit Court Clerk	43	0.37%	10,168	0	10,168	811	10,979
47 Criminal Court Clerk	90	0.77%	21,283	0	21,283	1,697	22,979
48 Clerk/Master	17	0.15%	4,020	0	4,020	320	4,341
49 Juvenile Court	145	1.24%	34,289	0	34,289	2,733	37,022
50 General Sessions Court	152	1.30%	35,944	0	35,944	2,865	38,810
51 State Trial Courts	192	1.64%	45,403	0	45,403	3,619	49,023
52 Justice Info Sys	21	0.18%	4,966	0	4,966	396	5,362
53 Sheriff Admin	108	0.92%	25,539	0	25,539	2,036	27,575
55 Sheriff Facility Maint	20	0.17%	4,730	0	4,730	377	5,107

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Warehouse	5	0.04%	\$1,182	\$0	\$1,182	\$94	\$1,277
57 Sheriff Criminal Justice Ctr	349	2.98%	82,530	0	82,530	6,579	89,109
58 Sheriff Hill Jail	83	0.71%	19,628	0	19,628	1,565	21,192
60 Sheriff Corr Work Center	237	2.02%	56,045	0	56,045	4,468	60,513
61 Sheriff Transportation	138	1.18%	32,634	0	32,634	2,601	35,235
63 Sheriff Warrants	65	0.56%	15,371	0	15,371	1,225	16,596
64 Sheriff Training Academy	87	0.74%	20,573	0	20,573	1,640	22,213
73 Sheriff Day Reporting	113	0.97%	26,722	0	26,722	2,130	28,852
75 Sheriff Armed Security	118	1.01%	27,904	0	27,904	2,224	30,129
76 Sheriff Other	176	1.50%	41,620	0	41,620	3,318	44,938
77 Police	2,419	20.67%	572,036	0	572,036	45,601	617,637
79 Fire	1,328	11.35%	314,040	0	314,040	25,034	339,075
80 Codes Admin	111	0.95%	26,249	0	26,249	2,092	28,341
81 Beer Board	8	0.07%	1,892	0	1,892	151	2,043
82 Agricultural Ext	8	0.07%	1,892	0	1,892	151	2,043
83 Soil & Water	1	0.01%	236	0	236	19	255
84 Social Services	92	0.79%	21,756	0	21,756	1,734	23,490
85 Health	598	5.11%	141,413	0	141,413	11,273	152,686
86 Public Library	461	3.94%	109,016	0	109,016	8,690	117,706
87 Parks	644	5.50%	152,291	0	152,291	12,140	164,431
88 Arts Commission	13	0.11%	3,074	0	3,074	245	3,319
89 Public Works	352	3.01%	83,240	0	83,240	6,636	89,875
90 Solid Waste	128	1.09%	30,269	0	30,269	2,413	32,682
91 Human Relations	4	0.03%	946	0	946	75	1,021
92 Farmers Market	6	0.05%	1,419	0	1,419	113	1,532
93 Muni Auditorium	9	0.08%	2,128	0	2,128	170	2,298
94 State Fair Board	24	0.21%	5,675	0	5,675	452	6,128
96 Sports Authority	3	0.03%	709	0	709	57	766
97 Water & Sewer	803	6.86%	189,890	0	189,890	15,138	205,028
98 Storm Water	99	0.85%	23,411	0	23,411	1,866	25,277
101 Metro Action Com	418	3.57%	98,847	0	98,847	7,880	106,727
102 NCAC	198	1.69%	46,822	0	46,822	3,733	50,555
104 Metro Transit	1	0.01%	236	0	236	19	255
109 Communication Center	211	1.80%	49,896	0	49,896	3,978	53,874
111 Criminal Justice Planning	4	0.03%	946	0	946	75	1,021
112 Office of Emergency Management	11	0.09%	2,601	0	2,601	207	2,809
113 Office of Family Safety	21	0.18%	4,966	0	4,966	396	5,362
114 Comm Ed Comm	6	0.05%	1,419	0	1,419	113	1,532
115 Convention Center Auth	223	1.91%	52,734	0	52,734	4,204	56,938
118 Mayor Other	1	0.01%	236	0	236	19	255

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Council Allocations

Dept:6 LEGISLATIVE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,705	100.00%	2,767,955	0	2,767,955	219,598	2,987,552
Direct Bills					0		0
Total					\$2,767,955		\$2,987,552
Basis Units: # of Active Employees (less MNPS)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Total
6 LEGISLATIVE	\$3,610	\$13,243	\$16,853
7 MAYOR	2,227	8,170	10,398
8 EMPLOYEE HEALTH & WELLNESS	557	2,043	2,599
9 GEN SVC OVERHEAD	626	2,298	2,924
10 GEN SVC FACILITIES	2,645	9,702	12,348
11 FLEET MANAGEMENT	6,404	23,490	29,894
13 POSTAL SERVICE	418	1,532	1,950
14 DIRECTOR OF FINANCE	766	2,809	3,574
15 BUSINESS ASSISTANCE OFFICE	626	2,298	2,924
16 FINANCE OPERATIONS	2,019	7,404	9,423
17 PAYROLL	487	1,787	2,275
18 OFFICE OF MANAGEMENT & BUDGET	1,462	5,362	6,824
19 INTERNAL AUDIT	766	2,809	3,574
20 PUBLIC PROPERTY ADMIN	278	1,021	1,300
21 PURCHASING	1,183	4,341	5,524
22 FINANCIAL ACCOUNTABILITY	278	1,021	1,300
23 TREASURY	835	3,064	3,899
24 GRANTS COORDINATION	139	511	650
25 HUMAN RESOURCES	4,107	15,064	19,171
26 INFORMATION SYSTEMS	15,592	57,193	72,786
27 DEPT OF LAW	3,341	12,256	15,597
28 CENTRAL RECORDS	139	511	650
29 Elections	3,759	13,788	17,547
30 Surplus Property	557	2,043	2,599
31 Planning Comm	4,942	18,128	23,070
34 Historical Comm	835	3,064	3,899
37 Assessor Prop	9,676	35,491	45,166
38 Trustee	2,227	8,170	10,398
39 County Clerk	6,195	22,724	28,919
40 District Attorney	6,195	22,724	28,919
41 DA Drug Enforcement	418	1,532	1,950
44 Public Defender	7,518	27,575	35,093
45 Juvenile Court Clerk	2,227	8,170	10,398
46 Circuit Court Clerk	2,993	10,979	13,972
47 Criminal Court Clerk	6,265	22,979	29,244
48 Clerk/Master	1,183	4,341	5,524
49 Juvenile Court	10,093	37,022	47,116
50 General Sessions Court	10,581	38,810	49,390
51 State Trial Courts	13,365	49,023	62,388
52 Justice Info Sys	1,462	5,362	6,824
53 Sheriff Admin	7,518	27,575	35,093

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Total
55 Sheriff Facility Maint	\$1,392	\$5,107	\$6,499
56 Sheriff Warehouse	348	1,277	1,625
57 Sheriff Criminal Justice Ctr	24,294	89,109	113,403
58 Sheriff Hill Jail	5,778	21,192	26,970
60 Sheriff Corr Work Center	16,497	60,513	77,010
61 Sheriff Transportation	9,606	35,235	44,841
63 Sheriff Warrants	4,525	16,596	21,121
64 Sheriff Training Academy	6,056	22,213	28,269
73 Sheriff Day Reporting	7,866	28,852	36,718
75 Sheriff Armed Security	8,214	30,129	38,343
76 Sheriff Other	12,251	44,938	57,189
77 Police	168,384	617,637	786,022
79 Fire	92,441	339,075	431,516
80 Codes Admin	7,727	28,341	36,068
81 Beer Board	557	2,043	2,599
82 Agricultural Ext	557	2,043	2,599
83 Soil & Water	70	255	325
84 Social Services	6,404	23,490	29,894
85 Health	41,626	152,686	194,312
86 Public Library	32,090	117,706	149,796
87 Parks	44,828	164,431	209,259
88 Arts Commission	905	3,319	4,224
89 Public Works	24,502	89,875	114,378
90 Solid Waste	8,910	32,682	41,592
91 Human Relations	278	1,021	1,300
92 Farmers Market	418	1,532	1,950
93 Muni Auditorium	626	2,298	2,924
94 State Fair Board	1,671	6,128	7,798
96 Sports Authority	209	766	975
97 Water & Sewer	55,896	205,028	260,924
98 Storm Water	6,891	25,277	32,169
101 Metro Action Com	29,097	106,727	135,823
102 NCAC	13,783	50,555	64,337
104 Metro Transit	70	255	325
109 Communication Center	14,688	53,874	68,562
111 Criminal Justice Planning	278	1,021	1,300
112 Office of Emergency Management	766	2,809	3,574
113 Office of Family Safety	1,462	5,362	6,824
114 Comm Ed Comm	418	1,532	1,950
115 Convention Center Auth	15,523	56,938	72,461
118 Mayor Other	70	255	325

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:6 LEGISLATIVE

Department	Metro Clerk	Council	Total
Total	\$814,487	\$2,987,552	\$3,802,039

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:7 MAYOR

Description		Amount	General Admin	Mayor's Office
Personnel Costs				
Salaries	S1	2,776,465	0	2,776,465
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	736,902	0	736,902
Subtotal - Personnel Costs		<u>3,513,367</u>	0	<u>3,513,367</u>
Services & Supplies Cost				
502 Contract Services	S	303,300	0	303,300
503 Supplies	S	36,449	0	36,449
505 Other Expenses	S	6,842	0	6,842
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		<u>346,591</u>	0	<u>346,591</u>
Department Cost Total		3,859,958	0	3,859,958
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		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		3,859,958	0	3,859,958
General Admin Distribution			0	0
Grand Total		<u><u>\$3,859,958</u></u>		<u><u>\$3,859,958</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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 DEPRECIATION	294,878	0	294,878
2 County Pension	6,661	19	6,679
2 Health Benefit	103,309	290	103,599
2 Life Benefit	6,343	18	6,360
2 Unemployment Comp	8,097	23	8,120
Subtotal - EMPLOYEE BENEFITS	124,410	349	124,758
3 Post Audits	566	2	567
Subtotal - POST AUDITS	566	2	567
4 Corporate Dues	159,171	461	159,632
Subtotal - CORPORATE DUES	159,171	461	159,632
5 Judgements & Losses	11,213	32	11,244
Subtotal - INSURANCE	11,213	32	11,244
6 Metro Clerk	2,063	164	2,227
6 Council	7,567	603	8,170
Subtotal - LEGISLATIVE	9,630	768	10,398
7 Mayor's Office	0	12,193	12,193
Subtotal - MAYOR	0	12,193	12,193
8 Employee Clinic	0	19	19
Subtotal - EMPLOYEE HEALTH & WE	0	19	19
10 Buildings & Security	0	108,001	108,001
Subtotal - GEN SVC FACILITIES	0	108,001	108,001
12 Security Services	0	49,429	49,429
Subtotal - SHERIFF SECURITY SERV	0	49,429	49,429
13 Postal Service	0	3,374	3,374

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

Department	First Incoming	Second Incoming	Mayor's Office
Subtotal - POSTAL SERVICE	\$0	\$3,374	\$3,374
14 Strategic Budgeting	0	80,329	80,329
Subtotal - DIRECTOR OF FINANCE	0	80,329	80,329
15 Procurement Post-Award	0	11,262	11,262
Subtotal - BUSINESS ASSISTANCE C	0	11,262	11,262
16 Finance Operations	0	835	835
16 Accounts Payable	0	797	797
Subtotal - FINANCE OPERATIONS	0	1,632	1,632
17 Payroll	0	1,045	1,045
Subtotal - PAYROLL	0	1,045	1,045
18 Management & Budget	0	3,453	3,453
Subtotal - OFFICE OF MANAGEMENT	0	3,453	3,453
19 Internal Audit	0	1,735	1,735
Subtotal - INTERNAL AUDIT	0	1,735	1,735
20 Public Property Svcs	0	739	739
Subtotal - PUBLIC PROPERTY ADMIN	0	739	739
21 Purchasing	0	363	363
Subtotal - PURCHASING	0	363	363
22 Procurement Review	0	30	30
22 Prompt Pay Review	0	38	38
22 Grants	0	3,673	3,673
22 Performance Monitoring	0	0	0
22 Special Projects	0	239	239
Subtotal - FINANCIAL ACCOUNTABIL	0	3,980	3,980
23 Cash Operations	0	16	16

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:7 MAYOR

Department	First Incoming	Second Incoming	Mayor's Office
23 Investment Committee Supt	\$0	\$118	\$118
23 Investor Relations	0	99	99
Subtotal - TREASURY	0	232	232
24 Grant Coordination	0	5,648	5,648
Subtotal - GRANTS COORDINATION	0	5,648	5,648
25 Employee Relations	0	2,281	2,281
25 Workforce Management	0	5,009	5,009
25 Benefits	0	4,931	4,931
25 HR Admin./Sys Support	0	6,081	6,081
Subtotal - HUMAN RESOURCES	0	18,301	18,301
26 ITS Systems	0	10,024	10,024
26 ITS Systems Depreciation	0	712	712
Subtotal - INFORMATION SYSTEMS	0	10,736	10,736
27 Legal Services	0	36,592	36,592
Subtotal - DEPT OF LAW	0	36,592	36,592
Total Incoming	599,867	350,674	950,541
C. Total Allocated		\$4,810,499	\$4,810,499
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	56	0.48%	\$21,337	\$0	\$21,337	\$0	\$21,337
7 MAYOR	32	0.27%	12,193	0	12,193	0	12,193
8 EMPLOYEE HEALTH & WELLNESS	8	0.07%	3,048	0	3,048	241	3,290
9 GEN SVC OVERHEAD	9	0.08%	3,429	0	3,429	272	3,701
10 GEN SVC FACILITIES	38	0.32%	14,479	0	14,479	1,147	15,626
11 FLEET MANAGEMENT	92	0.79%	35,054	0	35,054	2,777	37,831
13 POSTAL SERVICE	6	0.05%	2,286	0	2,286	181	2,467
14 DIRECTOR OF FINANCE	11	0.09%	4,191	0	4,191	332	4,523
15 BUSINESS ASSISTANCE OFFICE	9	0.08%	3,429	0	3,429	272	3,701
16 FINANCE OPERATIONS	29	0.25%	11,050	0	11,050	875	11,925
17 PAYROLL	7	0.06%	2,667	0	2,667	211	2,878
18 OFFICE OF MANAGEMENT & BUDGET	21	0.18%	8,001	0	8,001	634	8,635
19 INTERNAL AUDIT	11	0.09%	4,191	0	4,191	332	4,523
20 PUBLIC PROPERTY ADMIN	4	0.03%	1,524	0	1,524	121	1,645
21 PURCHASING	17	0.15%	6,477	0	6,477	513	6,990
22 FINANCIAL ACCOUNTABILITY	4	0.03%	1,524	0	1,524	121	1,645
23 TREASURY	12	0.10%	4,572	0	4,572	362	4,934
24 GRANTS COORDINATION	2	0.02%	762	0	762	60	822
25 HUMAN RESOURCES	59	0.50%	22,480	0	22,480	1,781	24,261
26 INFORMATION SYSTEMS	224	1.91%	85,348	0	85,348	6,762	92,110
27 DEPT OF LAW	48	0.41%	18,289	0	18,289	1,449	19,738
28 CENTRAL RECORDS	2	0.02%	762	0	762	60	822
29 Elections	54	0.46%	20,575	0	20,575	1,630	22,205
30 Surplus Property	8	0.07%	3,048	0	3,048	241	3,290
31 Planning Comm	71	0.61%	27,052	0	27,052	2,143	29,196
34 Historical Comm	12	0.10%	4,572	0	4,572	362	4,934
37 Assessor Prop	139	1.19%	52,962	0	52,962	4,196	57,158
38 Trustee	32	0.27%	12,193	0	12,193	966	13,159
39 County Clerk	89	0.76%	33,911	0	33,911	2,687	36,597
40 District Attorney	89	0.76%	33,911	0	33,911	2,687	36,597
41 DA Drug Enforcement	6	0.05%	2,286	0	2,286	181	2,467
44 Public Defender	108	0.92%	41,150	0	41,150	3,260	44,410
45 Juvenile Court Clerk	32	0.27%	12,193	0	12,193	966	13,159
46 Circuit Court Clerk	43	0.37%	16,384	0	16,384	1,298	17,682
47 Criminal Court Clerk	90	0.77%	34,292	0	34,292	2,717	37,008
48 Clerk/Master	17	0.15%	6,477	0	6,477	513	6,990
49 Juvenile Court	145	1.24%	55,248	0	55,248	4,377	59,625
50 General Sessions Court	152	1.30%	57,915	0	57,915	4,588	62,503
51 State Trial Courts	192	1.64%	73,156	0	73,156	5,796	78,951
52 Justice Info Sys	21	0.18%	8,001	0	8,001	634	8,635
53 Sheriff Admin	108	0.92%	41,150	0	41,150	3,260	44,410
55 Sheriff Facility Maint	20	0.17%	7,620	0	7,620	604	8,224

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Sheriff Warehouse	5	0.04%	\$1,905	\$0	\$1,905	\$151	\$2,056
57 Sheriff Criminal Justice Ctr	349	2.98%	132,976	0	132,976	10,535	143,511
58 Sheriff Hill Jail	83	0.71%	31,625	0	31,625	2,505	34,130
60 Sheriff Corr Work Center	237	2.02%	90,301	0	90,301	7,154	97,456
61 Sheriff Transportation	138	1.18%	52,581	0	52,581	4,166	56,746
63 Sheriff Warrants	65	0.56%	24,766	0	24,766	1,962	26,728
64 Sheriff Training Academy	87	0.74%	33,149	0	33,149	2,626	35,775
73 Sheriff Day Reporting	113	0.97%	43,055	0	43,055	3,411	46,466
75 Sheriff Armed Security	118	1.01%	44,960	0	44,960	3,562	48,522
76 Sheriff Other	176	1.50%	67,059	0	67,059	5,313	72,372
77 Police	2,419	20.67%	921,684	0	921,684	73,021	994,705
79 Fire	1,328	11.35%	505,993	0	505,993	40,087	546,080
80 Codes Admin	111	0.95%	42,293	0	42,293	3,351	45,644
81 Beer Board	8	0.07%	3,048	0	3,048	241	3,290
82 Agricultural Ext	8	0.07%	3,048	0	3,048	241	3,290
83 Soil & Water	1	0.01%	381	0	381	30	411
84 Social Services	92	0.79%	35,054	0	35,054	2,777	37,831
85 Health	598	5.11%	227,849	0	227,849	18,051	245,901
86 Public Library	461	3.94%	175,650	0	175,650	13,916	189,566
87 Parks	644	5.50%	245,376	0	245,376	19,440	264,816
88 Arts Commission	13	0.11%	4,953	0	4,953	392	5,346
89 Public Works	352	3.01%	134,119	0	134,119	10,626	144,744
90 Solid Waste	128	1.09%	48,770	0	48,770	3,864	52,634
91 Human Relations	4	0.03%	1,524	0	1,524	121	1,645
92 Farmers Market	6	0.05%	2,286	0	2,286	181	2,467
93 Muni Auditorium	9	0.08%	3,429	0	3,429	272	3,701
94 State Fair Board	24	0.21%	9,144	0	9,144	724	9,869
96 Sports Authority	3	0.03%	1,143	0	1,143	91	1,234
97 Water & Sewer	803	6.86%	305,958	0	305,958	24,240	330,198
98 Storm Water	99	0.85%	37,721	0	37,721	2,988	40,709
101 Metro Action Com	418	3.57%	159,266	0	159,266	12,618	171,884
102 NCAC	198	1.69%	75,442	0	75,442	5,977	81,419
104 Metro Transit	1	0.01%	381	0	381	30	411
109 Communication Center	211	1.80%	80,395	0	80,395	6,369	86,764
111 Criminal Justice Planning	4	0.03%	1,524	0	1,524	121	1,645
112 Office of Emergency Management	11	0.09%	4,191	0	4,191	332	4,523
113 Office of Family Safety	21	0.18%	8,001	0	8,001	634	8,635
114 Comm Ed Comm	6	0.05%	2,286	0	2,286	181	2,467
115 Convention Center Auth	223	1.91%	84,967	0	84,967	6,732	91,699
118 Mayor Other	1	0.01%	381	0	381	30	411

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Mayor's Office Allocations

Dept:7 MAYOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	11,705	100.00%	4,459,825	0	4,459,825	350,674	4,810,499
Direct Bills					0		0
Total					\$4,459,825		\$4,810,499
Basis Units: # of Active Employees (less MNPS)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:7 MAYOR

Department	Mayor's Office	Total
6 LEGISLATIVE	\$21,337	\$21,337
7 MAYOR	12,193	12,193
8 EMPLOYEE HEALTH & WELLNESS	3,290	3,290
9 GEN SVC OVERHEAD	3,701	3,701
10 GEN SVC FACILITIES	15,626	15,626
11 FLEET MANAGEMENT	37,831	37,831
13 POSTAL SERVICE	2,467	2,467
14 DIRECTOR OF FINANCE	4,523	4,523
15 BUSINESS ASSISTANCE OFFICE	3,701	3,701
16 FINANCE OPERATIONS	11,925	11,925
17 PAYROLL	2,878	2,878
18 OFFICE OF MANAGEMENT & BUDGET	8,635	8,635
19 INTERNAL AUDIT	4,523	4,523
20 PUBLIC PROPERTY ADMIN	1,645	1,645
21 PURCHASING	6,990	6,990
22 FINANCIAL ACCOUNTABILITY	1,645	1,645
23 TREASURY	4,934	4,934
24 GRANTS COORDINATION	822	822
25 HUMAN RESOURCES	24,261	24,261
26 INFORMATION SYSTEMS	92,110	92,110
27 DEPT OF LAW	19,738	19,738
28 CENTRAL RECORDS	822	822
29 Elections	22,205	22,205
30 Surplus Property	3,290	3,290
31 Planning Comm	29,196	29,196
34 Historical Comm	4,934	4,934
37 Assessor Prop	57,158	57,158
38 Trustee	13,159	13,159
39 County Clerk	36,597	36,597
40 District Attorney	36,597	36,597
41 DA Drug Enforcement	2,467	2,467
44 Public Defender	44,410	44,410
45 Juvenile Court Clerk	13,159	13,159
46 Circuit Court Clerk	17,682	17,682
47 Criminal Court Clerk	37,008	37,008
48 Clerk/Master	6,990	6,990
49 Juvenile Court	59,625	59,625
50 General Sessions Court	62,503	62,503
51 State Trial Courts	78,951	78,951
52 Justice Info Sys	8,635	8,635
53 Sheriff Admin	44,410	44,410

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:7 MAYOR

Department	Mayor's Office	Total
55 Sheriff Facility Maint	\$8,224	\$8,224
56 Sheriff Warehouse	2,056	2,056
57 Sheriff Criminal Justice Ctr	143,511	143,511
58 Sheriff Hill Jail	34,130	34,130
60 Sheriff Corr Work Center	97,456	97,456
61 Sheriff Transportation	56,746	56,746
63 Sheriff Warrants	26,728	26,728
64 Sheriff Training Academy	35,775	35,775
73 Sheriff Day Reporting	46,466	46,466
75 Sheriff Armed Security	48,522	48,522
76 Sheriff Other	72,372	72,372
77 Police	994,705	994,705
79 Fire	546,080	546,080
80 Codes Admin	45,644	45,644
81 Beer Board	3,290	3,290
82 Agricultural Ext	3,290	3,290
83 Soil & Water	411	411
84 Social Services	37,831	37,831
85 Health	245,901	245,901
86 Public Library	189,566	189,566
87 Parks	264,816	264,816
88 Arts Commission	5,346	5,346
89 Public Works	144,744	144,744
90 Solid Waste	52,634	52,634
91 Human Relations	1,645	1,645
92 Farmers Market	2,467	2,467
93 Muni Auditorium	3,701	3,701
94 State Fair Board	9,869	9,869
96 Sports Authority	1,234	1,234
97 Water & Sewer	330,198	330,198
98 Storm Water	40,709	40,709
101 Metro Action Com	171,884	171,884
102 NCAC	81,419	81,419
104 Metro Transit	411	411
109 Communication Center	86,764	86,764
111 Criminal Justice Planning	1,645	1,645
112 Office of Emergency Management	4,523	4,523
113 Office of Family Safety	8,635	8,635
114 Comm Ed Comm	2,467	2,467
115 Convention Center Auth	91,699	91,699
118 Mayor Other	411	411

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Dept:7 MAYOR

Allocation Summary

Department	Mayor's Office	Total
<hr/>		
Total	<u>\$4,810,499</u>	<u>\$4,810,499</u>

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:8 EMPLOYEE HEALTH & WELLNESS

Description		Amount	General Admin	Employee Clinic	Benefit Board	Other
Personnel Costs						
Salaries	S1	299,901	0	241,450	58,451	0
<i>Salary % Split</i>			<i>.00%</i>	<i>80.51%</i>	<i>19.49%</i>	<i>.00%</i>
Benefits	S	113,850	0	91,661	22,189	0
Subtotal - Personnel Costs		413,751	0	333,111	80,640	0
Services & Supplies Cost						
502 Contract Services	S	37,982	0	30,579	7,403	0
503 Supplies	S	5,526	0	4,449	1,077	0
505 Other Expenses	S	6,747	0	5,432	1,315	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		50,255	0	40,460	9,795	0
Department Cost Total		464,006	0	373,571	90,435	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		464,006	0	373,571	90,435	0
General Admin Distribution			0	0	0	0
Grand Total		\$464,006		\$373,571	\$90,435	\$0
						not allocated

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
3 Post Audits	\$304	\$1	\$305	\$0	\$0
Subtotal - POST AUDITS	304	1	305	0	0
6 Metro Clerk	516	41	557	0	0
6 Council	1,892	151	2,043	0	0
Subtotal - LEGISLATIVE	2,408	192	2,599	0	0
7 Mayor's Office	3,048	241	3,290	0	0
Subtotal - MAYOR	3,048	241	3,290	0	0
16 Finance Operations	0	448	448	0	0
16 Accounts Payable	0	273	273	0	0
Subtotal - FINANCE OPERATIONS	0	722	722	0	0
17 Payroll	0	169	169	0	0
Subtotal - PAYROLL	0	169	169	0	0
18 Management & Budget	0	546	546	0	0
Subtotal - OFFICE OF MANAGEMENT	0	546	546	0	0
19 Internal Audit	0	209	209	0	0
Subtotal - INTERNAL AUDIT	0	209	209	0	0
20 Public Property Svcs	0	89	89	0	0
Subtotal - PUBLIC PROPERTY ADMIN	0	89	89	0	0
21 Purchasing	0	53	53	0	0
Subtotal - PURCHASING	0	53	53	0	0
22 Procurement Review	0	4	4	0	0
22 Prompt Pay Review	0	13	13	0	0
22 Performance Monitoring	0	0	0	0	0
22 Special Projects	0	29	29	0	0
Subtotal - FINANCIAL ACCOUNTABIL	0	45	45	0	0
23 Cash Operations	0	2	2	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
23 Investment Committee Supt	\$0	\$19	\$19	\$0	\$0
23 Investor Relations	0	12	12	0	0
Subtotal - TREASURY	0	33	33	0	0
Total Incoming	5,760	2,299	8,058	0	0
C. Total Allocated		\$472,064	\$381,630	\$90,435	\$0
			80.84%	19.16%	

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Employee Clinic Allocations

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	3.00	0.02%	\$57	\$0	\$57	\$0	\$57
7 MAYOR	1.00	0.01%	19	0	19	0	19
9 GEN SVC OVERHEAD	246.00	1.24%	4,704	0	4,704	29	4,733
38 Trustee	1.00	0.01%	19	0	19	0	19
40 District Attorney	2.00	0.01%	38	0	38	0	38
49 Juvenile Court	98.00	0.49%	1,874	0	1,874	11	1,885
50 General Sessions Court	3.00	0.02%	57	0	57	0	58
51 State Trial Courts	8.00	0.04%	153	0	153	1	154
53 Sheriff Admin	1,140.00	5.75%	21,801	0	21,801	132	21,933
77 Police	10,403.00	52.45%	198,940	0	198,940	1,206	200,146
79 Fire	5,364.00	27.04%	102,578	0	102,578	622	103,199
80 Codes Admin	2.00	0.01%	38	0	38	0	38
84 Social Services	1.00	0.01%	19	0	19	0	19
85 Health	1,400.00	7.06%	26,773	0	26,773	162	26,935
87 Parks	451.00	2.27%	8,625	0	8,625	52	8,677
89 Public Works	43.86	0.22%	839	0	839	5	844
90 Solid Waste	7.14	0.04%	137	0	137	1	137
95 Convention Center	9.00	0.05%	172	0	172	1	173
97 Water & Sewer	92.00	0.46%	1,759	0	1,759	11	1,770
101 Metro Action Com	498.00	2.51%	9,523	0	9,523	58	9,581
103 MDHA	52.00	0.26%	994	0	994	6	1,000
104 Metro Transit	2.00	0.01%	38	0	38	0	38
107 Education	9.00	0.05%	172	0	172	1	173
Subtotal	19,836.00	100.00%	379,331	0	379,331	2,299	381,630
Direct Bills					0		0
Total					\$379,331		\$381,630

Basis Units: # of Exams and Procedures

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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%	\$90,435	\$0	\$90,435	\$0	\$90,435
Subtotal	100	100.00%	90,435	0	90,435	0	90,435
Direct Bills					0		0
Total					\$90,435		\$90,435

Basis Units: Direct 100% Allocation to Employee Benefits

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:8 EMPLOYEE HEALTH & WELLNESS

Department	Employee Clinic	Benefit Board	Other	Total
2 EMPLOYEE BENEFITS	\$0	\$90,435	\$0	\$90,435
6 LEGISLATIVE	57	0	0	57
7 MAYOR	19	0	0	19
9 GEN SVC OVERHEAD	4,733	0	0	4,733
38 Trustee	19	0	0	19
40 District Attorney	38	0	0	38
49 Juvenile Court	1,885	0	0	1,885
50 General Sessions Court	58	0	0	58
51 State Trial Courts	154	0	0	154
53 Sheriff Admin	21,933	0	0	21,933
77 Police	200,146	0	0	200,146
79 Fire	103,199	0	0	103,199
80 Codes Admin	38	0	0	38
84 Social Services	19	0	0	19
85 Health	26,935	0	0	26,935
87 Parks	8,677	0	0	8,677
89 Public Works	844	0	0	844
90 Solid Waste	137	0	0	137
95 Convention Center	173	0	0	173
97 Water & Sewer	1,770	0	0	1,770
101 Metro Action Com	9,581	0	0	9,581
103 MDHA	1,000	0	0	1,000
104 Metro Transit	38	0	0	38
107 Education	173	0	0	173
Total	\$381,630	\$90,435	\$0	\$472,064

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:9 GEN SVC OVERHEAD

Description		Amount	General Admin	Gen Svs Overhead
Personnel Costs				
Salaries	S1	735,441	0	735,441
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	222,962	0	222,962
Subtotal - Personnel Costs		<u>958,403</u>	0	<u>958,403</u>
Services & Supplies Cost				
502 Contract Services	S	190,522	0	190,522
503 Supplies	S	11,353	0	11,353
505 Other Expenses	S	8,568	0	8,568
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		<u>210,443</u>	0	<u>210,443</u>
Department Cost Total		1,168,846	0	1,168,846
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		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		1,168,846	0	1,168,846
General Admin Distribution			0	0
Grand Total		<u><u>\$1,168,846</u></u>		<u><u>\$1,168,846</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
1 Metro Southeast	\$136,839	\$0	\$136,839
1 Lindsley Hall	49,644	0	49,644
1 Fulton Campus Garage	7,131	0	7,131
Subtotal - BUILDING DEPRECIATION	193,613	0	193,613
2 County Pension	50,542	142	50,684
2 Civil Service Pension	150,686	422	151,108
2 Health Benefit	729,621	2,045	731,666
2 Life Benefit	41,624	117	41,741
2 Injured On Duty	23,140	65	23,205
Subtotal - EMPLOYEE BENEFITS	995,613	2,791	998,403
3 Post Audits	281	1	281
Subtotal - POST AUDITS	281	1	281
6 Metro Clerk	580	46	626
6 Council	2,128	170	2,298
Subtotal - LEGISLATIVE	2,709	216	2,924
7 Mayor's Office	3,429	272	3,701
Subtotal - MAYOR	3,429	272	3,701
8 Employee Clinic	4,704	29	4,733
Subtotal - EMPLOYEE HEALTH & WE	4,704	29	4,733
10 Buildings & Security	0	522,534	522,534
Subtotal - GEN SVC FACILITIES	0	522,534	522,534
11 Motor Pool	0	16	16
11 Fleet Depreciation	0	37,797	37,797
Subtotal - FLEET MANAGEMENT	0	37,812	37,812
12 Security Services	0	10,796	10,796
Subtotal - SHERIFF SECURITY SERV	0	10,796	10,796
13 Postal Service	0	1,017	1,017

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
Subtotal - POSTAL SERVICE	\$0	\$1,017	\$1,017
15 Procurement Post-Award	0	28,156	28,156
Subtotal - BUSINESS ASSISTANCE C	0	28,156	28,156
16 Finance Operations	0	414	414
16 Accounts Payable	0	194	194
Subtotal - FINANCE OPERATIONS	0	608	608
17 Payroll	0	1,872	1,872
Subtotal - PAYROLL	0	1,872	1,872
18 Management & Budget	0	1,099	1,099
Subtotal - OFFICE OF MANAGEMENT	0	1,099	1,099
19 Internal Audit	0	525	525
Subtotal - INTERNAL AUDIT	0	525	525
20 Public Property Svcs	0	224	224
Subtotal - PUBLIC PROPERTY ADMIN	0	224	224
21 Purchasing	0	220	220
Subtotal - PURCHASING	0	220	220
22 Procurement Review	0	9	9
22 Prompt Pay Review	0	9	9
22 Performance Monitoring	0	0	0
22 Special Projects	0	72	72
Subtotal - FINANCIAL ACCOUNTABIL	0	91	91
23 Cash Operations	0	5	5
23 Investment Committee Supt	0	211	211
23 Investor Relations	0	30	30
Subtotal - TREASURY	0	245	245
25 Employee Relations	0	9,423	9,423

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:9 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
25 Workforce Management	\$0	\$20,693	\$20,693
25 Benefits	0	20,369	20,369
25 HR Admin./Sys Support	0	25,121	25,121
Subtotal - HUMAN RESOURCES	0	75,607	75,607
26 ITS Systems	0	8,737	8,737
26 ITS Systems Depreciation	0	621	621
Subtotal - INFORMATION SYSTEMS	0	9,357	9,357
27 Legal Services	0	43,562	43,562
Subtotal - DEPT OF LAW	0	43,562	43,562
28 Records & Storage	0	4,672	4,672
28 Data Requests	0	397	397
Subtotal - CENTRAL RECORDS	0	5,069	5,069
Total Incoming	1,200,348	742,102	1,942,450
C. Total Allocated		\$3,111,296	\$3,111,296
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	1,805,202	26.24%	\$621,725	\$0	\$621,725	\$194,743	\$816,468
11 FLEET MANAGEMENT	4,466,015	64.92%	1,538,129	0	1,538,129	481,788	2,019,916
13 POSTAL SERVICE	187,688	2.73%	64,641	0	64,641	20,248	84,889
30 Surplus Property	420,140	6.11%	144,699	0	144,699	45,324	190,023
Subtotal	6,879,045	100.00%	2,369,194	0	2,369,194	742,102	3,111,296
Direct Bills					0		0
Total					\$2,369,194		\$3,111,296
Basis Units: General Services Salaries							

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:9 GEN SVC OVERHEAD

Department	Gen Svs Overhead	Total
10 GEN SVC FACILITIES	\$816,468	\$816,468
11 FLEET MANAGEMENT	2,019,916	2,019,916
13 POSTAL SERVICE	84,889	84,889
30 Surplus Property	190,023	190,023
Total	\$3,111,296	\$3,111,296

**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 costs were then allocated based on the square feet occupied by each agency. The residual was allocated to departments based on billings.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:10 GEN SVC FACILITIES

Description		Amount	General Admin	Buildings & Security
Personnel Costs				
Salaries	S1	1,707,376	0	1,707,376
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	547,132	0	547,132
Subtotal - Personnel Costs		<u>2,254,508</u>	0	<u>2,254,508</u>
Services & Supplies Cost				
502 Contract Services	S	17,179,184	0	17,179,184
503 Supplies	S	592,521	0	592,521
505 Other Expenses	S	166,589	0	166,589
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Services & Supplies		<u>17,938,294</u>	0	<u>17,938,294</u>
Department Cost Total		20,192,802	0	20,192,802
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		20,192,802	0	20,192,802
General Admin Distribution			0	0
Grand Total		<u><u>\$20,192,802</u></u>		<u><u>\$20,192,802</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security
1 Communications Bldg	\$11,199	\$0	\$11,199
1 Metro Southeast	218,783	0	218,783
1 Lindsley Hall	118,439	0	118,439
1 Howard Office Bldg	72,848	0	72,848
1 Fulton Campus Garage	32,869	0	32,869
1 Metro Office Building	28,840	0	28,840
Subtotal - BUILDING DEPRECIATION	482,978	0	482,978
3 Post Audits	7,187	21	7,208
Subtotal - POST AUDITS	7,187	21	7,208
5 Property Loss	26,174	74	26,248
5 Self Insured	16,111	45	16,157
5 Surety Bonds	0	0	0
5 Judgements & Losses	26,738	75	26,813
Subtotal - INSURANCE	69,023	194	69,218
6 Metro Clerk	2,450	195	2,645
6 Council	8,986	716	9,702
Subtotal - LEGISLATIVE	11,436	912	12,348
7 Mayor's Office	14,479	1,147	15,626
Subtotal - MAYOR	14,479	1,147	15,626
9 Gen Svs Overhead	621,725	194,743	816,468
Subtotal - GEN SVC OVERHEAD	621,725	194,743	816,468
10 Buildings & Security	0	47,475	47,475
Subtotal - GEN SVC FACILITIES	0	47,475	47,475
11 Motor Pool	0	610	610
Subtotal - FLEET MANAGEMENT	0	610	610
12 Security Services	0	53,036	53,036
Subtotal - SHERIFF SECURITY SERV	0	53,036	53,036
13 Postal Service	0	118	118

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security
Subtotal - POSTAL SERVICE	\$0	\$118	\$118
16 Finance Operations	0	10,606	10,606
16 Accounts Payable	0	6,707	6,707
Subtotal - FINANCE OPERATIONS	0	17,314	17,314
17 Payroll	0	867	867
Subtotal - PAYROLL	0	867	867
18 Management & Budget	0	19,533	19,533
Subtotal - OFFICE OF MANAGEMENT	0	19,533	19,533
19 Internal Audit	0	9,074	9,074
Subtotal - INTERNAL AUDIT	0	9,074	9,074
20 Public Property Svcs	0	3,867	3,867
Subtotal - PUBLIC PROPERTY ADMIN	0	3,867	3,867
21 Purchasing	0	72,248	72,248
Subtotal - PURCHASING	0	72,248	72,248
22 Procurement Review	0	156	156
22 Prompt Pay Review	0	320	320
22 Performance Monitoring	0	0	0
22 Special Projects	0	1,251	1,251
Subtotal - FINANCIAL ACCOUNTABIL	0	1,728	1,728
23 Cash Operations	0	81	81
23 Investment Committee Supt	0	98	98
23 Investor Relations	0	517	517
Subtotal - TREASURY	0	696	696
26 ITS Systems	0	53,881	53,881
26 ITS Systems Depreciation	0	3,750	3,750
26 Radio Depreciation	0	7,404	7,404

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:10 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security
Subtotal - INFORMATION SYSTEMS	\$0	\$65,035	\$65,035
28 Records & Storage	0	4,353	4,353
28 Data Requests	0	18,579	18,579
Subtotal - CENTRAL RECORDS	0	22,932	22,932
Total Incoming	1,206,828	511,550	1,718,377
C. Total Allocated		\$21,911,179	\$21,911,179
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	35,100	0.17%	\$36,069	\$(35,100)	\$969	\$0	\$969
6 LEGISLATIVE	92,300	0.44%	94,847	0	94,847	0	94,847
7 MAYOR	105,100	0.50%	108,001	0	108,001	0	108,001
9 GEN SVC OVERHEAD	508,500	2.44%	522,534	0	522,534	0	522,534
10 GEN SVC FACILITIES	46,200	0.22%	47,475	0	47,475	0	47,475
11 FLEET MANAGEMENT	845,400	4.06%	868,732	0	868,732	21,583	890,314
13 POSTAL SERVICE	8,500	0.04%	8,735	0	8,735	217	8,952
14 DIRECTOR OF FINANCE	116,300	0.56%	119,510	0	119,510	2,969	122,479
16 FINANCE OPERATIONS	40,100	0.19%	41,207	0	41,207	1,024	42,230
17 PAYROLL	29,400	0.14%	30,211	0	30,211	751	30,962
18 OFFICE OF MANAGEMENT & BUDGE	84,500	0.41%	86,832	0	86,832	2,157	88,989
19 INTERNAL AUDIT	13,400	0.06%	13,770	0	13,770	342	14,112
20 PUBLIC PROPERTY ADMIN	11,000	0.05%	11,304	0	11,304	281	11,584
21 PURCHASING	68,900	0.33%	70,802	0	70,802	1,759	72,560
22 FINANCIAL ACCOUNTABILITY	41,700	0.20%	42,851	0	42,851	1,065	43,915
23 TREASURY	35,700	0.17%	36,685	0	36,685	911	37,597
24 GRANTS COORDINATION	9,100	0.04%	9,351	0	9,351	232	9,583
25 HUMAN RESOURCES	9,900	0.05%	10,173	0	10,173	253	10,426
26 INFORMATION SYSTEMS	925,100	4.44%	950,631	0	950,631	23,617	974,248
27 DEPT OF LAW	23,900	0.11%	24,560	0	24,560	610	25,170
29 Elections	181,600	0.87%	186,612	0	186,612	4,636	191,248
30 Surplus Property	108,600	0.52%	111,597	0	111,597	2,772	114,370
31 Planning Comm	248,700	1.19%	255,564	0	255,564	6,349	261,913
34 Historical Comm	13,500	0.06%	13,873	0	13,873	345	14,217
37 Assessor Prop	327,500	1.57%	336,538	0	336,538	8,361	344,899
38 Trustee	118,400	0.57%	121,668	0	121,668	3,023	124,690
39 County Clerk	471,800	2.27%	484,821	0	484,821	12,045	496,866
40 District Attorney	19,600	0.09%	20,141	0	20,141	500	20,641
44 Public Defender	21,600	0.10%	22,196	0	22,196	551	22,748
45 Juvenile Court Clerk	595,000	2.86%	611,421	0	611,421	15,190	626,611
46 Circuit Court Clerk	479,800	2.30%	493,042	0	493,042	12,249	505,291
47 Criminal Court Clerk	159,200	0.76%	163,594	0	163,594	4,064	167,658
48 Clerk/Master	163,600	0.79%	168,115	0	168,115	4,177	172,292
49 Juvenile Court	44,900	0.22%	46,139	0	46,139	1,146	47,285
50 General Sessions Court	567,900	2.73%	583,573	0	583,573	14,498	598,071
51 State Trial Courts	688,400	3.31%	707,399	0	707,399	17,574	724,973
53 Sheriff Admin	1,157,900	5.56%	1,189,856	0	1,189,856	29,560	1,219,416
77 Police	4,510,300	21.66%	4,634,776	0	4,634,776	115,145	4,749,921
79 Fire	1,527,800	7.34%	1,569,965	0	1,569,965	39,004	1,608,968
80 Codes Admin	350,600	1.68%	360,276	0	360,276	8,951	369,227
81 Beer Board	17,600	0.08%	18,086	0	18,086	449	18,535
82 Agricultural Ext	22,900	0.11%	23,532	0	23,532	585	24,117

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Buildings & Security Allocations

Dept:10 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Soil & Water	4,000	0.02%	\$4,110	\$0	\$4,110	\$102	\$4,213
84 Social Services	51,500	0.25%	52,921	0	52,921	1,315	54,236
85 Health	666,800	3.20%	685,202	0	685,202	17,023	702,225
86 Public Library	661,800	3.18%	680,064	0	680,064	16,895	696,960
87 Parks	488,100	2.34%	501,571	0	501,571	12,461	514,032
88 Arts Commission	45,300	0.22%	46,550	0	46,550	1,156	47,707
89 Public Works	12,986	0.06%	13,344	0	13,344	332	13,676
90 Solid Waste	2,114	0.01%	2,172	0	2,172	54	2,226
96 Sports Authority	11,800	0.06%	12,126	0	12,126	301	12,427
97 Water & Sewer	171,000	0.82%	175,719	0	175,719	4,366	180,085
101 Metro Action Com	330,300	1.59%	339,416	(330,300)	9,116	8,432	17,548
102 NCAC	23,900	0.11%	24,560	(11,027)	13,533	610	14,143
107 Education	258,200	1.24%	265,326	0	265,326	6,592	271,918
109 Communication Center	159,700	0.77%	164,107	0	164,107	4,077	168,184
111 Criminal Justice Planning	24,400	0.12%	25,073	0	25,073	623	25,696
112 Office of Emergency Management	160,300	0.77%	164,724	0	164,724	4,092	168,816
121 All Others	2,905,400	13.95%	2,985,584	(403,900)	2,581,684	74,173	2,655,857
Subtotal	20,824,900	100.00%	21,399,630	(780,327)	20,619,303	511,550	21,130,852
Direct Bills					780,327		780,327
Total					\$21,399,630		\$21,911,179
Basis Units: General Services Billings							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:10 GEN SVC FACILITIES

Department	Buildings & Security	Total
0 Direct Billed	\$780,327	\$780,327
2 EMPLOYEE BENEFITS	969	969
6 LEGISLATIVE	94,847	94,847
7 MAYOR	108,001	108,001
9 GEN SVC OVERHEAD	522,534	522,534
10 GEN SVC FACILITIES	47,475	47,475
11 FLEET MANAGEMENT	890,314	890,314
13 POSTAL SERVICE	8,952	8,952
14 DIRECTOR OF FINANCE	122,479	122,479
16 FINANCE OPERATIONS	42,230	42,230
17 PAYROLL	30,962	30,962
18 OFFICE OF MANAGEMENT & BUDGET	88,989	88,989
19 INTERNAL AUDIT	14,112	14,112
20 PUBLIC PROPERTY ADMIN	11,584	11,584
21 PURCHASING	72,560	72,560
22 FINANCIAL ACCOUNTABILITY	43,915	43,915
23 TREASURY	37,597	37,597
24 GRANTS COORDINATION	9,583	9,583
25 HUMAN RESOURCES	10,426	10,426
26 INFORMATION SYSTEMS	974,248	974,248
27 DEPT OF LAW	25,170	25,170
29 Elections	191,248	191,248
30 Surplus Property	114,370	114,370
31 Planning Comm	261,913	261,913
34 Historical Comm	14,217	14,217
37 Assessor Prop	344,899	344,899
38 Trustee	124,690	124,690
39 County Clerk	496,866	496,866
40 District Attorney	20,641	20,641
44 Public Defender	22,748	22,748
45 Juvenile Court Clerk	626,611	626,611
46 Circuit Court Clerk	505,291	505,291
47 Criminal Court Clerk	167,658	167,658
48 Clerk/Master	172,292	172,292
49 Juvenile Court	47,285	47,285
50 General Sessions Court	598,071	598,071
51 State Trial Courts	724,973	724,973
53 Sheriff Admin	1,219,416	1,219,416
77 Police	4,749,921	4,749,921
79 Fire	1,608,968	1,608,968
80 Codes Admin	369,227	369,227

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:10 GEN SVC FACILITIES

Department	Buildings & Security	Total
81 Beer Board	\$18,535	\$18,535
82 Agricultural Ext	24,117	24,117
83 Soil & Water	4,213	4,213
84 Social Services	54,236	54,236
85 Health	702,225	702,225
86 Public Library	696,960	696,960
87 Parks	514,032	514,032
88 Arts Commission	47,707	47,707
89 Public Works	13,676	13,676
90 Solid Waste	2,226	2,226
96 Sports Authority	12,427	12,427
97 Water & Sewer	180,085	180,085
101 Metro Action Com	17,548	17,548
102 NCAC	14,143	14,143
107 Education	271,918	271,918
109 Communication Center	168,184	168,184
111 Criminal Justice Planning	25,696	25,696
112 Office of Emergency Management	168,816	168,816
121 All Others	2,655,857	2,655,857
Total	\$21,911,179	\$21,911,179

**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 2017.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:11 FLEET MANAGEMENT

Description		Amount	General Admin	Motor Pool	Fleet Depreciation
Personnel Costs					
Salaries	S1	4,466,015	0	4,466,015	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	1,532,875	0	1,532,875	0
Subtotal - Personnel Costs		5,998,890	0	5,998,890	0
Services & Supplies Cost					
502 Contract Services	S	3,656,056	0	3,656,056	0
503 Supplies	S	9,242,029	0	9,242,029	0
505 Other Expenses	S	100,679	0	100,679	0
Depreciation	P	11,246,613	0	0	11,246,613
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(191,973)	0	(191,973)	0
Subtotal - Services & Supplies		24,053,404	0	12,806,791	11,246,613
Department Cost Total		30,052,294	0	18,805,681	11,246,613
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		30,052,294	0	18,805,681	11,246,613
General Admin Distribution			0	0	0
Grand Total		\$30,052,294		\$18,805,681	\$11,246,613

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
1 Metro Southeast	\$390,544	\$0	\$390,544	\$0
Subtotal - BUILDING DEPRECIATION	390,544	0	390,544	0
2 Injured On Duty	(0)	104	104	0
Subtotal - EMPLOYEE BENEFITS	(0)	104	104	0
3 Post Audits	106,473	315	106,788	0
Subtotal - POST AUDITS	106,473	315	106,788	0
6 Metro Clerk	5,931	473	6,404	0
6 Council	21,756	1,734	23,490	0
Subtotal - LEGISLATIVE	27,687	2,207	29,894	0
7 Mayor's Office	35,054	2,777	37,831	0
Subtotal - MAYOR	35,054	2,777	37,831	0
9 Gen Svs Overhead	1,538,129	481,788	2,019,916	0
Subtotal - GEN SVC OVERHEAD	1,538,129	481,788	2,019,916	0
10 Buildings & Security	868,732	21,583	890,314	0
Subtotal - GEN SVC FACILITIES	868,732	21,583	890,314	0
11 Fleet Depreciation	0	220,073	220,073	0
Subtotal - FLEET MANAGEMENT	0	220,073	220,073	0
12 Security Services	0	71,904	71,904	0
Subtotal - SHERIFF SECURITY SERV	0	71,904	71,904	0
13 Postal Service	0	6,544	6,544	0
Subtotal - POSTAL SERVICE	0	6,544	6,544	0
16 Finance Operations	0	157,133	157,133	0
16 Accounts Payable	0	62,693	62,693	0
Subtotal - FINANCE OPERATIONS	0	219,827	219,827	0
17 Payroll	0	2,385	2,385	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:11 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
Subtotal - PAYROLL	\$0	\$2,385	\$2,385	\$0
18 Management & Budget	0	20,072	20,072	0
Subtotal - OFFICE OF MANAGEMENT	0	20,072	20,072	0
19 Internal Audit	0	13,591	13,591	0
Subtotal - INTERNAL AUDIT	0	13,591	13,591	0
20 Public Property Svcs	0	5,792	5,792	0
Subtotal - PUBLIC PROPERTY ADMIN	0	5,792	5,792	0
21 Purchasing	0	25,398	25,398	0
Subtotal - PURCHASING	0	25,398	25,398	0
22 Procurement Review	0	234	234	0
22 Prompt Pay Review	0	2,995	2,995	0
22 Performance Monitoring	0	0	0	0
22 Special Projects	0	1,874	1,874	0
Subtotal - FINANCIAL ACCOUNTABIL	0	5,103	5,103	0
23 Cash Operations	0	382	382	0
23 Investment Committee Supt	0	269	269	0
23 Investor Relations	0	774	774	0
Subtotal - TREASURY	0	1,425	1,425	0
26 ITS Systems	0	141,953	141,953	0
26 ITS Systems Depreciation	0	10,031	10,031	0
26 Radio Depreciation	0	5,131	5,131	0
Subtotal - INFORMATION SYSTEMS	0	157,115	157,115	0
27 Legal Services	0	281	281	0
Subtotal - DEPT OF LAW	0	281	281	0
28 Records & Storage	0	109	109	0
28 Data Requests	0	318	318	0
Subtotal - CENTRAL RECORDS	0	427	427	0
Total Incoming	2,966,618	1,258,711	4,225,329	0
C. Total Allocated		\$34,277,623	\$23,031,010	\$11,246,613
			67.19%	32.81%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	1,500	0.01%	\$1,516	\$(1,500)	\$16	\$0	\$16
10 GEN SVC FACILITIES	58,900	0.27%	59,510	(58,900)	610	0	610
13 POSTAL SERVICE	5,900	0.03%	5,961	(5,900)	61	346	407
25 HUMAN RESOURCES	1,900	0.01%	1,920	(1,900)	20	111	131
26 INFORMATION SYSTEMS	39,000	0.18%	39,404	(39,000)	404	2,284	2,689
27 DEPT OF LAW	3,000	0.01%	3,031	(3,000)	31	176	207
28 CENTRAL RECORDS	1,700	0.01%	1,718	(1,700)	18	100	117
29 Elections	3,100	0.01%	3,132	(3,100)	32	182	214
30 Surplus Property	7,400	0.03%	7,477	(7,400)	77	433	510
31 Planning Comm	1,900	0.01%	1,920	(1,900)	20	111	131
37 Assessor Prop	50,400	0.23%	50,922	(50,400)	522	2,952	3,475
38 Trustee	2,100	0.01%	2,122	(2,100)	22	123	145
39 County Clerk	12,400	0.06%	12,529	(12,400)	129	726	855
40 District Attorney	17,500	0.08%	17,681	(17,500)	181	1,025	1,206
44 Public Defender	4,100	0.02%	4,142	(4,100)	42	240	283
45 Juvenile Court Clerk	1,900	0.01%	1,920	(1,900)	20	111	131
46 Circuit Court Clerk	4,700	0.02%	4,749	(4,700)	49	275	324
47 Criminal Court Clerk	2,100	0.01%	2,122	(2,100)	22	123	145
49 Juvenile Court	38,500	0.18%	38,899	(38,500)	399	2,255	2,654
50 General Sessions Court	4,900	0.02%	4,951	(4,900)	51	287	338
51 State Trial Courts	59,400	0.28%	60,016	(59,400)	616	3,479	4,095
53 Sheriff Admin	907,600	4.21%	917,007	(907,600)	9,407	53,163	62,570
77 Police	6,212,200	28.83%	6,276,585	(6,212,200)	64,385	363,885	428,270
79 Fire	4,524,100	20.99%	4,570,989	(4,524,100)	46,889	265,003	311,892
80 Codes Admin	141,700	0.66%	143,169	(141,700)	1,469	8,300	9,769
81 Beer Board	5,400	0.03%	5,456	(5,400)	56	316	372
84 Social Services	16,900	0.08%	17,075	(16,900)	175	990	1,165
85 Health	110,700	0.51%	111,847	(110,700)	1,147	6,484	7,632
86 Public Library	83,500	0.39%	84,365	(83,500)	865	4,891	5,757
87 Parks	1,374,700	6.38%	1,388,948	(1,374,700)	14,248	80,524	94,772
89 Public Works	2,473,600	11.48%	2,499,237	(2,473,600)	25,637	144,893	170,530
90 Solid Waste	2,262,400	10.50%	2,285,848	(2,262,400)	23,448	132,522	155,970
97 Water & Sewer	2,145,200	9.96%	2,167,433	(2,145,200)	22,233	125,657	147,890
98 Storm Water	463,900	2.15%	468,708	(463,900)	4,808	27,173	31,981
101 Metro Action Com	357,200	1.66%	360,902	(357,200)	3,702	20,923	24,625
112 Office of Emergency Management	104,000	0.48%	105,078	(104,000)	1,078	6,092	7,170
120 ISF External Customers	43,559	0.20%	44,010	(43,559)	451	2,552	3,003

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Motor Pool Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	21,548,959	100.00%	21,772,299	(21,548,959)	223,340	1,258,711	1,482,051
Direct Bills					21,548,959		21,548,959
Total					\$21,772,299		\$23,031,010
Basis Units: Motor Pool Billings							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Fleet Depreciation Allocations

Dept:11 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	37,582.33	0.34%	\$37,797	\$0	\$37,797	\$0	\$37,797
11 FLEET MANAGEMENT	218,824.81	1.96%	220,073	0	220,073	0	220,073
26 INFORMATION SYSTEMS	18,841.74	0.17%	18,949	0	18,949	0	18,949
31 Planning Comm	5,273.20	0.05%	5,303	0	5,303	0	5,303
37 Assessor Prop	61,677.20	0.55%	62,029	0	62,029	0	62,029
39 County Clerk	4,171.80	0.04%	4,196	0	4,196	0	4,196
40 District Attorney	2,566.02	0.02%	2,581	0	2,581	0	2,581
47 Criminal Court Clerk	3,284.54	0.03%	3,303	0	3,303	0	3,303
49 Juvenile Court	6,521.00	0.06%	6,558	0	6,558	0	6,558
53 Sheriff Admin	392,209.34	3.51%	394,446	0	394,446	0	394,446
77 Police	2,155,409.03	19.27%	2,167,700	0	2,167,700	0	2,167,700
79 Fire	2,852,675.56	25.51%	2,868,943	0	2,868,943	0	2,868,943
80 Codes Admin	57,318.63	0.51%	57,645	0	57,645	0	57,645
85 Health	49,452.40	0.44%	49,734	0	49,734	0	49,734
86 Public Library	20,758.60	0.19%	20,877	0	20,877	0	20,877
87 Parks	578,674.18	5.17%	581,974	0	581,974	0	581,974
89 Public Works	2,299,666.35	20.56%	2,312,780	0	2,312,780	0	2,312,780
90 Solid Waste	374,364.29	3.35%	376,499	0	376,499	0	376,499
93 Muni Auditorium	550.00	0.00%	553	0	553	0	553
97 Water & Sewer	1,652,939.37	14.78%	1,662,365	0	1,662,365	0	1,662,365
101 Metro Action Com	283,213.01	2.53%	284,828	0	284,828	0	284,828
109 Communication Center	4,226.47	0.04%	4,251	0	4,251	0	4,251
112 Office of Emergency Management	102,643.77	0.92%	103,229	0	103,229	0	103,229
Subtotal	11,182,843.64	100.00%	11,246,613	0	11,246,613	0	11,246,613
Direct Bills					0		0
Total					\$11,246,613		\$11,246,613

Basis Units: YTD Vehicle Depreciation Expense

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:11 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
0 Direct Billed	\$21,548,959	\$0	\$21,548,959
9 GEN SVC OVERHEAD	16	37,797	37,812
10 GEN SVC FACILITIES	610	0	610
11 FLEET MANAGEMENT	0	220,073	220,073
13 POSTAL SERVICE	407	0	407
25 HUMAN RESOURCES	131	0	131
26 INFORMATION SYSTEMS	2,689	18,949	21,638
27 DEPT OF LAW	207	0	207
28 CENTRAL RECORDS	117	0	117
29 Elections	214	0	214
30 Surplus Property	510	0	510
31 Planning Comm	131	5,303	5,434
37 Assessor Prop	3,475	62,029	65,503
38 Trustee	145	0	145
39 County Clerk	855	4,196	5,050
40 District Attorney	1,206	2,581	3,787
44 Public Defender	283	0	283
45 Juvenile Court Clerk	131	0	131
46 Circuit Court Clerk	324	0	324
47 Criminal Court Clerk	145	3,303	3,448
49 Juvenile Court	2,654	6,558	9,212
50 General Sessions Court	338	0	338
51 State Trial Courts	4,095	0	4,095
53 Sheriff Admin	62,570	394,446	457,016
77 Police	428,270	2,167,700	2,595,970
79 Fire	311,892	2,868,943	3,180,835
80 Codes Admin	9,769	57,645	67,414
81 Beer Board	372	0	372
84 Social Services	1,165	0	1,165
85 Health	7,632	49,734	57,366
86 Public Library	5,757	20,877	26,633
87 Parks	94,772	581,974	676,746
89 Public Works	170,530	2,312,780	2,483,310
90 Solid Waste	155,970	376,499	532,469
93 Muni Auditorium	0	553	553
97 Water & Sewer	147,890	1,662,365	1,810,256
98 Storm Water	31,981	0	31,981
101 Metro Action Com	24,625	284,828	309,453
109 Communication Center	0	4,251	4,251
112 Office of Emergency Management	7,170	103,229	110,399
120 ISF External Customers	3,003	0	3,003

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:11 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
Total	<u>\$23,031,010</u>	<u>\$11,246,613</u>	<u>\$34,277,623</u>

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

SHERIFF SECURITY SERVICES

NATURE AND EXTENT OF SERVICES

The Sheriff's Department is responsible for providing security services for several buildings occupied by Metro departments. The costs of these security services recorded in Fund 10101, Business Unit 30124910 – Sheriff Administration Support Services.

Costs included in the LOCAP include Object Account 502302 Security Services. Costs have been allocated based on the square footage occupied within the supported buildings.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:12 SHERIFF SECURITY SERVICES

Description		Amount	General Admin	Security Services
<hr/>				
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
502 Contract Services	S	3,837,954	0	3,837,954
Subtotal - Services & Supplies		<hr/> 3,837,954	<hr/> 0	<hr/> 3,837,954
Department Cost Total		3,837,954	0	3,837,954
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		3,837,954	0	3,837,954
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$3,837,954	<hr/> <hr/> \$3,837,954	

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:12 SHERIFF SECURITY SERVICES

Department	First Incoming	Second Incoming	Security Services
12 Security Services	\$0	\$3,201	\$3,201
Subtotal - SHERIFF SECURITY SERV	0	3,201	3,201
18 Management & Budget	0	3,248	3,248
Subtotal - OFFICE OF MANAGEMENT	0	3,248	3,248
19 Internal Audit	0	1,725	1,725
Subtotal - INTERNAL AUDIT	0	1,725	1,725
20 Public Property Svcs	0	735	735
Subtotal - PUBLIC PROPERTY ADMIN	0	735	735
21 Purchasing	0	4,020	4,020
Subtotal - PURCHASING	0	4,020	4,020
22 Procurement Review	0	30	30
22 Performance Monitoring	0	0	0
22 Special Projects	0	238	238
Subtotal - FINANCIAL ACCOUNTABIL	0	267	267
23 Cash Operations	0	15	15
23 Investor Relations	0	98	98
Subtotal - TREASURY	0	114	114
Total Incoming	0	13,311	13,311
C. Total Allocated		\$3,851,265	\$3,851,265
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Security Services Allocations

Dept:12 SHERIFF SECURITY SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	42,924	1.12%	\$42,929	\$0	\$42,929	\$0	\$42,929
7 MAYOR	49,423	1.29%	49,429	0	49,429	0	49,429
9 GEN SVC OVERHEAD	10,795	0.28%	10,796	0	10,796	0	10,796
10 GEN SVC FACILITIES	53,030	1.38%	53,036	0	53,036	0	53,036
11 FLEET MANAGEMENT	71,896	1.87%	71,904	0	71,904	0	71,904
12 SHERIFF SECURITY SERVICES	3,201	0.08%	3,201	0	3,201	0	3,201
13 POSTAL SERVICE	1,989	0.05%	1,989	0	1,989	7	1,997
14 DIRECTOR OF FINANCE	11,774	0.31%	11,775	0	11,775	43	11,819
16 FINANCE OPERATIONS	17,603	0.46%	17,605	0	17,605	65	17,670
17 PAYROLL	3,073	0.08%	3,073	0	3,073	11	3,085
18 OFFICE OF MANAGEMENT & BUDGE	15,770	0.41%	15,772	0	15,772	58	15,830
19 INTERNAL AUDIT	3,330	0.09%	3,330	0	3,330	12	3,343
20 PUBLIC PROPERTY ADMIN	652	0.02%	652	0	652	2	654
21 PURCHASING	10,371	0.27%	10,372	0	10,372	38	10,410
23 TREASURY	3,056	0.08%	3,056	0	3,056	11	3,068
25 HUMAN RESOURCES	3,430	0.09%	3,430	0	3,430	13	3,443
26 INFORMATION SYSTEMS	239,397	6.24%	239,425	0	239,425	884	240,309
27 DEPT OF LAW	12,029	0.31%	12,030	0	12,030	44	12,075
29 Elections	13,286	0.35%	13,288	0	13,288	49	13,337
31 Planning Comm	28,794	0.75%	28,797	0	28,797	106	28,904
33 Register of Deeds	653	0.02%	653	0	653	2	655
34 Historical Comm	346	0.01%	346	0	346	1	347
37 Assessor Prop	37,979	0.99%	37,983	0	37,983	140	38,124
38 Trustee	11,200	0.29%	11,201	0	11,201	41	11,243
39 County Clerk	45,478	1.19%	45,483	0	45,483	168	45,651
40 District Attorney	10,276	0.27%	10,277	0	10,277	38	10,315
44 Public Defender	10,629	0.28%	10,630	0	10,630	39	10,669
45 Juvenile Court Clerk	18,592	0.48%	18,594	0	18,594	69	18,663
46 Circuit Court Clerk	251,145	6.54%	251,174	0	251,174	927	252,101
47 Criminal Court Clerk	104,785	2.73%	104,797	0	104,797	387	105,184
48 Clerk/Master	76,338	1.99%	76,347	0	76,347	282	76,629
49 Juvenile Court	196,136	5.11%	196,159	0	196,159	724	196,883
50 General Sessions Court	371,230	9.67%	371,274	0	371,274	1,370	372,644
51 State Trial Courts	271,241	7.07%	271,273	0	271,273	1,001	272,274
52 Justice Info Sys	392	0.01%	392	0	392	1	393
53 Sheriff Admin	287,324	7.49%	287,358	0	287,358	1,061	288,418
77 Police	168,806	4.40%	168,826	0	168,826	623	169,449
79 Fire	18,992	0.49%	18,994	0	18,994	70	19,064
80 Codes Admin	35,729	0.93%	35,733	0	35,733	132	35,865
81 Beer Board	2,096	0.05%	2,096	0	2,096	8	2,104
83 Soil & Water	921	0.02%	921	0	921	3	925
84 Social Services	8,664	0.23%	8,665	0	8,665	32	8,697

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Security Services Allocations

Dept:12 SHERIFF SECURITY SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 Health	553,562	14.43%	\$553,627	\$0	\$553,627	\$2,043	\$555,670
86 Public Library	188,616	4.92%	188,638	0	188,638	696	189,334
87 Parks	363,123	9.46%	363,166	0	363,166	1,340	364,506
88 Arts Commission	7,068	0.18%	7,069	0	7,069	26	7,095
89 Public Works	504	0.01%	504	0	504	2	506
96 Sports Authority	981	0.03%	981	0	981	4	985
97 Water & Sewer	20,058	0.52%	20,060	0	20,060	74	20,134
101 Metro Action Com	17,082	0.45%	17,084	0	17,084	63	17,147
106 Taxi Transp & Licensing	1,759	0.05%	1,759	0	1,759	6	1,766
111 Criminal Justice Planning	19,378	0.50%	19,380	0	19,380	72	19,452
112 Office of Emergency Management	20,308	0.53%	20,310	0	20,310	75	20,385
113 Office of Family Safety	719	0.02%	719	0	719	3	722
121 All Others	119,571	3.12%	119,585	0	119,585	441	120,026
Subtotal	3,837,504	100.00%	3,837,954	0	3,837,954	13,311	3,851,265
Direct Bills					0		0
Total					\$3,837,954		\$3,851,265

Basis Units: Square Footage Occupied

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:12 SHERIFF SECURITY SERVICES

Department	Security Services	Total
6 LEGISLATIVE	\$42,929	\$42,929
7 MAYOR	49,429	49,429
9 GEN SVC OVERHEAD	10,796	10,796
10 GEN SVC FACILITIES	53,036	53,036
11 FLEET MANAGEMENT	71,904	71,904
12 SHERIFF SECURITY SERVICES	3,201	3,201
13 POSTAL SERVICE	1,997	1,997
14 DIRECTOR OF FINANCE	11,819	11,819
16 FINANCE OPERATIONS	17,670	17,670
17 PAYROLL	3,085	3,085
18 OFFICE OF MANAGEMENT & BUDGE	15,830	15,830
19 INTERNAL AUDIT	3,343	3,343
20 PUBLIC PROPERTY ADMIN	654	654
21 PURCHASING	10,410	10,410
23 TREASURY	3,068	3,068
25 HUMAN RESOURCES	3,443	3,443
26 INFORMATION SYSTEMS	240,309	240,309
27 DEPT OF LAW	12,075	12,075
29 Elections	13,337	13,337
31 Planning Comm	28,904	28,904
33 Register of Deeds	655	655
34 Historical Comm	347	347
37 Assessor Prop	38,124	38,124
38 Trustee	11,243	11,243
39 County Clerk	45,651	45,651
40 District Attorney	10,315	10,315
44 Public Defender	10,669	10,669
45 Juvenile Court Clerk	18,663	18,663
46 Circuit Court Clerk	252,101	252,101
47 Criminal Court Clerk	105,184	105,184
48 Clerk/Master	76,629	76,629
49 Juvenile Court	196,883	196,883
50 General Sessions Court	372,644	372,644
51 State Trial Courts	272,274	272,274
52 Justice Info Sys	393	393
53 Sheriff Admin	288,418	288,418
77 Police	169,449	169,449
79 Fire	19,064	19,064
80 Codes Admin	35,865	35,865
81 Beer Board	2,104	2,104
83 Soil & Water	925	925

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:12 SHERIFF SECURITY SERVICES

Department	Security Services	Total
84 Social Services	\$8,697	\$8,697
85 Health	555,670	555,670
86 Public Library	189,334	189,334
87 Parks	364,506	364,506
88 Arts Commission	7,095	7,095
89 Public Works	506	506
96 Sports Authority	985	985
97 Water & Sewer	20,134	20,134
101 Metro Action Com	17,147	17,147
106 Taxi Transp & Licensing	1,766	1,766
111 Criminal Justice Planning	19,452	19,452
112 Office of Emergency Management	20,385	20,385
113 Office of Family Safety	722	722
121 All Others	120,026	120,026
Total	\$3,851,265	\$3,851,265

**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. Select departments are billed for this service. Costs were allocated to departments based on the billings, or actual costs.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:13 POSTAL SERVICE

Description		Amount	General Admin	Postal Service
Personnel Costs				
Salaries	S1	187,688	0	187,688
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	81,913	0	81,913
Subtotal - Personnel Costs		<u>269,601</u>	0	<u>269,601</u>
Services & Supplies Cost				
502 Contract Services	S	749,567	0	749,567
503 Supplies	S	6,667	0	6,667
505 Other Expenses	S	21,105	0	21,105
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Services & Supplies		<u>777,339</u>	0	<u>777,339</u>
Department Cost Total		1,046,940	0	1,046,940
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		1,046,940	0	1,046,940
General Admin Distribution			0	0
Grand Total		<u><u>\$1,046,940</u></u>		<u><u>\$1,046,940</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:13 POSTAL SERVICE

Department	First Incoming	Second Incoming	Postal Service
1 AA Birch Bldg	\$1,187	\$0	\$1,187
1 Howard Office Bldg	4,840	0	4,840
1 Fulton Campus Garage	782	0	782
Subtotal - BUILDING DEPRECIATION	6,808	0	6,808
3 Post Audits	261	1	262
Subtotal - POST AUDITS	261	1	262
6 Metro Clerk	387	31	418
6 Council	1,419	113	1,532
Subtotal - LEGISLATIVE	1,806	144	1,950
7 Mayor's Office	2,286	181	2,467
Subtotal - MAYOR	2,286	181	2,467
9 Gen Svs Overhead	64,641	20,248	84,889
Subtotal - GEN SVC OVERHEAD	64,641	20,248	84,889
10 Buildings & Security	8,735	217	8,952
Subtotal - GEN SVC FACILITIES	8,735	217	8,952
11 Motor Pool	61	346	407
Subtotal - FLEET MANAGEMENT	61	346	407
12 Security Services	1,989	7	1,997
Subtotal - SHERIFF SECURITY SERV	1,989	7	1,997
16 Finance Operations	0	386	386
16 Accounts Payable	0	238	238
Subtotal - FINANCE OPERATIONS	0	624	624
17 Payroll	0	117	117
Subtotal - PAYROLL	0	117	117
18 Management & Budget	0	959	959

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:13 POSTAL SERVICE

Department	First Incoming	Second Incoming	Postal Service
Subtotal - OFFICE OF MANAGEMENT	\$0	\$959	\$959
19 Internal Audit	0	470	470
Subtotal - INTERNAL AUDIT	0	470	470
20 Public Property Svcs	0	200	200
Subtotal - PUBLIC PROPERTY ADMIN	0	200	200
21 Purchasing	0	814	814
Subtotal - PURCHASING	0	814	814
22 Procurement Review	0	8	8
22 Prompt Pay Review	0	11	11
22 Performance Monitoring	0	0	0
22 Special Projects	0	65	65
Subtotal - FINANCIAL ACCOUNTABIL	0	84	84
23 Cash Operations	0	4	4
23 Investment Committee Supt	0	13	13
23 Investor Relations	0	27	27
Subtotal - TREASURY	0	44	44
26 ITS Systems	0	713	713
26 ITS Systems Depreciation	0	51	51
Subtotal - INFORMATION SYSTEMS	0	763	763
Total Incoming	86,587	25,221	111,808
C. Total Allocated		\$1,158,748	\$1,158,748
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Postal Service Allocations

Dept:13 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	13,448.00	1.42%	\$16,132	\$0	\$16,132	\$0	\$16,132
7 MAYOR	2,813.00	0.30%	3,374	0	3,374	0	3,374
9 GEN SVC OVERHEAD	848.00	0.09%	1,017	0	1,017	0	1,017
10 GEN SVC FACILITIES	98.00	0.01%	118	0	118	0	118
11 FLEET MANAGEMENT	5,455.00	0.58%	6,544	0	6,544	0	6,544
14 DIRECTOR OF FINANCE	271.00	0.03%	325	0	325	7	333
15 BUSINESS ASSISTANCE OFFICE	226.00	0.02%	271	0	271	6	277
16 FINANCE OPERATIONS	8,996.00	0.95%	10,792	0	10,792	246	11,038
17 PAYROLL	2,216.00	0.23%	2,658	0	2,658	61	2,719
18 OFFICE OF MANAGEMENT & BUDGET	455.00	0.05%	546	0	546	12	558
19 INTERNAL AUDIT	375.00	0.04%	450	0	450	10	460
20 PUBLIC PROPERTY ADMIN	327.00	0.03%	392	0	392	9	401
21 PURCHASING	715.00	0.08%	858	0	858	20	877
23 TREASURY	21,889.00	2.32%	26,258	0	26,258	599	26,857
25 HUMAN RESOURCES	7,437.00	0.79%	8,921	0	8,921	203	9,125
26 INFORMATION SYSTEMS	1,289.00	0.14%	1,546	0	1,546	35	1,582
27 DEPT OF LAW	12,189.00	1.29%	14,622	0	14,622	333	14,955
29 Elections	59,097.00	6.25%	70,893	0	70,893	1,616	72,509
30 Surplus Property	62.00	0.01%	74	0	74	2	76
31 Planning Comm	10,725.00	1.14%	12,866	(318)	12,548	293	12,841
33 Register of Deeds	5,332.00	0.56%	6,396	0	6,396	146	6,542
34 Historical Comm	2,135.00	0.23%	2,561	0	2,561	58	2,620
37 Assessor Prop	8,817.00	0.93%	10,577	0	10,577	241	10,818
38 Trustee	10,517.00	1.11%	12,616	0	12,616	288	12,904
39 County Clerk	158,338.00	16.76%	189,943	0	189,943	4,330	194,273
40 District Attorney	13,233.00	1.40%	15,874	0	15,874	362	16,236
44 Public Defender	3,843.00	0.41%	4,610	0	4,610	105	4,715
45 Juvenile Court Clerk	16,861.00	1.78%	20,226	0	20,226	461	20,688
46 Circuit Court Clerk	154,684.00	16.37%	185,559	0	185,559	4,230	189,789
47 Criminal Court Clerk	53,698.00	5.68%	64,416	0	64,416	1,468	65,885
48 Clerk/Master	11,269.00	1.19%	13,518	0	13,518	308	13,826
49 Juvenile Court	11,877.00	1.26%	14,248	0	14,248	325	14,572
50 General Sessions Court	9,185.00	0.97%	11,018	0	11,018	251	11,270
51 State Trial Courts	12,695.00	1.34%	15,229	0	15,229	347	15,576
52 Justice Info Sys	133.00	0.01%	160	0	160	4	163
53 Sheriff Admin	84,987.00	8.99%	101,951	0	101,951	2,324	104,275
73 Sheriff Day Reporting	23.00	0.00%	28	0	28	1	28
77 Police	38,714.00	4.10%	46,441	0	46,441	1,059	47,500
79 Fire	3,289.00	0.35%	3,945	0	3,945	90	4,035
80 Codes Admin	68,093.00	7.21%	81,685	0	81,685	1,862	83,547
81 Beer Board	2,534.00	0.27%	3,040	0	3,040	69	3,109
82 Agricultural Ext	183.00	0.02%	220	0	220	5	225

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Postal Service Allocations

Dept:13 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Soil & Water	132.00	0.01%	\$158	\$0	\$158	\$4	\$162
84 Social Services	1,469.00	0.16%	1,762	0	1,762	40	1,802
85 Health	878.00	0.09%	1,053	0	1,053	24	1,077
86 Public Library	28,532.00	3.02%	34,227	0	34,227	780	35,007
87 Parks	5,002.00	0.53%	6,000	0	6,000	137	6,137
88 Arts Commission	484.00	0.05%	581	0	581	13	594
89 Public Works	4,177.02	0.44%	5,011	0	5,011	114	5,125
90 Solid Waste	679.98	0.07%	816	0	816	19	834
91 Human Relations	214.00	0.02%	257	0	257	6	263
92 Farmers Market	55.00	0.01%	66	0	66	2	67
93 Muni Auditorium	558.00	0.06%	669	0	669	15	685
94 State Fair Board	71.00	0.01%	85	0	85	2	87
96 Sports Authority	157.00	0.02%	188	0	188	4	193
97 Water & Sewer	767.00	0.08%	920	0	920	21	941
100 General Hospital	364.00	0.04%	437	0	437	10	447
101 Metro Action Com	12,552.00	1.33%	15,057	(12,552)	2,505	343	2,849
102 NCAC	943.00	0.10%	1,131	0	1,131	26	1,157
111 Criminal Justice Planning	45.00	0.00%	54	0	54	1	55
114 Comm Ed Comm	1,384.00	0.15%	1,660	0	1,660	38	1,698
115 Convention Center Auth	1,684.00	0.18%	2,020	0	2,020	46	2,066
118 Mayor Other	521.00	0.06%	625	0	625	14	639
121 All Others	64,879.00	6.87%	77,829	(173)	77,656	1,774	79,430
Subtotal	944,919.00	100.00%	1,133,527	(13,043)	1,120,484	25,221	1,145,705
Direct Bills					13,043		13,043
Total					\$1,133,527		\$1,158,748

Basis Units: Postal Service Billings

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:13 POSTAL SERVICE

Department	Postal Service	Total
0 Direct Billed	\$13,043	\$13,043
6 LEGISLATIVE	16,132	16,132
7 MAYOR	3,374	3,374
9 GEN SVC OVERHEAD	1,017	1,017
10 GEN SVC FACILITIES	118	118
11 FLEET MANAGEMENT	6,544	6,544
14 DIRECTOR OF FINANCE	333	333
15 BUSINESS ASSISTANCE OFFICE	277	277
16 FINANCE OPERATIONS	11,038	11,038
17 PAYROLL	2,719	2,719
18 OFFICE OF MANAGEMENT & BUDGE	558	558
19 INTERNAL AUDIT	460	460
20 PUBLIC PROPERTY ADMIN	401	401
21 PURCHASING	877	877
23 TREASURY	26,857	26,857
25 HUMAN RESOURCES	9,125	9,125
26 INFORMATION SYSTEMS	1,582	1,582
27 DEPT OF LAW	14,955	14,955
29 Elections	72,509	72,509
30 Surplus Property	76	76
31 Planning Comm	12,841	12,841
33 Register of Deeds	6,542	6,542
34 Historical Comm	2,620	2,620
37 Assessor Prop	10,818	10,818
38 Trustee	12,904	12,904
39 County Clerk	194,273	194,273
40 District Attorney	16,236	16,236
44 Public Defender	4,715	4,715
45 Juvenile Court Clerk	20,688	20,688
46 Circuit Court Clerk	189,789	189,789
47 Criminal Court Clerk	65,885	65,885
48 Clerk/Master	13,826	13,826
49 Juvenile Court	14,572	14,572
50 General Sessions Court	11,270	11,270
51 State Trial Courts	15,576	15,576
52 Justice Info Sys	163	163
53 Sheriff Admin	104,275	104,275
73 Sheriff Day Reporting	28	28
77 Police	47,500	47,500
79 Fire	4,035	4,035
80 Codes Admin	83,547	83,547

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:13 POSTAL SERVICE

Department	Postal Service	Total
81 Beer Board	\$3,109	\$3,109
82 Agricultural Ext	225	225
83 Soil & Water	162	162
84 Social Services	1,802	1,802
85 Health	1,077	1,077
86 Public Library	35,007	35,007
87 Parks	6,137	6,137
88 Arts Commission	594	594
89 Public Works	5,125	5,125
90 Solid Waste	834	834
91 Human Relations	263	263
92 Farmers Market	67	67
93 Muni Auditorium	685	685
94 State Fair Board	87	87
96 Sports Authority	193	193
97 Water & Sewer	941	941
100 General Hospital	447	447
101 Metro Action Com	2,849	2,849
102 NCAC	1,157	1,157
111 Criminal Justice Planning	55	55
114 Comm Ed Comm	1,698	1,698
115 Convention Center Auth	2,066	2,066
118 Mayor Other	639	639
121 All Others	79,430	79,430
Total	\$1,158,748	\$1,158,748

**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, and Special Projects.

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.

Costs associated with the Strategic Budgeting initiative have been allocated directly to the Mayor's Office.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:14 DIRECTOR OF FINANCE

Description		Amount	General Admin	Dir of Finance	Strategic Budgeting
Personnel Costs					
Salaries	S1	872,449	0	817,161	55,288
<i>Salary % Split</i>			<i>.00%</i>	<i>93.66%</i>	<i>6.34%</i>
Benefits	P	234,535	0	223,883	10,652
Subtotal - Personnel Costs		<u>1,106,984</u>	0	1,041,044	65,940
Services & Supplies Cost					
502 Contract Services	P	50,362	0	37,829	12,533
503 Supplies	P	7,181	0	5,449	1,732
505 Other Expenses	P	1,060	0	936	124
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	3,497	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		<u>62,100</u>	0	44,214	14,389
Department Cost Total		1,169,084	0	1,085,258	80,329
Adjustments to Cost					
507 Capital	D	(3,497)	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		<u>(3,497)</u>	0	0	0
Total Costs After Adjustments		1,165,587	0	1,085,258	80,329
General Admin Distribution			0	0	0
Grand Total		<u><u>\$1,165,587</u></u>		<u><u>\$1,085,258</u></u>	<u><u>\$80,329</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:14 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance	Strategic Budgeting
1 Courthouse	\$56,889	\$0	\$56,889	\$0
1 Howard Office Bldg	8,170	0	8,170	0
1 Fulton Campus Garage	1,319	0	1,319	0
Subtotal - BUILDING DEPRECIATION	66,379	0	66,379	0
2 County Pension	26,251	74	26,324	0
2 Health Benefit	374,496	1,050	375,545	0
2 Life Benefit	23,785	67	23,852	0
2 Injured On Duty	11,478	32	11,510	0
Subtotal - EMPLOYEE BENEFITS	436,009	1,222	437,231	0
3 Post Audits	246	1	247	0
Subtotal - POST AUDITS	246	1	247	0
5 Self Insured	908	3	910	0
5 Surety Bonds	0	0	0	0
5 Judgements & Losses	34,021	96	34,117	0
Subtotal - INSURANCE	34,929	98	35,027	0
6 Metro Clerk	709	57	766	0
6 Council	2,601	207	2,809	0
Subtotal - LEGISLATIVE	3,310	264	3,574	0
7 Mayor's Office	4,191	332	4,523	0
Subtotal - MAYOR	4,191	332	4,523	0
10 Buildings & Security	119,510	2,969	122,479	0
Subtotal - GEN SVC FACILITIES	119,510	2,969	122,479	0
12 Security Services	11,775	43	11,819	0
Subtotal - SHERIFF SECURITY SERV	11,775	43	11,819	0
13 Postal Service	325	7	333	0
Subtotal - POSTAL SERVICE	325	7	333	0
16 Finance Operations	0	363	363	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:14 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance	Strategic Budgeting
16 Accounts Payable	\$0	\$149	\$149	\$0
Subtotal - FINANCE OPERATIONS	0	512	512	0
17 Payroll	0	1,086	1,086	0
Subtotal - PAYROLL	0	1,086	1,086	0
18 Management & Budget	0	1,549	1,549	0
Subtotal - OFFICE OF MANAGEMENT	0	1,549	1,549	0
19 Internal Audit	0	525	525	0
Subtotal - INTERNAL AUDIT	0	525	525	0
20 Public Property Svcs	0	224	224	0
Subtotal - PUBLIC PROPERTY ADMIN	0	224	224	0
21 Purchasing	0	65	65	0
Subtotal - PURCHASING	0	65	65	0
22 Procurement Review	0	9	9	0
22 Prompt Pay Review	0	7	7	0
22 Grants	0	1,836	1,836	0
22 Performance Monitoring	0	0	0	0
22 Special Projects	0	72	72	0
Subtotal - FINANCIAL ACCOUNTABIL	0	1,925	1,925	0
23 Cash Operations	0	13	13	0
23 Investment Committee Supt	0	122	122	0
23 Investor Relations	0	30	30	0
Subtotal - TREASURY	0	165	165	0
24 Grant Coordination	0	2,824	2,824	0
Subtotal - GRANTS COORDINATION	0	2,824	2,824	0
25 Employee Relations	0	7,292	7,292	0
25 Workforce Management	0	16,015	16,015	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:14 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance	Strategic Budgeting
25 Benefits	\$0	\$15,763	\$15,763	\$0
25 HR Admin./Sys Support	0	19,441	19,441	0
Subtotal - HUMAN RESOURCES	0	58,511	58,511	0
26 ITS Systems	0	2,225	2,225	0
26 ITS Systems Depreciation	0	158	158	0
Subtotal - INFORMATION SYSTEMS	0	2,383	2,383	0
27 Legal Services	0	68,061	68,061	0
Subtotal - DEPT OF LAW	0	68,061	68,061	0
28 Records & Storage	0	32	32	0
Subtotal - CENTRAL RECORDS	0	32	32	0
Total Incoming	676,675	142,801	819,476	0
C. Total Allocated		\$1,985,063	\$1,904,734	\$80,329
			95.95%	4.05%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	425,515	7.15%	\$125,994	\$0	\$125,994	\$10,212	\$136,205
16 FINANCE OPERATIONS	1,384,582	23.27%	409,970	0	409,970	33,227	443,198
17 PAYROLL	333,488	5.60%	98,745	0	98,745	8,003	106,748
18 OFFICE OF MANAGEMENT & BUDGET	1,281,697	21.54%	379,506	0	379,506	30,758	410,265
20 PUBLIC PROPERTY ADMIN	330,926	5.56%	97,986	0	97,986	7,942	105,928
21 PURCHASING	869,292	14.61%	257,395	0	257,395	20,861	278,256
22 FINANCIAL ACCOUNTABILITY	325,170	5.46%	96,282	0	96,282	7,803	104,085
23 TREASURY	709,304	11.92%	210,023	0	210,023	17,022	227,045
24 GRANTS COORDINATION	116,819	1.96%	34,590	0	34,590	2,803	37,393
115 Convention Center Auth	171,095	2.88%	50,661	0	50,661	4,106	54,767
121 All Others	2,642	0.04%	782	0	782	63	846
Subtotal	5,950,530	100.00%	1,761,933	0	1,761,933	142,801	1,904,734
Direct Bills					0		0
Total					\$1,761,933		\$1,904,734
Basis Units: Finance Division Salaries							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Strategic Budgeting Allocations

Dept:14 DIRECTOR OF FINANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	100	100.00%	\$80,329	\$0	\$80,329	\$0	\$80,329
Subtotal	100	100.00%	80,329	0	80,329	0	80,329
Direct Bills					0		0
Total					\$80,329		\$80,329
Basis Units: Direct Allocation to Mayor's Office							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:14 DIRECTOR OF FINANCE

Department	Dir of Finance	Strategic Budgeting	Total
7 MAYOR	\$0	\$80,329	\$80,329
15 BUSINESS ASSISTANCE OFFICE	136,205	0	136,205
16 FINANCE OPERATIONS	443,198	0	443,198
17 PAYROLL	106,748	0	106,748
18 OFFICE OF MANAGEMENT & BUDGET	410,265	0	410,265
20 PUBLIC PROPERTY ADMIN	105,928	0	105,928
21 PURCHASING	278,256	0	278,256
22 FINANCIAL ACCOUNTABILITY	104,085	0	104,085
23 TREASURY	227,045	0	227,045
24 GRANTS COORDINATION	37,393	0	37,393
115 Convention Center Auth	54,767	0	54,767
121 All Others	846	0	846
Total	\$1,904,734	\$80,329	\$1,985,063

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:15 BUSINESS ASSISTANCE OFFICE

Description		Amount	General Admin	Procurement Post-Award	Vendor Assistance
Personnel Costs					
Salaries	S1	425,515	116,932	146,122	162,462
<i>Salary % Split</i>			<i>27.48%</i>	<i>34.34%</i>	<i>38.18%</i>
Benefits	S	128,793	35,392	44,228	49,173
Subtotal - Personnel Costs		554,308	152,324	190,349	211,635
Services & Supplies Cost					
502 Contract Services	S	63,701	17,505	21,875	24,321
503 Supplies	S	3,709	1,019	1,274	1,416
505 Other Expenses	S	802	220	275	306
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		68,212	18,745	23,424	26,043
Department Cost Total		622,520	171,068	213,773	237,678
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		622,520	171,068	213,773	237,678
General Admin Distribution			(171,068)	81,005	90,063
Grand Total		\$622,520		\$294,778	\$327,742

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
3 Post Audits	\$222	\$1	\$106	\$117
Subtotal - POST AUDITS	222	1	106	117
6 Metro Clerk	580	46	297	330
6 Council	2,128	170	1,088	1,210
Subtotal - LEGISLATIVE	2,709	216	1,385	1,540
7 Mayor's Office	3,429	272	1,752	1,948
Subtotal - MAYOR	3,429	272	1,752	1,948
13 Postal Service	271	6	131	146
Subtotal - POSTAL SERVICE	271	6	131	146
14 Dir of Finance	125,994	10,212	64,496	71,709
Subtotal - DIRECTOR OF FINANCE	125,994	10,212	64,496	71,709
16 Finance Operations	0	328	155	173
16 Accounts Payable	0	89	42	47
Subtotal - FINANCE OPERATIONS	0	418	198	220
17 Payroll	0	204	97	108
Subtotal - PAYROLL	0	204	97	108
18 Management & Budget	0	602	285	317
Subtotal - OFFICE OF MANAGEMENT	0	602	285	317
19 Internal Audit	0	280	132	147
Subtotal - INTERNAL AUDIT	0	280	132	147
20 Public Property Svcs	0	119	56	63
Subtotal - PUBLIC PROPERTY ADMIN	0	119	56	63
21 Purchasing	0	71	34	38
Subtotal - PURCHASING	0	71	34	38
22 Procurement Review	0	5	2	3

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
22 Prompt Pay Review	\$0	\$4	\$2	\$2
22 Performance Monitoring	0	0	0	0
22 Special Projects	0	39	18	20
Subtotal - FINANCIAL ACCOUNTABIL	0	48	23	25
23 Cash Operations	0	3	1	1
23 Investment Committee Supt	0	23	11	12
23 Investor Relations	0	16	8	8
Subtotal - TREASURY	0	41	20	22
26 ITS Systems	0	934	442	492
26 ITS Systems Depreciation	0	66	31	35
Subtotal - INFORMATION SYSTEMS	0	1,000	474	527
Total Incoming	132,625	13,490	69,189	76,926
C. Total Allocated		\$768,635	\$363,967	\$404,667
			47.35%	52.65%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Procurement Post-Award Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	4.00	3.15%	\$11,262	\$0	\$11,262	\$0	\$11,262
9 GEN SVC OVERHEAD	10.00	7.87%	28,156	0	28,156	0	28,156
25 HUMAN RESOURCES	2.00	1.57%	5,631	0	5,631	113	5,744
26 INFORMATION SYSTEMS	4.00	3.15%	11,262	0	11,262	226	11,488
53 Sheriff Admin	2.00	1.57%	5,631	0	5,631	113	5,744
77 Police	2.00	1.57%	5,631	0	5,631	113	5,744
79 Fire	1.00	0.79%	2,816	0	2,816	57	2,872
85 Health	1.00	0.79%	2,816	0	2,816	57	2,872
86 Public Library	1.00	0.79%	2,816	0	2,816	57	2,872
87 Parks	13.00	10.24%	36,603	0	36,603	735	37,338
88 Arts Commission	1.00	0.79%	2,816	0	2,816	57	2,872
89 Public Works	10.32	8.13%	29,057	0	29,057	583	29,640
90 Solid Waste	1.68	1.32%	4,730	0	4,730	95	4,825
93 Muni Auditorium	2.00	1.57%	5,631	0	5,631	113	5,744
94 State Fair Board	1.00	0.79%	2,816	0	2,816	57	2,872
97 Water & Sewer	68.00	53.54%	191,460	0	191,460	3,844	195,304
102 NCAC	1.00	0.79%	2,816	0	2,816	57	2,872
107 Education	1.00	0.79%	2,816	0	2,816	57	2,872
112 Office of Emergency Management	1.00	0.79%	2,816	0	2,816	57	2,872
Subtotal	127.00	100.00%	357,580	0	357,580	6,388	363,967
Direct Bills					0		0
Total					\$357,580		\$363,967

Basis Units: # of Projects Assisted

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Vendor Assistance Allocations

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 PURCHASING	100	100.00%	\$397,565	\$0	\$397,565	\$7,102	\$404,667
Subtotal	100	100.00%	397,565	0	397,565	7,102	404,667
Direct Bills					0		0
Total					\$397,565		\$404,667
Basis Units: Direct Allocation to Purchasing							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:15 BUSINESS ASSISTANCE OFFICE

Department	Procurement Post-Award	Vendor Assistance	Total
7 MAYOR	\$11,262	\$0	\$11,262
9 GEN SVC OVERHEAD	28,156	0	28,156
21 PURCHASING	0	404,667	404,667
25 HUMAN RESOURCES	5,744	0	5,744
26 INFORMATION SYSTEMS	11,488	0	11,488
53 Sheriff Admin	5,744	0	5,744
77 Police	5,744	0	5,744
79 Fire	2,872	0	2,872
85 Health	2,872	0	2,872
86 Public Library	2,872	0	2,872
87 Parks	37,338	0	37,338
88 Arts Commission	2,872	0	2,872
89 Public Works	29,640	0	29,640
90 Solid Waste	4,825	0	4,825
93 Muni Auditorium	5,744	0	5,744
94 State Fair Board	2,872	0	2,872
97 Water & Sewer	195,304	0	195,304
102 NCAC	2,872	0	2,872
107 Education	2,872	0	2,872
112 Office of Emergency Management	2,872	0	2,872
Total	\$363,967	\$404,667	\$768,635

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:16 FINANCE OPERATIONS

Description		Amount	General Admin	Finance Operations	Accounts Payable
Personnel Costs					
Salaries	S1	1,384,582	0	931,105	453,477
<i>Salary % Split</i>			<i>.00%</i>	<i>67.25%</i>	<i>32.75%</i>
Benefits	P	446,492	0	282,415	164,077
Subtotal - Personnel Costs		<u>1,831,074</u>	0	1,213,520	617,554
Services & Supplies Cost					
502 Contract Services	P	119,541	0	45,587	73,954
503 Supplies	P	7,799	0	7,623	176
505 Other Expenses	P	36,624	0	3,793	32,831
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		<u>163,964</u>	0	57,003	106,961
Department Cost Total		1,995,038	0	1,270,523	724,515
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		<u>0</u>	0	0	0
Total Costs After Adjustments		1,995,038	0	1,270,523	724,515
General Admin Distribution			0	0	0
Grand Total		<u><u>\$1,995,038</u></u>		<u><u>\$1,270,523</u></u>	<u><u>\$724,515</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
1 Howard Office Bldg	\$99,982	\$0	\$63,672	\$36,309
1 Fulton Campus Garage	16,145	0	10,282	5,863
Subtotal - BUILDING DEPRECIATION	116,127	0	73,955	42,173
3 Post Audits	441	1	282	161
Subtotal - POST AUDITS	441	1	282	161
6 Metro Clerk	1,870	149	1,286	733
6 Council	6,858	547	4,715	2,689
Subtotal - LEGISLATIVE	8,727	696	6,001	3,422
7 Mayor's Office	11,050	875	7,594	4,331
Subtotal - MAYOR	11,050	875	7,594	4,331
10 Buildings & Security	41,207	1,024	26,894	15,336
Subtotal - GEN SVC FACILITIES	41,207	1,024	26,894	15,336
12 Security Services	17,605	65	11,253	6,417
Subtotal - SHERIFF SECURITY SERV	17,605	65	11,253	6,417
13 Postal Service	10,792	246	7,029	4,008
Subtotal - POSTAL SERVICE	10,792	246	7,029	4,008
14 Dir of Finance	409,970	33,227	282,247	160,951
Subtotal - DIRECTOR OF FINANCE	409,970	33,227	282,247	160,951
16 Finance Operations	0	652	415	237
16 Accounts Payable	0	119	76	43
Subtotal - FINANCE OPERATIONS	0	771	491	280
17 Payroll	0	760	484	276
Subtotal - PAYROLL	0	760	484	276
18 Management & Budget	0	1,853	1,180	673
Subtotal - OFFICE OF MANAGEMENT	0	1,853	1,180	673
19 Internal Audit	0	897	571	326

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:16 FINANCE OPERATIONS

Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
Subtotal - INTERNAL AUDIT	\$0	\$897	\$571	\$326
20 Public Property Svcs	0	382	243	139
Subtotal - PUBLIC PROPERTY ADMIN	0	382	243	139
21 Purchasing	0	172	109	62
Subtotal - PURCHASING	0	172	109	62
22 Procurement Review	0	15	10	6
22 Prompt Pay Review	0	6	4	2
22 Performance Monitoring	0	0	0	0
22 Special Projects	0	124	79	45
Subtotal - FINANCIAL ACCOUNTABIL	0	145	92	53
23 Cash Operations	0	8	5	3
23 Investment Committee Supt	0	86	55	31
23 Investor Relations	0	51	33	19
Subtotal - TREASURY	0	145	92	53
26 ITS Systems	0	12,204	7,772	4,432
26 ITS Systems Depreciation	0	867	552	315
Subtotal - INFORMATION SYSTEMS	0	13,071	8,324	4,747
28 Records & Storage	0	4,945	3,149	1,796
28 Data Requests	0	14,450	9,202	5,248
Subtotal - CENTRAL RECORDS	0	19,395	12,352	7,043
Total Incoming	615,919	73,724	439,194	250,450
C. Total Allocated		\$2,684,681	\$1,709,717	\$974,965
			63.68%	36.32%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	5,497	0.26%	\$4,378	\$0	\$4,378	\$0	\$4,378
3 POST AUDITS	30	0.00%	24	0	24	0	24
4 CORPORATE DUES	27	0.00%	22	0	22	0	22
5 INSURANCE	1,176	0.06%	937	0	937	0	937
6 LEGISLATIVE	1,127	0.05%	898	0	898	0	898
7 MAYOR	1,048	0.05%	835	0	835	0	835
8 EMPLOYEE HEALTH & WELLNESS	563	0.03%	448	0	448	0	448
9 GEN SVC OVERHEAD	520	0.02%	414	0	414	0	414
10 GEN SVC FACILITIES	13,316	0.64%	10,606	0	10,606	0	10,606
11 FLEET MANAGEMENT	197,275	9.45%	157,133	0	157,133	0	157,133
13 POSTAL SERVICE	484	0.02%	386	0	386	0	386
14 DIRECTOR OF FINANCE	456	0.02%	363	0	363	0	363
15 BUSINESS ASSISTANCE OFFICE	412	0.02%	328	0	328	0	328
16 FINANCE OPERATIONS	818	0.04%	652	0	652	0	652
17 PAYROLL	483	0.02%	385	0	385	12	397
18 OFFICE OF MANAGEMENT & BUDGET	865	0.04%	689	0	689	22	711
19 INTERNAL AUDIT	1,157	0.06%	922	0	922	29	951
20 PUBLIC PROPERTY ADMIN	308	0.01%	245	0	245	8	253
21 PURCHASING	514	0.02%	409	0	409	13	422
22 FINANCIAL ACCOUNTABILITY	329	0.02%	262	0	262	8	270
23 TREASURY	3,350	0.16%	2,668	0	2,668	84	2,753
24 GRANTS COORDINATION	286	0.01%	228	0	228	7	235
25 HUMAN RESOURCES	1,925	0.09%	1,533	0	1,533	48	1,582
26 INFORMATION SYSTEMS	17,130	0.82%	13,644	0	13,644	431	14,076
27 DEPT OF LAW	4,283	0.21%	3,411	0	3,411	108	3,519
28 CENTRAL RECORDS	300	0.01%	239	0	239	8	247
29 Elections	2,389	0.11%	1,903	0	1,903	60	1,963
30 Surplus Property	2,134	0.10%	1,700	0	1,700	54	1,754
31 Planning Comm	6,992	0.33%	5,569	0	5,569	176	5,745
32 Adv Plan/Research	165	0.01%	131	0	131	4	136
33 Register of Deeds	410	0.02%	327	0	327	10	337
34 Historical Comm	1,230	0.06%	980	0	980	31	1,011
37 Assessor Prop	1,134	0.05%	903	0	903	29	932
38 Trustee	625	0.03%	498	0	498	16	514
39 County Clerk	1,255	0.06%	1,000	0	1,000	32	1,031
40 District Attorney	1,709	0.08%	1,361	0	1,361	43	1,404
41 DA Drug Enforcement	1,288	0.06%	1,026	0	1,026	32	1,058
42 DA Special Operations	275	0.01%	219	0	219	7	226
44 Public Defender	2,787	0.13%	2,220	0	2,220	70	2,290
45 Juvenile Court Clerk	696	0.03%	554	0	554	18	572
46 Circuit Court Clerk	1,025	0.05%	816	0	816	26	842
47 Criminal Court Clerk	1,499	0.07%	1,194	0	1,194	38	1,232

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Clerk/Master	575	0.03%	\$458	\$0	\$458	\$14	\$472
49 Juvenile Court	7,541	0.36%	6,007	0	6,007	190	6,196
50 General Sessions Court	6,241	0.30%	4,971	0	4,971	157	5,128
51 State Trial Courts	5,962	0.29%	4,749	0	4,749	150	4,899
52 Justice Info Sys	1,174	0.06%	935	0	935	30	965
53 Sheriff Admin	4,115	0.20%	3,278	0	3,278	104	3,381
55 Sheriff Facility Maint	719	0.03%	573	0	573	18	591
56 Sheriff Warehouse	1,867	0.09%	1,487	0	1,487	47	1,534
57 Sheriff Criminal Justice Ctr	1,681	0.08%	1,339	0	1,339	42	1,381
58 Sheriff Hill Jail	1,500	0.07%	1,195	0	1,195	38	1,233
60 Sheriff Corr Work Center	2,226	0.11%	1,773	0	1,773	56	1,829
61 Sheriff Transportation	551	0.03%	439	0	439	14	453
63 Sheriff Warrants	1,037	0.05%	826	0	826	26	852
64 Sheriff Training Academy	603	0.03%	480	0	480	15	495
65 Sheriff Deberry	254	0.01%	202	0	202	6	209
73 Sheriff Day Reporting	1,817	0.09%	1,447	0	1,447	46	1,493
74 Sheriff Work Release	24	0.00%	19	0	19	1	20
75 Sheriff Armed Security	423	0.02%	337	0	337	11	348
76 Sheriff Other	1,841	0.09%	1,466	0	1,466	46	1,513
77 Police	62,606	3.00%	49,867	0	49,867	1,576	51,443
78 Police Drug Enforcement	2,170	0.10%	1,728	0	1,728	55	1,783
79 Fire	21,063	1.01%	16,777	0	16,777	530	17,307
80 Codes Admin	14,466	0.69%	11,522	0	11,522	364	11,887
81 Beer Board	1,418	0.07%	1,129	0	1,129	36	1,165
82 Agricultural Ext	446	0.02%	355	0	355	11	366
83 Soil & Water	396	0.02%	315	0	315	10	325
84 Social Services	7,083	0.34%	5,642	0	5,642	178	5,820
85 Health	42,825	2.05%	34,111	0	34,111	1,078	35,189
86 Public Library	40,672	1.95%	32,396	0	32,396	1,024	33,420
87 Parks	50,876	2.44%	40,524	0	40,524	1,281	41,805
88 Arts Commission	2,515	0.12%	2,003	0	2,003	63	2,067
89 Public Works	21,043	1.01%	16,761	0	16,761	530	17,291
90 Solid Waste	11,662	0.56%	9,289	0	9,289	294	9,583
91 Human Relations	515	0.02%	410	0	410	13	423
92 Farmers Market	3,006	0.14%	2,394	0	2,394	76	2,470
93 Muni Auditorium	4,261	0.20%	3,394	0	3,394	107	3,501
94 State Fair Board	9,751	0.47%	7,767	0	7,767	246	8,012
95 Convention Center	890	0.04%	709	0	709	22	731
96 Sports Authority	3,522	0.17%	2,805	0	2,805	89	2,894
97 Water & Sewer	93,032	4.46%	74,102	0	74,102	2,342	76,444
98 Storm Water	5,362	0.26%	4,271	0	4,271	135	4,406
100 General Hospital	102	0.00%	81	0	81	3	84

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Finance Operations Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	36,816	1.76%	\$29,325	\$0	\$29,325	\$927	\$30,252
102 NCAC	16,167	0.77%	12,877	0	12,877	407	13,284
103 MDHA	29	0.00%	23	0	23	1	24
104 Metro Transit	917	0.04%	730	0	730	23	753
105 DES	903	0.04%	719	0	719	23	742
106 Taxi Transp & Licensing	54	0.00%	43	0	43	1	44
107 Education	971,486	46.54%	773,808	0	773,808	24,459	798,267
109 Communication Center	4,479	0.21%	3,568	0	3,568	113	3,680
110 Knowles Home	2	0.00%	2	0	2	0	2
111 Criminal Justice Planning	359	0.02%	286	0	286	9	295
112 Office of Emergency Management	857	0.04%	683	0	683	22	704
113 Office of Family Safety	1,111	0.05%	885	0	885	28	913
114 Comm Ed Comm	1,944	0.09%	1,548	0	1,548	49	1,597
115 Convention Center Auth	36,267	1.74%	28,887	0	28,887	913	29,800
116 Flood	703	0.03%	560	0	560	18	578
118 Mayor Other	396	0.02%	315	0	315	10	325
121 All Others	295,924	14.18%	235,709	0	235,709	7,451	243,160
Subtotal	2,087,539	100.00%	1,662,766	0	1,662,766	46,951	1,709,717
Direct Bills					0		0
Total					\$1,662,766		\$1,709,717
Basis Units: # of Accounting Transactions							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	806	0.21%	\$2,001	\$0	\$2,001	\$0	\$2,001
3 POST AUDITS	22	0.01%	55	0	55	0	55
4 CORPORATE DUES	27	0.01%	67	0	67	0	67
6 LEGISLATIVE	214	0.06%	531	0	531	0	531
7 MAYOR	321	0.08%	797	0	797	0	797
8 EMPLOYEE HEALTH & WELLNESS	110	0.03%	273	0	273	0	273
9 GEN SVC OVERHEAD	78	0.02%	194	0	194	0	194
10 GEN SVC FACILITIES	2,702	0.71%	6,707	0	6,707	0	6,707
11 FLEET MANAGEMENT	25,255	6.61%	62,693	0	62,693	0	62,693
13 POSTAL SERVICE	96	0.03%	238	0	238	0	238
14 DIRECTOR OF FINANCE	60	0.02%	149	0	149	0	149
15 BUSINESS ASSISTANCE OFFICE	36	0.01%	89	0	89	0	89
16 FINANCE OPERATIONS	48	0.01%	119	0	119	0	119
17 PAYROLL	17	0.00%	42	0	42	1	43
18 OFFICE OF MANAGEMENT & BUDGE	64	0.02%	159	0	159	5	164
19 INTERNAL AUDIT	94	0.02%	233	0	233	7	240
20 PUBLIC PROPERTY ADMIN	16	0.00%	40	0	40	1	41
21 PURCHASING	27	0.01%	67	0	67	2	69
22 FINANCIAL ACCOUNTABILITY	21	0.01%	52	0	52	2	54
23 TREASURY	195	0.05%	484	0	484	15	499
24 GRANTS COORDINATION	16	0.00%	40	0	40	1	41
25 HUMAN RESOURCES	256	0.07%	635	0	635	19	655
26 INFORMATION SYSTEMS	3,842	1.01%	9,537	0	9,537	292	9,829
27 DEPT OF LAW	1,557	0.41%	3,865	0	3,865	118	3,983
28 CENTRAL RECORDS	32	0.01%	79	0	79	2	82
29 Elections	327	0.09%	812	0	812	25	837
30 Surplus Property	114	0.03%	283	0	283	9	292
31 Planning Comm	747	0.20%	1,854	0	1,854	57	1,911
32 Adv Plan/Research	11	0.00%	27	0	27	1	28
33 Register of Deeds	183	0.05%	454	0	454	14	468
34 Historical Comm	159	0.04%	395	0	395	12	407
37 Assessor Prop	263	0.07%	653	0	653	20	673
38 Trustee	204	0.05%	506	0	506	16	522
39 County Clerk	86	0.02%	213	0	213	7	220
40 District Attorney	385	0.10%	956	0	956	29	985
41 DA Drug Enforcement	378	0.10%	938	0	938	29	967
42 DA Special Operations	49	0.01%	122	0	122	4	125
44 Public Defender	363	0.10%	901	0	901	28	929
45 Juvenile Court Clerk	89	0.02%	221	0	221	7	228
46 Circuit Court Clerk	307	0.08%	762	0	762	23	785
47 Criminal Court Clerk	224	0.06%	556	0	556	17	573
48 Clerk/Master	110	0.03%	273	0	273	8	281

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Juvenile Court	1,309	0.34%	\$3,249	\$0	\$3,249	\$100	\$3,349
50 General Sessions Court	418	0.11%	1,038	0	1,038	32	1,069
51 State Trial Courts	1,507	0.39%	3,741	0	3,741	115	3,856
52 Justice Info Sys	78	0.02%	194	0	194	6	200
53 Sheriff Admin	1,244	0.33%	3,088	0	3,088	95	3,183
55 Sheriff Facility Maint	173	0.05%	429	0	429	13	443
56 Sheriff Warehouse	71	0.02%	176	0	176	5	182
57 Sheriff Criminal Justice Ctr	190	0.05%	472	0	472	14	486
58 Sheriff Hill Jail	533	0.14%	1,323	0	1,323	41	1,364
60 Sheriff Corr Work Center	670	0.18%	1,663	0	1,663	51	1,714
61 Sheriff Transportation	106	0.03%	263	0	263	8	271
63 Sheriff Warrants	104	0.03%	258	0	258	8	266
64 Sheriff Training Academy	215	0.06%	534	0	534	16	550
65 Sheriff Deberry	39	0.01%	97	0	97	3	100
73 Sheriff Day Reporting	387	0.10%	961	0	961	29	990
75 Sheriff Armed Security	11	0.00%	27	0	27	1	28
76 Sheriff Other	278	0.07%	690	0	690	21	711
77 Police	6,210	1.63%	15,416	0	15,416	472	15,888
78 Police Drug Enforcement	316	0.08%	784	0	784	24	808
79 Fire	4,245	1.11%	10,538	0	10,538	323	10,861
80 Codes Admin	506	0.13%	1,256	0	1,256	38	1,295
81 Beer Board	22	0.01%	55	0	55	2	56
82 Agricultural Ext	27	0.01%	67	0	67	2	69
83 Soil & Water	7	0.00%	17	0	17	1	18
84 Social Services	1,430	0.37%	3,550	0	3,550	109	3,659
85 Health	5,897	1.54%	14,639	0	14,639	448	15,087
86 Public Library	20,248	5.30%	50,264	0	50,264	1,539	51,803
87 Parks	10,531	2.76%	26,142	0	26,142	801	26,943
88 Arts Commission	418	0.11%	1,038	0	1,038	32	1,069
89 Public Works	1,279	0.33%	3,175	0	3,175	97	3,272
90 Solid Waste	1,653	0.43%	4,103	0	4,103	126	4,229
91 Human Relations	95	0.02%	236	0	236	7	243
92 Farmers Market	580	0.15%	1,440	0	1,440	44	1,484
93 Muni Auditorium	729	0.19%	1,810	0	1,810	55	1,865
94 State Fair Board	2,015	0.53%	5,002	0	5,002	153	5,155
95 Convention Center	124	0.03%	308	0	308	9	317
96 Sports Authority	260	0.07%	645	0	645	20	665
97 Water & Sewer	21,241	5.56%	52,729	0	52,729	1,615	54,344
98 Storm Water	499	0.13%	1,239	0	1,239	38	1,277
100 General Hospital	33	0.01%	82	0	82	3	84
101 Metro Action Com	7,502	1.96%	18,623	0	18,623	570	19,193
102 NCAC	2,402	0.63%	5,963	0	5,963	183	6,145

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Accounts Payable Allocations

Dept:16 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 MDHA	25	0.01%	\$62	\$0	\$62	\$2	\$64
104 Metro Transit	385	0.10%	956	0	956	29	985
105 DES	35	0.01%	87	0	87	3	90
107 Education	184,456	48.29%	457,895	0	457,895	14,022	471,918
109 Communication Center	848	0.22%	2,105	0	2,105	64	2,170
111 Criminal Justice Planning	30	0.01%	74	0	74	2	77
112 Office of Emergency Management	83	0.02%	206	0	206	6	212
113 Office of Family Safety	145	0.04%	360	0	360	11	371
114 Comm Ed Comm	245	0.06%	608	0	608	19	627
115 Convention Center Auth	4,658	1.22%	11,563	0	11,563	354	11,917
116 Flood	32	0.01%	79	0	79	2	82
118 Mayor Other	69	0.02%	171	0	171	5	177
121 All Others	55,440	14.51%	137,625	0	137,625	4,215	141,839
Subtotal	381,964	100.00%	948,191	0	948,191	26,774	974,965
Direct Bills					0		0
Total					\$948,191		\$974,965

Basis Units: # of Accounts Payable Transactions

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
2 EMPLOYEE BENEFITS	\$4,378	\$2,001	\$6,379
3 POST AUDITS	24	55	79
4 CORPORATE DUES	22	67	89
5 INSURANCE	937	0	937
6 LEGISLATIVE	898	531	1,429
7 MAYOR	835	797	1,632
8 EMPLOYEE HEALTH & WELLNESS	448	273	722
9 GEN SVC OVERHEAD	414	194	608
10 GEN SVC FACILITIES	10,606	6,707	17,314
11 FLEET MANAGEMENT	157,133	62,693	219,827
13 POSTAL SERVICE	386	238	624
14 DIRECTOR OF FINANCE	363	149	512
15 BUSINESS ASSISTANCE OFFICE	328	89	418
16 FINANCE OPERATIONS	652	119	771
17 PAYROLL	397	43	440
18 OFFICE OF MANAGEMENT & BUDGET	711	164	875
19 INTERNAL AUDIT	951	240	1,191
20 PUBLIC PROPERTY ADMIN	253	41	294
21 PURCHASING	422	69	491
22 FINANCIAL ACCOUNTABILITY	270	54	324
23 TREASURY	2,753	499	3,252
24 GRANTS COORDINATION	235	41	276
25 HUMAN RESOURCES	1,582	655	2,237
26 INFORMATION SYSTEMS	14,076	9,829	23,905
27 DEPT OF LAW	3,519	3,983	7,503
28 CENTRAL RECORDS	247	82	328
29 Elections	1,963	837	2,800
30 Surplus Property	1,754	292	2,045
31 Planning Comm	5,745	1,911	7,656
32 Adv Plan/Research	136	28	164
33 Register of Deeds	337	468	805
34 Historical Comm	1,011	407	1,417
37 Assessor Prop	932	673	1,605
38 Trustee	514	522	1,035
39 County Clerk	1,031	220	1,251
40 District Attorney	1,404	985	2,389
41 DA Drug Enforcement	1,058	967	2,025
42 DA Special Operations	226	125	351
44 Public Defender	2,290	929	3,219
45 Juvenile Court Clerk	572	228	800
46 Circuit Court Clerk	842	785	1,628

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
47 Criminal Court Clerk	\$1,232	\$573	\$1,805
48 Clerk/Master	472	281	754
49 Juvenile Court	6,196	3,349	9,545
50 General Sessions Court	5,128	1,069	6,198
51 State Trial Courts	4,899	3,856	8,755
52 Justice Info Sys	965	200	1,164
53 Sheriff Admin	3,381	3,183	6,564
55 Sheriff Facility Maint	591	443	1,033
56 Sheriff Warehouse	1,534	182	1,716
57 Sheriff Criminal Justice Ctr	1,381	486	1,867
58 Sheriff Hill Jail	1,233	1,364	2,596
60 Sheriff Corr Work Center	1,829	1,714	3,543
61 Sheriff Transportation	453	271	724
63 Sheriff Warrants	852	266	1,118
64 Sheriff Training Academy	495	550	1,046
65 Sheriff Deberry	209	100	308
73 Sheriff Day Reporting	1,493	990	2,483
74 Sheriff Work Release	20	0	20
75 Sheriff Armed Security	348	28	376
76 Sheriff Other	1,513	711	2,224
77 Police	51,443	15,888	67,331
78 Police Drug Enforcement	1,783	808	2,592
79 Fire	17,307	10,861	28,168
80 Codes Admin	11,887	1,295	13,181
81 Beer Board	1,165	56	1,221
82 Agricultural Ext	366	69	436
83 Soil & Water	325	18	343
84 Social Services	5,820	3,659	9,479
85 Health	35,189	15,087	50,276
86 Public Library	33,420	51,803	85,223
87 Parks	41,805	26,943	68,747
88 Arts Commission	2,067	1,069	3,136
89 Public Works	17,291	3,272	20,563
90 Solid Waste	9,583	4,229	13,812
91 Human Relations	423	243	666
92 Farmers Market	2,470	1,484	3,954
93 Muni Auditorium	3,501	1,865	5,366
94 State Fair Board	8,012	5,155	13,168
95 Convention Center	731	317	1,049
96 Sports Authority	2,894	665	3,559
97 Water & Sewer	76,444	54,344	130,788

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:16 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
98 Storm Water	\$4,406	\$1,277	\$5,683
100 General Hospital	84	84	168
101 Metro Action Com	30,252	19,193	49,445
102 NCAC	13,284	6,145	19,430
103 MDHA	24	64	88
104 Metro Transit	753	985	1,738
105 DES	742	90	832
106 Taxi Transp & Licensing	44	0	44
107 Education	798,267	471,918	1,270,185
109 Communication Center	3,680	2,170	5,850
110 Knowles Home	2	0	2
111 Criminal Justice Planning	295	77	372
112 Office of Emergency Management	704	212	917
113 Office of Family Safety	913	371	1,284
114 Comm Ed Comm	1,597	627	2,224
115 Convention Center Auth	29,800	11,917	41,718
116 Flood	578	82	660
118 Mayor Other	325	177	502
121 All Others	243,160	141,839	384,999
Total	\$1,709,717	\$974,965	\$2,684,681

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:17 PAYROLL

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	333,488	0	333,488
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	139,409	0	139,409
Subtotal - Personnel Costs		<u>472,897</u>	0	<u>472,897</u>
Services & Supplies Cost				
502 Contract Services	S	32,435	0	32,435
503 Supplies	S	41,010	0	41,010
505 Other Expenses	S	31,090	0	31,090
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		<u>104,535</u>	0	<u>104,535</u>
Department Cost Total		577,432	0	577,432
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		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		577,432	0	577,432
General Admin Distribution			0	0
Grand Total		<u><u>\$577,432</u></u>		<u><u>\$577,432</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

Department	First Incoming	Second Incoming	Payroll
1 Howard Office Bldg	\$17,454	\$0	\$17,454
1 Fulton Campus Garage	2,819	0	2,819
Subtotal - BUILDING DEPRECIATION	20,273	0	20,273
3 Post Audits	261	1	261
Subtotal - POST AUDITS	261	1	261
6 Metro Clerk	451	36	487
6 Council	1,655	132	1,787
Subtotal - LEGISLATIVE	2,107	168	2,275
7 Mayor's Office	2,667	211	2,878
Subtotal - MAYOR	2,667	211	2,878
10 Buildings & Security	30,211	751	30,962
Subtotal - GEN SVC FACILITIES	30,211	751	30,962
12 Security Services	3,073	11	3,085
Subtotal - SHERIFF SECURITY SERV	3,073	11	3,085
13 Postal Service	2,658	61	2,719
Subtotal - POSTAL SERVICE	2,658	61	2,719
14 Dir of Finance	98,745	8,003	106,748
Subtotal - DIRECTOR OF FINANCE	98,745	8,003	106,748
16 Finance Operations	385	12	397
16 Accounts Payable	42	1	43
Subtotal - FINANCE OPERATIONS	427	13	440
17 Payroll	0	210	210
Subtotal - PAYROLL	0	210	210
18 Management & Budget	0	587	587
Subtotal - OFFICE OF MANAGEMENT	0	587	587
19 Internal Audit	0	259	259

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:17 PAYROLL

Department	First Incoming	Second Incoming	Payroll
Subtotal - INTERNAL AUDIT	\$0	\$259	\$259
20 Public Property Svcs	0	111	111
Subtotal - PUBLIC PROPERTY ADMIN	0	111	111
21 Purchasing	0	110	110
Subtotal - PURCHASING	0	110	110
22 Procurement Review	0	4	4
22 Prompt Pay Review	0	2	2
22 Performance Monitoring	0	0	0
22 Special Projects	0	36	36
Subtotal - FINANCIAL ACCOUNTABIL	0	42	42
23 Cash Operations	0	2	2
23 Investment Committee Supt	0	24	24
23 Investor Relations	0	15	15
Subtotal - TREASURY	0	41	41
26 ITS Systems	0	3,279	3,279
26 ITS Systems Depreciation	0	233	233
Subtotal - INFORMATION SYSTEMS	0	3,512	3,512
28 Records & Storage	0	842	842
28 Data Requests	0	1,310	1,310
Subtotal - CENTRAL RECORDS	0	2,152	2,152
Total Incoming	160,422	16,243	176,665
C. Total Allocated		\$754,097	\$754,097
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	24.00	0.00%	\$26	\$0	\$26	\$0	\$26
6 LEGISLATIVE	1,579.00	0.23%	1,717	0	1,717	0	1,717
7 MAYOR	961.00	0.14%	1,045	0	1,045	0	1,045
8 EMPLOYEE HEALTH & WELLNESS	155.00	0.02%	169	0	169	0	169
9 GEN SVC OVERHEAD	1,721.00	0.25%	1,872	0	1,872	0	1,872
10 GEN SVC FACILITIES	797.00	0.12%	867	0	867	0	867
11 FLEET MANAGEMENT	2,193.00	0.32%	2,385	0	2,385	0	2,385
13 POSTAL SERVICE	108.00	0.02%	117	0	117	0	117
14 DIRECTOR OF FINANCE	999.00	0.15%	1,086	0	1,086	0	1,086
15 BUSINESS ASSISTANCE OFFICE	188.00	0.03%	204	0	204	0	204
16 FINANCE OPERATIONS	699.00	0.10%	760	0	760	0	760
17 PAYROLL	193.00	0.03%	210	0	210	0	210
18 OFFICE OF MANAGEMENT & BUDGET	451.00	0.07%	490	0	490	11	501
19 INTERNAL AUDIT	278.00	0.04%	302	0	302	7	309
20 PUBLIC PROPERTY ADMIN	109.00	0.02%	119	0	119	3	121
21 PURCHASING	357.00	0.05%	388	0	388	9	397
22 FINANCIAL ACCOUNTABILITY	110.00	0.02%	120	0	120	3	122
23 TREASURY	251.00	0.04%	273	0	273	6	279
24 GRANTS COORDINATION	53.00	0.01%	58	0	58	1	59
25 HUMAN RESOURCES	1,898.00	0.28%	2,064	0	2,064	46	2,110
26 INFORMATION SYSTEMS	4,487.00	0.66%	4,880	0	4,880	109	4,989
27 DEPT OF LAW	1,454.00	0.21%	1,581	0	1,581	35	1,617
28 CENTRAL RECORDS	55.00	0.01%	60	0	60	1	61
29 Elections	9,068.99	1.34%	9,863	0	9,863	220	10,083
30 Surplus Property	223.00	0.03%	243	0	243	5	248
31 Planning Comm	1,848.00	0.27%	2,010	0	2,010	45	2,055
33 Register of Deeds	180.00	0.03%	196	0	196	4	200
34 Historical Comm	335.00	0.05%	364	0	364	8	372
37 Assessor Prop	3,027.00	0.45%	3,292	0	3,292	74	3,366
38 Trustee	988.00	0.15%	1,075	0	1,075	24	1,099
39 County Clerk	2,603.00	0.38%	2,831	0	2,831	63	2,894
40 District Attorney	2,355.00	0.35%	2,561	0	2,561	57	2,618
41 DA Drug Enforcement	168.00	0.02%	183	0	183	4	187
44 Public Defender	2,471.00	0.36%	2,687	0	2,687	60	2,747
45 Juvenile Court Clerk	1,601.00	0.24%	1,741	0	1,741	39	1,780
46 Circuit Court Clerk	1,961.00	0.29%	2,133	0	2,133	48	2,180
47 Criminal Court Clerk	2,862.00	0.42%	3,113	0	3,113	70	3,182
48 Clerk/Master	563.00	0.08%	612	0	612	14	626
49 Juvenile Court	3,182.00	0.47%	3,461	0	3,461	77	3,538
50 General Sessions Court	4,512.00	0.67%	4,907	0	4,907	110	5,017
51 State Trial Courts	4,924.00	0.73%	5,355	0	5,355	120	5,475
52 Justice Info Sys	524.00	0.08%	570	0	570	13	583

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Sheriff Admin	6,164.00	0.91%	\$6,704	\$0	\$6,704	\$150	\$6,854
55 Sheriff Facility Maint	549.00	0.08%	597	0	597	13	610
56 Sheriff Warehouse	130.00	0.02%	141	0	141	3	145
57 Sheriff Criminal Justice Ctr	4,896.00	0.72%	5,325	0	5,325	119	5,444
58 Sheriff Hill Jail	1,456.00	0.21%	1,584	0	1,584	35	1,619
60 Sheriff Corr Work Center	3,248.00	0.48%	3,532	0	3,532	79	3,611
61 Sheriff Transportation	2,534.00	0.37%	2,756	0	2,756	62	2,817
63 Sheriff Warrants	1,738.00	0.26%	1,890	0	1,890	42	1,932
64 Sheriff Training Academy	476.00	0.07%	518	0	518	12	529
73 Sheriff Day Reporting	2,407.00	0.35%	2,618	0	2,618	58	2,676
75 Sheriff Armed Security	1,922.00	0.28%	2,090	0	2,090	47	2,137
76 Sheriff Other	2,751.00	0.41%	2,992	0	2,992	67	3,059
77 Police	62,871.00	9.27%	68,377	0	68,377	1,527	69,904
79 Fire	38,899.00	5.73%	42,306	0	42,306	945	43,250
80 Codes Admin	3,725.00	0.55%	4,051	0	4,051	90	4,142
81 Beer Board	149.00	0.02%	162	0	162	4	166
82 Agricultural Ext	176.00	0.03%	191	0	191	4	196
83 Soil & Water	40.00	0.01%	44	0	44	1	44
84 Social Services	3,628.00	0.53%	3,946	0	3,946	88	4,034
85 Health	16,586.00	2.44%	18,039	0	18,039	403	18,441
86 Public Library	12,007.00	1.77%	13,059	0	13,059	292	13,350
87 Parks	21,894.00	3.23%	23,811	0	23,811	532	24,343
88 Arts Commission	348.00	0.05%	378	0	378	8	387
89 Public Works	12,458.00	1.84%	13,549	0	13,549	303	13,852
90 Solid Waste	2,776.00	0.41%	3,019	0	3,019	67	3,087
91 Human Relations	120.00	0.02%	131	0	131	3	133
92 Farmers Market	259.00	0.04%	282	0	282	6	288
93 Muni Auditorium	334.00	0.05%	363	0	363	8	371
94 State Fair Board	1,650.00	0.24%	1,794	0	1,794	40	1,835
95 Convention Center	213.00	0.03%	232	0	232	5	237
96 Sports Authority	75.00	0.01%	82	0	82	2	83
97 Water & Sewer	25,641.00	3.78%	27,886	0	27,886	623	28,509
98 Storm Water	2,303.00	0.34%	2,505	0	2,505	56	2,561
99 Bordeaux Long-Term Care	4,087.00	0.60%	4,445	0	4,445	99	4,544
100 General Hospital	5,866.00	0.86%	6,380	0	6,380	142	6,522
101 Metro Action Com	9,038.00	1.33%	9,829	0	9,829	219	10,049
102 NCAC	1,412.00	0.21%	1,536	0	1,536	34	1,570
104 Metro Transit	39.00	0.01%	42	0	42	1	43
106 Taxi Transp & Licensing	12.00	0.00%	13	0	13	0	13
107 Education	350,255.00	51.63%	380,928	0	380,928	8,506	389,434
109 Communication Center	5,063.00	0.75%	5,506	0	5,506	123	5,629
110 Knowles Home	384.00	0.06%	418	0	418	9	427

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Payroll Allocations

Dept:17 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Criminal Justice Planning	111.00	0.02%	\$121	\$0	\$121	\$3	\$123
112 Office of Emergency Management	306.00	0.05%	333	0	333	7	340
113 Office of Family Safety	394.00	0.06%	429	0	429	10	438
114 Comm Ed Comm	165.00	0.02%	179	0	179	4	183
115 Convention Center Auth	4,082.00	0.60%	4,439	0	4,439	99	4,539
118 Mayor Other	18.00	0.00%	20	0	20	0	20
121 All Others	269.00	0.04%	293	0	293	7	299
Subtotal	678,439.99	100.00%	737,854	0	737,854	16,243	754,097
Direct Bills					0		0
Total					\$737,854		\$754,097

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

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:17 PAYROLL

Department	Payroll	Total
2 EMPLOYEE BENEFITS	\$26	\$26
6 LEGISLATIVE	1,717	1,717
7 MAYOR	1,045	1,045
8 EMPLOYEE HEALTH & WELLNESS	169	169
9 GEN SVC OVERHEAD	1,872	1,872
10 GEN SVC FACILITIES	867	867
11 FLEET MANAGEMENT	2,385	2,385
13 POSTAL SERVICE	117	117
14 DIRECTOR OF FINANCE	1,086	1,086
15 BUSINESS ASSISTANCE OFFICE	204	204
16 FINANCE OPERATIONS	760	760
17 PAYROLL	210	210
18 OFFICE OF MANAGEMENT & BUDGET	501	501
19 INTERNAL AUDIT	309	309
20 PUBLIC PROPERTY ADMIN	121	121
21 PURCHASING	397	397
22 FINANCIAL ACCOUNTABILITY	122	122
23 TREASURY	279	279
24 GRANTS COORDINATION	59	59
25 HUMAN RESOURCES	2,110	2,110
26 INFORMATION SYSTEMS	4,989	4,989
27 DEPT OF LAW	1,617	1,617
28 CENTRAL RECORDS	61	61
29 Elections	10,083	10,083
30 Surplus Property	248	248
31 Planning Comm	2,055	2,055
33 Register of Deeds	200	200
34 Historical Comm	372	372
37 Assessor Prop	3,366	3,366
38 Trustee	1,099	1,099
39 County Clerk	2,894	2,894
40 District Attorney	2,618	2,618
41 DA Drug Enforcement	187	187
44 Public Defender	2,747	2,747
45 Juvenile Court Clerk	1,780	1,780
46 Circuit Court Clerk	2,180	2,180
47 Criminal Court Clerk	3,182	3,182
48 Clerk/Master	626	626
49 Juvenile Court	3,538	3,538
50 General Sessions Court	5,017	5,017
51 State Trial Courts	5,475	5,475

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:17 PAYROLL

Department	Payroll	Total
52 Justice Info Sys	\$583	\$583
53 Sheriff Admin	6,854	6,854
55 Sheriff Facility Maint	610	610
56 Sheriff Warehouse	145	145
57 Sheriff Criminal Justice Ctr	5,444	5,444
58 Sheriff Hill Jail	1,619	1,619
60 Sheriff Corr Work Center	3,611	3,611
61 Sheriff Transportation	2,817	2,817
63 Sheriff Warrants	1,932	1,932
64 Sheriff Training Academy	529	529
73 Sheriff Day Reporting	2,676	2,676
75 Sheriff Armed Security	2,137	2,137
76 Sheriff Other	3,059	3,059
77 Police	69,904	69,904
79 Fire	43,250	43,250
80 Codes Admin	4,142	4,142
81 Beer Board	166	166
82 Agricultural Ext	196	196
83 Soil & Water	44	44
84 Social Services	4,034	4,034
85 Health	18,441	18,441
86 Public Library	13,350	13,350
87 Parks	24,343	24,343
88 Arts Commission	387	387
89 Public Works	13,852	13,852
90 Solid Waste	3,087	3,087
91 Human Relations	133	133
92 Farmers Market	288	288
93 Muni Auditorium	371	371
94 State Fair Board	1,835	1,835
95 Convention Center	237	237
96 Sports Authority	83	83
97 Water & Sewer	28,509	28,509
98 Storm Water	2,561	2,561
99 Bordeaux Long-Term Care	4,544	4,544
100 General Hospital	6,522	6,522
101 Metro Action Com	10,049	10,049
102 NCAC	1,570	1,570
104 Metro Transit	43	43
106 Taxi Transp & Licensing	13	13
107 Education	389,434	389,434

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:17 PAYROLL

Department	Payroll	Total
109 Communication Center	\$5,629	\$5,629
110 Knowles Home	427	427
111 Criminal Justice Planning	123	123
112 Office of Emergency Management	340	340
113 Office of Family Safety	438	438
114 Comm Ed Comm	183	183
115 Convention Center Auth	4,539	4,539
118 Mayor Other	20	20
121 All Others	299	299
Total	\$754,097	\$754,097

**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**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Description		Amount	General Admin	Management & Budget
Personnel Costs				
Salaries	S1	1,226,408	0	1,226,408
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	386,115	0	386,115
Subtotal - Personnel Costs		<u>1,612,524</u>	0	<u>1,612,524</u>
Services & Supplies Cost				
502 Contract Services	S	78,659	0	78,659
503 Supplies	S	7,973	0	7,973
505 Other Expenses	S	1,390	0	1,390
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		<u>88,022</u>	0	<u>88,022</u>
Department Cost Total		1,700,546	0	1,700,546
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		<u>0</u>	0	0
Total Costs After Adjustments		1,700,546	0	1,700,546
General Admin Distribution			0	0
Grand Total		<u><u>\$1,700,546</u></u>		<u><u>\$1,700,546</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	First Incoming	Second Incoming	Management & Budget
1 Howard Office Bldg	\$81,066	\$0	\$81,066
1 Fulton Campus Garage	13,091	0	13,091
Subtotal - BUILDING DEPRECIATION	94,157	0	94,157
3 Post Audits	467	1	468
3 Internal Audit (Post)	34,290	101	34,391
Subtotal - POST AUDITS	34,757	103	34,860
6 Metro Clerk	1,354	108	1,462
6 Council	4,966	396	5,362
Subtotal - LEGISLATIVE	6,320	504	6,824
7 Mayor's Office	8,001	634	8,635
Subtotal - MAYOR	8,001	634	8,635
10 Buildings & Security	86,832	2,157	88,989
Subtotal - GEN SVC FACILITIES	86,832	2,157	88,989
12 Security Services	15,772	58	15,830
Subtotal - SHERIFF SECURITY SERV	15,772	58	15,830
13 Postal Service	546	12	558
Subtotal - POSTAL SERVICE	546	12	558
14 Dir of Finance	379,506	30,758	410,265
Subtotal - DIRECTOR OF FINANCE	379,506	30,758	410,265
16 Finance Operations	689	22	711
16 Accounts Payable	159	5	164
Subtotal - FINANCE OPERATIONS	848	27	875
17 Payroll	490	11	501
Subtotal - PAYROLL	490	11	501
18 Management & Budget	0	1,509	1,509

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	First Incoming	Second Incoming	Management & Budget
Subtotal - OFFICE OF MANAGEMENT	\$0	\$1,509	\$1,509
19 Internal Audit	0	764	764
Subtotal - INTERNAL AUDIT	0	764	764
20 Public Property Svcs	0	326	326
Subtotal - PUBLIC PROPERTY ADMIN	0	326	326
21 Purchasing	0	92	92
Subtotal - PURCHASING	0	92	92
22 Procurement Review	0	13	13
22 Prompt Pay Review	0	8	8
22 Performance Monitoring	0	0	0
22 Special Projects	0	105	105
Subtotal - FINANCIAL ACCOUNTABIL	0	126	126
23 Cash Operations	0	7	7
23 Investment Committee Supt	0	55	55
23 Investor Relations	0	44	44
Subtotal - TREASURY	0	106	106
26 ITS Systems	0	7,350	7,350
26 ITS Systems Depreciation	0	522	522
Subtotal - INFORMATION SYSTEMS	0	7,873	7,873
Total Incoming	627,229	45,059	672,289
C. Total Allocated		\$2,372,835	\$2,372,835
		100.00%	

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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	56,797,500.00	2.17%	\$50,399	\$0	\$50,399	\$0	\$50,399
3 POST AUDITS	1,161,000.00	0.04%	1,030	0	1,030	0	1,030
4 CORPORATE DUES	514,900.00	0.02%	457	0	457	0	457
5 INSURANCE	6,607,500.00	0.25%	5,863	0	5,863	0	5,863
6 LEGISLATIVE	2,774,921.28	0.11%	2,462	0	2,462	0	2,462
7 MAYOR	3,891,500.00	0.15%	3,453	0	3,453	0	3,453
8 EMPLOYEE HEALTH & WELLNESS	615,600.00	0.02%	546	0	546	0	546
9 GEN SVC OVERHEAD	1,239,000.00	0.05%	1,099	0	1,099	0	1,099
10 GEN SVC FACILITIES	22,012,700.00	0.84%	19,533	0	19,533	0	19,533
11 FLEET MANAGEMENT	22,620,600.00	0.86%	20,072	0	20,072	0	20,072
12 SHERIFF SECURITY SERVICES	3,660,400.00	0.14%	3,248	0	3,248	0	3,248
13 POSTAL SERVICE	1,080,400.00	0.04%	959	0	959	0	959
14 DIRECTOR OF FINANCE	1,746,099.48	0.07%	1,549	0	1,549	0	1,549
15 BUSINESS ASSISTANCE OFFICE	678,200.00	0.03%	602	0	602	0	602
16 FINANCE OPERATIONS	2,088,500.00	0.08%	1,853	0	1,853	0	1,853
17 PAYROLL	661,800.00	0.03%	587	0	587	0	587
18 OFFICE OF MANAGEMENT & BUDGET	1,700,600.00	0.06%	1,509	0	1,509	0	1,509
19 INTERNAL AUDIT	1,391,625.42	0.05%	1,235	0	1,235	25	1,260
20 PUBLIC PROPERTY ADMIN	432,600.00	0.02%	384	0	384	8	392
21 PURCHASING	1,263,600.00	0.05%	1,121	0	1,121	23	1,144
22 FINANCIAL ACCOUNTABILITY	433,000.00	0.02%	384	0	384	8	392
23 TREASURY	1,182,200.00	0.05%	1,049	0	1,049	21	1,070
24 GRANTS COORDINATION	173,700.00	0.01%	154	0	154	3	157
25 HUMAN RESOURCES	5,249,800.00	0.20%	4,658	0	4,658	95	4,753
26 INFORMATION SYSTEMS	30,637,786.66	1.17%	27,186	0	27,186	554	27,740
27 DEPT OF LAW	6,107,049.75	0.23%	5,419	0	5,419	110	5,529
28 CENTRAL RECORDS	227,300.00	0.01%	202	0	202	4	206
29 Elections	4,874,761.34	0.19%	4,326	0	4,326	88	4,414
30 Surplus Property	729,400.00	0.03%	647	0	647	13	660
31 Planning Comm	8,571,637.03	0.33%	7,606	0	7,606	155	7,761
32 Adv Plan/Research	295,600.00	0.01%	262	0	262	5	268
33 Register of Deeds	270,900.00	0.01%	240	0	240	5	245
34 Historical Comm	1,077,527.47	0.04%	956	0	956	19	976
37 Assessor Prop	7,844,098.02	0.30%	6,960	0	6,960	142	7,102
38 Trustee	2,452,388.06	0.09%	2,176	0	2,176	44	2,220
39 County Clerk	4,630,099.01	0.18%	4,108	0	4,108	84	4,192
40 District Attorney	7,042,840.08	0.27%	6,249	0	6,249	127	6,377
41 DA Drug Enforcement	1,900,000.00	0.07%	1,686	0	1,686	34	1,720
42 DA Special Operations	75,000.00	0.00%	67	0	67	1	68
44 Public Defender	8,147,352.24	0.31%	7,229	0	7,229	147	7,377
45 Juvenile Court Clerk	1,929,474.39	0.07%	1,712	0	1,712	35	1,747
46 Circuit Court Clerk	3,329,000.00	0.13%	2,954	0	2,954	60	3,014

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	6,119,404.83	0.23%	\$5,430	\$0	\$5,430	\$111	\$5,541
48 Clerk/Master	1,824,142.99	0.07%	1,619	0	1,619	33	1,652
49 Juvenile Court	13,486,436.09	0.51%	11,967	0	11,967	244	12,211
50 General Sessions Court	12,015,915.15	0.46%	10,662	0	10,662	217	10,879
51 State Trial Courts	13,146,791.13	0.50%	11,666	0	11,666	238	11,903
52 Justice Info Sys	3,891,316.90	0.15%	3,453	0	3,453	70	3,523
53 Sheriff Admin	10,058,579.15	0.38%	8,925	0	8,925	182	9,107
55 Sheriff Facility Maint	1,185,100.00	0.05%	1,052	0	1,052	21	1,073
56 Sheriff Warehouse	1,340,900.00	0.05%	1,190	0	1,190	24	1,214
57 Sheriff Criminal Justice Ctr	6,520,400.00	0.25%	5,786	0	5,786	118	5,904
58 Sheriff Hill Jail	5,018,200.00	0.19%	4,453	0	4,453	91	4,544
60 Sheriff Corr Work Center	8,916,000.00	0.34%	7,911	0	7,911	161	8,073
61 Sheriff Transportation	3,518,800.00	0.13%	3,122	0	3,122	64	3,186
63 Sheriff Warrants	4,853,700.00	0.19%	4,307	0	4,307	88	4,395
64 Sheriff Training Academy	742,000.00	0.03%	658	0	658	13	672
65 Sheriff Deberry	17,529,200.00	0.67%	15,554	0	15,554	317	15,871
73 Sheriff Day Reporting	5,427,200.00	0.21%	4,816	0	4,816	98	4,914
75 Sheriff Armed Security	1,233,100.00	0.05%	1,094	0	1,094	22	1,116
76 Sheriff Other	18,293,700.00	0.70%	16,233	0	16,233	331	16,563
77 Police	198,317,779.47	7.56%	175,975	0	175,975	3,584	179,558
78 Police Drug Enforcement	2,875,600.00	0.11%	2,552	0	2,552	52	2,604
79 Fire	126,137,060.12	4.81%	111,926	0	111,926	2,279	114,205
80 Codes Admin	9,546,355.49	0.36%	8,471	0	8,471	173	8,643
81 Beer Board	409,300.00	0.02%	363	0	363	7	371
82 Agricultural Ext	328,802.17	0.01%	292	0	292	6	298
83 Soil & Water	92,215.76	0.00%	82	0	82	2	83
84 Social Services	8,599,800.00	0.33%	7,631	0	7,631	155	7,786
85 Health	50,326,453.84	1.92%	44,657	0	44,657	909	45,566
86 Public Library	37,597,167.99	1.43%	33,361	0	33,361	679	34,041
87 Parks	42,941,477.43	1.64%	38,104	0	38,104	776	38,880
88 Arts Commission	3,435,539.67	0.13%	3,048	0	3,048	62	3,111
89 Public Works	47,689,109.67	1.82%	42,316	0	42,316	862	43,178
90 Solid Waste	25,207,000.00	0.96%	22,367	0	22,367	456	22,823
91 Human Relations	484,100.21	0.02%	430	0	430	9	438
92 Farmers Market	2,077,172.18	0.08%	1,843	0	1,843	38	1,881
93 Muni Auditorium	249,022.64	0.01%	221	0	221	5	225
94 State Fair Board	3,290,992.00	0.13%	2,920	0	2,920	59	2,980
96 Sports Authority	1,704,400.00	0.06%	1,512	0	1,512	31	1,543
97 Water & Sewer	171,302,100.00	6.53%	152,003	0	152,003	3,096	155,098
98 Storm Water	12,933,600.00	0.49%	11,476	0	11,476	234	11,710
100 General Hospital	51,001,283.50	1.94%	45,255	0	45,255	922	46,177
101 Metro Action Com	26,367,600.00	1.01%	23,397	0	23,397	476	23,873

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Management & Budget Allocations

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 NCAC	7,376,700.00	0.28%	\$6,546	\$0	\$6,546	\$133	\$6,679
104 Metro Transit	42,013,600.00	1.60%	37,280	0	37,280	759	38,039
106 Taxi Transp & Licensing	108,469.81	0.00%	96	0	96	2	98
107 Education	1,259,969,492.52	48.03%	1,118,018	0	1,118,018	22,769	1,140,786
109 Communication Center	14,880,591.14	0.57%	13,204	0	13,204	269	13,473
110 Knowles Home	8,652.78	0.00%	8	0	8	0	8
111 Criminal Justice Planning	512,000.00	0.02%	454	0	454	9	464
112 Office of Emergency Management	1,878,159.15	0.07%	1,667	0	1,667	34	1,701
113 Office of Family Safety	1,236,000.00	0.05%	1,097	0	1,097	22	1,119
114 Comm Ed Comm	642,300.00	0.02%	570	0	570	12	582
115 Convention Center Auth	34,976,800.00	1.33%	31,036	0	31,036	632	31,668
116 Flood	4,720,293.01	0.18%	4,188	0	4,188	85	4,274
118 Mayor Other	17,886,900.00	0.68%	15,872	0	15,872	323	16,195
121 All Others	48,962,270.06	1.87%	43,446	0	43,446	885	44,331
Subtotal	2,623,327,007.08	100.00%	2,327,775	0	2,327,775	45,059	2,372,835
Direct Bills					0		0
Total					\$2,327,775		\$2,372,835
Basis Units: Budget \$ Identified							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
2 EMPLOYEE BENEFITS	\$50,399	\$50,399
3 POST AUDITS	1,030	1,030
4 CORPORATE DUES	457	457
5 INSURANCE	5,863	5,863
6 LEGISLATIVE	2,462	2,462
7 MAYOR	3,453	3,453
8 EMPLOYEE HEALTH & WELLNESS	546	546
9 GEN SVC OVERHEAD	1,099	1,099
10 GEN SVC FACILITIES	19,533	19,533
11 FLEET MANAGEMENT	20,072	20,072
12 SHERIFF SECURITY SERVICES	3,248	3,248
13 POSTAL SERVICE	959	959
14 DIRECTOR OF FINANCE	1,549	1,549
15 BUSINESS ASSISTANCE OFFICE	602	602
16 FINANCE OPERATIONS	1,853	1,853
17 PAYROLL	587	587
18 OFFICE OF MANAGEMENT & BUDGET	1,509	1,509
19 INTERNAL AUDIT	1,260	1,260
20 PUBLIC PROPERTY ADMIN	392	392
21 PURCHASING	1,144	1,144
22 FINANCIAL ACCOUNTABILITY	392	392
23 TREASURY	1,070	1,070
24 GRANTS COORDINATION	157	157
25 HUMAN RESOURCES	4,753	4,753
26 INFORMATION SYSTEMS	27,740	27,740
27 DEPT OF LAW	5,529	5,529
28 CENTRAL RECORDS	206	206
29 Elections	4,414	4,414
30 Surplus Property	660	660
31 Planning Comm	7,761	7,761
32 Adv Plan/Research	268	268
33 Register of Deeds	245	245
34 Historical Comm	976	976
37 Assessor Prop	7,102	7,102
38 Trustee	2,220	2,220
39 County Clerk	4,192	4,192
40 District Attorney	6,377	6,377
41 DA Drug Enforcement	1,720	1,720
42 DA Special Operations	68	68
44 Public Defender	7,377	7,377
45 Juvenile Court Clerk	1,747	1,747

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
46 Circuit Court Clerk	\$3,014	\$3,014
47 Criminal Court Clerk	5,541	5,541
48 Clerk/Master	1,652	1,652
49 Juvenile Court	12,211	12,211
50 General Sessions Court	10,879	10,879
51 State Trial Courts	11,903	11,903
52 Justice Info Sys	3,523	3,523
53 Sheriff Admin	9,107	9,107
55 Sheriff Facility Maint	1,073	1,073
56 Sheriff Warehouse	1,214	1,214
57 Sheriff Criminal Justice Ctr	5,904	5,904
58 Sheriff Hill Jail	4,544	4,544
60 Sheriff Corr Work Center	8,073	8,073
61 Sheriff Transportation	3,186	3,186
63 Sheriff Warrants	4,395	4,395
64 Sheriff Training Academy	672	672
65 Sheriff Deberry	15,871	15,871
73 Sheriff Day Reporting	4,914	4,914
75 Sheriff Armed Security	1,116	1,116
76 Sheriff Other	16,563	16,563
77 Police	179,558	179,558
78 Police Drug Enforcement	2,604	2,604
79 Fire	114,205	114,205
80 Codes Admin	8,643	8,643
81 Beer Board	371	371
82 Agricultural Ext	298	298
83 Soil & Water	83	83
84 Social Services	7,786	7,786
85 Health	45,566	45,566
86 Public Library	34,041	34,041
87 Parks	38,880	38,880
88 Arts Commission	3,111	3,111
89 Public Works	43,178	43,178
90 Solid Waste	22,823	22,823
91 Human Relations	438	438
92 Farmers Market	1,881	1,881
93 Muni Auditorium	225	225
94 State Fair Board	2,980	2,980
96 Sports Authority	1,543	1,543
97 Water & Sewer	155,098	155,098
98 Storm Water	11,710	11,710

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:18 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
100 General Hospital	\$46,177	\$46,177
101 Metro Action Com	23,873	23,873
102 NCAC	6,679	6,679
104 Metro Transit	38,039	38,039
106 Taxi Transp & Licensing	98	98
107 Education	1,140,786	1,140,786
109 Communication Center	13,473	13,473
110 Knowles Home	8	8
111 Criminal Justice Planning	464	464
112 Office of Emergency Management	1,701	1,701
113 Office of Family Safety	1,119	1,119
114 Comm Ed Comm	582	582
115 Convention Center Auth	31,668	31,668
116 Flood	4,274	4,274
118 Mayor Other	16,195	16,195
121 All Others	44,331	44,331
Total	\$2,372,835	\$2,372,835

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

METROPOLITAN NASHVILLE OFFICE OF INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government as part of the organization's overall system of internal controls.

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

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:19 INTERNAL AUDIT

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	742,600	0	742,600
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	221,992	0	221,992
Subtotal - Personnel Costs		<u>964,592</u>	0	<u>964,592</u>
Services & Supplies Cost				
502 Contract Services	S	200,699	0	200,699
503 Supplies	S	27,010	0	27,010
505 Other Expenses	S	58,142	0	58,142
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		<u>285,851</u>	0	<u>285,851</u>
Department Cost Total		1,250,443	0	1,250,443
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		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		1,250,443	0	1,250,443
General Admin Distribution			0	0
Grand Total		<u><u>\$1,250,443</u></u>		<u><u>\$1,250,443</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

Department	First Incoming	Second Incoming	Internal Audit
1 Metro Southeast	\$16,903	\$0	\$16,903
Subtotal - BUILDING DEPRECIATION	16,903	0	16,903
2 County Pension	784	2	786
2 Health Benefit	12,914	36	12,950
2 Life Benefit	793	2	795
Subtotal - EMPLOYEE BENEFITS	14,490	41	14,531
3 Post Audits	624	2	626
Subtotal - POST AUDITS	624	2	626
5 Judgements & Losses	4,121	12	4,132
Subtotal - INSURANCE	4,121	12	4,132
6 Metro Clerk	709	57	766
6 Council	2,601	207	2,809
Subtotal - LEGISLATIVE	3,310	264	3,574
7 Mayor's Office	4,191	332	4,523
Subtotal - MAYOR	4,191	332	4,523
10 Buildings & Security	13,770	342	14,112
Subtotal - GEN SVC FACILITIES	13,770	342	14,112
12 Security Services	3,330	12	3,343
Subtotal - SHERIFF SECURITY SERV	3,330	12	3,343
13 Postal Service	450	10	460
Subtotal - POSTAL SERVICE	450	10	460
16 Finance Operations	922	29	951
16 Accounts Payable	233	7	240
Subtotal - FINANCE OPERATIONS	1,155	36	1,191
17 Payroll	302	7	309

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - PAYROLL	\$302	\$7	\$309
18 Management & Budget	1,235	25	1,260
Subtotal - OFFICE OF MANAGEMENT	1,235	25	1,260
19 Internal Audit	0	562	562
Subtotal - INTERNAL AUDIT	0	562	562
20 Public Property Svcs	0	239	239
Subtotal - PUBLIC PROPERTY ADMIN	0	239	239
21 Purchasing	0	299	299
Subtotal - PURCHASING	0	299	299
22 Procurement Review	0	10	10
22 Prompt Pay Review	0	11	11
22 Performance Monitoring	0	0	0
22 Special Projects	0	77	77
Subtotal - FINANCIAL ACCOUNTABIL	0	98	98
23 Cash Operations	0	5	5
23 Investment Committee Supt	0	34	34
23 Investor Relations	0	32	32
Subtotal - TREASURY	0	71	71
25 Employee Relations	0	749	749
25 Workforce Management	0	1,643	1,643
25 Benefits	0	1,617	1,617
25 HR Admin./Sys Support	0	1,995	1,995
Subtotal - HUMAN RESOURCES	0	6,004	6,004
26 ITS Systems	0	5,969	5,969
26 ITS Systems Depreciation	0	424	424
Subtotal - INFORMATION SYSTEMS	0	6,393	6,393
27 Legal Services	0	1,596	1,596

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:19 INTERNAL AUDIT

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - DEPT OF LAW	\$0	\$1,596	\$1,596
28 Records & Storage	0	114	114
28 Data Requests	0	238	238
Subtotal - CENTRAL RECORDS	0	352	352
Total Incoming	63,882	16,698	80,580
C. Total Allocated	\$1,331,023	\$1,331,023	100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$32,818	\$0	\$32,818	\$0	\$32,818
3 POST AUDITS	1,160,970.25	0.04%	522	0	522	0	522
4 CORPORATE DUES	494,287.97	0.02%	222	0	222	0	222
5 INSURANCE	6,607,500.00	0.23%	2,969	0	2,969	0	2,969
6 LEGISLATIVE	2,566,859.83	0.09%	1,154	0	1,154	0	1,154
7 MAYOR	3,859,958.22	0.13%	1,735	0	1,735	0	1,735
8 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	209	0	209	0	209
9 GEN SVC OVERHEAD	1,168,846.74	0.04%	525	0	525	0	525
10 GEN SVC FACILITIES	20,192,800.27	0.69%	9,074	0	9,074	0	9,074
11 FLEET MANAGEMENT	30,244,267.36	1.03%	13,591	0	13,591	0	13,591
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	1,725	0	1,725	0	1,725
13 POSTAL SERVICE	1,046,940.54	0.04%	470	0	470	0	470
14 DIRECTOR OF FINANCE	1,169,084.44	0.04%	525	0	525	0	525
15 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	280	0	280	0	280
16 FINANCE OPERATIONS	1,995,037.54	0.07%	897	0	897	0	897
17 PAYROLL	577,431.83	0.02%	259	0	259	0	259
18 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	764	0	764	0	764
19 INTERNAL AUDIT	1,250,442.02	0.04%	562	0	562	0	562
20 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	198	0	198	3	201
21 PURCHASING	1,212,063.36	0.04%	545	0	545	7	552
22 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	198	0	198	3	201
23 TREASURY	1,021,260.69	0.03%	459	0	459	6	465
24 GRANTS COORDINATION	181,753.54	0.01%	82	0	82	1	83
25 HUMAN RESOURCES	4,801,960.08	0.16%	2,158	0	2,158	29	2,187
26 INFORMATION SYSTEMS	30,337,964.72	1.04%	13,633	0	13,633	183	13,816
27 DEPT OF LAW	11,579,081.78	0.40%	5,203	0	5,203	70	5,273
28 CENTRAL RECORDS	188,683.65	0.01%	85	0	85	1	86
29 Elections	4,713,404.39	0.16%	2,118	0	2,118	28	2,147
30 Surplus Property	702,504.66	0.02%	316	0	316	4	320
31 Planning Comm	5,948,210.07	0.20%	2,673	0	2,673	36	2,709
32 Adv Plan/Research	45,763.54	0.00%	21	0	21	0	21
33 Register of Deeds	3,041,967.57	0.10%	1,367	0	1,367	18	1,385
34 Historical Comm	984,839.20	0.03%	443	0	443	6	449
37 Assessor Prop	6,973,670.45	0.24%	3,134	0	3,134	42	3,176
38 Trustee	2,345,112.80	0.08%	1,054	0	1,054	14	1,068
39 County Clerk	4,193,410.86	0.14%	1,884	0	1,884	25	1,910
40 District Attorney	6,842,343.92	0.23%	3,075	0	3,075	41	3,116
41 DA Drug Enforcement	1,097,464.27	0.04%	493	0	493	7	500
42 DA Special Operations	39,363.38	0.00%	18	0	18	0	18
44 Public Defender	7,968,645.83	0.27%	3,581	0	3,581	48	3,629
45 Juvenile Court Clerk	1,755,352.08	0.06%	789	0	789	11	799
46 Circuit Court Clerk	8,945,967.35	0.31%	4,020	0	4,020	54	4,074

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$2,674	\$0	\$2,674	\$36	\$2,709
48 Clerk/Master	1,489,754.40	0.05%	669	0	669	9	678
49 Juvenile Court	13,239,756.43	0.45%	5,950	0	5,950	80	6,029
50 General Sessions Court	11,740,512.35	0.40%	5,276	0	5,276	71	5,347
51 State Trial Courts	13,147,108.73	0.45%	5,908	0	5,908	79	5,987
52 Justice Info Sys	2,559,687.06	0.09%	1,150	0	1,150	15	1,166
53 Sheriff Admin	11,791,899.32	0.40%	5,299	0	5,299	71	5,370
55 Sheriff Facility Maint	1,350,243.38	0.05%	607	0	607	8	615
56 Sheriff Warehouse	1,127,672.75	0.04%	507	0	507	7	514
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	5,331	0	5,331	71	5,402
58 Sheriff Hill Jail	3,969,141.17	0.14%	1,784	0	1,784	24	1,808
60 Sheriff Corr Work Center	8,904,252.45	0.30%	4,001	0	4,001	54	4,055
61 Sheriff Transportation	5,955,410.37	0.20%	2,676	0	2,676	36	2,712
63 Sheriff Warrants	4,404,888.06	0.15%	1,979	0	1,979	27	2,006
64 Sheriff Training Academy	1,236,298.53	0.04%	556	0	556	7	563
65 Sheriff Deberry	16,932,544.76	0.58%	7,609	0	7,609	102	7,711
73 Sheriff Day Reporting	5,338,909.60	0.18%	2,399	0	2,399	32	2,431
75 Sheriff Armed Security	3,805,265.32	0.13%	1,710	0	1,710	23	1,733
76 Sheriff Other	7,392,809.24	0.25%	3,322	0	3,322	45	3,367
77 Police	193,011,909.56	6.60%	86,737	0	86,737	1,162	87,899
78 Police Drug Enforcement	1,528,358.04	0.05%	687	0	687	9	696
79 Fire	125,821,926.75	4.30%	56,542	0	56,542	758	57,300
80 Codes Admin	8,832,035.28	0.30%	3,969	0	3,969	53	4,022
81 Beer Board	385,908.52	0.01%	173	0	173	2	176
82 Agricultural Ext	321,214.59	0.01%	144	0	144	2	146
83 Soil & Water	90,499.43	0.00%	41	0	41	1	41
84 Social Services	9,725,869.31	0.33%	4,371	0	4,371	59	4,429
85 Health	48,142,619.80	1.65%	21,635	0	21,635	290	21,924
86 Public Library	28,573,942.70	0.98%	12,841	0	12,841	172	13,013
87 Parks	31,253,744.54	1.07%	14,045	0	14,045	188	14,233
88 Arts Commission	3,404,103.66	0.12%	1,530	0	1,530	20	1,550
89 Public Works	34,484,494.81	1.18%	15,497	0	15,497	208	15,704
90 Solid Waste	24,185,884.41	0.83%	10,869	0	10,869	146	11,014
91 Human Relations	479,149.53	0.02%	215	0	215	3	218
92 Farmers Market	2,049,209.20	0.07%	921	0	921	12	933
93 Muni Auditorium	2,608,202.73	0.09%	1,172	0	1,172	16	1,188
94 State Fair Board	3,726,931.15	0.13%	1,675	0	1,675	22	1,697
95 Convention Center	1,066,886.99	0.04%	479	0	479	6	486
96 Sports Authority	14,216,655.42	0.49%	6,389	0	6,389	86	6,474
97 Water & Sewer	141,700,449.56	4.84%	63,678	0	63,678	853	64,531
98 Storm Water	12,115,220.46	0.41%	5,444	0	5,444	73	5,517
100 General Hospital	51,000,000.00	1.74%	22,919	0	22,919	307	23,226

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Internal Audit Allocations

Dept:19 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$10,505	\$0	\$10,505	\$141	\$10,646
102 NCAC	6,444,113.58	0.22%	2,896	0	2,896	39	2,935
104 Metro Transit	42,292,875.37	1.45%	19,006	0	19,006	255	19,260
105 DES	1,543,853.80	0.05%	694	0	694	9	703
107 Education	1,108,922,197.30	37.92%	498,332	0	498,332	6,678	505,010
109 Communication Center	14,439,480.05	0.49%	6,489	0	6,489	87	6,576
111 Criminal Justice Planning	505,017.37	0.02%	227	0	227	3	230
112 Office of Emergency Management	1,323,623.43	0.05%	595	0	595	8	603
113 Office of Family Safety	1,095,769.49	0.04%	492	0	492	7	499
114 Comm Ed Comm	408,486.26	0.01%	184	0	184	2	186
115 Convention Center Auth	88,576,591.75	3.03%	39,805	0	39,805	533	40,338
116 Flood	1,310,037.23	0.04%	589	0	589	8	597
118 Mayor Other	1,633,731.34	0.06%	734	0	734	10	744
121 All Others	504,136,768.14	17.24%	226,551	0	226,551	3,036	229,587
Subtotal	2,924,724,209.59	100.00%	1,314,325	0	1,314,325	16,698	1,331,023
Direct Bills					0		0
Total					\$1,314,325		\$1,331,023
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:19 INTERNAL AUDIT

Department	Internal Audit	Total
2 EMPLOYEE BENEFITS	\$32,818	\$32,818
3 POST AUDITS	522	522
4 CORPORATE DUES	222	222
5 INSURANCE	2,969	2,969
6 LEGISLATIVE	1,154	1,154
7 MAYOR	1,735	1,735
8 EMPLOYEE HEALTH & WELLNESS	209	209
9 GEN SVC OVERHEAD	525	525
10 GEN SVC FACILITIES	9,074	9,074
11 FLEET MANAGEMENT	13,591	13,591
12 SHERIFF SECURITY SERVICES	1,725	1,725
13 POSTAL SERVICE	470	470
14 DIRECTOR OF FINANCE	525	525
15 BUSINESS ASSISTANCE OFFICE	280	280
16 FINANCE OPERATIONS	897	897
17 PAYROLL	259	259
18 OFFICE OF MANAGEMENT & BUDGET	764	764
19 INTERNAL AUDIT	562	562
20 PUBLIC PROPERTY ADMIN	201	201
21 PURCHASING	552	552
22 FINANCIAL ACCOUNTABILITY	201	201
23 TREASURY	465	465
24 GRANTS COORDINATION	83	83
25 HUMAN RESOURCES	2,187	2,187
26 INFORMATION SYSTEMS	13,816	13,816
27 DEPT OF LAW	5,273	5,273
28 CENTRAL RECORDS	86	86
29 Elections	2,147	2,147
30 Surplus Property	320	320
31 Planning Comm	2,709	2,709
32 Adv Plan/Research	21	21
33 Register of Deeds	1,385	1,385
34 Historical Comm	449	449
37 Assessor Prop	3,176	3,176
38 Trustee	1,068	1,068
39 County Clerk	1,910	1,910
40 District Attorney	3,116	3,116
41 DA Drug Enforcement	500	500
42 DA Special Operations	18	18
44 Public Defender	3,629	3,629
45 Juvenile Court Clerk	799	799

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:19 INTERNAL AUDIT

Department	Internal Audit	Total
46 Circuit Court Clerk	\$4,074	\$4,074
47 Criminal Court Clerk	2,709	2,709
48 Clerk/Master	678	678
49 Juvenile Court	6,029	6,029
50 General Sessions Court	5,347	5,347
51 State Trial Courts	5,987	5,987
52 Justice Info Sys	1,166	1,166
53 Sheriff Admin	5,370	5,370
55 Sheriff Facility Maint	615	615
56 Sheriff Warehouse	514	514
57 Sheriff Criminal Justice Ctr	5,402	5,402
58 Sheriff Hill Jail	1,808	1,808
60 Sheriff Corr Work Center	4,055	4,055
61 Sheriff Transportation	2,712	2,712
63 Sheriff Warrants	2,006	2,006
64 Sheriff Training Academy	563	563
65 Sheriff Deberry	7,711	7,711
73 Sheriff Day Reporting	2,431	2,431
75 Sheriff Armed Security	1,733	1,733
76 Sheriff Other	3,367	3,367
77 Police	87,899	87,899
78 Police Drug Enforcement	696	696
79 Fire	57,300	57,300
80 Codes Admin	4,022	4,022
81 Beer Board	176	176
82 Agricultural Ext	146	146
83 Soil & Water	41	41
84 Social Services	4,429	4,429
85 Health	21,924	21,924
86 Public Library	13,013	13,013
87 Parks	14,233	14,233
88 Arts Commission	1,550	1,550
89 Public Works	15,704	15,704
90 Solid Waste	11,014	11,014
91 Human Relations	218	218
92 Farmers Market	933	933
93 Muni Auditorium	1,188	1,188
94 State Fair Board	1,697	1,697
95 Convention Center	486	486
96 Sports Authority	6,474	6,474
97 Water & Sewer	64,531	64,531

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:19 INTERNAL AUDIT

Department	Internal Audit	Total
98 Storm Water	\$5,517	\$5,517
100 General Hospital	23,226	23,226
101 Metro Action Com	10,646	10,646
102 NCAC	2,935	2,935
104 Metro Transit	19,260	19,260
105 DES	703	703
107 Education	505,010	505,010
109 Communication Center	6,576	6,576
111 Criminal Justice Planning	230	230
112 Office of Emergency Management	603	603
113 Office of Family Safety	499	499
114 Comm Ed Comm	186	186
115 Convention Center Auth	40,338	40,338
116 Flood	597	597
118 Mayor Other	744	744
121 All Others	229,587	229,587
Total	\$1,331,023	\$1,331,023

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:20 PUBLIC PROPERTY ADMIN

Description		Amount	General Admin	Public Property Svcs
Personnel Costs				
Salaries	S1	330,926	0	330,926
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	96,434	0	96,434
Subtotal - Personnel Costs		<u>427,360</u>	0	<u>427,360</u>
Services & Supplies Cost				
502 Contract Services	S	13,247	0	13,247
503 Supplies	S	533	0	533
505 Other Expenses	S	442	0	442
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		<u>14,222</u>	0	<u>14,222</u>
Department Cost Total		441,582	0	441,582
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		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		441,582	0	441,582
General Admin Distribution			0	0
Grand Total		<u><u>\$441,582</u></u>		<u><u>\$441,582</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:20 PUBLIC PROPERTY ADMIN

Department	First Incoming	Second Incoming	Public Property Svcs
1 Howard Office Bldg	\$3,702	\$0	\$3,702
1 Fulton Campus Garage	598	0	598
Subtotal - BUILDING DEPRECIATION	4,299	0	4,299
3 Post Audits	166	0	167
Subtotal - POST AUDITS	166	0	167
6 Metro Clerk	258	21	278
6 Council	946	75	1,021
Subtotal - LEGISLATIVE	1,204	96	1,300
7 Mayor's Office	1,524	121	1,645
Subtotal - MAYOR	1,524	121	1,645
10 Buildings & Security	11,304	281	11,584
Subtotal - GEN SVC FACILITIES	11,304	281	11,584
12 Security Services	652	2	654
Subtotal - SHERIFF SECURITY SERV	652	2	654
13 Postal Service	392	9	401
Subtotal - POSTAL SERVICE	392	9	401
14 Dir of Finance	97,986	7,942	105,928
Subtotal - DIRECTOR OF FINANCE	97,986	7,942	105,928
16 Finance Operations	245	8	253
16 Accounts Payable	40	1	41
Subtotal - FINANCE OPERATIONS	285	9	294
17 Payroll	119	3	121
Subtotal - PAYROLL	119	3	121
18 Management & Budget	384	8	392
Subtotal - OFFICE OF MANAGEMENT	384	8	392
19 Internal Audit	198	3	201

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:20 PUBLIC PROPERTY ADMIN

Department	First Incoming	Second Incoming	Public Property Svcs
Subtotal - INTERNAL AUDIT	\$198	\$3	\$201
20 Public Property Svcs	0	85	85
Subtotal - PUBLIC PROPERTY ADMIN	0	85	85
21 Purchasing	0	15	15
Subtotal - PURCHASING	0	15	15
22 Procurement Review	0	3	3
22 Prompt Pay Review	0	2	2
22 Performance Monitoring	0	0	0
22 Special Projects	0	27	27
Subtotal - FINANCIAL ACCOUNTABIL	0	33	33
23 Cash Operations	0	2	2
23 Investment Committee Supt	0	13	13
23 Investor Relations	0	11	11
Subtotal - TREASURY	0	26	26
26 ITS Systems	0	1,282	1,282
26 ITS Systems Depreciation	0	91	91
Subtotal - INFORMATION SYSTEMS	0	1,373	1,373
27 Legal Services	0	16,421	16,421
Subtotal - DEPT OF LAW	0	16,421	16,421
Total Incoming	118,514	26,426	144,940
C. Total Allocated		\$586,522	\$586,522
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Public Property Svcs Allocations

Dept:20 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$13,985	\$0	\$13,985	\$0	\$13,985
3 POST AUDITS	1,160,970.25	0.04%	222	0	222	0	222
4 CORPORATE DUES	494,287.97	0.02%	95	0	95	0	95
5 INSURANCE	6,607,500.00	0.23%	1,265	0	1,265	0	1,265
6 LEGISLATIVE	2,566,859.83	0.09%	492	0	492	0	492
7 MAYOR	3,859,958.22	0.13%	739	0	739	0	739
8 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	89	0	89	0	89
9 GEN SVC OVERHEAD	1,168,846.74	0.04%	224	0	224	0	224
10 GEN SVC FACILITIES	20,192,800.27	0.69%	3,867	0	3,867	0	3,867
11 FLEET MANAGEMENT	30,244,267.36	1.03%	5,792	0	5,792	0	5,792
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	735	0	735	0	735
13 POSTAL SERVICE	1,046,940.54	0.04%	200	0	200	0	200
14 DIRECTOR OF FINANCE	1,169,084.44	0.04%	224	0	224	0	224
15 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	119	0	119	0	119
16 FINANCE OPERATIONS	1,995,037.54	0.07%	382	0	382	0	382
17 PAYROLL	577,431.83	0.02%	111	0	111	0	111
18 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	326	0	326	0	326
19 INTERNAL AUDIT	1,250,442.02	0.04%	239	0	239	0	239
20 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	85	0	85	0	85
21 PURCHASING	1,212,063.36	0.04%	232	0	232	12	244
22 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	85	0	85	4	89
23 TREASURY	1,021,260.69	0.03%	196	0	196	10	205
24 GRANTS COORDINATION	181,753.54	0.01%	35	0	35	2	37
25 HUMAN RESOURCES	4,801,960.08	0.16%	920	0	920	46	965
26 INFORMATION SYSTEMS	30,337,964.72	1.04%	5,810	0	5,810	289	6,099
27 DEPT OF LAW	11,579,081.78	0.40%	2,217	0	2,217	110	2,328
28 CENTRAL RECORDS	188,683.65	0.01%	36	0	36	2	38
29 Elections	4,713,404.39	0.16%	903	0	903	45	948
30 Surplus Property	702,504.66	0.02%	135	0	135	7	141
31 Planning Comm	5,948,210.07	0.20%	1,139	0	1,139	57	1,196
32 Adv Plan/Research	45,763.54	0.00%	9	0	9	0	9
33 Register of Deeds	3,041,967.57	0.10%	583	0	583	29	612
34 Historical Comm	984,839.20	0.03%	189	0	189	9	198
37 Assessor Prop	6,973,670.45	0.24%	1,335	0	1,335	66	1,402
38 Trustee	2,345,112.80	0.08%	449	0	449	22	471
39 County Clerk	4,193,410.86	0.14%	803	0	803	40	843
40 District Attorney	6,842,343.92	0.23%	1,310	0	1,310	65	1,376
41 DA Drug Enforcement	1,097,464.27	0.04%	210	0	210	10	221
42 DA Special Operations	39,363.38	0.00%	8	0	8	0	8
44 Public Defender	7,968,645.83	0.27%	1,526	0	1,526	76	1,602
45 Juvenile Court Clerk	1,755,352.08	0.06%	336	0	336	17	353
46 Circuit Court Clerk	8,945,967.35	0.31%	1,713	0	1,713	85	1,798

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Public Property Svcs Allocations

Dept:20 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$1,139	\$0	\$1,139	\$57	\$1,196
48 Clerk/Master	1,489,754.40	0.05%	285	0	285	14	299
49 Juvenile Court	13,239,756.43	0.45%	2,535	0	2,535	126	2,662
50 General Sessions Court	11,740,512.35	0.40%	2,248	0	2,248	112	2,360
51 State Trial Courts	13,147,108.73	0.45%	2,518	0	2,518	125	2,643
52 Justice Info Sys	2,559,687.06	0.09%	490	0	490	24	515
53 Sheriff Admin	11,791,899.32	0.40%	2,258	0	2,258	112	2,371
55 Sheriff Facility Maint	1,350,243.38	0.05%	259	0	259	13	271
56 Sheriff Warehouse	1,127,672.75	0.04%	216	0	216	11	227
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	2,272	0	2,272	113	2,385
58 Sheriff Hill Jail	3,969,141.17	0.14%	760	0	760	38	798
60 Sheriff Corr Work Center	8,904,252.45	0.30%	1,705	0	1,705	85	1,790
61 Sheriff Transportation	5,955,410.37	0.20%	1,140	0	1,140	57	1,197
63 Sheriff Warrants	4,404,888.06	0.15%	844	0	844	42	886
64 Sheriff Training Academy	1,236,298.53	0.04%	237	0	237	12	249
65 Sheriff Deberry	16,932,544.76	0.58%	3,243	0	3,243	161	3,404
73 Sheriff Day Reporting	5,338,909.60	0.18%	1,022	0	1,022	51	1,073
75 Sheriff Armed Security	3,805,265.32	0.13%	729	0	729	36	765
76 Sheriff Other	7,392,809.24	0.25%	1,416	0	1,416	70	1,486
77 Police	193,011,909.56	6.60%	36,962	0	36,962	1,840	38,802
78 Police Drug Enforcement	1,528,358.04	0.05%	293	0	293	15	307
79 Fire	125,821,926.75	4.30%	24,095	0	24,095	1,199	25,295
80 Codes Admin	8,832,035.28	0.30%	1,691	0	1,691	84	1,776
81 Beer Board	385,908.52	0.01%	74	0	74	4	78
82 Agricultural Ext	321,214.59	0.01%	62	0	62	3	65
83 Soil & Water	90,499.43	0.00%	17	0	17	1	18
84 Social Services	9,725,869.31	0.33%	1,863	0	1,863	93	1,955
85 Health	48,142,619.80	1.65%	9,219	0	9,219	459	9,678
86 Public Library	28,573,942.70	0.98%	5,472	0	5,472	272	5,744
87 Parks	31,253,744.54	1.07%	5,985	0	5,985	298	6,283
88 Arts Commission	3,404,103.66	0.12%	652	0	652	32	684
89 Public Works	34,484,494.81	1.18%	6,604	0	6,604	329	6,933
90 Solid Waste	24,185,884.41	0.83%	4,632	0	4,632	231	4,862
91 Human Relations	479,149.53	0.02%	92	0	92	5	96
92 Farmers Market	2,049,209.20	0.07%	392	0	392	20	412
93 Muni Auditorium	2,608,202.73	0.09%	499	0	499	25	524
94 State Fair Board	3,726,931.15	0.13%	714	0	714	36	749
95 Convention Center	1,066,886.99	0.04%	204	0	204	10	214
96 Sports Authority	14,216,655.42	0.49%	2,723	0	2,723	136	2,858
97 Water & Sewer	141,700,449.56	4.84%	27,136	0	27,136	1,351	28,487
98 Storm Water	12,115,220.46	0.41%	2,320	0	2,320	115	2,436
100 General Hospital	51,000,000.00	1.74%	9,767	0	9,767	486	10,253

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Public Property Svcs Allocations

Dept:20 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$4,477	\$0	\$4,477	\$223	\$4,700
102 NCAC	6,444,113.58	0.22%	1,234	0	1,234	61	1,295
104 Metro Transit	42,292,875.37	1.45%	8,099	0	8,099	403	8,502
105 DES	1,543,853.80	0.05%	296	0	296	15	310
107 Education	1,108,922,197.30	37.92%	212,363	0	212,363	10,571	222,933
109 Communication Center	14,439,480.05	0.49%	2,765	0	2,765	138	2,903
111 Criminal Justice Planning	505,017.37	0.02%	97	0	97	5	102
112 Office of Emergency Management	1,323,623.43	0.05%	253	0	253	13	266
113 Office of Family Safety	1,095,769.49	0.04%	210	0	210	10	220
114 Comm Ed Comm	408,486.26	0.01%	78	0	78	4	82
115 Convention Center Auth	88,576,591.75	3.03%	16,963	0	16,963	844	17,807
116 Flood	1,310,037.23	0.04%	251	0	251	12	263
118 Mayor Other	1,633,731.34	0.06%	313	0	313	16	328
121 All Others	504,136,768.14	17.24%	96,544	0	96,544	4,806	101,350
Subtotal	2,924,724,209.59	100.00%	560,096	0	560,096	26,426	586,522
Direct Bills					0		0
Total					\$560,096		\$586,522
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:20 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
2 EMPLOYEE BENEFITS	\$13,985	\$13,985
3 POST AUDITS	222	222
4 CORPORATE DUES	95	95
5 INSURANCE	1,265	1,265
6 LEGISLATIVE	492	492
7 MAYOR	739	739
8 EMPLOYEE HEALTH & WELLNESS	89	89
9 GEN SVC OVERHEAD	224	224
10 GEN SVC FACILITIES	3,867	3,867
11 FLEET MANAGEMENT	5,792	5,792
12 SHERIFF SECURITY SERVICES	735	735
13 POSTAL SERVICE	200	200
14 DIRECTOR OF FINANCE	224	224
15 BUSINESS ASSISTANCE OFFICE	119	119
16 FINANCE OPERATIONS	382	382
17 PAYROLL	111	111
18 OFFICE OF MANAGEMENT & BUDGET	326	326
19 INTERNAL AUDIT	239	239
20 PUBLIC PROPERTY ADMIN	85	85
21 PURCHASING	244	244
22 FINANCIAL ACCOUNTABILITY	89	89
23 TREASURY	205	205
24 GRANTS COORDINATION	37	37
25 HUMAN RESOURCES	965	965
26 INFORMATION SYSTEMS	6,099	6,099
27 DEPT OF LAW	2,328	2,328
28 CENTRAL RECORDS	38	38
29 Elections	948	948
30 Surplus Property	141	141
31 Planning Comm	1,196	1,196
32 Adv Plan/Research	9	9
33 Register of Deeds	612	612
34 Historical Comm	198	198
37 Assessor Prop	1,402	1,402
38 Trustee	471	471
39 County Clerk	843	843
40 District Attorney	1,376	1,376
41 DA Drug Enforcement	221	221
42 DA Special Operations	8	8
44 Public Defender	1,602	1,602
45 Juvenile Court Clerk	353	353

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:20 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
46 Circuit Court Clerk	\$1,798	\$1,798
47 Criminal Court Clerk	1,196	1,196
48 Clerk/Master	299	299
49 Juvenile Court	2,662	2,662
50 General Sessions Court	2,360	2,360
51 State Trial Courts	2,643	2,643
52 Justice Info Sys	515	515
53 Sheriff Admin	2,371	2,371
55 Sheriff Facility Maint	271	271
56 Sheriff Warehouse	227	227
57 Sheriff Criminal Justice Ctr	2,385	2,385
58 Sheriff Hill Jail	798	798
60 Sheriff Corr Work Center	1,790	1,790
61 Sheriff Transportation	1,197	1,197
63 Sheriff Warrants	886	886
64 Sheriff Training Academy	249	249
65 Sheriff Deberrry	3,404	3,404
73 Sheriff Day Reporting	1,073	1,073
75 Sheriff Armed Security	765	765
76 Sheriff Other	1,486	1,486
77 Police	38,802	38,802
78 Police Drug Enforcement	307	307
79 Fire	25,295	25,295
80 Codes Admin	1,776	1,776
81 Beer Board	78	78
82 Agricultural Ext	65	65
83 Soil & Water	18	18
84 Social Services	1,955	1,955
85 Health	9,678	9,678
86 Public Library	5,744	5,744
87 Parks	6,283	6,283
88 Arts Commission	684	684
89 Public Works	6,933	6,933
90 Solid Waste	4,862	4,862
91 Human Relations	96	96
92 Farmers Market	412	412
93 Muni Auditorium	524	524
94 State Fair Board	749	749
95 Convention Center	214	214
96 Sports Authority	2,858	2,858
97 Water & Sewer	28,487	28,487

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:20 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
98 Storm Water	\$2,436	\$2,436
100 General Hospital	10,253	10,253
101 Metro Action Com	4,700	4,700
102 NCAC	1,295	1,295
104 Metro Transit	8,502	8,502
105 DES	310	310
107 Education	222,933	222,933
109 Communication Center	2,903	2,903
111 Criminal Justice Planning	102	102
112 Office of Emergency Management	266	266
113 Office of Family Safety	220	220
114 Comm Ed Comm	82	82
115 Convention Center Auth	17,807	17,807
116 Flood	263	263
118 Mayor Other	328	328
121 All Others	101,350	101,350
Total	\$586,522	\$586,522

**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, inclusive of capital).

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:21 PURCHASING

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	869,292	0	869,292
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	288,131	0	288,131
Subtotal - Personnel Costs		1,157,423	0	1,157,423
Services & Supplies Cost				
502 Contract Services	S	42,471	0	42,471
503 Supplies	S	11,299	0	11,299
505 Other Expenses	S	871	0	871
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		54,641	0	54,641
Department Cost Total		1,212,064	0	1,212,064
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		1,212,064	0	1,212,064
General Admin Distribution			0	0
Grand Total		\$1,212,064		\$1,212,064

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PURCHASING

Department	First Incoming	Second Incoming	Purchasing
1 Lindsley Hall	\$66,223	\$0	\$66,223
1 Fulton Campus Garage	9,512	0	9,512
Subtotal - BUILDING DEPRECIATION	75,735	0	75,735
3 Post Audits	277	1	278
Subtotal - POST AUDITS	277	1	278
6 Metro Clerk	1,096	87	1,183
6 Council	4,020	320	4,341
Subtotal - LEGISLATIVE	5,116	408	5,524
7 Mayor's Office	6,477	513	6,990
Subtotal - MAYOR	6,477	513	6,990
10 Buildings & Security	70,802	1,759	72,560
Subtotal - GEN SVC FACILITIES	70,802	1,759	72,560
12 Security Services	10,372	38	10,410
Subtotal - SHERIFF SECURITY SERV	10,372	38	10,410
13 Postal Service	858	20	877
Subtotal - POSTAL SERVICE	858	20	877
14 Dir of Finance	257,395	20,861	278,256
Subtotal - DIRECTOR OF FINANCE	257,395	20,861	278,256
15 Vendor Assistance	397,565	7,102	404,667
Subtotal - BUSINESS ASSISTANCE C	397,565	7,102	404,667
16 Finance Operations	409	13	422
16 Accounts Payable	67	2	69
Subtotal - FINANCE OPERATIONS	476	15	491
17 Payroll	388	9	397
Subtotal - PAYROLL	388	9	397
18 Management & Budget	1,121	23	1,144

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:21 PURCHASING

Department	First Incoming	Second Incoming	Purchasing
Subtotal - OFFICE OF MANAGEMENT	\$1,121	\$23	\$1,144
19 Internal Audit	545	7	552
Subtotal - INTERNAL AUDIT	545	7	552
20 Public Property Svcs	232	12	244
Subtotal - PUBLIC PROPERTY ADMIN	232	12	244
21 Purchasing	0	57	57
Subtotal - PURCHASING	0	57	57
22 Procurement Review	0	9	9
22 Prompt Pay Review	0	3	3
22 Performance Monitoring	0	0	0
22 Special Projects	0	75	75
Subtotal - FINANCIAL ACCOUNTABIL	0	88	88
23 Cash Operations	0	5	5
23 Investment Committee Supt	0	44	44
23 Investor Relations	0	31	31
Subtotal - TREASURY	0	80	80
26 ITS Systems	0	4,110	4,110
26 ITS Systems Depreciation	0	292	292
Subtotal - INFORMATION SYSTEMS	0	4,402	4,402
27 Legal Services	0	26,102	26,102
Subtotal - DEPT OF LAW	0	26,102	26,102
28 Records & Storage	0	1,811	1,811
28 Data Requests	0	3,851	3,851
Subtotal - CENTRAL RECORDS	0	5,661	5,661
Total Incoming	827,360	67,158	894,517
C. Total Allocated		\$2,106,581	\$2,106,581
		100.00%	

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Purchasing Allocations

Dept:21 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	17,702,058.34	0.91%	\$18,544	\$0	\$18,544	\$0	\$18,544
3 POST AUDITS	1,160,970.25	0.06%	1,216	0	1,216	0	1,216
4 CORPORATE DUES	494,287.97	0.03%	518	0	518	0	518
5 INSURANCE	6,607,500.00	0.34%	6,922	0	6,922	0	6,922
6 LEGISLATIVE	394,673.33	0.02%	413	0	413	0	413
7 MAYOR	346,591.15	0.02%	363	0	363	0	363
8 EMPLOYEE HEALTH & WELLNESS	50,254.88	0.00%	53	0	53	0	53
9 GEN SVC OVERHEAD	210,443.11	0.01%	220	0	220	0	220
10 GEN SVC FACILITIES	68,968,750.87	3.54%	72,248	0	72,248	0	72,248
11 FLEET MANAGEMENT	24,245,378.03	1.25%	25,398	0	25,398	0	25,398
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.20%	4,020	0	4,020	0	4,020
13 POSTAL SERVICE	777,339.37	0.04%	814	0	814	0	814
14 DIRECTOR OF FINANCE	62,099.61	0.00%	65	0	65	0	65
15 BUSINESS ASSISTANCE OFFICE	68,212.72	0.00%	71	0	71	0	71
16 FINANCE OPERATIONS	163,964.06	0.01%	172	0	172	0	172
17 PAYROLL	104,534.90	0.01%	110	0	110	0	110
18 OFFICE OF MANAGEMENT & BUDGET	88,022.19	0.00%	92	0	92	0	92
19 INTERNAL AUDIT	285,850.80	0.01%	299	0	299	0	299
20 PUBLIC PROPERTY ADMIN	14,221.99	0.00%	15	0	15	0	15
21 PURCHASING	54,640.45	0.00%	57	0	57	0	57
22 FINANCIAL ACCOUNTABILITY	14,442.77	0.00%	15	0	15	1	16
23 TREASURY	117,259.42	0.01%	123	0	123	4	127
24 GRANTS COORDINATION	530,801.11	0.03%	556	0	556	20	576
25 HUMAN RESOURCES	1,320,668.42	0.07%	1,383	0	1,383	49	1,432
26 INFORMATION SYSTEMS	26,616,415.25	1.37%	27,882	0	27,882	981	28,863
27 DEPT OF LAW	6,217,180.27	0.32%	6,513	0	6,513	229	6,742
28 CENTRAL RECORDS	55,932.52	0.00%	59	0	59	2	61
29 Elections	834,161.13	0.04%	874	0	874	31	905
30 Surplus Property	119,033.34	0.01%	125	0	125	4	129
31 Planning Comm	1,179,189.79	0.06%	1,235	0	1,235	43	1,279
32 Adv Plan/Research	45,763.54	0.00%	48	0	48	2	50
33 Register of Deeds	308,308.70	0.02%	323	0	323	11	334
34 Historical Comm	152,352.97	0.01%	160	0	160	6	165
37 Assessor Prop	1,391,114.74	0.07%	1,457	0	1,457	51	1,509
38 Trustee	819,052.48	0.04%	858	0	858	30	888
39 County Clerk	464,058.65	0.02%	486	0	486	17	503
40 District Attorney	1,261,557.08	0.06%	1,322	0	1,322	47	1,368
41 DA Drug Enforcement	292,627.75	0.02%	307	0	307	11	317
42 DA Special Operations	39,363.38	0.00%	41	0	41	1	43
44 Public Defender	653,508.20	0.03%	685	0	685	24	709
45 Juvenile Court Clerk	81,334.56	0.00%	85	0	85	3	88
46 Circuit Court Clerk	1,274,230.73	0.07%	1,335	0	1,335	47	1,382

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Purchasing Allocations

Dept:21 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	454,285.56	0.02%	\$476	\$0	\$476	\$17	\$493
48 Clerk/Master	314,441.87	0.02%	329	0	329	12	341
49 Juvenile Court	4,490,688.96	0.23%	4,704	0	4,704	166	4,870
50 General Sessions Court	864,752.03	0.04%	906	0	906	32	938
51 State Trial Courts	2,465,499.23	0.13%	2,583	0	2,583	91	2,674
52 Justice Info Sys	727,435.45	0.04%	762	0	762	27	789
53 Sheriff Admin	3,747,441.84	0.19%	3,926	0	3,926	138	4,064
55 Sheriff Facility Maint	62,480.12	0.00%	65	0	65	2	68
56 Sheriff Warehouse	832,004.13	0.04%	872	0	872	31	902
57 Sheriff Criminal Justice Ctr	259,913.25	0.01%	272	0	272	10	282
58 Sheriff Hill Jail	526,966.98	0.03%	552	0	552	19	571
60 Sheriff Corr Work Center	1,724,671.88	0.09%	1,807	0	1,807	64	1,870
61 Sheriff Transportation	48,194.12	0.00%	50	0	50	2	52
63 Sheriff Warrants	95,036.35	0.00%	100	0	100	4	103
64 Sheriff Training Academy	124,510.80	0.01%	130	0	130	5	135
65 Sheriff Deberry	16,838,165.67	0.86%	17,639	0	17,639	621	18,260
73 Sheriff Day Reporting	502,836.45	0.03%	527	0	527	19	545
75 Sheriff Armed Security	1,619.82	0.00%	2	0	2	0	2
76 Sheriff Other	770,165.74	0.04%	807	0	807	28	835
77 Police	28,386,563.09	1.46%	29,736	0	29,736	1,047	30,783
78 Police Drug Enforcement	1,387,482.95	0.07%	1,453	0	1,453	51	1,505
79 Fire	14,653,058.49	0.75%	15,350	0	15,350	540	15,890
80 Codes Admin	2,671,779.77	0.14%	2,799	0	2,799	99	2,897
81 Beer Board	39,718.04	0.00%	42	0	42	1	43
82 Agricultural Ext	70,771.84	0.00%	74	0	74	3	77
83 Soil & Water	20,803.67	0.00%	22	0	22	1	23
84 Social Services	4,786,338.10	0.25%	5,014	0	5,014	176	5,190
85 Health	15,791,796.64	0.81%	16,543	0	16,543	582	17,125
86 Public Library	9,766,932.66	0.50%	10,231	0	10,231	360	10,591
87 Parks	21,957,500.30	1.13%	23,001	0	23,001	810	23,811
88 Arts Commission	3,254,827.60	0.17%	3,410	0	3,410	120	3,530
89 Public Works	106,838,444.94	5.49%	111,918	0	111,918	3,940	115,858
90 Solid Waste	18,573,832.14	0.95%	19,457	0	19,457	685	20,142
91 Human Relations	136,346.34	0.01%	143	0	143	5	148
92 Farmers Market	1,620,791.42	0.08%	1,698	0	1,698	60	1,758
93 Muni Auditorium	1,891,120.84	0.10%	1,981	0	1,981	70	2,051
94 State Fair Board	2,153,109.88	0.11%	2,255	0	2,255	79	2,335
95 Convention Center	1,066,314.03	0.05%	1,117	0	1,117	39	1,156
96 Sports Authority	20,651,655.55	1.06%	21,634	0	21,634	762	22,395
97 Water & Sewer	172,007,761.04	8.84%	180,186	(150,000)	30,186	6,343	36,528
98 Storm Water	18,244,562.83	0.94%	19,112	0	19,112	673	19,785
100 General Hospital	56,258,860.91	2.89%	58,934	0	58,934	2,075	61,008

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Purchasing Allocations

Dept:21 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	8,380,567.93	0.43%	\$8,779	\$0	\$8,779	\$309	\$9,088
102 NCAC	3,686,527.85	0.19%	3,862	0	3,862	136	3,998
103 MDHA	4,260,796.23	0.22%	4,463	0	4,463	157	4,620
104 Metro Transit	46,971,968.50	2.41%	49,205	0	49,205	1,732	50,937
105 DES	1,546,879.62	0.08%	1,620	0	1,620	57	1,677
107 Education	590,901,224.35	30.35%	618,995	0	618,995	21,790	640,784
109 Communication Center	776,540.04	0.04%	813	0	813	29	842
111 Criminal Justice Planning	51,260.83	0.00%	54	0	54	2	56
112 Office of Emergency Management	655,525.42	0.03%	687	0	687	24	711
113 Office of Family Safety	176,871.84	0.01%	185	0	185	7	192
114 Comm Ed Comm	214,800.13	0.01%	225	0	225	8	233
115 Convention Center Auth	74,921,035.42	3.85%	78,483	0	78,483	2,763	81,246
116 Flood	1,310,037.23	0.07%	1,372	0	1,372	48	1,421
118 Mayor Other	1,577,449.93	0.08%	1,652	0	1,652	58	1,711
121 All Others	504,924,072.01	25.94%	528,930	0	528,930	18,619	547,549
Subtotal	1,946,863,145.46	100.00%	2,039,424	(150,000)	1,889,424	67,158	1,956,581
Direct Bills					150,000		150,000
Total					\$2,039,424		\$2,106,581
Basis Units: Modified Operating Expenditures (less personnel costs + capital)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:21 PURCHASING

Department	Purchasing	Total
0 Direct Billed	\$150,000	\$150,000
2 EMPLOYEE BENEFITS	18,544	18,544
3 POST AUDITS	1,216	1,216
4 CORPORATE DUES	518	518
5 INSURANCE	6,922	6,922
6 LEGISLATIVE	413	413
7 MAYOR	363	363
8 EMPLOYEE HEALTH & WELLNESS	53	53
9 GEN SVC OVERHEAD	220	220
10 GEN SVC FACILITIES	72,248	72,248
11 FLEET MANAGEMENT	25,398	25,398
12 SHERIFF SECURITY SERVICES	4,020	4,020
13 POSTAL SERVICE	814	814
14 DIRECTOR OF FINANCE	65	65
15 BUSINESS ASSISTANCE OFFICE	71	71
16 FINANCE OPERATIONS	172	172
17 PAYROLL	110	110
18 OFFICE OF MANAGEMENT & BUDGE	92	92
19 INTERNAL AUDIT	299	299
20 PUBLIC PROPERTY ADMIN	15	15
21 PURCHASING	57	57
22 FINANCIAL ACCOUNTABILITY	16	16
23 TREASURY	127	127
24 GRANTS COORDINATION	576	576
25 HUMAN RESOURCES	1,432	1,432
26 INFORMATION SYSTEMS	28,863	28,863
27 DEPT OF LAW	6,742	6,742
28 CENTRAL RECORDS	61	61
29 Elections	905	905
30 Surplus Property	129	129
31 Planning Comm	1,279	1,279
32 Adv Plan/Research	50	50
33 Register of Deeds	334	334
34 Historical Comm	165	165
37 Assessor Prop	1,509	1,509
38 Trustee	888	888
39 County Clerk	503	503
40 District Attorney	1,368	1,368
41 DA Drug Enforcement	317	317
42 DA Special Operations	43	43
44 Public Defender	709	709

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:21 PURCHASING

Department	Purchasing	Total
45 Juvenile Court Clerk	\$88	\$88
46 Circuit Court Clerk	1,382	1,382
47 Criminal Court Clerk	493	493
48 Clerk/Master	341	341
49 Juvenile Court	4,870	4,870
50 General Sessions Court	938	938
51 State Trial Courts	2,674	2,674
52 Justice Info Sys	789	789
53 Sheriff Admin	4,064	4,064
55 Sheriff Facility Maint	68	68
56 Sheriff Warehouse	902	902
57 Sheriff Criminal Justice Ctr	282	282
58 Sheriff Hill Jail	571	571
60 Sheriff Corr Work Center	1,870	1,870
61 Sheriff Transportation	52	52
63 Sheriff Warrants	103	103
64 Sheriff Training Academy	135	135
65 Sheriff Debbery	18,260	18,260
73 Sheriff Day Reporting	545	545
75 Sheriff Armed Security	2	2
76 Sheriff Other	835	835
77 Police	30,783	30,783
78 Police Drug Enforcement	1,505	1,505
79 Fire	15,890	15,890
80 Codes Admin	2,897	2,897
81 Beer Board	43	43
82 Agricultural Ext	77	77
83 Soil & Water	23	23
84 Social Services	5,190	5,190
85 Health	17,125	17,125
86 Public Library	10,591	10,591
87 Parks	23,811	23,811
88 Arts Commission	3,530	3,530
89 Public Works	115,858	115,858
90 Solid Waste	20,142	20,142
91 Human Relations	148	148
92 Farmers Market	1,758	1,758
93 Muni Auditorium	2,051	2,051
94 State Fair Board	2,335	2,335
95 Convention Center	1,156	1,156
96 Sports Authority	22,395	22,395

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:21 PURCHASING

Department	Purchasing	Total
97 Water & Sewer	\$36,528	\$36,528
98 Storm Water	19,785	19,785
100 General Hospital	61,008	61,008
101 Metro Action Com	9,088	9,088
102 NCAC	3,998	3,998
103 MDHA	4,620	4,620
104 Metro Transit	50,937	50,937
105 DES	1,677	1,677
107 Education	640,784	640,784
109 Communication Center	842	842
111 Criminal Justice Planning	56	56
112 Office of Emergency Management	711	711
113 Office of Family Safety	192	192
114 Comm Ed Comm	233	233
115 Convention Center Auth	81,246	81,246
116 Flood	1,421	1,421
118 Mayor Other	1,711	1,711
121 All Others	547,549	547,549
Total	\$2,106,581	\$2,106,581

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:22 FINANCIAL ACCOUNTABILITY

Description		Amount	General Admin	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects
Personnel Costs										
Salaries	S1	325,170	59,752	10,283	20,567	51,417	0	41,133	0	82,266
<i>Salary % Split</i>			<i>18.38%</i>	<i>3.16%</i>	<i>6.32%</i>	<i>15.81%</i>	<i>.00%</i>	<i>12.65%</i>	<i>.00%</i>	<i>25.30%</i>
Benefits	S	101,799	18,706	3,219	6,439	16,097	0	12,877	0	25,755
Subtotal - Personnel Costs		426,969	78,458	13,502	27,006	67,514	0	54,010	0	108,021
Services & Supplies Cost										
502 Contract Services	S	11,995	2,204	379	759	1,897	0	1,517	0	3,035
503 Supplies	S	984	181	31	62	156	0	124	0	249
505 Other Expenses	S	1,464	269	46	93	231	0	185	0	370
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		14,443	2,654	457	914	2,284	0	1,827	0	3,654
Department Cost Total		441,412	81,112	13,959	27,919	69,798	0	55,837	0	111,675
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		441,412	81,112	13,959	27,919	69,798	0	55,837	0	111,675
General Admin Distribution			(81,112)	3,143	6,285	15,713	0	12,570	0	25,141
Grand Total		\$441,412		\$17,101	\$34,205	\$85,511	\$0	\$68,408	\$0	\$136,815

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:22 FINANCIAL ACCOUNTABILITY

Description	Amount	Grants Coord Supervision
<hr/>		
Personnel Costs		
Salaries	325,170	59,752
<i>Salary % Split</i>		<i>18.38%</i>
Benefits	101,799	18,706
Subtotal - Personnel Costs	426,969	78,458
Services & Supplies Cost		
502 Contract Services	11,995	2,204
503 Supplies	984	181
505 Other Expenses	1,464	269
506 W&S Recovered Exp	0	0
507 Capital	0	0
53X Transfers	0	0
542 LOCAP Transfer	0	0
543 LOCAP Transfer	0	0
Subtotal - Services & Supplies	14,443	2,654
Department Cost Total	441,412	81,112
Adjustments to Cost		
507 Capital	0	0
53X Transfers	0	0
542 LOCAP Transfer	0	0
543 LOCAP Transfer	0	0
Subtotal - Adjustments	0	0
Total Costs After Adjustments	441,412	81,112
General Admin Distribution		18,260
Grand Total	\$441,412	\$99,372

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:22 FINANCIAL ACCOUNTABILITY

Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancemen t Funds	Direct Appropriation	Special Projects	Grants Coord Supervision
3 Post Audits	\$178	\$1	\$7	\$14	\$35	\$0	\$28	\$0	\$55	\$40
Subtotal - POST AUDITS	178	1	7	14	35	0	28	0	55	40
6 Metro Clerk	258	21	11	22	54	0	43	0	86	63
6 Council	946	75	40	79	198	0	158	0	317	230
Subtotal - LEGISLATIVE	1,204	96	50	101	252	0	201	0	403	293
7 Mayor's Office	1,524	121	64	127	319	0	255	0	510	370
Subtotal - MAYOR	1,524	121	64	127	319	0	255	0	510	370
10 Buildings & Security	42,851	1,065	1,701	3,403	8,507	0	6,806	0	13,612	9,886
Subtotal - GEN SVC FACILITIES	42,851	1,065	1,701	3,403	8,507	0	6,806	0	13,612	9,886
14 Dir of Finance	96,282	7,803	4,033	8,065	20,163	0	16,131	0	32,261	23,432
Subtotal - DIRECTOR OF FINANCE	96,282	7,803	4,033	8,065	20,163	0	16,131	0	32,261	23,432
16 Finance Operations	262	8	10	21	52	0	42	0	84	61
16 Accounts Payable	52	2	2	4	10	0	8	0	17	12
Subtotal - FINANCE OPERATIONS	314	10	13	25	63	0	50	0	100	73
17 Payroll	120	3	5	9	24	0	19	0	38	28
Subtotal - PAYROLL	120	3	5	9	24	0	19	0	38	28
18 Management & Budget	384	8	15	30	76	0	61	0	122	88
Subtotal - OFFICE OF MANAGEMENT	384	8	15	30	76	0	61	0	122	88
19 Internal Audit	198	3	8	16	39	0	31	0	62	45
Subtotal - INTERNAL AUDIT	198	3	8	16	39	0	31	0	62	45
20 Public Property Svcs	85	4	3	7	17	0	14	0	28	20
Subtotal - PUBLIC PROPERTY ADMIN	85	4	3	7	17	0	14	0	28	20
21 Purchasing	15	1	1	1	3	0	2	0	5	4
Subtotal - PURCHASING	15	1	1	1	3	0	2	0	5	4
22 Procurement Review	0	3	0	0	1	0	1	0	1	1

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:22 FINANCIAL ACCOUNTABILITY

Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects	Grants Coord Supervision
22 Prompt Pay Review	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1
22 Performance Monitoring	0	0	0	0	0	0	0	0	0	0
22 Special Projects	0	27	1	2	5	0	4	0	8	6
Subtotal - FINANCIAL ACCOUNTABIL	0	33	1	3	6	0	5	0	10	7
23 Cash Operations	0	2	0	0	0	0	0	0	1	0
23 Investment Committee Supt	0	13	1	1	3	0	2	0	4	3
23 Investor Relations	0	11	0	1	2	0	2	0	4	3
Subtotal - TREASURY	0	27	1	2	5	0	4	0	8	6
26 ITS Systems	0	1,003	39	78	194	0	155	0	311	226
26 ITS Systems Depreciation	0	71	3	6	14	0	11	0	22	16
Subtotal - INFORMATION SYSTEMS	0	1,074	42	83	208	0	166	0	333	242
Total Incoming	143,154	10,247	5,943	11,887	29,717	0	23,773	0	47,546	34,534
C. Total Allocated		\$594,813	\$23,045	\$46,092	\$115,228	\$0	\$92,181	\$0	\$184,362	\$133,907
			3.87%	7.75%	19.37%		15.50%		30.99%	22.51%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Procurement Review Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$565	\$0	\$565	\$0	\$565
3 POST AUDITS	1,160,970.25	0.04%	9	0	9	0	9
4 CORPORATE DUES	494,287.97	0.02%	4	0	4	0	4
5 INSURANCE	6,607,500.00	0.23%	51	0	51	0	51
6 LEGISLATIVE	2,566,859.83	0.09%	20	0	20	0	20
7 MAYOR	3,859,958.22	0.13%	30	0	30	0	30
8 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	4	0	4	0	4
9 GEN SVC OVERHEAD	1,168,846.74	0.04%	9	0	9	0	9
10 GEN SVC FACILITIES	20,192,800.27	0.69%	156	0	156	0	156
11 FLEET MANAGEMENT	30,244,267.36	1.03%	234	0	234	0	234
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	30	0	30	0	30
13 POSTAL SERVICE	1,046,940.54	0.04%	8	0	8	0	8
14 DIRECTOR OF FINANCE	1,169,084.44	0.04%	9	0	9	0	9
15 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	5	0	5	0	5
16 FINANCE OPERATIONS	1,995,037.54	0.07%	15	0	15	0	15
17 PAYROLL	577,431.83	0.02%	4	0	4	0	4
18 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	13	0	13	0	13
19 INTERNAL AUDIT	1,250,442.02	0.04%	10	0	10	0	10
20 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	3	0	3	0	3
21 PURCHASING	1,212,063.36	0.04%	9	0	9	0	9
22 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	3	0	3	0	3
23 TREASURY	1,021,260.69	0.03%	8	0	8	0	8
24 GRANTS COORDINATION	181,753.54	0.01%	1	0	1	0	1
25 HUMAN RESOURCES	4,801,960.08	0.16%	37	0	37	1	38
26 INFORMATION SYSTEMS	30,337,964.72	1.04%	235	0	235	4	239
27 DEPT OF LAW	11,579,081.78	0.40%	90	0	90	2	91
28 CENTRAL RECORDS	188,683.65	0.01%	1	0	1	0	1
29 Elections	4,713,404.39	0.16%	36	0	36	1	37
30 Surplus Property	702,504.66	0.02%	5	0	5	0	6
31 Planning Comm	5,948,210.07	0.20%	46	0	46	1	47
32 Adv Plan/Research	45,763.54	0.00%	0	0	0	0	0
33 Register of Deeds	3,041,967.57	0.10%	24	0	24	0	24
34 Historical Comm	984,839.20	0.03%	8	0	8	0	8
37 Assessor Prop	6,973,670.45	0.24%	54	0	54	1	55
38 Trustee	2,345,112.80	0.08%	18	0	18	0	18
39 County Clerk	4,193,410.86	0.14%	32	0	32	1	33
40 District Attorney	6,842,343.92	0.23%	53	0	53	1	54
41 DA Drug Enforcement	1,097,464.27	0.04%	8	0	8	0	9
42 DA Special Operations	39,363.38	0.00%	0	0	0	0	0
44 Public Defender	7,968,645.83	0.27%	62	0	62	1	63
45 Juvenile Court Clerk	1,755,352.08	0.06%	14	0	14	0	14
46 Circuit Court Clerk	8,945,967.35	0.31%	69	0	69	1	71

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Procurement Review Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$46	\$0	\$46	\$1	\$47
48 Clerk/Master	1,489,754.40	0.05%	12	0	12	0	12
49 Juvenile Court	13,239,756.43	0.45%	103	0	103	2	104
50 General Sessions Court	11,740,512.35	0.40%	91	0	91	2	93
51 State Trial Courts	13,147,108.73	0.45%	102	0	102	2	104
52 Justice Info Sys	2,559,687.06	0.09%	20	0	20	0	20
53 Sheriff Admin	11,791,899.32	0.40%	91	0	91	2	93
55 Sheriff Facility Maint	1,350,243.38	0.05%	10	0	10	0	11
56 Sheriff Warehouse	1,127,672.75	0.04%	9	0	9	0	9
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	92	0	92	2	94
58 Sheriff Hill Jail	3,969,141.17	0.14%	31	0	31	1	31
60 Sheriff Corr Work Center	8,904,252.45	0.30%	69	0	69	1	70
61 Sheriff Transportation	5,955,410.37	0.20%	46	0	46	1	47
63 Sheriff Warrants	4,404,888.06	0.15%	34	0	34	1	35
64 Sheriff Training Academy	1,236,298.53	0.04%	10	0	10	0	10
65 Sheriff Deberry	16,932,544.76	0.58%	131	0	131	2	134
73 Sheriff Day Reporting	5,338,909.60	0.18%	41	0	41	1	42
75 Sheriff Armed Security	3,805,265.32	0.13%	29	0	29	1	30
76 Sheriff Other	7,392,809.24	0.25%	57	0	57	1	58
77 Police	193,011,909.56	6.60%	1,495	0	1,495	28	1,522
78 Police Drug Enforcement	1,528,358.04	0.05%	12	0	12	0	12
79 Fire	125,821,926.75	4.30%	974	0	974	18	992
80 Codes Admin	8,832,035.28	0.30%	68	0	68	1	70
81 Beer Board	385,908.52	0.01%	3	0	3	0	3
82 Agricultural Ext	321,214.59	0.01%	2	0	2	0	3
83 Soil & Water	90,499.43	0.00%	1	0	1	0	1
84 Social Services	9,725,869.31	0.33%	75	0	75	1	77
85 Health	48,142,619.80	1.65%	373	0	373	7	380
86 Public Library	28,573,942.70	0.98%	221	0	221	4	225
87 Parks	31,253,744.54	1.07%	242	0	242	4	246
88 Arts Commission	3,404,103.66	0.12%	26	0	26	0	27
89 Public Works	34,484,494.81	1.18%	267	0	267	5	272
90 Solid Waste	24,185,884.41	0.83%	187	0	187	3	191
91 Human Relations	479,149.53	0.02%	4	0	4	0	4
92 Farmers Market	2,049,209.20	0.07%	16	0	16	0	16
93 Muni Auditorium	2,608,202.73	0.09%	20	0	20	0	21
94 State Fair Board	3,726,931.15	0.13%	29	0	29	1	29
95 Convention Center	1,066,886.99	0.04%	8	0	8	0	8
96 Sports Authority	14,216,655.42	0.49%	110	0	110	2	112
97 Water & Sewer	141,700,449.56	4.84%	1,097	0	1,097	20	1,118
98 Storm Water	12,115,220.46	0.41%	94	0	94	2	96
100 General Hospital	51,000,000.00	1.74%	395	0	395	7	402

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Procurement Review Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$181	\$0	\$181	\$3	\$184
102 NCAC	6,444,113.58	0.22%	50	0	50	1	51
104 Metro Transit	42,292,875.37	1.45%	327	0	327	6	334
105 DES	1,543,853.80	0.05%	12	0	12	0	12
107 Education	1,108,922,197.30	37.92%	8,587	0	8,587	159	8,746
109 Communication Center	14,439,480.05	0.49%	112	0	112	2	114
111 Criminal Justice Planning	505,017.37	0.02%	4	0	4	0	4
112 Office of Emergency Management	1,323,623.43	0.05%	10	0	10	0	10
113 Office of Family Safety	1,095,769.49	0.04%	8	0	8	0	9
114 Comm Ed Comm	408,486.26	0.01%	3	0	3	0	3
115 Convention Center Auth	88,576,591.75	3.03%	686	0	686	13	699
116 Flood	1,310,037.23	0.04%	10	0	10	0	10
118 Mayor Other	1,633,731.34	0.06%	13	0	13	0	13
121 All Others	504,136,768.14	17.24%	3,904	0	3,904	72	3,976
Subtotal	2,924,724,209.59	100.00%	22,648	0	22,648	397	23,045
Direct Bills					0		0
Total					\$22,648		\$23,045
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Prompt Pay Review Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	806	0.21%	\$96	\$0	\$96	\$0	\$96
3 POST AUDITS	22	0.01%	3	0	3	0	3
4 CORPORATE DUES	27	0.01%	3	0	3	0	3
6 LEGISLATIVE	214	0.06%	25	0	25	0	25
7 MAYOR	321	0.08%	38	0	38	0	38
8 EMPLOYEE HEALTH & WELLNESS	110	0.03%	13	0	13	0	13
9 GEN SVC OVERHEAD	78	0.02%	9	0	9	0	9
10 GEN SVC FACILITIES	2,702	0.71%	320	0	320	0	320
11 FLEET MANAGEMENT	25,255	6.61%	2,995	0	2,995	0	2,995
13 POSTAL SERVICE	96	0.03%	11	0	11	0	11
14 DIRECTOR OF FINANCE	60	0.02%	7	0	7	0	7
15 BUSINESS ASSISTANCE OFFICE	36	0.01%	4	0	4	0	4
16 FINANCE OPERATIONS	48	0.01%	6	0	6	0	6
17 PAYROLL	17	0.00%	2	0	2	0	2
18 OFFICE OF MANAGEMENT & BUDGE	64	0.02%	8	0	8	0	8
19 INTERNAL AUDIT	94	0.02%	11	0	11	0	11
20 PUBLIC PROPERTY ADMIN	16	0.00%	2	0	2	0	2
21 PURCHASING	27	0.01%	3	0	3	0	3
22 FINANCIAL ACCOUNTABILITY	21	0.01%	2	0	2	0	2
23 TREASURY	195	0.05%	23	0	23	0	24
24 GRANTS COORDINATION	16	0.00%	2	0	2	0	2
25 HUMAN RESOURCES	256	0.07%	30	0	30	1	31
26 INFORMATION SYSTEMS	3,842	1.01%	456	0	456	9	464
27 DEPT OF LAW	1,557	0.41%	185	0	185	4	188
28 CENTRAL RECORDS	32	0.01%	4	0	4	0	4
29 Elections	327	0.09%	39	0	39	1	40
30 Surplus Property	114	0.03%	14	0	14	0	14
31 Planning Comm	747	0.20%	89	0	89	2	90
32 Adv Plan/Research	11	0.00%	1	0	1	0	1
33 Register of Deeds	183	0.05%	22	0	22	0	22
34 Historical Comm	159	0.04%	19	0	19	0	19
37 Assessor Prop	263	0.07%	31	0	31	1	32
38 Trustee	204	0.05%	24	0	24	0	25
39 County Clerk	86	0.02%	10	0	10	0	10
40 District Attorney	385	0.10%	46	0	46	1	47
41 DA Drug Enforcement	378	0.10%	45	0	45	1	46
42 DA Special Operations	49	0.01%	6	0	6	0	6
44 Public Defender	363	0.10%	43	0	43	1	44
45 Juvenile Court Clerk	89	0.02%	11	0	11	0	11
46 Circuit Court Clerk	307	0.08%	36	0	36	1	37
47 Criminal Court Clerk	224	0.06%	27	0	27	1	27
48 Clerk/Master	110	0.03%	13	0	13	0	13

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Prompt Pay Review Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Juvenile Court	1,309	0.34%	\$155	\$0	\$155	\$3	\$158
50 General Sessions Court	418	0.11%	50	0	50	1	51
51 State Trial Courts	1,507	0.39%	179	0	179	3	182
52 Justice Info Sys	78	0.02%	9	0	9	0	9
53 Sheriff Admin	1,244	0.33%	148	0	148	3	150
55 Sheriff Facility Maint	173	0.05%	21	0	21	0	21
56 Sheriff Warehouse	71	0.02%	8	0	8	0	9
57 Sheriff Criminal Justice Ctr	190	0.05%	23	0	23	0	23
58 Sheriff Hill Jail	533	0.14%	63	0	63	1	64
60 Sheriff Corr Work Center	670	0.18%	79	0	79	2	81
61 Sheriff Transportation	106	0.03%	13	0	13	0	13
63 Sheriff Warrants	104	0.03%	12	0	12	0	13
64 Sheriff Training Academy	215	0.06%	25	0	25	0	26
65 Sheriff Deberry	39	0.01%	5	0	5	0	5
73 Sheriff Day Reporting	387	0.10%	46	0	46	1	47
75 Sheriff Armed Security	11	0.00%	1	0	1	0	1
76 Sheriff Other	278	0.07%	33	0	33	1	34
77 Police	6,210	1.63%	736	0	736	14	750
78 Police Drug Enforcement	316	0.08%	37	0	37	1	38
79 Fire	4,245	1.11%	503	0	503	10	513
80 Codes Admin	506	0.13%	60	0	60	1	61
81 Beer Board	22	0.01%	3	0	3	0	3
82 Agricultural Ext	27	0.01%	3	0	3	0	3
83 Soil & Water	7	0.00%	1	0	1	0	1
84 Social Services	1,430	0.37%	170	0	170	3	173
85 Health	5,897	1.54%	699	0	699	13	713
86 Public Library	20,248	5.30%	2,401	0	2,401	46	2,447
87 Parks	10,531	2.76%	1,249	0	1,249	24	1,273
88 Arts Commission	418	0.11%	50	0	50	1	51
89 Public Works	1,279	0.33%	152	0	152	3	155
90 Solid Waste	1,653	0.43%	196	0	196	4	200
91 Human Relations	95	0.02%	11	0	11	0	11
92 Farmers Market	580	0.15%	69	0	69	1	70
93 Muni Auditorium	729	0.19%	86	0	86	2	88
94 State Fair Board	2,015	0.53%	239	0	239	5	244
95 Convention Center	124	0.03%	15	0	15	0	15
96 Sports Authority	260	0.07%	31	0	31	1	31
97 Water & Sewer	21,241	5.56%	2,519	0	2,519	48	2,567
98 Storm Water	499	0.13%	59	0	59	1	60
100 General Hospital	33	0.01%	4	0	4	0	4
101 Metro Action Com	7,502	1.96%	890	0	890	17	907
102 NCAC	2,402	0.63%	285	0	285	5	290

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Prompt Pay Review Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 MDHA	25	0.01%	\$3	\$0	\$3	\$0	\$3
104 Metro Transit	385	0.10%	46	0	46	1	47
105 DES	35	0.01%	4	0	4	0	4
107 Education	184,456	48.29%	21,875	0	21,875	416	22,291
109 Communication Center	848	0.22%	101	0	101	2	102
111 Criminal Justice Planning	30	0.01%	4	0	4	0	4
112 Office of Emergency Management	83	0.02%	10	0	10	0	10
113 Office of Family Safety	145	0.04%	17	0	17	0	18
114 Comm Ed Comm	245	0.06%	29	0	29	1	30
115 Convention Center Auth	4,658	1.22%	552	0	552	11	563
116 Flood	32	0.01%	4	0	4	0	4
118 Mayor Other	69	0.02%	8	0	8	0	8
121 All Others	55,440	14.51%	6,575	0	6,575	125	6,700
Subtotal	381,964	100.00%	45,297	0	45,297	794	46,092
Direct Bills					0		0
Total					\$45,297		\$46,092

Basis Units: # of Accounts Payable Transactions

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Grants Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	6.00	3.24%	\$3,673	\$0	\$3,673	\$0	\$3,673
14 DIRECTOR OF FINANCE	3.00	1.62%	1,836	0	1,836	0	1,836
31 Planning Comm	5.00	2.70%	3,061	0	3,061	56	3,117
34 Historical Comm	2.00	1.08%	1,224	0	1,224	23	1,247
44 Public Defender	1.00	0.54%	612	0	612	11	623
49 Juvenile Court	9.00	4.86%	5,509	0	5,509	102	5,611
50 General Sessions Court	1.00	0.54%	612	0	612	11	623
51 State Trial Courts	6.00	3.24%	3,673	0	3,673	68	3,740
53 Sheriff Admin	2.00	1.08%	1,224	0	1,224	23	1,247
77 Police	9.00	4.86%	5,509	0	5,509	102	5,611
79 Fire	4.00	2.16%	2,448	0	2,448	45	2,494
84 Social Services	14.00	7.57%	8,570	0	8,570	158	8,728
85 Health	34.00	18.38%	20,812	0	20,812	383	21,196
86 Public Library	6.00	3.24%	3,673	0	3,673	68	3,740
87 Parks	26.00	14.05%	15,915	0	15,915	293	16,208
88 Arts Commission	4.00	2.16%	2,448	0	2,448	45	2,494
89 Public Works	6.88	3.72%	4,211	0	4,211	78	4,289
90 Solid Waste	1.12	0.61%	686	0	686	13	698
92 Farmers Market	1.00	0.54%	612	0	612	11	623
96 Sports Authority	6.00	3.24%	3,673	0	3,673	68	3,740
97 Water & Sewer	2.00	1.08%	1,224	0	1,224	23	1,247
101 Metro Action Com	11.00	5.95%	6,733	0	6,733	124	6,857
102 NCAC	18.00	9.73%	11,018	0	11,018	203	11,221
112 Office of Emergency Management	5.00	2.70%	3,061	0	3,061	56	3,117
113 Office of Family Safety	2.00	1.08%	1,224	0	1,224	23	1,247
Subtotal	185.00	100.00%	113,243	0	113,243	1,985	115,228
Direct Bills					0		0
Total					\$113,243		\$115,228

Basis Units: # of DGC Conducted Assessments

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Performance Monitoring Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$0	\$0	\$0	\$0	\$0
3 POST AUDITS	1,160,970.25	0.04%	0	0	0	0	0
4 CORPORATE DUES	494,287.97	0.02%	0	0	0	0	0
5 INSURANCE	6,607,500.00	0.23%	0	0	0	0	0
6 LEGISLATIVE	2,566,859.83	0.09%	0	0	0	0	0
7 MAYOR	3,859,958.22	0.13%	0	0	0	0	0
8 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	0	0	0	0	0
9 GEN SVC OVERHEAD	1,168,846.74	0.04%	0	0	0	0	0
10 GEN SVC FACILITIES	20,192,800.27	0.69%	0	0	0	0	0
11 FLEET MANAGEMENT	30,244,267.36	1.03%	0	0	0	0	0
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	0	0	0	0	0
13 POSTAL SERVICE	1,046,940.54	0.04%	0	0	0	0	0
14 DIRECTOR OF FINANCE	1,169,084.44	0.04%	0	0	0	0	0
15 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	0	0	0	0	0
16 FINANCE OPERATIONS	1,995,037.54	0.07%	0	0	0	0	0
17 PAYROLL	577,431.83	0.02%	0	0	0	0	0
18 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	0	0	0	0	0
19 INTERNAL AUDIT	1,250,442.02	0.04%	0	0	0	0	0
20 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	0	0	0	0	0
21 PURCHASING	1,212,063.36	0.04%	0	0	0	0	0
22 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	0	0	0	0	0
23 TREASURY	1,021,260.69	0.03%	0	0	0	0	0
24 GRANTS COORDINATION	181,753.54	0.01%	0	0	0	0	0
25 HUMAN RESOURCES	4,801,960.08	0.16%	0	0	0	0	0
26 INFORMATION SYSTEMS	30,337,964.72	1.04%	0	0	0	0	0
27 DEPT OF LAW	11,579,081.78	0.40%	0	0	0	0	0
28 CENTRAL RECORDS	188,683.65	0.01%	0	0	0	0	0
29 Elections	4,713,404.39	0.16%	0	0	0	0	0
30 Surplus Property	702,504.66	0.02%	0	0	0	0	0
31 Planning Comm	5,948,210.07	0.20%	0	0	0	0	0
32 Adv Plan/Research	45,763.54	0.00%	0	0	0	0	0
33 Register of Deeds	3,041,967.57	0.10%	0	0	0	0	0
34 Historical Comm	984,839.20	0.03%	0	0	0	0	0
37 Assessor Prop	6,973,670.45	0.24%	0	0	0	0	0
38 Trustee	2,345,112.80	0.08%	0	0	0	0	0
39 County Clerk	4,193,410.86	0.14%	0	0	0	0	0
40 District Attorney	6,842,343.92	0.23%	0	0	0	0	0
41 DA Drug Enforcement	1,097,464.27	0.04%	0	0	0	0	0
42 DA Special Operations	39,363.38	0.00%	0	0	0	0	0
44 Public Defender	7,968,645.83	0.27%	0	0	0	0	0
45 Juvenile Court Clerk	1,755,352.08	0.06%	0	0	0	0	0
46 Circuit Court Clerk	8,945,967.35	0.31%	0	0	0	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Performance Monitoring Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$0	\$0	\$0	\$0	\$0
48 Clerk/Master	1,489,754.40	0.05%	0	0	0	0	0
49 Juvenile Court	13,239,756.43	0.45%	0	0	0	0	0
50 General Sessions Court	11,740,512.35	0.40%	0	0	0	0	0
51 State Trial Courts	13,147,108.73	0.45%	0	0	0	0	0
52 Justice Info Sys	2,559,687.06	0.09%	0	0	0	0	0
53 Sheriff Admin	11,791,899.32	0.40%	0	0	0	0	0
55 Sheriff Facility Maint	1,350,243.38	0.05%	0	0	0	0	0
56 Sheriff Warehouse	1,127,672.75	0.04%	0	0	0	0	0
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	0	0	0	0	0
58 Sheriff Hill Jail	3,969,141.17	0.14%	0	0	0	0	0
60 Sheriff Corr Work Center	8,904,252.45	0.30%	0	0	0	0	0
61 Sheriff Transportation	5,955,410.37	0.20%	0	0	0	0	0
63 Sheriff Warrants	4,404,888.06	0.15%	0	0	0	0	0
64 Sheriff Training Academy	1,236,298.53	0.04%	0	0	0	0	0
65 Sheriff Deberry	16,932,544.76	0.58%	0	0	0	0	0
73 Sheriff Day Reporting	5,338,909.60	0.18%	0	0	0	0	0
75 Sheriff Armed Security	3,805,265.32	0.13%	0	0	0	0	0
76 Sheriff Other	7,392,809.24	0.25%	0	0	0	0	0
77 Police	193,011,909.56	6.60%	0	0	0	0	0
78 Police Drug Enforcement	1,528,358.04	0.05%	0	0	0	0	0
79 Fire	125,821,926.75	4.30%	0	0	0	0	0
80 Codes Admin	8,832,035.28	0.30%	0	0	0	0	0
81 Beer Board	385,908.52	0.01%	0	0	0	0	0
82 Agricultural Ext	321,214.59	0.01%	0	0	0	0	0
83 Soil & Water	90,499.43	0.00%	0	0	0	0	0
84 Social Services	9,725,869.31	0.33%	0	0	0	0	0
85 Health	48,142,619.80	1.65%	0	0	0	0	0
86 Public Library	28,573,942.70	0.98%	0	0	0	0	0
87 Parks	31,253,744.54	1.07%	0	0	0	0	0
88 Arts Commission	3,404,103.66	0.12%	0	0	0	0	0
89 Public Works	34,484,494.81	1.18%	0	0	0	0	0
90 Solid Waste	24,185,884.41	0.83%	0	0	0	0	0
91 Human Relations	479,149.53	0.02%	0	0	0	0	0
92 Farmers Market	2,049,209.20	0.07%	0	0	0	0	0
93 Muni Auditorium	2,608,202.73	0.09%	0	0	0	0	0
94 State Fair Board	3,726,931.15	0.13%	0	0	0	0	0
95 Convention Center	1,066,886.99	0.04%	0	0	0	0	0
96 Sports Authority	14,216,655.42	0.49%	0	0	0	0	0
97 Water & Sewer	141,700,449.56	4.84%	0	0	0	0	0
98 Storm Water	12,115,220.46	0.41%	0	0	0	0	0
100 General Hospital	51,000,000.00	1.74%	0	0	0	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Performance Monitoring Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$0	\$0	\$0	\$0	\$0
102 NCAC	6,444,113.58	0.22%	0	0	0	0	0
104 Metro Transit	42,292,875.37	1.45%	0	0	0	0	0
105 DES	1,543,853.80	0.05%	0	0	0	0	0
107 Education	1,108,922,197.30	37.92%	0	0	0	0	0
109 Communication Center	14,439,480.05	0.49%	0	0	0	0	0
111 Criminal Justice Planning	505,017.37	0.02%	0	0	0	0	0
112 Office of Emergency Management	1,323,623.43	0.05%	0	0	0	0	0
113 Office of Family Safety	1,095,769.49	0.04%	0	0	0	0	0
114 Comm Ed Comm	408,486.26	0.01%	0	0	0	0	0
115 Convention Center Auth	88,576,591.75	3.03%	0	0	0	0	0
116 Flood	1,310,037.23	0.04%	0	0	0	0	0
118 Mayor Other	1,633,731.34	0.06%	0	0	0	0	0
121 All Others	504,136,768.14	17.24%	0	0	0	0	0
Subtotal	2,924,724,209.59	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Community Enhancement Funds Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$90,593	\$0	\$90,593	\$1,588	\$92,181
Subtotal	100	100.00%	90,593	0	90,593	1,588	92,181
Direct Bills					0		0
Total					\$90,593		\$92,181
Basis Units: Direct Allocation to All Other							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Direct Appropriation Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct Allocation to All Other							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Special Projects Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$4,524	\$0	\$4,524	\$0	\$4,524
3 POST AUDITS	1,160,970.25	0.04%	72	0	72	0	72
4 CORPORATE DUES	494,287.97	0.02%	31	0	31	0	31
5 INSURANCE	6,607,500.00	0.23%	409	0	409	0	409
6 LEGISLATIVE	2,566,859.83	0.09%	159	0	159	0	159
7 MAYOR	3,859,958.22	0.13%	239	0	239	0	239
8 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	29	0	29	0	29
9 GEN SVC OVERHEAD	1,168,846.74	0.04%	72	0	72	0	72
10 GEN SVC FACILITIES	20,192,800.27	0.69%	1,251	0	1,251	0	1,251
11 FLEET MANAGEMENT	30,244,267.36	1.03%	1,874	0	1,874	0	1,874
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	238	0	238	0	238
13 POSTAL SERVICE	1,046,940.54	0.04%	65	0	65	0	65
14 DIRECTOR OF FINANCE	1,169,084.44	0.04%	72	0	72	0	72
15 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	39	0	39	0	39
16 FINANCE OPERATIONS	1,995,037.54	0.07%	124	0	124	0	124
17 PAYROLL	577,431.83	0.02%	36	0	36	0	36
18 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	105	0	105	0	105
19 INTERNAL AUDIT	1,250,442.02	0.04%	77	0	77	0	77
20 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	27	0	27	0	27
21 PURCHASING	1,212,063.36	0.04%	75	0	75	0	75
22 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	27	0	27	0	27
23 TREASURY	1,021,260.69	0.03%	63	0	63	1	64
24 GRANTS COORDINATION	181,753.54	0.01%	11	0	11	0	11
25 HUMAN RESOURCES	4,801,960.08	0.16%	297	0	297	6	303
26 INFORMATION SYSTEMS	30,337,964.72	1.04%	1,879	0	1,879	35	1,914
27 DEPT OF LAW	11,579,081.78	0.40%	717	0	717	13	731
28 CENTRAL RECORDS	188,683.65	0.01%	12	0	12	0	12
29 Elections	4,713,404.39	0.16%	292	0	292	5	297
30 Surplus Property	702,504.66	0.02%	44	0	44	1	44
31 Planning Comm	5,948,210.07	0.20%	368	0	368	7	375
32 Adv Plan/Research	45,763.54	0.00%	3	0	3	0	3
33 Register of Deeds	3,041,967.57	0.10%	188	0	188	3	192
34 Historical Comm	984,839.20	0.03%	61	0	61	1	62
37 Assessor Prop	6,973,670.45	0.24%	432	0	432	8	440
38 Trustee	2,345,112.80	0.08%	145	0	145	3	148
39 County Clerk	4,193,410.86	0.14%	260	0	260	5	265
40 District Attorney	6,842,343.92	0.23%	424	0	424	8	432
41 DA Drug Enforcement	1,097,464.27	0.04%	68	0	68	1	69
42 DA Special Operations	39,363.38	0.00%	2	0	2	0	2
44 Public Defender	7,968,645.83	0.27%	494	0	494	9	503
45 Juvenile Court Clerk	1,755,352.08	0.06%	109	0	109	2	111
46 Circuit Court Clerk	8,945,967.35	0.31%	554	0	554	10	564

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Special Projects Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$369	\$0	\$369	\$7	\$375
48 Clerk/Master	1,489,754.40	0.05%	92	0	92	2	94
49 Juvenile Court	13,239,756.43	0.45%	820	0	820	15	835
50 General Sessions Court	11,740,512.35	0.40%	727	0	727	13	741
51 State Trial Courts	13,147,108.73	0.45%	814	0	814	15	830
52 Justice Info Sys	2,559,687.06	0.09%	159	0	159	3	162
53 Sheriff Admin	11,791,899.32	0.40%	731	0	731	14	744
55 Sheriff Facility Maint	1,350,243.38	0.05%	84	0	84	2	85
56 Sheriff Warehouse	1,127,672.75	0.04%	70	0	70	1	71
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	735	0	735	14	748
58 Sheriff Hill Jail	3,969,141.17	0.14%	246	0	246	5	250
60 Sheriff Corr Work Center	8,904,252.45	0.30%	552	0	552	10	562
61 Sheriff Transportation	5,955,410.37	0.20%	369	0	369	7	376
63 Sheriff Warrants	4,404,888.06	0.15%	273	0	273	5	278
64 Sheriff Training Academy	1,236,298.53	0.04%	77	0	77	1	78
65 Sheriff Deberry	16,932,544.76	0.58%	1,049	0	1,049	19	1,068
73 Sheriff Day Reporting	5,338,909.60	0.18%	331	0	331	6	337
75 Sheriff Armed Security	3,805,265.32	0.13%	236	0	236	4	240
76 Sheriff Other	7,392,809.24	0.25%	458	0	458	8	466
77 Police	193,011,909.56	6.60%	11,957	0	11,957	221	12,178
78 Police Drug Enforcement	1,528,358.04	0.05%	95	0	95	2	96
79 Fire	125,821,926.75	4.30%	7,795	0	7,795	144	7,939
80 Codes Admin	8,832,035.28	0.30%	547	0	547	10	557
81 Beer Board	385,908.52	0.01%	24	0	24	0	24
82 Agricultural Ext	321,214.59	0.01%	20	0	20	0	20
83 Soil & Water	90,499.43	0.00%	6	0	6	0	6
84 Social Services	9,725,869.31	0.33%	603	0	603	11	614
85 Health	48,142,619.80	1.65%	2,982	0	2,982	55	3,038
86 Public Library	28,573,942.70	0.98%	1,770	0	1,770	33	1,803
87 Parks	31,253,744.54	1.07%	1,936	0	1,936	36	1,972
88 Arts Commission	3,404,103.66	0.12%	211	0	211	4	215
89 Public Works	34,484,494.81	1.18%	2,136	0	2,136	40	2,176
90 Solid Waste	24,185,884.41	0.83%	1,498	0	1,498	28	1,526
91 Human Relations	479,149.53	0.02%	30	0	30	1	30
92 Farmers Market	2,049,209.20	0.07%	127	0	127	2	129
93 Muni Auditorium	2,608,202.73	0.09%	162	0	162	3	165
94 State Fair Board	3,726,931.15	0.13%	231	0	231	4	235
95 Convention Center	1,066,886.99	0.04%	66	0	66	1	67
96 Sports Authority	14,216,655.42	0.49%	881	0	881	16	897
97 Water & Sewer	141,700,449.56	4.84%	8,778	0	8,778	162	8,941
98 Storm Water	12,115,220.46	0.41%	751	0	751	14	764
100 General Hospital	51,000,000.00	1.74%	3,159	0	3,159	58	3,218

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Special Projects Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$1,448	\$0	\$1,448	\$27	\$1,475
102 NCAC	6,444,113.58	0.22%	399	0	399	7	407
104 Metro Transit	42,292,875.37	1.45%	2,620	0	2,620	48	2,669
105 DES	1,543,853.80	0.05%	96	0	96	2	97
107 Education	1,108,922,197.30	37.92%	68,697	0	68,697	1,271	69,968
109 Communication Center	14,439,480.05	0.49%	895	0	895	17	911
111 Criminal Justice Planning	505,017.37	0.02%	31	0	31	1	32
112 Office of Emergency Management	1,323,623.43	0.05%	82	0	82	2	84
113 Office of Family Safety	1,095,769.49	0.04%	68	0	68	1	69
114 Comm Ed Comm	408,486.26	0.01%	25	0	25	0	26
115 Convention Center Auth	88,576,591.75	3.03%	5,487	0	5,487	102	5,589
116 Flood	1,310,037.23	0.04%	81	0	81	2	83
118 Mayor Other	1,633,731.34	0.06%	101	0	101	2	103
121 All Others	504,136,768.14	17.24%	31,231	0	31,231	578	31,809
Subtotal	2,924,724,209.59	100.00%	181,186	0	181,186	3,176	184,362
Direct Bills					0		0
Total					\$181,186		\$184,362
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Grants Coord Supervision Allocations

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 GRANTS COORDINATION	100	100.00%	\$131,600	\$0	\$131,600	\$2,307	\$133,907
Subtotal	100	100.00%	131,600	0	131,600	2,307	133,907
Direct Bills					0		0
Total					\$131,600		\$133,907
Basis Units: Direct Allocation to Grants Coordination							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
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Allocation Summary

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancemen t Funds	Direct Appropriation	Special Projects	Grants Coord Supervision	Total
2 EMPLOYEE BENEFITS	\$565	\$96	\$0	\$0	\$0	\$0	\$4,524	\$0	\$5,185
3 POST AUDITS	9	3	0	0	0	0	72	0	84
4 CORPORATE DUES	4	3	0	0	0	0	31	0	38
5 INSURANCE	51	0	0	0	0	0	409	0	460
6 LEGISLATIVE	20	25	0	0	0	0	159	0	204
7 MAYOR	30	38	3,673	0	0	0	239	0	3,980
8 EMPLOYEE HEALTH & WELLNESS	4	13	0	0	0	0	29	0	45
9 GEN SVC OVERHEAD	9	9	0	0	0	0	72	0	91
10 GEN SVC FACILITIES	156	320	0	0	0	0	1,251	0	1,728
11 FLEET MANAGEMENT	234	2,995	0	0	0	0	1,874	0	5,103
12 SHERIFF SECURITY SERVICES	30	0	0	0	0	0	238	0	267
13 POSTAL SERVICE	8	11	0	0	0	0	65	0	84
14 DIRECTOR OF FINANCE	9	7	1,836	0	0	0	72	0	1,925
15 BUSINESS ASSISTANCE OFFICE	5	4	0	0	0	0	39	0	48
16 FINANCE OPERATIONS	15	6	0	0	0	0	124	0	145
17 PAYROLL	4	2	0	0	0	0	36	0	42
18 OFFICE OF MANAGEMENT & BUDGE	13	8	0	0	0	0	105	0	126
19 INTERNAL AUDIT	10	11	0	0	0	0	77	0	98
20 PUBLIC PROPERTY ADMIN	3	2	0	0	0	0	27	0	33
21 PURCHASING	9	3	0	0	0	0	75	0	88
22 FINANCIAL ACCOUNTABILITY	3	2	0	0	0	0	27	0	33
23 TREASURY	8	24	0	0	0	0	64	0	96
24 GRANTS COORDINATION	1	2	0	0	0	0	11	133,907	133,922
25 HUMAN RESOURCES	38	31	0	0	0	0	303	0	372
26 INFORMATION SYSTEMS	239	464	0	0	0	0	1,914	0	2,618
27 DEPT OF LAW	91	188	0	0	0	0	731	0	1,010
28 CENTRAL RECORDS	1	4	0	0	0	0	12	0	17
29 Elections	37	40	0	0	0	0	297	0	374
30 Surplus Property	6	14	0	0	0	0	44	0	64
31 Planning Comm	47	90	3,117	0	0	0	375	0	3,629
32 Adv Plan/Research	0	1	0	0	0	0	3	0	5
33 Register of Deeds	24	22	0	0	0	0	192	0	238
34 Historical Comm	8	19	1,247	0	0	0	62	0	1,336
37 Assessor Prop	55	32	0	0	0	0	440	0	527
38 Trustee	18	25	0	0	0	0	148	0	191
39 County Clerk	33	10	0	0	0	0	265	0	308
40 District Attorney	54	47	0	0	0	0	432	0	532
41 DA Drug Enforcement	9	46	0	0	0	0	69	0	124
42 DA Special Operations	0	6	0	0	0	0	2	0	9
44 Public Defender	63	44	623	0	0	0	503	0	1,233
45 Juvenile Court Clerk	14	11	0	0	0	0	111	0	135

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
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Allocation Summary

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancemen t Funds	Direct Appropriation	Special Projects	Grants Coord Supervision	Total
46 Circuit Court Clerk	\$71	\$37	\$0	\$0	\$0	\$0	\$564	\$0	\$672
47 Criminal Court Clerk	47	27	0	0	0	0	375	0	449
48 Clerk/Master	12	13	0	0	0	0	94	0	119
49 Juvenile Court	104	158	5,611	0	0	0	835	0	6,709
50 General Sessions Court	93	51	623	0	0	0	741	0	1,507
51 State Trial Courts	104	182	3,740	0	0	0	830	0	4,856
52 Justice Info Sys	20	9	0	0	0	0	162	0	191
53 Sheriff Admin	93	150	1,247	0	0	0	744	0	2,234
55 Sheriff Facility Maint	11	21	0	0	0	0	85	0	117
56 Sheriff Warehouse	9	9	0	0	0	0	71	0	89
57 Sheriff Criminal Justice Ctr	94	23	0	0	0	0	748	0	865
58 Sheriff Hill Jail	31	64	0	0	0	0	250	0	346
60 Sheriff Corr Work Center	70	81	0	0	0	0	562	0	713
61 Sheriff Transportation	47	13	0	0	0	0	376	0	436
63 Sheriff Warrants	35	13	0	0	0	0	278	0	325
64 Sheriff Training Academy	10	26	0	0	0	0	78	0	114
65 Sheriff Deberry	134	5	0	0	0	0	1,068	0	1,207
73 Sheriff Day Reporting	42	47	0	0	0	0	337	0	426
75 Sheriff Armed Security	30	1	0	0	0	0	240	0	271
76 Sheriff Other	58	34	0	0	0	0	466	0	558
77 Police	1,522	750	5,611	0	0	0	12,178	0	20,062
78 Police Drug Enforcement	12	38	0	0	0	0	96	0	147
79 Fire	992	513	2,494	0	0	0	7,939	0	11,938
80 Codes Admin	70	61	0	0	0	0	557	0	688
81 Beer Board	3	3	0	0	0	0	24	0	30
82 Agricultural Ext	3	3	0	0	0	0	20	0	26
83 Soil & Water	1	1	0	0	0	0	6	0	7
84 Social Services	77	173	8,728	0	0	0	614	0	9,591
85 Health	380	713	21,196	0	0	0	3,038	0	25,326
86 Public Library	225	2,447	3,740	0	0	0	1,803	0	8,216
87 Parks	246	1,273	16,208	0	0	0	1,972	0	19,700
88 Arts Commission	27	51	2,494	0	0	0	215	0	2,786
89 Public Works	272	155	4,289	0	0	0	2,176	0	6,891
90 Solid Waste	191	200	698	0	0	0	1,526	0	2,615
91 Human Relations	4	11	0	0	0	0	30	0	45
92 Farmers Market	16	70	623	0	0	0	129	0	839
93 Muni Auditorium	21	88	0	0	0	0	165	0	273
94 State Fair Board	29	244	0	0	0	0	235	0	508
95 Convention Center	8	15	0	0	0	0	67	0	91
96 Sports Authority	112	31	3,740	0	0	0	897	0	4,781
97 Water & Sewer	1,118	2,567	1,247	0	0	0	8,941	0	13,872

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:22 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects	Grants Coord Supervision	Total
98 Storm Water	\$96	\$60	\$0	\$0	\$0	\$0	\$764	\$0	\$920
100 General Hospital	402	4	0	0	0	0	3,218	0	3,624
101 Metro Action Com	184	907	6,857	0	0	0	1,475	0	9,423
102 NCAC	51	290	11,221	0	0	0	407	0	11,969
103 MDHA	0	3	0	0	0	0	0	0	3
104 Metro Transit	334	47	0	0	0	0	2,669	0	3,049
105 DES	12	4	0	0	0	0	97	0	114
107 Education	8,746	22,291	0	0	0	0	69,968	0	101,005
109 Communication Center	114	102	0	0	0	0	911	0	1,127
111 Criminal Justice Planning	4	4	0	0	0	0	32	0	39
112 Office of Emergency Management	10	10	3,117	0	0	0	84	0	3,221
113 Office of Family Safety	9	18	1,247	0	0	0	69	0	1,342
114 Comm Ed Comm	3	30	0	0	0	0	26	0	59
115 Convention Center Auth	699	563	0	0	0	0	5,589	0	6,850
116 Flood	10	4	0	0	0	0	83	0	97
118 Mayor Other	13	8	0	0	0	0	103	0	124
121 All Others	3,976	6,700	0	0	92,181	0	31,809	0	134,666
Total	\$23,045	\$46,092	\$115,228	\$0	\$92,181	\$0	\$184,362	\$133,907	\$594,813

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:23 TREASURY

Description		Amount	General Admin	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Personnel Costs							
Salaries	S1	709,304	18,606	183,841	195,053	179,526	132,278
<i>Salary % Split</i>			<i>2.62%</i>	<i>25.92%</i>	<i>27.50%</i>	<i>25.31%</i>	<i>18.65%</i>
Benefits	P	194,698	6,149	47,096	51,941	49,895	39,617
Subtotal - Personnel Costs		904,002	24,755	230,937	246,994	229,421	171,895
Services & Supplies Cost							
502 Contract Services	P	86,735	0	56,462	10,025	6,999	13,249
503 Supplies	P	25,925	0	4,386	1,881	1,667	17,991
505 Other Expenses	P	4,600	0	1,325	2,325	725	225
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
CAFR Non Operating Revenue	P	(225)	0	(74)	(79)	(72)	0
CAFR Operating Revenue	P	(781,577)	0	(257,308)	(273,000)	(251,269)	0
Subtotal - Services & Supplies		(664,542)	0	(195,209)	(258,848)	(241,950)	31,465
Department Cost Total		239,460	24,755	35,728	(11,854)	(12,529)	203,360
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		239,460	24,755	35,728	(11,854)	(12,529)	203,360
General Admin Distribution			(24,755)	6,589	6,991	6,434	4,741
Grand Total		\$239,460		\$42,317	\$(4,863)	\$(6,095)	\$208,101

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:23 TREASURY

Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
1 Howard Office Bldg	\$17,358	\$0	\$4,620	\$4,902	\$4,512	\$3,324
1 Fulton Campus Garage	2,803	0	746	792	729	537
Subtotal - BUILDING DEPRECIATION	20,162	0	5,366	5,694	5,240	3,861
3 Post Audits	1,808	5	483	512	471	347
Subtotal - POST AUDITS	1,808	5	483	512	471	347
5 Surety Bonds	0	0	0	0	0	0
Subtotal - INSURANCE	0	0	0	0	0	0
6 Metro Clerk	774	62	222	236	217	160
6 Council	2,838	226	816	865	796	587
Subtotal - LEGISLATIVE	3,611	288	1,038	1,101	1,013	747
7 Mayor's Office	4,572	362	1,313	1,393	1,283	945
Subtotal - MAYOR	4,572	362	1,313	1,393	1,283	945
10 Buildings & Security	36,685	911	10,007	10,617	9,772	7,200
Subtotal - GEN SVC FACILITIES	36,685	911	10,007	10,617	9,772	7,200
12 Security Services	3,056	11	817	866	797	587
Subtotal - SHERIFF SECURITY SERV	3,056	11	817	866	797	587
13 Postal Service	26,258	599	7,148	7,584	6,981	5,143
Subtotal - POSTAL SERVICE	26,258	599	7,148	7,584	6,981	5,143
14 Dir of Finance	210,023	17,022	60,432	64,117	59,013	43,482
Subtotal - DIRECTOR OF FINANCE	210,023	17,022	60,432	64,117	59,013	43,482
16 Finance Operations	2,668	84	733	777	715	527
16 Accounts Payable	484	15	133	141	130	96
Subtotal - FINANCE OPERATIONS	3,152	99	865	918	845	623
17 Payroll	273	6	74	79	73	53
Subtotal - PAYROLL	273	6	74	79	73	53
18 Management & Budget	1,049	21	285	302	278	205

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Salary%)

Dept:23 TREASURY

Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Subtotal - OFFICE OF MANAGEMENT	\$1,049	\$21	\$285	\$302	\$278	\$205
19 Internal Audit	459	6	124	131	121	89
Subtotal - INTERNAL AUDIT	459	6	124	131	121	89
20 Public Property Svcs	196	10	55	58	53	39
Subtotal - PUBLIC PROPERTY ADMIN	196	10	55	58	53	39
21 Purchasing	123	4	34	36	33	24
Subtotal - PURCHASING	123	4	34	36	33	24
22 Procurement Review	8	0	2	2	2	2
22 Prompt Pay Review	23	0	6	7	6	5
22 Performance Monitoring	0	0	0	0	0	0
22 Special Projects	63	1	17	18	17	12
Subtotal - FINANCIAL ACCOUNTABIL	94	2	26	27	25	18
23 Cash Operations	0	6	2	2	2	1
23 Investment Committee Supt	0	31	8	9	8	6
23 Investor Relations	0	26	7	7	7	5
Subtotal - TREASURY	0	63	17	18	16	12
26 ITS Systems	0	4,140	1,102	1,169	1,076	793
26 ITS Systems Depreciation	0	294	78	83	76	56
Subtotal - INFORMATION SYSTEMS	0	4,434	1,180	1,252	1,152	849
27 Legal Services	0	485	129	137	126	93
Subtotal - DEPT OF LAW	0	485	129	137	126	93
28 Records & Storage	0	109	29	31	28	21
28 Data Requests	0	556	148	157	144	106
Subtotal - CENTRAL RECORDS	0	665	177	188	173	127
Total Incoming	311,522	24,994	89,569	95,032	87,467	64,447
C. Total Allocated		\$575,976	\$131,886	\$90,169	\$81,372	\$272,548
			22.90%	15.65%	14.13%	47.32%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Cash Operations Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	47,786,749	4.18%	\$5,239	\$0	\$5,239	\$0	\$5,239
3 POST AUDITS	42,589	0.00%	5	0	5	0	5
4 CORPORATE DUES	18,132	0.00%	2	0	2	0	2
5 INSURANCE	240,282	0.02%	26	0	26	0	26
6 LEGISLATIVE	119,759	0.01%	13	0	13	0	13
7 MAYOR	141,597	0.01%	16	0	16	0	16
8 EMPLOYEE HEALTH & WELLNESS	17,021	0.00%	2	0	2	0	2
9 GEN SVC OVERHEAD	42,878	0.00%	5	0	5	0	5
10 GEN SVC FACILITIES	740,745	0.06%	81	0	81	0	81
11 FLEET MANAGEMENT	3,484,695	0.31%	382	0	382	0	382
12 SHERIFF SECURITY SERVICES	140,790	0.01%	15	0	15	0	15
13 POSTAL SERVICE	38,406	0.00%	4	0	4	0	4
14 DIRECTOR OF FINANCE	119,522	0.01%	13	0	13	0	13
15 BUSINESS ASSISTANCE OFFICE	22,836	0.00%	3	0	3	0	3
16 FINANCE OPERATIONS	73,185	0.01%	8	0	8	0	8
17 PAYROLL	21,182	0.00%	2	0	2	0	2
18 OFFICE OF MANAGEMENT & BUDGET	62,382	0.01%	7	0	7	0	7
19 INTERNAL AUDIT	45,871	0.00%	5	0	5	0	5
20 PUBLIC PROPERTY ADMIN	16,199	0.00%	2	0	2	0	2
21 PURCHASING	44,463	0.00%	5	0	5	0	5
22 FINANCIAL ACCOUNTABILITY	16,193	0.00%	2	0	2	0	2
23 TREASURY	54,802	0.00%	6	0	6	0	6
24 GRANTS COORDINATION	6,667	0.00%	1	0	1	0	1
25 HUMAN RESOURCES	176,153	0.02%	19	0	19	1	20
26 INFORMATION SYSTEMS	17,374,614	1.52%	1,905	0	1,905	106	2,011
27 DEPT OF LAW	20,895,874	1.83%	2,291	0	2,291	128	2,418
28 CENTRAL RECORDS	6,922	0.00%	1	0	1	0	1
29 Elections	185,513	0.02%	20	0	20	1	21
30 Surplus Property	1,049,352	0.09%	115	0	115	6	121
31 Planning Comm	671,372	0.06%	74	0	74	4	78
32 Adv Plan/Research	42,361	0.00%	5	0	5	0	5
33 Register of Deeds	18,093	0.00%	2	0	2	0	2
34 Historical Comm	118,126	0.01%	13	0	13	1	14
37 Assessor Prop	301,385	0.03%	33	0	33	2	35
38 Trustee	243,789	0.02%	27	0	27	1	28
39 County Clerk	636,823	0.06%	70	0	70	4	74
40 District Attorney	676,871	0.06%	74	0	74	4	78
41 DA Drug Enforcement	4,159,095	0.36%	456	0	456	25	481
42 DA Special Operations	100,243	0.01%	11	0	11	1	12
44 Public Defender	292,319	0.03%	32	0	32	2	34
45 Juvenile Court Clerk	78,652	0.01%	9	0	9	0	9
46 Circuit Court Clerk	108,089	0.01%	12	0	12	1	13

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Cash Operations Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	611,727	0.05%	\$67	\$0	\$67	\$4	\$71
48 Clerk/Master	358,440	0.03%	39	0	39	2	41
49 Juvenile Court	712,052	0.06%	78	0	78	4	82
50 General Sessions Court	591,125	0.05%	65	0	65	4	68
51 State Trial Courts	3,073,072	0.27%	337	0	337	19	356
52 Justice Info Sys	156,359	0.01%	17	0	17	1	18
53 Sheriff Admin	634,014	0.06%	70	0	70	4	73
55 Sheriff Facility Maint	49,532	0.00%	5	0	5	0	6
56 Sheriff Warehouse	41,367	0.00%	5	0	5	0	5
57 Sheriff Criminal Justice Ctr	435,152	0.04%	48	0	48	3	50
58 Sheriff Hill Jail	145,602	0.01%	16	0	16	1	17
60 Sheriff Corr Work Center	326,640	0.03%	36	0	36	2	38
61 Sheriff Transportation	218,466	0.02%	24	0	24	1	25
63 Sheriff Warrants	161,587	0.01%	18	0	18	1	19
64 Sheriff Training Academy	45,352	0.00%	5	0	5	0	5
65 Sheriff Deberry	8,535,141	0.75%	936	0	936	52	988
73 Sheriff Day Reporting	195,851	0.02%	21	0	21	1	23
75 Sheriff Armed Security	139,591	0.01%	15	0	15	1	16
76 Sheriff Other	469,725	0.04%	51	0	51	3	54
77 Police	12,669,630	1.11%	1,389	0	1,389	77	1,466
78 Police Drug Enforcement	1,449,304	0.13%	159	0	159	9	168
79 Fire	6,217,602	0.54%	682	0	682	38	720
80 Codes Admin	1,601,851	0.14%	176	0	176	10	185
81 Beer Board	14,157	0.00%	2	0	2	0	2
82 Agricultural Ext	11,783	0.00%	1	0	1	0	1
83 Soil & Water	3,320	0.00%	0	0	0	0	0
84 Social Services	504,529	0.04%	55	0	55	3	58
85 Health	3,529,605	0.31%	387	0	387	22	408
86 Public Library	9,581,212	0.84%	1,050	0	1,050	59	1,109
87 Parks	4,431,704	0.39%	486	0	486	27	513
88 Arts Commission	297,832	0.03%	33	0	33	2	34
89 Public Works	11,067,287	0.97%	1,213	0	1,213	68	1,281
90 Solid Waste	4,841,988	0.42%	531	0	531	30	560
91 Human Relations	17,577	0.00%	2	0	2	0	2
92 Farmers Market	1,091,436	0.10%	120	0	120	7	126
93 Muni Auditorium	2,289,759	0.20%	251	0	251	14	265
94 State Fair Board	1,185,647	0.10%	130	0	130	7	137
95 Convention Center	20,768	0.00%	2	0	2	0	2
96 Sports Authority	3,945,865	0.35%	433	0	433	24	457
97 Water & Sewer	182,096,681	15.94%	19,962	0	19,962	1,112	21,075
98 Storm Water	13,998,736	1.23%	1,535	0	1,535	86	1,620
100 General Hospital	2,500,202	0.22%	274	0	274	15	289

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Cash Operations Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	(35,375,544)	-3.10%	\$(3,878)	\$0	\$(3,878)	\$(216)	\$(4,094)
102 NCAC	517,718	0.05%	57	0	57	3	60
104 Metro Transit	1,557,267	0.14%	171	0	171	10	180
105 DES	585,024	0.05%	64	0	64	4	68
107 Education	120,183,718	10.52%	13,175	0	13,175	734	13,909
109 Communication Center	529,692	0.05%	58	0	58	3	61
111 Criminal Justice Planning	18,526	0.00%	2	0	2	0	2
112 Office of Emergency Management	802,087	0.07%	88	0	88	5	93
113 Office of Family Safety	61,278	0.01%	7	0	7	0	7
114 Comm Ed Comm	342,294	0.03%	38	0	38	2	40
115 Convention Center Auth	122,072,574	10.69%	13,382	0	13,382	746	14,128
116 Flood	33,219,742	2.91%	3,642	0	3,642	203	3,845
118 Mayor Other	6,446,285	0.56%	707	0	707	39	746
121 All Others	510,727,869	44.71%	55,988	0	55,988	3,120	59,108
Subtotal	1,142,390,391	100.00%	125,234	0	125,234	6,653	131,886
Direct Bills					0		0
Total					\$125,234		\$131,886
Basis Units: MIP Balances (absolute value)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investment Committee Supt Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	24.00	0.00%	\$3	\$0	\$3	\$0	\$3
6 LEGISLATIVE	1,579.00	0.23%	193	0	193	0	193
7 MAYOR	961.00	0.14%	118	0	118	0	118
8 EMPLOYEE HEALTH & WELLNESS	155.00	0.02%	19	0	19	0	19
9 GEN SVC OVERHEAD	1,721.00	0.25%	211	0	211	0	211
10 GEN SVC FACILITIES	797.00	0.12%	98	0	98	0	98
11 FLEET MANAGEMENT	2,193.00	0.32%	269	0	269	0	269
13 POSTAL SERVICE	108.00	0.02%	13	0	13	0	13
14 DIRECTOR OF FINANCE	999.00	0.15%	122	0	122	0	122
15 BUSINESS ASSISTANCE OFFICE	188.00	0.03%	23	0	23	0	23
16 FINANCE OPERATIONS	699.00	0.10%	86	0	86	0	86
17 PAYROLL	193.00	0.03%	24	0	24	0	24
18 OFFICE OF MANAGEMENT & BUDGET	451.00	0.07%	55	0	55	0	55
19 INTERNAL AUDIT	278.00	0.04%	34	0	34	0	34
20 PUBLIC PROPERTY ADMIN	109.00	0.02%	13	0	13	0	13
21 PURCHASING	357.00	0.05%	44	0	44	0	44
22 FINANCIAL ACCOUNTABILITY	110.00	0.02%	13	0	13	0	13
23 TREASURY	251.00	0.04%	31	0	31	0	31
24 GRANTS COORDINATION	53.00	0.01%	6	0	6	1	7
25 HUMAN RESOURCES	1,898.00	0.28%	233	0	233	20	253
26 INFORMATION SYSTEMS	4,487.00	0.66%	550	0	550	47	597
27 DEPT OF LAW	1,454.00	0.21%	178	0	178	15	193
28 CENTRAL RECORDS	55.00	0.01%	7	0	7	1	7
29 Elections	9,068.99	1.34%	1,111	0	1,111	96	1,207
30 Surplus Property	223.00	0.03%	27	0	27	2	30
31 Planning Comm	1,848.00	0.27%	226	0	226	20	246
33 Register of Deeds	180.00	0.03%	22	0	22	2	24
34 Historical Comm	335.00	0.05%	41	0	41	4	45
37 Assessor Prop	3,027.00	0.45%	371	0	371	32	403
38 Trustee	988.00	0.15%	121	0	121	10	131
39 County Clerk	2,603.00	0.38%	319	0	319	28	346
40 District Attorney	2,355.00	0.35%	288	0	288	25	313
41 DA Drug Enforcement	168.00	0.02%	21	0	21	2	22
44 Public Defender	2,471.00	0.36%	303	0	303	26	329
45 Juvenile Court Clerk	1,601.00	0.24%	196	0	196	17	213
46 Circuit Court Clerk	1,961.00	0.29%	240	0	240	21	261
47 Criminal Court Clerk	2,862.00	0.42%	351	0	351	30	381
48 Clerk/Master	563.00	0.08%	69	0	69	6	75
49 Juvenile Court	3,182.00	0.47%	390	0	390	34	423
50 General Sessions Court	4,512.00	0.67%	553	0	553	48	600
51 State Trial Courts	4,924.00	0.73%	603	0	603	52	655
52 Justice Info Sys	524.00	0.08%	64	0	64	6	70

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investment Committee Supt Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Sheriff Admin	6,164.00	0.91%	\$755	\$0	\$755	\$65	\$820
55 Sheriff Facility Maint	549.00	0.08%	67	0	67	6	73
56 Sheriff Warehouse	130.00	0.02%	16	0	16	1	17
57 Sheriff Criminal Justice Ctr	4,896.00	0.72%	600	0	600	52	652
58 Sheriff Hill Jail	1,456.00	0.21%	178	0	178	15	194
60 Sheriff Corr Work Center	3,248.00	0.48%	398	0	398	34	432
61 Sheriff Transportation	2,534.00	0.37%	310	0	310	27	337
63 Sheriff Warrants	1,738.00	0.26%	213	0	213	18	231
64 Sheriff Training Academy	476.00	0.07%	58	0	58	5	63
73 Sheriff Day Reporting	2,407.00	0.35%	295	0	295	25	320
75 Sheriff Armed Security	1,922.00	0.28%	235	0	235	20	256
76 Sheriff Other	2,751.00	0.41%	337	0	337	29	366
77 Police	62,871.00	9.27%	7,702	0	7,702	665	8,367
79 Fire	38,899.00	5.73%	4,765	0	4,765	411	5,177
80 Codes Admin	3,725.00	0.55%	456	0	456	39	496
81 Beer Board	149.00	0.02%	18	0	18	2	20
82 Agricultural Ext	176.00	0.03%	22	0	22	2	23
83 Soil & Water	40.00	0.01%	5	0	5	0	5
84 Social Services	3,628.00	0.53%	444	0	444	38	483
85 Health	16,586.00	2.44%	2,032	0	2,032	175	2,207
86 Public Library	12,007.00	1.77%	1,471	0	1,471	127	1,598
87 Parks	21,894.00	3.23%	2,682	0	2,682	232	2,914
88 Arts Commission	348.00	0.05%	43	0	43	4	46
89 Public Works	12,458.00	1.84%	1,526	0	1,526	132	1,658
90 Solid Waste	2,776.00	0.41%	340	0	340	29	369
91 Human Relations	120.00	0.02%	15	0	15	1	16
92 Farmers Market	259.00	0.04%	32	0	32	3	34
93 Muni Auditorium	334.00	0.05%	41	0	41	4	44
94 State Fair Board	1,650.00	0.24%	202	0	202	17	220
95 Convention Center	213.00	0.03%	26	0	26	2	28
96 Sports Authority	75.00	0.01%	9	0	9	1	10
97 Water & Sewer	25,641.00	3.78%	3,141	0	3,141	271	3,412
98 Storm Water	2,303.00	0.34%	282	0	282	24	306
99 Bordeaux Long-Term Care	4,087.00	0.60%	501	0	501	43	544
100 General Hospital	5,866.00	0.86%	719	0	719	62	781
101 Metro Action Com	9,038.00	1.33%	1,107	0	1,107	96	1,203
102 NCAC	1,412.00	0.21%	173	0	173	15	188
104 Metro Transit	39.00	0.01%	5	0	5	0	5
106 Taxi Transp & Licensing	12.00	0.00%	1	0	1	0	2
107 Education	350,255.00	51.63%	42,907	0	42,907	3,705	46,612
109 Communication Center	5,063.00	0.75%	620	0	620	54	674
110 Knowles Home	384.00	0.06%	47	0	47	4	51

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investment Committee Supt Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Criminal Justice Planning	111.00	0.02%	\$14	\$0	\$14	\$1	\$15
112 Office of Emergency Management	306.00	0.05%	37	0	37	3	41
113 Office of Family Safety	394.00	0.06%	48	0	48	4	52
114 Comm Ed Comm	165.00	0.02%	20	0	20	2	22
115 Convention Center Auth	4,082.00	0.60%	500	0	500	43	543
118 Mayor Other	18.00	0.00%	2	0	2	0	2
121 All Others	269.00	0.04%	33	0	33	3	36
Subtotal	678,439.99	100.00%	83,110	0	83,110	7,058	90,169
Direct Bills					0		0
Total					\$83,110		\$90,169

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

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investor Relations Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$1,870	\$0	\$1,870	\$0	\$1,870
3 POST AUDITS	1,160,970.25	0.04%	30	0	30	0	30
4 CORPORATE DUES	494,287.97	0.02%	13	0	13	0	13
5 INSURANCE	6,607,500.00	0.23%	169	0	169	0	169
6 LEGISLATIVE	2,566,859.83	0.09%	66	0	66	0	66
7 MAYOR	3,859,958.22	0.13%	99	0	99	0	99
8 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	12	0	12	0	12
9 GEN SVC OVERHEAD	1,168,846.74	0.04%	30	0	30	0	30
10 GEN SVC FACILITIES	20,192,800.27	0.69%	517	0	517	0	517
11 FLEET MANAGEMENT	30,244,267.36	1.03%	774	0	774	0	774
12 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	98	0	98	0	98
13 POSTAL SERVICE	1,046,940.54	0.04%	27	0	27	0	27
14 DIRECTOR OF FINANCE	1,169,084.44	0.04%	30	0	30	0	30
15 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	16	0	16	0	16
16 FINANCE OPERATIONS	1,995,037.54	0.07%	51	0	51	0	51
17 PAYROLL	577,431.83	0.02%	15	0	15	0	15
18 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	44	0	44	0	44
19 INTERNAL AUDIT	1,250,442.02	0.04%	32	0	32	0	32
20 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	11	0	11	0	11
21 PURCHASING	1,212,063.36	0.04%	31	0	31	0	31
22 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	11	0	11	0	11
23 TREASURY	1,021,260.69	0.03%	26	0	26	0	26
24 GRANTS COORDINATION	181,753.54	0.01%	5	0	5	0	5
25 HUMAN RESOURCES	4,801,960.08	0.16%	123	0	123	11	134
26 INFORMATION SYSTEMS	30,337,964.72	1.04%	777	0	777	71	848
27 DEPT OF LAW	11,579,081.78	0.40%	296	0	296	27	324
28 CENTRAL RECORDS	188,683.65	0.01%	5	0	5	0	5
29 Elections	4,713,404.39	0.16%	121	0	121	11	132
30 Surplus Property	702,504.66	0.02%	18	0	18	2	20
31 Planning Comm	5,948,210.07	0.20%	152	0	152	14	166
32 Adv Plan/Research	45,763.54	0.00%	1	0	1	0	1
33 Register of Deeds	3,041,967.57	0.10%	78	0	78	7	85
34 Historical Comm	984,839.20	0.03%	25	0	25	2	28
37 Assessor Prop	6,973,670.45	0.24%	179	0	179	16	195
38 Trustee	2,345,112.80	0.08%	60	0	60	6	66
39 County Clerk	4,193,410.86	0.14%	107	0	107	10	117
40 District Attorney	6,842,343.92	0.23%	175	0	175	16	191
41 DA Drug Enforcement	1,097,464.27	0.04%	28	0	28	3	31
42 DA Special Operations	39,363.38	0.00%	1	0	1	0	1
44 Public Defender	7,968,645.83	0.27%	204	0	204	19	223
45 Juvenile Court Clerk	1,755,352.08	0.06%	45	0	45	4	49
46 Circuit Court Clerk	8,945,967.35	0.31%	229	0	229	21	250

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investor Relations Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$152	\$0	\$152	\$14	\$166
48 Clerk/Master	1,489,754.40	0.05%	38	0	38	3	42
49 Juvenile Court	13,239,756.43	0.45%	339	0	339	31	370
50 General Sessions Court	11,740,512.35	0.40%	301	0	301	28	328
51 State Trial Courts	13,147,108.73	0.45%	337	0	337	31	367
52 Justice Info Sys	2,559,687.06	0.09%	66	0	66	6	72
53 Sheriff Admin	11,791,899.32	0.40%	302	0	302	28	330
55 Sheriff Facility Maint	1,350,243.38	0.05%	35	0	35	3	38
56 Sheriff Warehouse	1,127,672.75	0.04%	29	0	29	3	32
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	304	0	304	28	332
58 Sheriff Hill Jail	3,969,141.17	0.14%	102	0	102	9	111
60 Sheriff Corr Work Center	8,904,252.45	0.30%	228	0	228	21	249
61 Sheriff Transportation	5,955,410.37	0.20%	152	0	152	14	166
63 Sheriff Warrants	4,404,888.06	0.15%	113	0	113	10	123
64 Sheriff Training Academy	1,236,298.53	0.04%	32	0	32	3	35
65 Sheriff Deberry	16,932,544.76	0.58%	433	0	433	40	473
73 Sheriff Day Reporting	5,338,909.60	0.18%	137	0	137	13	149
75 Sheriff Armed Security	3,805,265.32	0.13%	97	0	97	9	106
76 Sheriff Other	7,392,809.24	0.25%	189	0	189	17	207
77 Police	193,011,909.56	6.60%	4,941	0	4,941	453	5,394
78 Police Drug Enforcement	1,528,358.04	0.05%	39	0	39	4	43
79 Fire	125,821,926.75	4.30%	3,221	0	3,221	295	3,516
80 Codes Admin	8,832,035.28	0.30%	226	0	226	21	247
81 Beer Board	385,908.52	0.01%	10	0	10	1	11
82 Agricultural Ext	321,214.59	0.01%	8	0	8	1	9
83 Soil & Water	90,499.43	0.00%	2	0	2	0	3
84 Social Services	9,725,869.31	0.33%	249	0	249	23	272
85 Health	48,142,619.80	1.65%	1,233	0	1,233	113	1,345
86 Public Library	28,573,942.70	0.98%	732	0	732	67	799
87 Parks	31,253,744.54	1.07%	800	0	800	73	873
88 Arts Commission	3,404,103.66	0.12%	87	0	87	8	95
89 Public Works	34,484,494.81	1.18%	883	0	883	81	964
90 Solid Waste	24,185,884.41	0.83%	619	0	619	57	676
91 Human Relations	479,149.53	0.02%	12	0	12	1	13
92 Farmers Market	2,049,209.20	0.07%	52	0	52	5	57
93 Muni Auditorium	2,608,202.73	0.09%	67	0	67	6	73
94 State Fair Board	3,726,931.15	0.13%	95	0	95	9	104
95 Convention Center	1,066,886.99	0.04%	27	0	27	3	30
96 Sports Authority	14,216,655.42	0.49%	364	0	364	33	397
97 Water & Sewer	141,700,449.56	4.84%	3,628	0	3,628	332	3,960
98 Storm Water	12,115,220.46	0.41%	310	0	310	28	339
100 General Hospital	51,000,000.00	1.74%	1,306	0	1,306	120	1,425

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investor Relations Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$598	\$0	\$598	\$55	\$653
102 NCAC	6,444,113.58	0.22%	165	0	165	15	180
104 Metro Transit	42,292,875.37	1.45%	1,083	0	1,083	99	1,182
105 DES	1,543,853.80	0.05%	40	0	40	4	43
107 Education	1,108,922,197.30	37.92%	28,390	0	28,390	2,601	30,991
109 Communication Center	14,439,480.05	0.49%	370	0	370	34	404
111 Criminal Justice Planning	505,017.37	0.02%	13	0	13	1	14
112 Office of Emergency Management	1,323,623.43	0.05%	34	0	34	3	37
113 Office of Family Safety	1,095,769.49	0.04%	28	0	28	3	31
114 Comm Ed Comm	408,486.26	0.01%	10	0	10	1	11
115 Convention Center Auth	88,576,591.75	3.03%	2,268	0	2,268	208	2,475
116 Flood	1,310,037.23	0.04%	34	0	34	3	37
118 Mayor Other	1,633,731.34	0.06%	42	0	42	4	46
121 All Others	504,136,768.14	17.24%	12,906	0	12,906	1,183	14,089
Subtotal	2,924,724,209.59	100.00%	74,876	0	74,876	6,496	81,372
Direct Bills					0		0
Total					\$74,876		\$81,372
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Collections Allocations

Dept:23 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 Convention Center Auth	100	100.00%	\$267,762	\$0	\$267,762	\$4,787	\$272,548
Subtotal	100	100.00%	267,762	0	267,762	4,787	272,548
Direct Bills					0		0
Total					\$267,762		\$272,548

Basis Units: Direct 100% Allocation to Convention Center Authority

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:23 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
2 EMPLOYEE BENEFITS	\$5,239	\$3	\$1,870	\$0	\$7,111
3 POST AUDITS	5	0	30	0	34
4 CORPORATE DUES	2	0	13	0	15
5 INSURANCE	26	0	169	0	195
6 LEGISLATIVE	13	193	66	0	272
7 MAYOR	16	118	99	0	232
8 EMPLOYEE HEALTH & WELLNESS	2	19	12	0	33
9 GEN SVC OVERHEAD	5	211	30	0	245
10 GEN SVC FACILITIES	81	98	517	0	696
11 FLEET MANAGEMENT	382	269	774	0	1,425
12 SHERIFF SECURITY SERVICES	15	0	98	0	114
13 POSTAL SERVICE	4	13	27	0	44
14 DIRECTOR OF FINANCE	13	122	30	0	165
15 BUSINESS ASSISTANCE OFFICE	3	23	16	0	41
16 FINANCE OPERATIONS	8	86	51	0	145
17 PAYROLL	2	24	15	0	41
18 OFFICE OF MANAGEMENT & BUDGET	7	55	44	0	106
19 INTERNAL AUDIT	5	34	32	0	71
20 PUBLIC PROPERTY ADMIN	2	13	11	0	26
21 PURCHASING	5	44	31	0	80
22 FINANCIAL ACCOUNTABILITY	2	13	11	0	27
23 TREASURY	6	31	26	0	63
24 GRANTS COORDINATION	1	7	5	0	13
25 HUMAN RESOURCES	20	253	134	0	407
26 INFORMATION SYSTEMS	2,011	597	848	0	3,456
27 DEPT OF LAW	2,418	193	324	0	2,935
28 CENTRAL RECORDS	1	7	5	0	13
29 Elections	21	1,207	132	0	1,360
30 Surplus Property	121	30	20	0	171
31 Planning Comm	78	246	166	0	490
32 Adv Plan/Research	5	0	1	0	6
33 Register of Deeds	2	24	85	0	111
34 Historical Comm	14	45	28	0	86
37 Assessor Prop	35	403	195	0	633
38 Trustee	28	131	66	0	225
39 County Clerk	74	346	117	0	537
40 District Attorney	78	313	191	0	583
41 DA Drug Enforcement	481	22	31	0	534
42 DA Special Operations	12	0	1	0	13
44 Public Defender	34	329	223	0	585
45 Juvenile Court Clerk	9	213	49	0	271

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:23 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
46 Circuit Court Clerk	\$13	\$261	\$250	\$0	\$523
47 Criminal Court Clerk	71	381	166	0	618
48 Clerk/Master	41	75	42	0	158
49 Juvenile Court	82	423	370	0	876
50 General Sessions Court	68	600	328	0	997
51 State Trial Courts	356	655	367	0	1,378
52 Justice Info Sys	18	70	72	0	159
53 Sheriff Admin	73	820	330	0	1,223
55 Sheriff Facility Maint	6	73	38	0	117
56 Sheriff Warehouse	5	17	32	0	54
57 Sheriff Criminal Justice Ctr	50	652	332	0	1,033
58 Sheriff Hill Jail	17	194	111	0	322
60 Sheriff Corr Work Center	38	432	249	0	719
61 Sheriff Transportation	25	337	166	0	529
63 Sheriff Warrants	19	231	123	0	373
64 Sheriff Training Academy	5	63	35	0	103
65 Sheriff Deberrry	988	0	473	0	1,461
73 Sheriff Day Reporting	23	320	149	0	492
75 Sheriff Armed Security	16	256	106	0	378
76 Sheriff Other	54	366	207	0	627
77 Police	1,466	8,367	5,394	0	15,227
78 Police Drug Enforcement	168	0	43	0	210
79 Fire	720	5,177	3,516	0	9,413
80 Codes Admin	185	496	247	0	928
81 Beer Board	2	20	11	0	32
82 Agricultural Ext	1	23	9	0	34
83 Soil & Water	0	5	3	0	8
84 Social Services	58	483	272	0	813
85 Health	408	2,207	1,345	0	3,961
86 Public Library	1,109	1,598	799	0	3,505
87 Parks	513	2,914	873	0	4,300
88 Arts Commission	34	46	95	0	176
89 Public Works	1,281	1,658	964	0	3,902
90 Solid Waste	560	369	676	0	1,606
91 Human Relations	2	16	13	0	31
92 Farmers Market	126	34	57	0	218
93 Muni Auditorium	265	44	73	0	382
94 State Fair Board	137	220	104	0	461
95 Convention Center	2	28	30	0	61
96 Sports Authority	457	10	397	0	864
97 Water & Sewer	21,075	3,412	3,960	0	28,447

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:23 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
98 Storm Water	\$1,620	\$306	\$339	\$0	\$2,265
99 Bordeaux Long-Term Care	0	544	0	0	544
100 General Hospital	289	781	1,425	0	2,495
101 Metro Action Com	(4,094)	1,203	653	0	(2,238)
102 NCAC	60	188	180	0	428
104 Metro Transit	180	5	1,182	0	1,367
105 DES	68	0	43	0	111
106 Taxi Transp & Licensing	0	2	0	0	2
107 Education	13,909	46,612	30,991	0	91,512
109 Communication Center	61	674	404	0	1,139
110 Knowles Home	0	51	0	0	51
111 Criminal Justice Planning	2	15	14	0	31
112 Office of Emergency Management	93	41	37	0	171
113 Office of Family Safety	7	52	31	0	90
114 Comm Ed Comm	40	22	11	0	73
115 Convention Center Auth	14,128	543	2,475	272,548	289,695
116 Flood	3,845	0	37	0	3,881
118 Mayor Other	746	2	46	0	794
121 All Others	59,108	36	14,089	0	73,233
Total	\$131,886	\$90,169	\$81,372	\$272,548	\$575,976

**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.

We have allocated DGC costs based on the number of DGC conducted assessments.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:24 GRANTS COORDINATION

Description		Amount	General Admin	Grant Coordination	Direct Appropriation s	Comm Enhance Fund
Personnel Costs						
Salaries	S1	116,819	5,841	52,569	23,364	35,046
<i>Salary % Split</i>			<i>5.00%</i>	<i>45.00%</i>	<i>20.00%</i>	<i>30.00%</i>
Benefits	S	50,521	2,526	22,734	10,104	15,156
Subtotal - Personnel Costs		167,340	8,367	75,303	33,468	50,202
Services & Supplies Cost						
502 Contract Services	S	12,872	644	5,792	2,574	3,862
503 Supplies	S	1,143	57	514	229	343
505 Other Expenses	S	398	20	179	80	119
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		14,413	721	6,486	2,883	4,324
Department Cost Total		181,753	9,088	81,789	36,351	54,526
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		181,753	9,088	81,789	36,351	54,526
General Admin Distribution			(9,088)	4,305	1,913	2,870
Grand Total		\$181,753		\$86,094	\$38,264	\$57,396

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:24 GRANTS COORDINATION

Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriation s	Comm Enhance Fund
1 Howard Office Bldg	\$6,589	\$0	\$3,121	\$1,387	\$2,081
1 Fulton Campus Garage	1,064	0	504	224	336
Subtotal - BUILDING DEPRECIATION	7,653	0	3,625	1,611	2,417
3 Post Audits	154	0	73	33	49
Subtotal - POST AUDITS	154	0	73	33	49
6 Metro Clerk	129	10	66	29	44
6 Council	473	38	242	108	161
Subtotal - LEGISLATIVE	602	48	308	137	205
7 Mayor's Office	762	60	390	173	260
Subtotal - MAYOR	762	60	390	173	260
10 Buildings & Security	9,351	232	4,540	2,018	3,026
Subtotal - GEN SVC FACILITIES	9,351	232	4,540	2,018	3,026
14 Dir of Finance	34,590	2,803	17,713	7,872	11,808
Subtotal - DIRECTOR OF FINANCE	34,590	2,803	17,713	7,872	11,808
16 Finance Operations	228	7	111	49	74
16 Accounts Payable	40	1	19	9	13
Subtotal - FINANCE OPERATIONS	268	8	131	58	87
17 Payroll	58	1	28	12	19
Subtotal - PAYROLL	58	1	28	12	19
18 Management & Budget	154	3	74	33	50
Subtotal - OFFICE OF MANAGEMENT	154	3	74	33	50
19 Internal Audit	82	1	39	17	26
Subtotal - INTERNAL AUDIT	82	1	39	17	26
20 Public Property Svcs	35	2	17	8	12
Subtotal - PUBLIC PROPERTY ADMIN	35	2	17	8	12
21 Purchasing	556	20	273	121	182

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:24 GRANTS COORDINATION

Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriation s	Comm Enhance Fund
Subtotal - PURCHASING	\$556	\$20	\$273	\$121	\$182
22 Procurement Review	1	0	1	0	0
22 Prompt Pay Review	2	0	1	0	1
22 Performance Monitoring	0	0	0	0	0
22 Special Projects	11	0	5	2	4
22 Grants Coord Supervision	131,600	2,307	63,430	28,191	42,286
Subtotal - FINANCIAL ACCOUNTABIL	131,615	2,307	63,437	28,194	42,291
23 Cash Operations	1	0	0	0	0
23 Investment Committee Supt	6	1	3	1	2
23 Investor Relations	5	0	2	1	2
Subtotal - TREASURY	12	1	6	3	4
26 ITS Systems	0	1,322	626	278	418
26 ITS Systems Depreciation	0	94	44	20	30
Subtotal - INFORMATION SYSTEMS	0	1,416	671	298	447
27 Legal Services	0	23	11	5	7
Subtotal - DEPT OF LAW	0	23	11	5	7
Total Incoming	185,890	6,927	91,334	40,593	60,890
C. Total Allocated		\$374,570	\$177,428	\$78,857	\$118,285
			47.37%	21.05%	31.58%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Grant Coordination Allocations

Dept:24 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 MAYOR	6.00	3.24%	\$5,648	\$0	\$5,648	\$0	\$5,648
14 DIRECTOR OF FINANCE	3.00	1.62%	2,824	0	2,824	0	2,824
31 Planning Comm	5.00	2.70%	4,707	0	4,707	93	4,800
34 Historical Comm	2.00	1.08%	1,883	0	1,883	37	1,920
44 Public Defender	1.00	0.54%	941	0	941	19	960
49 Juvenile Court	9.00	4.86%	8,472	0	8,472	168	8,640
50 General Sessions Court	1.00	0.54%	941	0	941	19	960
51 State Trial Courts	6.00	3.24%	5,648	0	5,648	112	5,760
53 Sheriff Admin	2.00	1.08%	1,883	0	1,883	37	1,920
77 Police	9.00	4.86%	8,472	0	8,472	168	8,640
79 Fire	4.00	2.16%	3,765	0	3,765	75	3,840
84 Social Services	14.00	7.57%	13,179	0	13,179	261	13,440
85 Health	34.00	18.38%	32,005	0	32,005	634	32,639
86 Public Library	6.00	3.24%	5,648	0	5,648	112	5,760
87 Parks	26.00	14.05%	24,475	0	24,475	485	24,959
88 Arts Commission	4.00	2.16%	3,765	0	3,765	75	3,840
89 Public Works	6.88	3.72%	6,476	0	6,476	128	6,605
90 Solid Waste	1.12	0.61%	1,054	0	1,054	21	1,075
92 Farmers Market	1.00	0.54%	941	0	941	19	960
96 Sports Authority	6.00	3.24%	5,648	0	5,648	112	5,760
97 Water & Sewer	2.00	1.08%	1,883	0	1,883	37	1,920
101 Metro Action Com	11.00	5.95%	10,355	0	10,355	205	10,560
102 NCAC	18.00	9.73%	16,944	0	16,944	336	17,280
112 Office of Emergency Management	5.00	2.70%	4,707	0	4,707	93	4,800
113 Office of Family Safety	2.00	1.08%	1,883	0	1,883	37	1,920
Subtotal	185.00	100.00%	174,147	0	174,147	3,281	177,428
Direct Bills					0		0
Total					\$174,147		\$177,428

Basis Units: # of DGC Conducted Assessments

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Direct Appropriations Allocations

Dept:24 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$77,399	\$0	\$77,399	\$1,458	\$78,857
Subtotal	100	100.00%	77,399	0	77,399	1,458	78,857
Direct Bills					0		0
Total					\$77,399		\$78,857
Basis Units: Metro Direct Appropriations							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Comm Enhance Fund Allocations

Dept:24 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$116,098	\$0	\$116,098	\$2,187	\$118,285
Subtotal	100	100.00%	116,098	0	116,098	2,187	118,285
Direct Bills					0		0
Total					\$116,098		\$118,285
Basis Units: Metro Direct Appropriations							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:24 GRANTS COORDINATION

Department	Grant Coordination	Direct Appropriation s	Comm Enhance Fund	Total
7 MAYOR	\$5,648	\$0	\$0	\$5,648
14 DIRECTOR OF FINANCE	2,824	0	0	2,824
31 Planning Comm	4,800	0	0	4,800
34 Historical Comm	1,920	0	0	1,920
44 Public Defender	960	0	0	960
49 Juvenile Court	8,640	0	0	8,640
50 General Sessions Court	960	0	0	960
51 State Trial Courts	5,760	0	0	5,760
53 Sheriff Admin	1,920	0	0	1,920
77 Police	8,640	0	0	8,640
79 Fire	3,840	0	0	3,840
84 Social Services	13,440	0	0	13,440
85 Health	32,639	0	0	32,639
86 Public Library	5,760	0	0	5,760
87 Parks	24,959	0	0	24,959
88 Arts Commission	3,840	0	0	3,840
89 Public Works	6,605	0	0	6,605
90 Solid Waste	1,075	0	0	1,075
92 Farmers Market	960	0	0	960
96 Sports Authority	5,760	0	0	5,760
97 Water & Sewer	1,920	0	0	1,920
101 Metro Action Com	10,560	0	0	10,560
102 NCAC	17,280	0	0	17,280
112 Office of Emergency Management	4,800	0	0	4,800
113 Office of Family Safety	1,920	0	0	1,920
121 All Others	0	78,857	118,285	197,142
Total	\$177,428	\$78,857	\$118,285	\$374,570

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:25 HUMAN RESOURCES

Description		Amount	General Admin	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
Personnel Costs								
Salaries	S1	2,587,541	0	429,933	938,776	578,584	640,248	0
<i>Salary % Split</i>			<i>.00%</i>	<i>16.62%</i>	<i>36.28%</i>	<i>22.36%</i>	<i>24.74%</i>	<i>.00%</i>
Benefits	P	893,751	0	142,656	347,637	204,434	199,024	0
Subtotal - Personnel Costs		3,481,292	0	572,589	1,286,413	783,018	839,272	0
Services & Supplies Cost								
502 Contract Services	P	920,341	0	6,294	2,452	552,283	358,188	1,124
502 Admn Pay Plan	P	0	0	0	0	0	0	0
503 Supplies	P	56,254	0	8,484	57	10,413	37,102	198
505 Other Expenses	P	344,073	0	6,895	0	6,852	330,326	0
506 W&S Recovered Exp	S	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,320,668	0	21,673	2,509	569,548	725,616	1,322
Department Cost Total		4,801,960	0	594,262	1,288,922	1,352,566	1,564,888	1,322
Adjustments to Cost								
507 Capital	D	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		4,801,960	0	594,262	1,288,922	1,352,566	1,564,888	1,322
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$4,801,960		\$594,262	\$1,288,922	\$1,352,566	\$1,564,888	\$1,322
								not allocated

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:25 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
1 Metro Southeast	\$18,229	\$0	\$2,256	\$4,893	\$5,134	\$5,940	\$5
Subtotal - BUILDING DEPRECIATION	18,229	0	2,256	4,893	5,134	5,940	5
2 County Pension	12,929	36	1,605	3,480	3,652	4,225	4
2 Health Benefit	193,705	543	24,039	52,139	54,714	63,302	53
2 Life Benefit	11,893	33	1,476	3,201	3,359	3,886	3
Subtotal - EMPLOYEE BENEFITS	218,527	613	27,119	58,820	61,725	71,414	60
3 Post Audits	1,039	3	129	280	294	340	0
Subtotal - POST AUDITS	1,039	3	129	280	294	340	0
5 Self Insured	681	2	84	183	192	222	0
5 Surety Bonds	0	0	0	0	0	0	0
5 Judgements & Losses	17,059	48	2,117	4,592	4,818	5,575	5
Subtotal - INSURANCE	17,739	50	2,201	4,775	5,011	5,797	5
6 Metro Clerk	3,804	303	508	1,102	1,157	1,338	1
6 Council	13,952	1,112	1,864	4,044	4,243	4,909	4
Subtotal - LEGISLATIVE	17,756	1,415	2,373	5,146	5,400	6,248	5
7 Mayor's Office	22,480	1,781	3,002	6,512	6,834	7,906	7
Subtotal - MAYOR	22,480	1,781	3,002	6,512	6,834	7,906	7
10 Buildings & Security	10,173	253	1,290	2,798	2,937	3,398	3
Subtotal - GEN SVC FACILITIES	10,173	253	1,290	2,798	2,937	3,398	3
11 Motor Pool	20	111	16	35	37	43	0
Subtotal - FLEET MANAGEMENT	20	111	16	35	37	43	0
12 Security Services	3,430	13	426	924	970	1,122	1
Subtotal - SHERIFF SECURITY SERV	3,430	13	426	924	970	1,122	1
13 Postal Service	8,921	203	1,129	2,449	2,570	2,974	3
Subtotal - POSTAL SERVICE	8,921	203	1,129	2,449	2,570	2,974	3
15 Procurement Post-Award	5,631	113	711	1,542	1,618	1,872	2

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:25 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
Subtotal - BUSINESS ASSISTANCE C	\$5,631	\$113	\$711	\$1,542	\$1,618	\$1,872	\$2
16 Finance Operations	1,533	48	196	425	446	515	0
16 Accounts Payable	635	19	81	176	184	213	0
Subtotal - FINANCE OPERATIONS	2,169	68	277	600	630	729	1
17 Payroll	2,064	46	261	566	594	688	1
Subtotal - PAYROLL	2,064	46	261	566	594	688	1
18 Management & Budget	4,658	95	588	1,276	1,339	1,549	1
Subtotal - OFFICE OF MANAGEMENT	4,658	95	588	1,276	1,339	1,549	1
19 Internal Audit	2,158	29	271	587	616	713	1
Subtotal - INTERNAL AUDIT	2,158	29	271	587	616	713	1
20 Public Property Svcs	920	46	119	259	272	315	0
Subtotal - PUBLIC PROPERTY ADMIN	920	46	119	259	272	315	0
21 Purchasing	1,383	49	177	384	403	467	0
Subtotal - PURCHASING	1,383	49	177	384	403	467	0
22 Procurement Review	37	1	5	10	11	12	0
22 Prompt Pay Review	30	1	4	8	9	10	0
22 Performance Monitoring	0	0	0	0	0	0	0
22 Special Projects	297	6	37	81	85	99	0
Subtotal - FINANCIAL ACCOUNTABIL	365	7	46	100	105	121	0
23 Cash Operations	19	1	3	5	6	7	0
23 Investment Committee Supt	233	20	31	68	71	82	0
23 Investor Relations	123	11	17	36	38	44	0
Subtotal - TREASURY	375	32	50	109	115	133	0
25 Employee Relations	0	3,816	472	1,024	1,075	1,244	1
25 Workforce Management	0	8,380	1,037	2,249	2,360	2,731	2
25 Benefits	0	8,249	1,021	2,214	2,324	2,688	2

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:25 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
25 HR Admin./Sys Support	\$0	\$10,173	\$1,259	\$2,731	\$2,866	\$3,315	\$3
Subtotal - HUMAN RESOURCES	0	30,619	3,789	8,218	8,624	9,978	8
26 ITS Systems	0	31,975	3,957	8,582	9,006	10,420	9
26 ITS Systems Depreciation	0	2,272	281	610	640	740	1
Subtotal - INFORMATION SYSTEMS	0	34,246	4,238	9,192	9,646	11,160	9
27 Legal Services	0	5,955	737	1,598	1,677	1,941	2
Subtotal - DEPT OF LAW	0	5,955	737	1,598	1,677	1,941	2
28 Records & Storage	0	12,019	1,487	3,226	3,385	3,917	3
28 Data Requests	0	2,025	251	543	570	660	1
Subtotal - CENTRAL RECORDS	0	14,043	1,738	3,769	3,956	4,577	4
Total Incoming	338,037	89,790	52,945	114,836	120,506	139,423	118
C. Total Allocated		\$5,229,787	\$647,207	\$1,403,758	\$1,473,072	\$1,704,311	\$1,440
			12.38%	26.84%	28.17%	32.59%	0.03%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Employee Relations Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	4,178.00	0.64%	\$4,062	\$0	\$4,062	\$0	\$4,062
7 MAYOR	2,346.00	0.36%	2,281	0	2,281	0	2,281
9 GEN SVC OVERHEAD	9,693.00	1.48%	9,423	0	9,423	0	9,423
14 DIRECTOR OF FINANCE	7,501.00	1.15%	7,292	0	7,292	0	7,292
19 INTERNAL AUDIT	770.00	0.12%	749	0	749	0	749
25 HUMAN RESOURCES	3,925.00	0.60%	3,816	0	3,816	0	3,816
26 INFORMATION SYSTEMS	11,111.00	1.70%	10,802	0	10,802	197	10,999
27 DEPT OF LAW	3,540.00	0.54%	3,441	0	3,441	63	3,504
29 Elections	2,693.00	0.41%	2,618	0	2,618	48	2,666
31 Planning Comm	4,083.00	0.62%	3,969	0	3,969	72	4,042
33 Register of Deeds	2,202.00	0.34%	2,141	0	2,141	39	2,180
34 Historical Comm	808.00	0.12%	786	0	786	14	800
37 Assessor Prop	5,957.00	0.91%	5,791	0	5,791	106	5,897
38 Trustee	1,614.00	0.25%	1,569	0	1,569	29	1,598
39 County Clerk	5,127.00	0.78%	4,984	0	4,984	91	5,075
40 District Attorney	6,628.00	1.01%	6,444	0	6,444	118	6,561
44 Public Defender	5,964.00	0.91%	5,798	0	5,798	106	5,904
45 Juvenile Court Clerk	2,385.00	0.36%	2,319	0	2,319	42	2,361
46 Circuit Court Clerk	8,877.00	1.36%	8,630	0	8,630	158	8,788
47 Criminal Court Clerk	6,464.00	0.99%	6,284	0	6,284	115	6,399
48 Clerk/Master	1,154.00	0.18%	1,122	0	1,122	20	1,142
49 Juvenile Court	8,926.00	1.36%	8,678	0	8,678	158	8,836
50 General Sessions Court	9,516.00	1.45%	9,251	0	9,251	169	9,420
51 State Trial Courts	11,450.00	1.75%	11,131	0	11,131	203	11,335
52 Justice Info Sys	1,424.00	0.22%	1,384	0	1,384	25	1,410
53 Sheriff Admin	67,267.00	10.28%	65,395	0	65,395	1,194	66,589
77 Police	140,244.00	21.43%	136,342	0	136,342	2,490	138,831
79 Fire	92,105.00	14.08%	89,542	0	89,542	1,635	91,177
80 Codes Admin	7,926.00	1.21%	7,705	0	7,705	141	7,846
81 Beer Board	462.00	0.07%	449	0	449	8	457
82 Agricultural Ext	385.00	0.06%	374	0	374	7	381
83 Soil & Water	77.00	0.01%	75	0	75	1	76
84 Social Services	4,915.00	0.75%	4,778	0	4,778	87	4,865
86 Public Library	26,678.00	4.08%	25,936	0	25,936	474	26,409
87 Parks	40,619.00	6.21%	39,489	0	39,489	721	40,210
88 Arts Commission	846.00	0.13%	822	0	822	15	837
89 Public Works	25,538.56	3.90%	24,828	0	24,828	453	25,281
90 Solid Waste	4,157.44	0.64%	4,042	0	4,042	74	4,116
91 Human Relations	308.00	0.05%	299	0	299	5	305
92 Farmers Market	462.00	0.07%	449	0	449	8	457
93 Muni Auditorium	693.00	0.11%	674	0	674	12	686
94 State Fair Board	1,747.00	0.27%	1,698	0	1,698	31	1,729

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Employee Relations Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 Sports Authority	231.00	0.04%	\$225	\$0	\$225	\$4	\$229
97 Water & Sewer	58,012.00	8.87%	56,398	0	56,398	1,030	57,428
101 Metro Action Com	22,486.00	3.44%	21,860	0	21,860	399	22,260
102 NCAC	3,224.00	0.49%	3,134	0	3,134	57	3,192
109 Communication Center	13,851.00	2.12%	13,466	0	13,466	246	13,711
111 Criminal Justice Planning	308.00	0.05%	299	0	299	5	305
112 Office of Emergency Management	766.00	0.12%	745	0	745	14	758
113 Office of Family Safety	1,115.00	0.17%	1,084	0	1,084	20	1,104
114 Comm Ed Comm	231.00	0.04%	225	0	225	4	229
115 Convention Center Auth	11,235.00	1.72%	10,922	0	10,922	199	11,122
121 All Others	77.00	0.01%	75	0	75	1	76
Subtotal	654,302.00	100.00%	636,096	0	636,096	11,112	647,207
Direct Bills					0		0
Total					\$636,096		\$647,207
Basis Units: % of FTEs							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Workforce Management Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	8,193.56	0.65%	\$8,921	\$0	\$8,921	\$0	\$8,921
7 MAYOR	4,600.77	0.36%	5,009	0	5,009	0	5,009
9 GEN SVC OVERHEAD	19,006.65	1.50%	20,693	0	20,693	0	20,693
14 DIRECTOR OF FINANCE	14,709.18	1.16%	16,015	0	16,015	0	16,015
19 INTERNAL AUDIT	1,508.94	0.12%	1,643	0	1,643	0	1,643
25 HUMAN RESOURCES	7,697.12	0.61%	8,380	0	8,380	0	8,380
26 INFORMATION SYSTEMS	21,787.63	1.72%	23,721	0	23,721	433	24,155
27 DEPT OF LAW	6,941.14	0.55%	7,557	0	7,557	138	7,695
29 Elections	5,281.30	0.42%	5,750	0	5,750	105	5,855
31 Planning Comm	8,006.45	0.63%	8,717	0	8,717	159	8,876
34 Historical Comm	1,584.39	0.13%	1,725	0	1,725	32	1,757
37 Assessor Prop	11,680.73	0.92%	12,717	0	12,717	232	12,950
38 Trustee	3,164.25	0.25%	3,445	0	3,445	63	3,508
39 County Clerk	10,054.09	0.79%	10,946	0	10,946	200	11,146
40 District Attorney	12,998.04	1.03%	14,152	0	14,152	259	14,410
44 Public Defender	11,694.31	0.92%	12,732	0	12,732	233	12,965
45 Juvenile Court Clerk	4,677.72	0.37%	5,093	0	5,093	93	5,186
46 Circuit Court Clerk	5,884.88	0.46%	6,407	0	6,407	117	6,524
47 Criminal Court Clerk	12,675.12	1.00%	13,800	0	13,800	252	14,052
48 Clerk/Master	2,263.41	0.18%	2,464	0	2,464	45	2,509
49 Juvenile Court	17,503.74	1.38%	19,057	0	19,057	348	19,405
50 General Sessions Court	18,661.10	1.47%	20,317	0	20,317	371	20,688
51 State Trial Courts	22,453.08	1.77%	24,446	0	24,446	447	24,892
52 Justice Info Sys	2,791.55	0.22%	3,039	0	3,039	56	3,095
53 Sheriff Admin	131,905.79	10.41%	143,612	0	143,612	2,624	146,236
77 Police	275,009.44	21.70%	299,415	0	299,415	5,471	304,886
79 Fire	180,612.97	14.25%	196,641	0	196,641	3,593	200,234
80 Codes Admin	15,542.12	1.23%	16,921	0	16,921	309	17,231
81 Beer Board	905.37	0.07%	986	0	986	18	1,004
82 Agricultural Ext	754.47	0.06%	821	0	821	15	836
83 Soil & Water	150.89	0.01%	164	0	164	3	167
84 Social Services	9,637.62	0.76%	10,493	0	10,493	192	10,685
86 Public Library	52,313.55	4.13%	56,956	0	56,956	1,041	57,997
87 Parks	79,651.08	6.29%	86,720	0	86,720	1,585	88,304
88 Arts Commission	1,659.84	0.13%	1,807	0	1,807	33	1,840
89 Public Works	50,079.20	3.95%	54,523	0	54,523	996	55,520
90 Solid Waste	8,152.43	0.64%	8,876	0	8,876	162	9,038
91 Human Relations	603.58	0.05%	657	0	657	12	669
92 Farmers Market	905.37	0.07%	986	0	986	18	1,004
93 Muni Auditorium	1,358.05	0.11%	1,479	0	1,479	27	1,506
94 State Fair Board	3,425.30	0.27%	3,729	0	3,729	68	3,797
96 Sports Authority	452.68	0.04%	493	0	493	9	502

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Workforce Management Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Water & Sewer	113,757.72	8.98%	\$123,853	\$0	\$123,853	\$2,263	\$126,116
101 Metro Action Com	44,092.83	3.48%	48,006	0	48,006	877	48,883
102 NCAC	6,322.47	0.50%	6,884	0	6,884	126	7,009
109 Communication Center	27,160.98	2.14%	29,571	0	29,571	540	30,112
111 Criminal Justice Planning	603.58	0.05%	657	0	657	12	669
112 Office of Emergency Management	1,502.91	0.12%	1,636	0	1,636	30	1,666
113 Office of Family Safety	2,186.46	0.17%	2,380	0	2,380	43	2,424
114 Comm Ed Comm	452.68	0.04%	493	0	493	9	502
115 Convention Center Auth	22,030.57	1.74%	23,986	0	23,986	438	24,424
121 All Others	150.89	0.01%	164	0	164	3	167
Subtotal	1,267,200.00	100.00%	1,379,657	0	1,379,657	24,101	1,403,758
Direct Bills					0		0
Total					\$1,379,657		\$1,403,758
Basis Units: % of FTEs							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Benefits Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	8,491.00	0.61%	\$8,781	\$0	\$8,781	\$0	\$8,781
7 MAYOR	4,768.00	0.34%	4,931	0	4,931	0	4,931
9 GEN SVC OVERHEAD	19,697.00	1.41%	20,369	0	20,369	0	20,369
14 DIRECTOR OF FINANCE	15,243.00	1.09%	15,763	0	15,763	0	15,763
19 INTERNAL AUDIT	1,564.00	0.11%	1,617	0	1,617	0	1,617
25 HUMAN RESOURCES	7,977.00	0.57%	8,249	0	8,249	0	8,249
26 INFORMATION SYSTEMS	22,579.00	1.61%	23,350	0	23,350	425	23,775
27 DEPT OF LAW	7,193.00	0.51%	7,438	0	7,438	136	7,574
29 Elections	5,473.00	0.39%	5,660	0	5,660	103	5,763
31 Planning Comm	8,297.00	0.59%	8,580	0	8,580	156	8,737
33 Register of Deeds	4,475.00	0.32%	4,628	0	4,628	84	4,712
34 Historical Comm	1,642.00	0.12%	1,698	0	1,698	31	1,729
37 Assessor Prop	12,105.00	0.86%	12,518	0	12,518	228	12,746
38 Trustee	3,279.00	0.23%	3,391	0	3,391	62	3,453
39 County Clerk	10,419.00	0.74%	10,775	0	10,775	196	10,971
40 District Attorney	13,470.00	0.96%	13,930	0	13,930	254	14,184
44 Public Defender	12,119.00	0.87%	12,533	0	12,533	228	12,761
45 Juvenile Court Clerk	4,848.00	0.35%	5,013	0	5,013	91	5,105
46 Circuit Court Clerk	18,040.00	1.29%	18,656	0	18,656	340	18,996
47 Criminal Court Clerk	13,136.00	0.94%	13,584	0	13,584	248	13,832
48 Clerk/Master	2,346.00	0.17%	2,426	0	2,426	44	2,470
49 Juvenile Court	18,140.00	1.30%	18,759	0	18,759	342	19,101
50 General Sessions Court	19,339.00	1.38%	19,999	0	19,999	364	20,363
51 State Trial Courts	23,269.00	1.66%	24,063	0	24,063	438	24,502
52 Justice Info Sys	2,893.00	0.21%	2,992	0	2,992	55	3,046
53 Sheriff Admin	136,697.00	9.76%	141,362	0	141,362	2,576	143,938
77 Police	284,999.00	20.36%	294,726	0	294,726	5,370	300,096
79 Fire	187,174.00	13.37%	193,562	0	193,562	3,527	197,089
80 Codes Admin	16,107.00	1.15%	16,657	0	16,657	303	16,960
81 Beer Board	938.00	0.07%	970	0	970	18	988
82 Agricultural Ext	782.00	0.06%	809	0	809	15	823
83 Soil & Water	156.00	0.01%	161	0	161	3	164
84 Social Services	9,988.00	0.71%	10,329	0	10,329	188	10,517
85 Health	70,197.00	5.01%	72,593	0	72,593	1,323	73,915
86 Public Library	54,214.00	3.87%	56,064	0	56,064	1,022	57,086
87 Parks	82,544.00	5.90%	85,361	0	85,361	1,555	86,916
88 Arts Commission	1,720.00	0.12%	1,779	0	1,779	32	1,811
89 Public Works	51,898.42	3.71%	53,670	0	53,670	978	54,648
90 Solid Waste	8,448.58	0.60%	8,737	0	8,737	159	8,896
91 Human Relations	626.00	0.04%	647	0	647	12	659
92 Farmers Market	938.00	0.07%	970	0	970	18	988
93 Muni Auditorium	1,407.00	0.10%	1,455	0	1,455	27	1,482

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Benefits Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 State Fair Board	3,550.00	0.25%	\$3,671	\$0	\$3,671	\$67	\$3,738
96 Sports Authority	469.00	0.03%	485	0	485	9	494
97 Water & Sewer	117,890.00	8.42%	121,913	0	121,913	2,221	124,135
101 Metro Action Com	45,694.00	3.26%	47,253	0	47,253	861	48,114
102 NCAC	6,552.00	0.47%	6,776	0	6,776	123	6,899
104 Metro Transit	156.00	0.01%	161	0	161	3	164
109 Communication Center	28,148.00	2.01%	29,109	0	29,109	530	29,639
111 Criminal Justice Planning	626.00	0.04%	647	0	647	12	659
112 Office of Emergency Management	1,557.00	0.11%	1,610	0	1,610	29	1,639
113 Office of Family Safety	2,266.00	0.16%	2,343	0	2,343	43	2,386
114 Comm Ed Comm	469.00	0.03%	485	0	485	9	494
115 Convention Center Auth	22,831.00	1.63%	23,610	0	23,610	430	24,040
121 All Others	156.00	0.01%	161	0	161	3	164
Subtotal	1,400,000.00	100.00%	1,447,781	0	1,447,781	25,291	1,473,072
Direct Bills					0		0
Total					\$1,447,781		\$1,473,072

Basis Units: % of FTEs

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

HR Admin./Sys Support Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	12,308.00	0.65%	\$10,830	\$0	\$10,830	\$0	\$10,830
7 MAYOR	6,911.00	0.36%	6,081	0	6,081	0	6,081
9 GEN SVC OVERHEAD	28,550.00	1.50%	25,121	0	25,121	0	25,121
14 DIRECTOR OF FINANCE	22,095.00	1.16%	19,441	0	19,441	0	19,441
19 INTERNAL AUDIT	2,267.00	0.12%	1,995	0	1,995	0	1,995
25 HUMAN RESOURCES	11,562.00	0.61%	10,173	0	10,173	0	10,173
26 INFORMATION SYSTEMS	32,727.00	1.72%	28,796	0	28,796	526	29,322
27 DEPT OF LAW	10,426.00	0.55%	9,174	0	9,174	168	9,341
29 Elections	7,933.00	0.42%	6,980	0	6,980	128	7,108
31 Planning Comm	12,027.00	0.63%	10,582	0	10,582	193	10,776
34 Historical Comm	2,380.00	0.13%	2,094	0	2,094	38	2,132
37 Assessor Prop	17,546.00	0.92%	15,439	0	15,439	282	15,721
38 Trustee	4,753.00	0.25%	4,182	0	4,182	76	4,259
39 County Clerk	15,102.00	0.79%	13,288	0	13,288	243	13,531
40 District Attorney	19,524.00	1.03%	17,179	0	17,179	314	17,493
44 Public Defender	17,566.00	0.92%	15,456	0	15,456	282	15,739
45 Juvenile Court Clerk	7,026.00	0.37%	6,182	0	6,182	113	6,295
46 Circuit Court Clerk	8,840.00	0.46%	7,778	0	7,778	142	7,920
47 Criminal Court Clerk	19,039.00	1.00%	16,752	0	16,752	306	17,058
48 Clerk/Master	3,400.00	0.18%	2,992	0	2,992	55	3,046
49 Juvenile Court	26,293.00	1.38%	23,135	0	23,135	423	23,558
50 General Sessions Court	28,031.00	1.47%	24,664	0	24,664	451	25,115
51 State Trial Courts	33,727.00	1.77%	29,676	0	29,676	542	30,218
52 Justice Info Sys	4,193.00	0.22%	3,689	0	3,689	67	3,757
53 Sheriff Admin	198,137.00	10.41%	174,339	0	174,339	3,186	177,525
77 Police	413,094.00	21.70%	363,478	0	363,478	6,642	370,119
79 Fire	271,300.00	14.25%	238,714	0	238,714	4,362	243,076
80 Codes Admin	23,346.00	1.23%	20,542	0	20,542	375	20,917
81 Beer Board	1,360.00	0.07%	1,197	0	1,197	22	1,219
82 Agricultural Ext	1,133.00	0.06%	997	0	997	18	1,015
83 Soil & Water	227.00	0.01%	200	0	200	4	203
84 Social Services	14,477.00	0.76%	12,738	0	12,738	233	12,971
86 Public Library	78,581.00	4.13%	69,143	0	69,143	1,263	70,406
87 Parks	119,645.00	6.28%	105,275	0	105,275	1,924	107,198
88 Arts Commission	2,493.00	0.13%	2,194	0	2,194	40	2,234
89 Public Works	75,224.20	3.95%	66,189	0	66,189	1,209	67,399
90 Solid Waste	12,245.80	0.64%	10,775	0	10,775	197	10,972
91 Human Relations	907.00	0.05%	798	0	798	15	813
92 Farmers Market	1,360.00	0.07%	1,197	0	1,197	22	1,219
93 Muni Auditorium	2,040.00	0.11%	1,795	0	1,795	33	1,828
94 State Fair Board	5,145.00	0.27%	4,527	0	4,527	83	4,610
96 Sports Authority	680.00	0.04%	598	0	598	11	609

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

HR Admin./Sys Support Allocations

Dept:25 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Water & Sewer	170,877.00	8.98%	\$150,353	\$0	\$150,353	\$2,747	\$153,100
101 Metro Action Com	66,232.00	3.48%	58,277	0	58,277	1,065	59,342
102 NCAC	9,497.00	0.50%	8,356	0	8,356	153	8,509
104 Metro Transit	227.00	0.01%	200	0	200	4	203
109 Communication Center	40,799.00	2.14%	35,899	0	35,899	656	36,555
111 Criminal Justice Planning	907.00	0.05%	798	0	798	15	813
112 Office of Emergency Management	2,258.00	0.12%	1,987	0	1,987	36	2,023
113 Office of Family Safety	3,284.00	0.17%	2,890	0	2,890	53	2,942
114 Comm Ed Comm	680.00	0.04%	598	0	598	11	609
115 Convention Center Auth	33,092.00	1.74%	29,117	0	29,117	532	29,649
121 All Others	227.00	0.01%	200	0	200	4	203
Subtotal	1,903,701.00	100.00%	1,675,049	0	1,675,049	29,261	1,704,311
Direct Bills					0		0
Total					\$1,675,049		\$1,704,311

Basis Units: % of FTEs

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:25 HUMAN RESOURCES

Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer	Total
6 LEGISLATIVE	\$4,062	\$8,921	\$8,781	\$10,830	\$0	\$32,593
7 MAYOR	2,281	5,009	4,931	6,081	0	18,301
9 GEN SVC OVERHEAD	9,423	20,693	20,369	25,121	0	75,607
14 DIRECTOR OF FINANCE	7,292	16,015	15,763	19,441	0	58,511
19 INTERNAL AUDIT	749	1,643	1,617	1,995	0	6,004
25 HUMAN RESOURCES	3,816	8,380	8,249	10,173	0	30,619
26 INFORMATION SYSTEMS	10,999	24,155	23,775	29,322	0	88,251
27 DEPT OF LAW	3,504	7,695	7,574	9,341	0	28,115
29 Elections	2,666	5,855	5,763	7,108	0	21,392
31 Planning Comm	4,042	8,876	8,737	10,776	0	32,430
33 Register of Deeds	2,180	0	4,712	0	0	6,892
34 Historical Comm	800	1,757	1,729	2,132	0	6,418
37 Assessor Prop	5,897	12,950	12,746	15,721	0	47,314
38 Trustee	1,598	3,508	3,453	4,259	0	12,817
39 County Clerk	5,075	11,146	10,971	13,531	0	40,724
40 District Attorney	6,561	14,410	14,184	17,493	0	52,648
44 Public Defender	5,904	12,965	12,761	15,739	0	47,368
45 Juvenile Court Clerk	2,361	5,186	5,105	6,295	0	18,947
46 Circuit Court Clerk	8,788	6,524	18,996	7,920	0	42,228
47 Criminal Court Clerk	6,399	14,052	13,832	17,058	0	51,341
48 Clerk/Master	1,142	2,509	2,470	3,046	0	9,168
49 Juvenile Court	8,836	19,405	19,101	23,558	0	70,900
50 General Sessions Court	9,420	20,688	20,363	25,115	0	75,587
51 State Trial Courts	11,335	24,892	24,502	30,218	0	90,947
52 Justice Info Sys	1,410	3,095	3,046	3,757	0	11,308
53 Sheriff Admin	66,589	146,236	143,938	177,525	0	534,288
77 Police	138,831	304,886	300,096	370,119	0	1,113,932
79 Fire	91,177	200,234	197,089	243,076	0	731,577
80 Codes Admin	7,846	17,231	16,960	20,917	0	62,954
81 Beer Board	457	1,004	988	1,219	0	3,667
82 Agricultural Ext	381	836	823	1,015	0	3,056
83 Soil & Water	76	167	164	203	0	611
84 Social Services	4,865	10,685	10,517	12,971	0	39,038
85 Health	0	0	73,915	0	0	73,915
86 Public Library	26,409	57,997	57,086	70,406	0	211,898
87 Parks	40,210	88,304	86,916	107,198	0	322,629
88 Arts Commission	837	1,840	1,811	2,234	0	6,722
89 Public Works	25,281	55,520	54,648	67,399	0	202,847
90 Solid Waste	4,116	9,038	8,896	10,972	0	33,022
91 Human Relations	305	669	659	813	0	2,446
92 Farmers Market	457	1,004	988	1,219	0	3,667

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:25 HUMAN RESOURCES

Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer	Total
93 Muni Auditorium	\$686	\$1,506	\$1,482	\$1,828	\$0	\$5,501
94 State Fair Board	1,729	3,797	3,738	4,610	0	13,875
96 Sports Authority	229	502	494	609	0	1,834
97 Water & Sewer	57,428	126,116	124,135	153,100	0	460,779
101 Metro Action Com	22,260	48,883	48,114	59,342	0	178,599
102 NCAC	3,192	7,009	6,899	8,509	0	25,609
104 Metro Transit	0	0	164	203	0	368
109 Communication Center	13,711	30,112	29,639	36,555	0	110,017
111 Criminal Justice Planning	305	669	659	813	0	2,446
112 Office of Emergency Management	758	1,666	1,639	2,023	0	6,087
113 Office of Family Safety	1,104	2,424	2,386	2,942	0	8,856
114 Comm Ed Comm	229	502	494	609	0	1,834
115 Convention Center Auth	11,122	24,424	24,040	29,649	0	89,236
121 All Others	76	167	164	203	0	611
Total	\$647,207	\$1,403,758	\$1,473,072	\$1,704,311	\$0	\$5,228,347

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

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems (IS) 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.

Beginning in FY-17 the Radio Communication technology services division was added to IS. Radio Communication provides service and maintenance for Metropolitan Government, Nashville Electric Service and outside governmental agencies radio communication equipment. Departments and outside agencies are billed 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 cost from all services was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2017.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:26 INFORMATION SYSTEMS

Description		Amount	General Admin	ITS Systems	ITS Systems Depreciation	Radio Depreciation
Personnel Costs						
Salaries	S1	10,304,335	0	10,304,335	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	3,152,325	0	3,152,325	0	0
Subtotal - Personnel Costs		13,456,660	0	13,456,660	0	0
Services & Supplies Cost						
502 Contract Services	S	6,629,055	0	6,629,055	0	0
503 Supplies	S	363,071	0	363,071	0	0
505 Other Expenses	S	3,236,299	0	3,236,299	0	0
Depreciation	P	1,650,949	0	0	167,455	1,483,494
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
CAFR Non-Operating Revenue	S	(75,137)	0	(75,137)	0	0
ADJ Use of Fund Balance	S	0	0	0	0	0
Subtotal - Services & Supplies		11,804,237	0	10,153,288	167,455	1,483,494
Department Cost Total		25,260,897	0	23,609,948	167,455	1,483,494
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		25,260,897	0	23,609,948	167,455	1,483,494
General Admin Distribution			0	0	0	0
Grand Total		\$25,260,897		\$23,609,948	\$167,455	\$1,483,494

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:26 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation	Radio Depreciation
1 Clifford Allen Bldg	\$1,258	\$0	\$1,258	\$0	\$0
1 AA Birch Bldg	2,046	0	2,046	0	0
1 Communications Bldg	16,785	0	16,785	0	0
1 Metro Southeast	92,369	0	92,369	0	0
1 Courthouse	64,524	0	64,524	0	0
1 Lindsley Hall	13,980	0	13,980	0	0
1 Howard Office Bldg	461,646	0	461,646	0	0
1 Fulton Campus Garage	77,634	0	77,634	0	0
1 Metro Office Building	7,592	0	7,592	0	0
Subtotal - BUILDING DEPRECIATION	737,833	0	737,833	0	0
2 County Pension	21,941	61	22,002	0	0
2 Health Benefit	322,841	905	323,746	0	0
2 Life Benefit	19,424	54	19,479	0	0
2 Unemployment Comp	4,776	13	4,789	0	0
2 Injured On Duty	(0)	2	2	0	0
Subtotal - EMPLOYEE BENEFITS	368,982	1,037	370,019	0	0
3 Post Audits	9,245	27	9,273	0	0
Subtotal - POST AUDITS	9,245	27	9,273	0	0
5 Surety Bonds	0	0	0	0	0
5 Judgements & Losses	2,971	8	2,979	0	0
Subtotal - INSURANCE	2,971	8	2,979	0	0
6 Metro Clerk	14,441	1,151	15,592	0	0
6 Council	52,971	4,223	57,193	0	0
Subtotal - LEGISLATIVE	67,412	5,374	72,786	0	0
7 Mayor's Office	85,348	6,762	92,110	0	0
Subtotal - MAYOR	85,348	6,762	92,110	0	0
10 Buildings & Security	950,631	23,617	974,248	0	0
Subtotal - GEN SVC FACILITIES	950,631	23,617	974,248	0	0
11 Motor Pool	404	2,284	2,689	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:26 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation	Radio Depreciation
11 Fleet Depreciation	\$18,949	\$0	\$18,949	\$0	\$0
Subtotal - FLEET MANAGEMENT	19,353	2,284	21,638	0	0
12 Security Services	239,425	884	240,309	0	0
Subtotal - SHERIFF SECURITY SERV	239,425	884	240,309	0	0
13 Postal Service	1,546	35	1,582	0	0
Subtotal - POSTAL SERVICE	1,546	35	1,582	0	0
15 Procurement Post-Award	11,262	226	11,488	0	0
Subtotal - BUSINESS ASSISTANCE C	11,262	226	11,488	0	0
16 Finance Operations	13,644	431	14,076	0	0
16 Accounts Payable	9,537	292	9,829	0	0
Subtotal - FINANCE OPERATIONS	23,182	723	23,905	0	0
17 Payroll	4,880	109	4,989	0	0
Subtotal - PAYROLL	4,880	109	4,989	0	0
18 Management & Budget	27,186	554	27,740	0	0
Subtotal - OFFICE OF MANAGEMENT	27,186	554	27,740	0	0
19 Internal Audit	13,633	183	13,816	0	0
Subtotal - INTERNAL AUDIT	13,633	183	13,816	0	0
20 Public Property Svcs	5,810	289	6,099	0	0
Subtotal - PUBLIC PROPERTY ADMIN	5,810	289	6,099	0	0
21 Purchasing	27,882	981	28,863	0	0
Subtotal - PURCHASING	27,882	981	28,863	0	0
22 Procurement Review	235	4	239	0	0
22 Prompt Pay Review	456	9	464	0	0
22 Performance Monitoring	0	0	0	0	0
22 Special Projects	1,879	35	1,914	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:26 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation	Radio Depreciation
Subtotal - FINANCIAL ACCOUNTABIL	\$2,570	\$48	\$2,618	\$0	\$0
23 Cash Operations	1,905	106	2,011	0	0
23 Investment Committee Supt	550	47	597	0	0
23 Investor Relations	777	71	848	0	0
Subtotal - TREASURY	3,231	225	3,456	0	0
25 Employee Relations	10,802	197	10,999	0	0
25 Workforce Management	23,721	433	24,155	0	0
25 Benefits	23,350	425	23,775	0	0
25 HR Admin./Sys Support	28,796	526	29,322	0	0
Subtotal - HUMAN RESOURCES	86,669	1,582	88,251	0	0
26 ITS Systems	0	(214,432)	(214,432)	0	0
26 ITS Systems Depreciation	0	(15,235)	(15,235)	0	0
Subtotal - INFORMATION SYSTEMS	0	(229,666)	(229,666)	0	0
27 Legal Services	0	19,911	19,911	0	0
Subtotal - DEPT OF LAW	0	19,911	19,911	0	0
28 Records & Storage	0	177	177	0	0
28 Data Requests	0	754	754	0	0
Subtotal - CENTRAL RECORDS	0	932	932	0	0
Total Incoming	2,689,052	(163,874)	2,525,177	0	0
C. Total Allocated					
	\$27,786,074	\$26,135,125	\$167,455	\$1,483,494	
		94.06%	0.60%	5.34%	

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	12,351.37	0.05%	\$13,693	\$(12,351)	\$1,342	\$0	\$1,342
6 LEGISLATIVE	116,718.03	0.49%	129,397	(116,718)	12,679	0	12,679
7 MAYOR	92,281.38	0.39%	102,305	(92,281)	10,024	0	10,024
9 GEN SVC OVERHEAD	80,429.00	0.34%	89,166	(80,429)	8,737	0	8,737
10 GEN SVC FACILITIES	496,028.86	2.09%	549,910	(496,029)	53,881	0	53,881
11 FLEET MANAGEMENT	1,306,812.16	5.51%	1,448,765	(1,306,812)	141,953	0	141,953
13 POSTAL SERVICE	6,562.34	0.03%	7,275	(6,562)	713	0	713
14 DIRECTOR OF FINANCE	20,481.53	0.09%	22,706	(20,482)	2,225	0	2,225
15 BUSINESS ASSISTANCE OFFICE	8,599.30	0.04%	9,533	(8,599)	934	0	934
16 FINANCE OPERATIONS	112,347.73	0.47%	124,552	(112,348)	12,204	0	12,204
17 PAYROLL	30,188.97	0.13%	33,468	(30,189)	3,279	0	3,279
18 OFFICE OF MANAGEMENT & BUDGET	67,666.90	0.29%	75,017	(67,667)	7,350	0	7,350
19 INTERNAL AUDIT	54,952.73	0.23%	60,922	(54,953)	5,969	0	5,969
20 PUBLIC PROPERTY ADMIN	11,805.49	0.05%	13,088	(11,805)	1,282	0	1,282
21 PURCHASING	37,838.96	0.16%	41,949	(37,839)	4,110	0	4,110
22 FINANCIAL ACCOUNTABILITY	9,232.06	0.04%	10,235	(9,232)	1,003	0	1,003
23 TREASURY	38,110.88	0.16%	42,251	(38,111)	4,140	0	4,140
24 GRANTS COORDINATION	12,172.34	0.05%	13,495	(12,172)	1,322	0	1,322
25 HUMAN RESOURCES	294,356.24	1.24%	326,331	(294,356)	31,975	0	31,975
26 INFORMATION SYSTEMS	(1,974,048.33)	-8.32%	(2,188,480)	1,974,048	(214,432)	0	(214,432)
27 DEPT OF LAW	120,872.03	0.51%	134,002	(120,872)	13,130	(865)	12,264
28 CENTRAL RECORDS	13,203.07	0.06%	14,637	(13,203)	1,434	(95)	1,340
29 Elections	230,148.08	0.97%	255,148	(230,148)	25,000	(1,648)	23,352
30 Surplus Property	35,453.39	0.15%	39,305	(35,453)	3,851	(254)	3,597
31 Planning Comm	366,574.06	1.55%	406,393	(366,574)	39,819	(2,625)	37,195
33 Register of Deeds	118,064.20	0.50%	130,889	(118,064)	12,825	(845)	11,979
34 Historical Comm	49,635.34	0.21%	55,027	(49,635)	5,392	(355)	5,036
37 Assessor Prop	380,225.92	1.60%	421,528	(380,226)	41,302	(2,722)	38,580
38 Trustee	530,026.43	2.23%	587,601	(530,026)	57,574	(3,795)	53,779
39 County Clerk	162,675.01	0.69%	180,346	(162,675)	17,671	(1,165)	16,506
40 District Attorney	183,860.54	0.78%	203,832	(183,861)	19,972	(1,316)	18,655
41 DA Drug Enforcement	41,925.89	0.18%	46,480	(41,926)	4,554	(300)	4,254
44 Public Defender	114,703.34	0.48%	127,163	(114,703)	12,460	(821)	11,638
45 Juvenile Court Clerk	48,178.22	0.20%	53,412	(48,178)	5,233	(345)	4,888
46 Circuit Court Clerk	140,692.52	0.59%	155,975	(140,693)	15,283	(1,007)	14,275
47 Criminal Court Clerk	123,225.38	0.52%	136,611	(123,225)	13,385	(882)	12,503
48 Clerk/Master	37,623.39	0.16%	41,710	(37,623)	4,087	(269)	3,817
49 Juvenile Court	197,591.73	0.83%	219,055	(197,592)	21,463	(1,415)	20,049
50 General Sessions Court	265,504.44	1.12%	294,345	(265,504)	28,841	(1,901)	26,940
51 State Trial Courts	294,895.07	1.24%	326,928	(294,895)	32,033	(2,111)	29,922
52 Justice Info Sys	169,267.89	0.71%	187,655	(169,268)	18,387	(1,212)	17,175
53 Sheriff Admin	881,393.61	3.72%	977,135	(881,394)	95,742	(6,311)	89,431

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 Sheriff Facility Maint	469.68	0.00%	\$521	\$(470)	\$51	\$(3)	\$48
56 Sheriff Warehouse	3,571.14	0.02%	3,959	(3,571)	388	(26)	362
57 Sheriff Criminal Justice Ctr	58,898.28	0.25%	65,296	(58,898)	6,398	(422)	5,976
58 Sheriff Hill Jail	9,089.80	0.04%	10,077	(9,090)	987	(65)	922
60 Sheriff Corr Work Center	45,329.51	0.19%	50,253	(45,330)	4,924	(325)	4,599
61 Sheriff Transportation	3,817.46	0.02%	4,232	(3,817)	415	(27)	387
63 Sheriff Warrants	18,433.79	0.08%	20,436	(18,434)	2,002	(132)	1,870
64 Sheriff Training Academy	2,848.70	0.01%	3,158	(2,849)	309	(20)	289
73 Sheriff Day Reporting	3,030.24	0.01%	3,359	(3,030)	329	(22)	307
77 Police	4,351,747.75	18.34%	4,824,458	(4,351,748)	472,710	(31,159)	441,552
78 Police Drug Enforcement	3,285.52	0.01%	3,642	(3,286)	357	(24)	333
79 Fire	1,330,770.04	5.61%	1,475,325	(1,330,770)	144,555	(9,528)	135,027
80 Codes Admin	615,827.90	2.60%	682,722	(615,828)	66,895	(4,409)	62,485
81 Beer Board	28,173.00	0.12%	31,233	(28,173)	3,060	(202)	2,859
82 Agricultural Ext	28,781.21	0.12%	31,908	(28,781)	3,126	(206)	2,920
83 Soil & Water	10,693.80	0.05%	11,855	(10,694)	1,162	(77)	1,085
84 Social Services	159,895.99	0.67%	177,265	(159,896)	17,369	(1,145)	16,224
85 Health	1,227,135.91	5.17%	1,360,434	(1,227,136)	133,298	(8,786)	124,512
86 Public Library	1,740,032.78	7.34%	1,929,045	(1,740,033)	189,012	(12,459)	176,553
87 Parks	747,866.29	3.15%	829,104	(747,866)	81,237	(5,355)	75,883
88 Arts Commission	37,158.52	0.16%	41,195	(37,159)	4,036	(266)	3,770
89 Public Works	621,485.92	2.62%	688,995	(621,486)	67,509	(4,450)	63,059
90 Solid Waste	44,997.55	0.19%	49,885	(44,998)	4,888	(322)	4,566
91 Human Relations	28,532.97	0.12%	31,632	(28,533)	3,099	(204)	2,895
92 Farmers Market	28,786.83	0.12%	31,914	(28,787)	3,127	(206)	2,921
93 Muni Auditorium	28,998.49	0.12%	32,148	(28,998)	3,150	(208)	2,942
94 State Fair Board	103,523.15	0.44%	114,768	(103,523)	11,245	(741)	10,504
96 Sports Authority	18,054.35	0.08%	20,016	(18,054)	1,961	(129)	1,832
97 Water & Sewer	1,994,435.11	8.41%	2,211,081	(1,994,435)	216,646	(14,280)	202,366
101 Metro Action Com	415,144.03	1.75%	460,239	(415,144)	45,095	(2,972)	42,123
102 NCAC	87,190.10	0.37%	96,661	(87,190)	9,471	(624)	8,847
107 Education	2,370,479.15	9.99%	2,627,973	(2,370,479)	257,494	(16,973)	240,521
109 Communication Center	397,821.43	1.68%	441,035	(397,821)	43,214	(2,848)	40,365
111 Criminal Justice Planning	14,235.14	0.06%	15,781	(14,235)	1,546	(102)	1,444
112 Office of Emergency Management	192,537.42	0.81%	213,452	(192,537)	20,914	(1,379)	19,536
113 Office of Family Safety	26,300.00	0.11%	29,157	(26,300)	2,857	(188)	2,669
114 Comm Ed Comm	30,507.96	0.13%	33,822	(30,508)	3,314	(218)	3,096
115 Convention Center Auth	251,800.00	1.06%	279,152	(251,800)	27,352	(1,803)	25,549
118 Mayor Other	132.82	0.00%	147	(133)	14	(1)	13
120 ISF External Customers	1,287,722.00	5.43%	1,427,601	(1,287,722)	139,879	(9,220)	130,659
121 All Others	12,000.00	0.05%	13,304	(12,000)	1,304	(86)	1,218

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	23,722,169.22	100.00%	26,299,000	(23,722,169)	2,576,830	(163,874)	2,412,956
Direct Bills					23,722,169		23,722,169
Total					\$26,299,000		\$26,135,125
Basis Units: ITS Systems Billings							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Depreciation Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	12,351.37	0.06%	\$95	\$0	\$95	\$0	\$95
6 LEGISLATIVE	116,718.03	0.54%	901	0	901	0	901
7 MAYOR	92,281.38	0.43%	712	0	712	0	712
9 GEN SVC OVERHEAD	80,429.00	0.37%	621	0	621	0	621
10 GEN SVC FACILITIES	485,928.86	2.24%	3,750	0	3,750	0	3,750
11 FLEET MANAGEMENT	1,299,812.16	5.99%	10,031	0	10,031	0	10,031
13 POSTAL SERVICE	6,562.34	0.03%	51	0	51	0	51
14 DIRECTOR OF FINANCE	20,481.53	0.09%	158	0	158	0	158
15 BUSINESS ASSISTANCE OFFICE	8,599.30	0.04%	66	0	66	0	66
16 FINANCE OPERATIONS	112,347.73	0.52%	867	0	867	0	867
17 PAYROLL	30,188.97	0.14%	233	0	233	0	233
18 OFFICE OF MANAGEMENT & BUDGET	67,666.90	0.31%	522	0	522	0	522
19 INTERNAL AUDIT	54,952.73	0.25%	424	0	424	0	424
20 PUBLIC PROPERTY ADMIN	11,805.49	0.05%	91	0	91	0	91
21 PURCHASING	37,838.96	0.17%	292	0	292	0	292
22 FINANCIAL ACCOUNTABILITY	9,232.06	0.04%	71	0	71	0	71
23 TREASURY	38,110.88	0.18%	294	0	294	0	294
24 GRANTS COORDINATION	12,172.34	0.06%	94	0	94	0	94
25 HUMAN RESOURCES	294,356.24	1.36%	2,272	0	2,272	0	2,272
26 INFORMATION SYSTEMS	(1,974,048.33)	-9.10%	(15,235)	0	(15,235)	0	(15,235)
27 DEPT OF LAW	120,872.03	0.56%	933	0	933	0	933
28 CENTRAL RECORDS	13,203.07	0.06%	102	0	102	0	102
29 Elections	230,148.08	1.06%	1,776	0	1,776	0	1,776
30 Surplus Property	35,453.39	0.16%	274	0	274	0	274
31 Planning Comm	366,574.06	1.69%	2,829	0	2,829	0	2,829
33 Register of Deeds	118,064.20	0.54%	911	0	911	0	911
34 Historical Comm	49,635.34	0.23%	383	0	383	0	383
37 Assessor Prop	380,225.92	1.75%	2,934	0	2,934	0	2,934
38 Trustee	530,026.43	2.44%	4,090	0	4,090	0	4,090
39 County Clerk	162,675.01	0.75%	1,255	0	1,255	0	1,255
40 District Attorney	178,460.54	0.82%	1,377	0	1,377	0	1,377
41 DA Drug Enforcement	41,925.89	0.19%	324	0	324	0	324
44 Public Defender	114,703.34	0.53%	885	0	885	0	885
45 Juvenile Court Clerk	48,178.22	0.22%	372	0	372	0	372
46 Circuit Court Clerk	140,692.52	0.65%	1,086	0	1,086	0	1,086
47 Criminal Court Clerk	123,225.38	0.57%	951	0	951	0	951
48 Clerk/Master	37,623.39	0.17%	290	0	290	0	290
49 Juvenile Court	187,091.73	0.86%	1,444	0	1,444	0	1,444
50 General Sessions Court	262,404.44	1.21%	2,025	0	2,025	0	2,025
51 State Trial Courts	291,295.07	1.34%	2,248	0	2,248	0	2,248
52 Justice Info Sys	169,267.89	0.78%	1,306	0	1,306	0	1,306
53 Sheriff Admin	744,293.61	3.43%	5,744	0	5,744	0	5,744

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Depreciation Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 Sheriff Facility Maint	469.68	0.00%	\$4	\$0	\$4	\$0	\$4
56 Sheriff Warehouse	3,571.14	0.02%	28	0	28	0	28
57 Sheriff Criminal Justice Ctr	58,898.28	0.27%	455	0	455	0	455
58 Sheriff Hill Jail	9,089.80	0.04%	70	0	70	0	70
60 Sheriff Corr Work Center	45,329.51	0.21%	350	0	350	0	350
61 Sheriff Transportation	3,817.46	0.02%	29	0	29	0	29
63 Sheriff Warrants	18,433.79	0.08%	142	0	142	0	142
64 Sheriff Training Academy	2,848.70	0.01%	22	0	22	0	22
73 Sheriff Day Reporting	3,030.24	0.01%	23	0	23	0	23
77 Police	3,558,947.75	16.40%	27,466	0	27,466	0	27,466
78 Police Drug Enforcement	3,285.52	0.02%	25	0	25	0	25
79 Fire	988,570.04	4.56%	7,629	0	7,629	0	7,629
80 Codes Admin	615,827.90	2.84%	4,753	0	4,753	0	4,753
81 Beer Board	26,573.00	0.12%	205	0	205	0	205
82 Agricultural Ext	28,781.21	0.13%	222	0	222	0	222
83 Soil & Water	10,693.80	0.05%	83	0	83	0	83
84 Social Services	159,895.99	0.74%	1,234	0	1,234	0	1,234
85 Health	1,213,435.91	5.59%	9,365	0	9,365	0	9,365
86 Public Library	1,738,732.78	8.01%	13,418	0	13,418	0	13,418
87 Parks	731,666.29	3.37%	5,647	0	5,647	0	5,647
88 Arts Commission	37,158.52	0.17%	287	0	287	0	287
89 Public Works	550,085.92	2.54%	4,245	0	4,245	0	4,245
90 Solid Waste	44,997.55	0.21%	347	0	347	0	347
91 Human Relations	28,532.97	0.13%	220	0	220	0	220
92 Farmers Market	28,786.83	0.13%	222	0	222	0	222
93 Muni Auditorium	28,998.49	0.13%	224	0	224	0	224
94 State Fair Board	103,523.15	0.48%	799	0	799	0	799
96 Sports Authority	18,054.35	0.08%	139	0	139	0	139
97 Water & Sewer	1,978,235.11	9.12%	15,267	0	15,267	0	15,267
101 Metro Action Com	415,144.03	1.91%	3,204	0	3,204	0	3,204
102 NCAC	87,190.10	0.40%	673	0	673	0	673
107 Education	2,087,879.15	9.62%	16,113	0	16,113	0	16,113
109 Communication Center	373,321.43	1.72%	2,881	0	2,881	0	2,881
111 Criminal Justice Planning	14,235.14	0.07%	110	0	110	0	110
112 Office of Emergency Management	146,237.42	0.67%	1,129	0	1,129	0	1,129
113 Office of Family Safety	26,300.00	0.12%	203	0	203	0	203
114 Comm Ed Comm	30,507.96	0.14%	235	0	235	0	235
115 Convention Center Auth	251,800.00	1.16%	1,943	0	1,943	0	1,943
118 Mayor Other	132.82	0.00%	1	0	1	0	1
120 ISF External Customers	1,049,522.00	4.84%	8,100	0	8,100	0	8,100
121 All Others	12,000.00	0.06%	93	0	93	0	93

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Depreciation Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	21,698,369.22	100.00%	167,455	0	167,455	0	167,455
Direct Bills					0		0
Total					\$167,455		\$167,455
Basis Units: ITS Systems Billings							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Radio Depreciation Allocations

Dept:26 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 GEN SVC FACILITIES	10,100	0.50%	\$7,404	\$0	\$7,404	\$0	\$7,404
11 FLEET MANAGEMENT	7,000	0.35%	5,131	0	5,131	0	5,131
40 District Attorney	5,400	0.27%	3,958	0	3,958	0	3,958
49 Juvenile Court	10,500	0.52%	7,697	0	7,697	0	7,697
50 General Sessions Court	3,100	0.15%	2,272	0	2,272	0	2,272
51 State Trial Courts	3,600	0.18%	2,639	0	2,639	0	2,639
53 Sheriff Admin	137,100	6.77%	100,498	0	100,498	0	100,498
77 Police	792,800	39.17%	581,141	0	581,141	0	581,141
79 Fire	342,200	16.91%	250,841	0	250,841	0	250,841
81 Beer Board	1,600	0.08%	1,173	0	1,173	0	1,173
85 Health	13,700	0.68%	10,042	0	10,042	0	10,042
86 Public Library	1,300	0.06%	953	0	953	0	953
87 Parks	16,200	0.80%	11,875	0	11,875	0	11,875
89 Public Works	61,404	3.03%	45,011	0	45,011	0	45,011
90 Solid Waste	9,996	0.49%	7,327	0	7,327	0	7,327
97 Water & Sewer	16,200	0.80%	11,875	0	11,875	0	11,875
107 Education	282,600	13.96%	207,153	0	207,153	0	207,153
109 Communication Center	24,500	1.21%	17,959	0	17,959	0	17,959
112 Office of Emergency Management	46,300	2.29%	33,939	0	33,939	0	33,939
120 ISF External Customers	238,200	11.77%	174,606	0	174,606	0	174,606
Subtotal	2,023,800	100.00%	1,483,494	0	1,483,494	0	1,483,494
Direct Bills					0		0
Total					\$1,483,494		\$1,483,494

Basis Units: ITS Systems Billings

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:26 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Radio Depreciation	Total
0 Direct Billed	\$23,722,169	\$0	\$0	\$23,722,169
2 EMPLOYEE BENEFITS	1,342	95	0	1,437
6 LEGISLATIVE	12,679	901	0	13,579
7 MAYOR	10,024	712	0	10,736
9 GEN SVC OVERHEAD	8,737	621	0	9,357
10 GEN SVC FACILITIES	53,881	3,750	7,404	65,035
11 FLEET MANAGEMENT	141,953	10,031	5,131	157,115
13 POSTAL SERVICE	713	51	0	763
14 DIRECTOR OF FINANCE	2,225	158	0	2,383
15 BUSINESS ASSISTANCE OFFICE	934	66	0	1,000
16 FINANCE OPERATIONS	12,204	867	0	13,071
17 PAYROLL	3,279	233	0	3,512
18 OFFICE OF MANAGEMENT & BUDGET	7,350	522	0	7,873
19 INTERNAL AUDIT	5,969	424	0	6,393
20 PUBLIC PROPERTY ADMIN	1,282	91	0	1,373
21 PURCHASING	4,110	292	0	4,402
22 FINANCIAL ACCOUNTABILITY	1,003	71	0	1,074
23 TREASURY	4,140	294	0	4,434
24 GRANTS COORDINATION	1,322	94	0	1,416
25 HUMAN RESOURCES	31,975	2,272	0	34,246
26 INFORMATION SYSTEMS	(214,432)	(15,235)	0	(229,666)
27 DEPT OF LAW	12,264	933	0	13,197
28 CENTRAL RECORDS	1,340	102	0	1,442
29 Elections	23,352	1,776	0	25,128
30 Surplus Property	3,597	274	0	3,871
31 Planning Comm	37,195	2,829	0	40,024
33 Register of Deeds	11,979	911	0	12,891
34 Historical Comm	5,036	383	0	5,419
37 Assessor Prop	38,580	2,934	0	41,514
38 Trustee	53,779	4,090	0	57,870
39 County Clerk	16,506	1,255	0	17,761
40 District Attorney	18,655	1,377	3,958	23,991
41 DA Drug Enforcement	4,254	324	0	4,578
44 Public Defender	11,638	885	0	12,524
45 Juvenile Court Clerk	4,888	372	0	5,260
46 Circuit Court Clerk	14,275	1,086	0	15,361
47 Criminal Court Clerk	12,503	951	0	13,454
48 Clerk/Master	3,817	290	0	4,108
49 Juvenile Court	20,049	1,444	7,697	29,189
50 General Sessions Court	26,940	2,025	2,272	31,237
51 State Trial Courts	29,922	2,248	2,639	34,809

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:26 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Radio Depreciation	Total
52 Justice Info Sys	\$17,175	\$1,306	\$0	\$18,481
53 Sheriff Admin	89,431	5,744	100,498	195,673
55 Sheriff Facility Maint	48	4	0	51
56 Sheriff Warehouse	362	28	0	390
57 Sheriff Criminal Justice Ctr	5,976	455	0	6,431
58 Sheriff Hill Jail	922	70	0	992
60 Sheriff Corr Work Center	4,599	350	0	4,949
61 Sheriff Transportation	387	29	0	417
63 Sheriff Warrants	1,870	142	0	2,013
64 Sheriff Training Academy	289	22	0	311
73 Sheriff Day Reporting	307	23	0	331
77 Police	441,552	27,466	581,141	1,050,159
78 Police Drug Enforcement	333	25	0	359
79 Fire	135,027	7,629	250,841	393,497
80 Codes Admin	62,485	4,753	0	67,238
81 Beer Board	2,859	205	1,173	4,236
82 Agricultural Ext	2,920	222	0	3,142
83 Soil & Water	1,085	83	0	1,168
84 Social Services	16,224	1,234	0	17,458
85 Health	124,512	9,365	10,042	143,919
86 Public Library	176,553	13,418	953	190,924
87 Parks	75,883	5,647	11,875	93,404
88 Arts Commission	3,770	287	0	4,057
89 Public Works	63,059	4,245	45,011	112,315
90 Solid Waste	4,566	347	7,327	12,240
91 Human Relations	2,895	220	0	3,115
92 Farmers Market	2,921	222	0	3,143
93 Muni Auditorium	2,942	224	0	3,166
94 State Fair Board	10,504	799	0	11,303
96 Sports Authority	1,832	139	0	1,971
97 Water & Sewer	202,366	15,267	11,875	229,508
101 Metro Action Com	42,123	3,204	0	45,327
102 NCAC	8,847	673	0	9,520
107 Education	240,521	16,113	207,153	463,787
109 Communication Center	40,365	2,881	17,959	61,205
111 Criminal Justice Planning	1,444	110	0	1,554
112 Office of Emergency Management	19,536	1,129	33,939	54,603
113 Office of Family Safety	2,669	203	0	2,872
114 Comm Ed Comm	3,096	235	0	3,331
115 Convention Center Auth	25,549	1,943	0	27,492
118 Mayor Other	13	1	0	15

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:26 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Radio Depreciation	Total
120 ISF External Customers	\$130,659	\$8,100	\$174,606	\$313,365
121 All Others	1,218	93	0	1,310
Total	\$26,135,125	\$167,455	\$1,483,494	\$27,786,074

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:27 DEPT OF LAW

Description		Amount	General Admin	Legal Services	Risk Management
Personnel Costs					
Salaries	S1	3,996,005	0	3,818,548	177,457
<i>Salary % Split</i>			<i>.00%</i>	<i>95.56%</i>	<i>4.44%</i>
Benefits	S	1,127,354	0	1,077,290	50,064
Subtotal - Personnel Costs		<u>5,123,359</u>	0	4,895,838	227,521
Services & Supplies Cost					
502 Contract Services	S	375,174	0	358,513	16,661
503 Supplies	S	95,220	0	90,991	4,229
505 Other Expenses	S	333,602	0	318,787	14,815
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	7,584,727	0	0	0
ADJUST Revenue Self Ins	P	(1,962,209)	0	(1,715,778)	(246,431)
Subtotal - Services & Supplies		<u>6,426,514</u>	0	(947,486)	(210,727)
Department Cost Total		11,549,873	0	3,948,351	16,795
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	(7,584,727)	0	0	0
Subtotal - Adjustments		<u>(7,584,727)</u>	0	0	0
Total Costs After Adjustments		3,965,146	0	3,948,351	16,795
General Admin Distribution			0	0	0
Grand Total		<u>\$3,965,146</u>		<u>\$3,948,351</u>	<u>\$16,795</u>

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:27 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
1 Courthouse	\$68,912	\$0	\$68,621	\$292
Subtotal - BUILDING DEPRECIATION	68,912	0	68,621	292
2 County Pension	5,093	14	5,086	22
2 Health Benefit	77,482	217	77,370	329
2 Life Benefit	4,757	13	4,750	20
2 Unemployment Comp	10,318	29	10,303	44
Subtotal - EMPLOYEE BENEFITS	97,650	274	97,509	415
3 Post Audits	2,312	7	2,309	10
Subtotal - POST AUDITS	2,312	7	2,309	10
5 Self Insured	681	2	680	3
5 Surety Bonds	0	0	0	0
5 Judgements & Losses	15,429	43	15,407	66
Subtotal - INSURANCE	16,110	45	16,087	68
6 Metro Clerk	3,095	247	3,327	14
6 Council	11,351	905	12,204	52
Subtotal - LEGISLATIVE	14,445	1,152	15,531	66
7 Mayor's Office	18,289	1,449	19,654	84
Subtotal - MAYOR	18,289	1,449	19,654	84
10 Buildings & Security	24,560	610	25,063	107
Subtotal - GEN SVC FACILITIES	24,560	610	25,063	107
11 Motor Pool	31	176	206	1
Subtotal - FLEET MANAGEMENT	31	176	206	1
12 Security Services	12,030	44	12,024	51
Subtotal - SHERIFF SECURITY SERV	12,030	44	12,024	51
13 Postal Service	14,622	333	14,892	63
Subtotal - POSTAL SERVICE	14,622	333	14,892	63
16 Finance Operations	3,411	108	3,504	15

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:27 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
16 Accounts Payable	\$3,865	\$118	\$3,967	\$17
Subtotal - FINANCE OPERATIONS	7,277	226	7,471	32
17 Payroll	1,581	35	1,610	7
Subtotal - PAYROLL	1,581	35	1,610	7
18 Management & Budget	5,419	110	5,506	23
Subtotal - OFFICE OF MANAGEMENT	5,419	110	5,506	23
19 Internal Audit	5,203	70	5,251	22
Subtotal - INTERNAL AUDIT	5,203	70	5,251	22
20 Public Property Svcs	2,217	110	2,318	10
Subtotal - PUBLIC PROPERTY ADMIN	2,217	110	2,318	10
21 Purchasing	6,513	229	6,713	29
Subtotal - PURCHASING	6,513	229	6,713	29
22 Procurement Review	90	2	91	0
22 Prompt Pay Review	185	4	187	1
22 Performance Monitoring	0	0	0	0
22 Special Projects	717	13	727	3
Subtotal - FINANCIAL ACCOUNTABIL	992	18	1,006	4
23 Cash Operations	2,291	128	2,408	10
23 Investment Committee Supt	178	15	193	1
23 Investor Relations	296	27	322	1
Subtotal - TREASURY	2,765	170	2,923	12
25 Employee Relations	3,441	63	3,490	15
25 Workforce Management	7,557	138	7,663	33
25 Benefits	7,438	136	7,542	32
25 HR Admin./Sys Support	9,174	168	9,302	40
Subtotal - HUMAN RESOURCES	27,611	504	27,996	119
26 ITS Systems	13,130	(865)	12,212	52

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:27 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
26 ITS Systems Depreciation	\$933	\$0	\$929	\$4
Subtotal - INFORMATION SYSTEMS	14,063	(865)	13,141	56
27 Legal Services	0	1,512,127	1,505,723	6,405
Subtotal - DEPT OF LAW	0	1,512,127	1,505,723	6,405
Total Incoming	342,603	1,516,826	1,851,553	7,876
C. Total Allocated		\$5,824,575	\$5,799,904	\$24,670
			99.58%	0.42%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Legal Services Allocations

Dept:27 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	0.83	0.83%	\$35,776	\$0	\$35,776	\$0	\$35,776
3 POST AUDITS	0.01	0.01%	227	0	227	0	227
6 LEGISLATIVE	0.72	0.72%	31,003	0	31,003	0	31,003
7 MAYOR	0.85	0.85%	36,592	0	36,592	0	36,592
9 GEN SVC OVERHEAD	1.02	1.02%	43,562	0	43,562	0	43,562
11 FLEET MANAGEMENT	0.01	0.01%	281	0	281	0	281
14 DIRECTOR OF FINANCE	1.59	1.59%	68,061	0	68,061	0	68,061
19 INTERNAL AUDIT	0.04	0.04%	1,596	0	1,596	0	1,596
20 PUBLIC PROPERTY ADMIN	0.38	0.38%	16,421	0	16,421	0	16,421
21 PURCHASING	0.61	0.61%	26,102	0	26,102	0	26,102
23 TREASURY	0.01	0.01%	485	0	485	0	485
24 GRANTS COORDINATION	0.00	0.00%	23	0	23	0	23
25 HUMAN RESOURCES	0.14	0.14%	5,955	0	5,955	0	5,955
26 INFORMATION SYSTEMS	0.46	0.46%	19,911	0	19,911	0	19,911
27 DEPT OF LAW	35.25	35.25%	1,512,127	0	1,512,127	0	1,512,127
28 CENTRAL RECORDS	0.02	0.02%	728	0	728	441	1,169
29 Elections	0.26	0.26%	11,161	0	11,161	6,766	17,927
31 Planning Comm	1.35	1.35%	57,816	0	57,816	35,051	92,866
33 Register of Deeds	0.02	0.02%	743	0	743	450	1,193
34 Historical Comm	0.76	0.76%	32,729	0	32,729	19,842	52,571
37 Assessor Prop	2.09	2.09%	89,629	0	89,629	54,337	143,966
38 Trustee	3.39	3.39%	145,456	0	145,456	88,183	233,638
39 County Clerk	0.14	0.14%	5,917	0	5,917	3,587	9,504
40 District Attorney	0.01	0.01%	269	0	269	163	432
44 Public Defender	0.02	0.02%	853	0	853	517	1,370
45 Juvenile Court Clerk	0.00	0.00%	136	0	136	83	219
46 Circuit Court Clerk	0.13	0.13%	5,568	0	5,568	3,376	8,944
47 Criminal Court Clerk	0.09	0.09%	3,995	0	3,995	2,422	6,417
48 Clerk/Master	0.06	0.06%	2,361	0	2,361	1,432	3,793
49 Juvenile Court	0.07	0.07%	3,112	0	3,112	1,887	4,999
50 General Sessions Court	0.66	0.66%	28,411	0	28,411	17,224	45,635
51 State Trial Courts	0.06	0.06%	2,668	0	2,668	1,618	4,286
52 Justice Info Sys	0.06	0.06%	2,741	0	2,741	1,661	4,402
53 Sheriff Admin	2.18	2.18%	93,674	0	93,674	56,790	150,464
77 Police	10.14	10.14%	434,877	0	434,877	263,644	698,521
79 Fire	1.85	1.85%	79,352	0	79,352	48,107	127,460
80 Codes Admin	3.97	3.97%	170,366	0	170,366	103,285	273,651
81 Beer Board	0.60	0.60%	25,534	0	25,534	15,480	41,014
84 Social Services	0.18	0.18%	7,885	0	7,885	4,780	12,665
85 Health	1.98	1.98%	84,830	0	84,830	51,428	136,258
86 Public Library	0.20	0.20%	8,718	0	8,718	5,286	14,004
87 Parks	1.21	1.21%	51,878	0	51,878	31,451	83,329

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Legal Services Allocations

Dept:27 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 Arts Commission	0.16	0.16%	\$7,005	\$0	\$7,005	\$4,247	\$11,252
89 Public Works	5.54	5.54%	237,850	(30,000)	207,850	144,196	352,046
90 Solid Waste	0.00	0.00%	0	(53,400)	(53,400)	0	(53,400)
91 Human Relations	0.05	0.05%	2,161	0	2,161	1,310	3,471
92 Farmers Market	0.27	0.27%	11,679	0	11,679	7,080	18,759
93 Muni Auditorium	0.08	0.08%	3,484	0	3,484	2,112	5,595
94 State Fair Board	0.54	0.54%	23,112	0	23,112	14,012	37,123
95 Convention Center	0.44	0.44%	18,801	0	18,801	11,398	30,200
96 Sports Authority	0.41	0.41%	17,410	0	17,410	10,555	27,965
97 Water & Sewer	3.66	3.66%	156,836	(186,700)	(29,864)	95,082	65,218
98 Storm Water	0.04	0.04%	1,660	(62,300)	(60,640)	1,007	(59,633)
99 Bordeaux Long-Term Care	0.49	0.49%	20,844	0	20,844	12,637	33,481
100 General Hospital	0.78	0.78%	33,626	0	33,626	20,386	54,012
101 Metro Action Com	0.29	0.29%	12,649	0	12,649	7,669	20,318
102 NCAC	0.16	0.16%	7,020	0	7,020	4,256	11,276
103 MDHA	0.02	0.02%	955	0	955	579	1,534
104 Metro Transit	0.15	0.15%	6,573	0	6,573	3,985	10,558
106 Taxi Transp & Licensing	0.20	0.20%	8,772	0	8,772	5,318	14,089
107 Education	9.66	9.66%	414,488	(192,000)	222,488	251,284	473,772
110 Knowles Home	0.11	0.11%	4,742	0	4,742	2,875	7,617
111 Criminal Justice Planning	0.01	0.01%	417	0	417	253	670
112 Office of Emergency Management	0.67	0.67%	28,585	0	28,585	17,330	45,914
113 Office of Family Safety	0.02	0.02%	982	0	982	595	1,577
121 All Others	2.81	2.81%	120,323	0	120,323	72,946	193,269
Subtotal	100.00	100.00%	4,289,503	(524,400)	3,765,103	1,510,401	5,275,504
Direct Bills					524,400		524,400
Total					\$4,289,503		\$5,799,904

Basis Units: % of Staff Effort

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Risk Management Allocations

Dept:27 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 Insurance (Risk Mgmt)	100	100.00%	\$18,246	\$0	\$18,246	\$6,425	\$24,670
Subtotal	100	100.00%	18,246	0	18,246	6,425	24,670
Direct Bills					0		0
Total					\$18,246		\$24,670
Basis Units: Direct Allocation to Insurance (Risk Mgmt)							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:27 DEPT OF LAW

Department	Legal Services	Risk Management	Total
0 Direct Billed	\$524,400	\$0	\$524,400
2 EMPLOYEE BENEFITS	35,776	0	35,776
3 POST AUDITS	227	0	227
6 LEGISLATIVE	31,003	0	31,003
7 MAYOR	36,592	0	36,592
9 GEN SVC OVERHEAD	43,562	0	43,562
11 FLEET MANAGEMENT	281	0	281
14 DIRECTOR OF FINANCE	68,061	0	68,061
19 INTERNAL AUDIT	1,596	0	1,596
20 PUBLIC PROPERTY ADMIN	16,421	0	16,421
21 PURCHASING	26,102	0	26,102
23 TREASURY	485	0	485
24 GRANTS COORDINATION	23	0	23
25 HUMAN RESOURCES	5,955	0	5,955
26 INFORMATION SYSTEMS	19,911	0	19,911
27 DEPT OF LAW	1,512,127	0	1,512,127
28 CENTRAL RECORDS	1,169	0	1,169
29 Elections	17,927	0	17,927
31 Planning Comm	92,866	0	92,866
33 Register of Deeds	1,193	0	1,193
34 Historical Comm	52,571	0	52,571
37 Assessor Prop	143,966	0	143,966
38 Trustee	233,638	0	233,638
39 County Clerk	9,504	0	9,504
40 District Attorney	432	0	432
44 Public Defender	1,370	0	1,370
45 Juvenile Court Clerk	219	0	219
46 Circuit Court Clerk	8,944	0	8,944
47 Criminal Court Clerk	6,417	0	6,417
48 Clerk/Master	3,793	0	3,793
49 Juvenile Court	4,999	0	4,999
50 General Sessions Court	45,635	0	45,635
51 State Trial Courts	4,286	0	4,286
52 Justice Info Sys	4,402	0	4,402
53 Sheriff Admin	150,464	0	150,464
77 Police	698,521	0	698,521
79 Fire	127,460	0	127,460
80 Codes Admin	273,651	0	273,651
81 Beer Board	41,014	0	41,014
84 Social Services	12,665	0	12,665
85 Health	136,258	0	136,258

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:27 DEPT OF LAW

Department	Legal Services	Risk Management	Total
86 Public Library	\$14,004	\$0	\$14,004
87 Parks	83,329	0	83,329
88 Arts Commission	11,252	0	11,252
89 Public Works	352,046	0	352,046
90 Solid Waste	(53,400)	0	(53,400)
91 Human Relations	3,471	0	3,471
92 Farmers Market	18,759	0	18,759
93 Muni Auditorium	5,595	0	5,595
94 State Fair Board	37,123	0	37,123
95 Convention Center	30,200	0	30,200
96 Sports Authority	27,965	0	27,965
97 Water & Sewer	65,218	0	65,218
98 Storm Water	(59,633)	0	(59,633)
99 Bordeaux Long-Term Care	33,481	0	33,481
100 General Hospital	54,012	0	54,012
101 Metro Action Com	20,318	0	20,318
102 NCAC	11,276	0	11,276
103 MDHA	1,534	0	1,534
104 Metro Transit	10,558	0	10,558
106 Taxi Transp & Licensing	14,089	0	14,089
107 Education	473,772	0	473,772
110 Knowles Home	7,617	0	7,617
111 Criminal Justice Planning	670	0	670
112 Office of Emergency Management	45,914	0	45,914
113 Office of Family Safety	1,577	0	1,577
119 Insurance (Risk Mgmt)	0	24,670	24,670
121 All Others	193,269	0	193,269
Total	\$5,799,904	\$24,670	\$5,824,575

**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.

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:28 CENTRAL RECORDS

Description		Amount	General Admin	Records & Storage	Data Requests
Personnel Costs					
Salaries	S1	98,121	0	49,061	49,061
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	34,630	0	17,315	17,315
Subtotal - Personnel Costs		132,751	0	66,376	66,376
Services & Supplies Cost					
502 Contract Services	S	36,853	0	18,427	18,427
503 Supplies	S	14,274	0	7,137	7,137
505 Other Expenses	S	4,806	0	2,403	2,403
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		55,933	0	27,967	27,967
Department Cost Total		188,684	0	94,342	94,342
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		188,684	0	94,342	94,342
General Admin Distribution			0	0	0
Grand Total		\$188,684		\$94,342	\$94,342

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:28 CENTRAL RECORDS

Department	First Incoming	Second Incoming	Records & Storage	Data Requests
1 Metro Southeast	\$228,948	\$0	\$114,474	\$114,474
Subtotal - BUILDING DEPRECIATION	228,948	0	114,474	114,474
3 Post Audits	162	0	81	81
Subtotal - POST AUDITS	162	0	81	81
6 Metro Clerk	129	10	70	70
6 Council	473	38	255	255
Subtotal - LEGISLATIVE	602	48	325	325
7 Mayor's Office	762	60	411	411
Subtotal - MAYOR	762	60	411	411
11 Motor Pool	18	100	59	59
Subtotal - FLEET MANAGEMENT	18	100	59	59
16 Finance Operations	239	8	123	123
16 Accounts Payable	79	2	41	41
Subtotal - FINANCE OPERATIONS	318	10	164	164
17 Payroll	60	1	31	31
Subtotal - PAYROLL	60	1	31	31
18 Management & Budget	202	4	103	103
Subtotal - OFFICE OF MANAGEMENT	202	4	103	103
19 Internal Audit	85	1	43	43
Subtotal - INTERNAL AUDIT	85	1	43	43
20 Public Property Svcs	36	2	19	19
Subtotal - PUBLIC PROPERTY ADMIN	36	2	19	19
21 Purchasing	59	2	30	30
Subtotal - PURCHASING	59	2	30	30
22 Procurement Review	1	0	1	1

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:28 CENTRAL RECORDS

Department	First Incoming	Second Incoming	Records & Storage	Data Requests
22 Prompt Pay Review	\$4	\$0	\$2	\$2
22 Performance Monitoring	0	0	0	0
22 Special Projects	12	0	6	6
Subtotal - FINANCIAL ACCOUNTABIL	17	0	9	9
23 Cash Operations	1	0	0	0
23 Investment Committee Supt	7	1	4	4
23 Investor Relations	5	0	3	3
Subtotal - TREASURY	12	1	7	7
26 ITS Systems	1,434	(95)	670	670
26 ITS Systems Depreciation	102	0	51	51
Subtotal - INFORMATION SYSTEMS	1,536	(95)	721	721
27 Legal Services	728	441	585	585
Subtotal - DEPT OF LAW	728	441	585	585
28 Records & Storage	0	9	5	5
28 Data Requests	0	40	20	20
Subtotal - CENTRAL RECORDS	0	49	24	24
Total Incoming	233,544	626	117,085	117,085
C. Total Allocated		\$422,854	\$211,427	\$211,427
			50.00%	50.00%

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Records & Storage Allocations

Dept:28 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 LEGISLATIVE	13.00	0.03%	\$59	\$0	\$59	\$0	\$59
9 GEN SVC OVERHEAD	1,027.00	2.21%	4,672	0	4,672	0	4,672
10 GEN SVC FACILITIES	957.00	2.06%	4,353	0	4,353	0	4,353
11 FLEET MANAGEMENT	24.00	0.05%	109	0	109	0	109
14 DIRECTOR OF FINANCE	7.00	0.02%	32	0	32	0	32
16 FINANCE OPERATIONS	1,087.00	2.34%	4,945	0	4,945	0	4,945
17 PAYROLL	185.00	0.40%	842	0	842	0	842
19 INTERNAL AUDIT	25.00	0.05%	114	0	114	0	114
21 PURCHASING	398.00	0.86%	1,811	0	1,811	0	1,811
23 TREASURY	24.00	0.05%	109	0	109	0	109
25 HUMAN RESOURCES	2,642.00	5.69%	12,019	0	12,019	0	12,019
26 INFORMATION SYSTEMS	39.00	0.08%	177	0	177	0	177
28 CENTRAL RECORDS	2.00	0.00%	9	0	9	0	9
29 Elections	389.00	0.84%	1,770	0	1,770	3	1,773
31 Planning Comm	1,097.00	2.36%	4,990	0	4,990	9	4,999
33 Register of Deeds	1,206.00	2.60%	5,486	0	5,486	9	5,496
37 Assessor Prop	928.00	2.00%	4,222	0	4,222	7	4,229
38 Trustee	15.00	0.03%	68	0	68	0	68
39 County Clerk	647.00	1.39%	2,943	0	2,943	5	2,948
44 Public Defender	3,594.00	7.74%	16,349	0	16,349	28	16,378
45 Juvenile Court Clerk	3,879.00	8.36%	17,646	0	17,646	30	17,676
46 Circuit Court Clerk	6,246.00	13.46%	28,414	0	28,414	49	28,463
47 Criminal Court Clerk	3,667.00	7.90%	16,682	0	16,682	29	16,710
48 Clerk/Master	4,329.00	9.33%	19,693	0	19,693	34	19,727
50 General Sessions Court	2,288.00	4.93%	10,408	0	10,408	18	10,426
51 State Trial Courts	46.00	0.10%	209	0	209	0	210
52 Justice Info Sys	39.00	0.08%	177	0	177	0	178
77 Police	2,288.00	4.93%	10,408	0	10,408	18	10,426
79 Fire	236.00	0.51%	1,074	0	1,074	2	1,075
80 Codes Admin	315.00	0.68%	1,433	0	1,433	2	1,435
81 Beer Board	220.00	0.47%	1,001	0	1,001	2	1,003
84 Social Services	223.00	0.48%	1,014	0	1,014	2	1,016
85 Health	5,074.00	10.93%	23,082	0	23,082	40	23,122
86 Public Library	1,629.00	3.51%	7,410	0	7,410	13	7,423
87 Parks	125.00	0.27%	569	0	569	1	570
89 Public Works	277.78	0.60%	1,264	0	1,264	2	1,266
90 Solid Waste	45.22	0.10%	206	0	206	0	206
91 Human Relations	6.00	0.01%	27	0	27	0	27
94 State Fair Board	51.00	0.11%	232	0	232	0	232
96 Sports Authority	14.00	0.03%	64	0	64	0	64
97 Water & Sewer	79.00	0.17%	359	0	359	1	360
101 Metro Action Com	428.00	0.92%	1,947	0	1,947	3	1,950

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Records & Storage Allocations

Dept:28 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 NCAC	222.00	0.48%	\$1,010	\$0	\$1,010	\$2	\$1,012
106 Taxi Transp & Licensing	120.00	0.26%	546	0	546	1	547
109 Communication Center	31.00	0.07%	141	0	141	0	141
121 All Others	224.00	0.48%	1,019	0	1,019	2	1,021
Subtotal	46,408.00	100.00%	211,114	0	211,114	313	211,427
Direct Bills					0		0
Total					\$211,114		\$211,427
Basis Units: # of Records Stored							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Data Requests Allocations

Dept:28 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 GEN SVC OVERHEAD	10.00	0.19%	\$397	\$0	\$397	\$0	\$397
10 GEN SVC FACILITIES	468.00	8.80%	18,579	0	18,579	0	18,579
11 FLEET MANAGEMENT	8.00	0.15%	318	0	318	0	318
16 FINANCE OPERATIONS	364.00	6.84%	14,450	0	14,450	0	14,450
17 PAYROLL	33.00	0.62%	1,310	0	1,310	0	1,310
19 INTERNAL AUDIT	6.00	0.11%	238	0	238	0	238
21 PURCHASING	97.00	1.82%	3,851	0	3,851	0	3,851
23 TREASURY	14.00	0.26%	556	0	556	0	556
25 HUMAN RESOURCES	51.00	0.96%	2,025	0	2,025	0	2,025
26 INFORMATION SYSTEMS	19.00	0.36%	754	0	754	0	754
28 CENTRAL RECORDS	1.00	0.02%	40	0	40	0	40
29 Elections	150.00	2.82%	5,955	0	5,955	11	5,966
31 Planning Comm	67.00	1.26%	2,660	0	2,660	5	2,665
37 Assessor Prop	246.00	4.63%	9,766	0	9,766	18	9,784
39 County Clerk	138.00	2.59%	5,478	0	5,478	10	5,488
44 Public Defender	229.00	4.31%	9,091	0	9,091	17	9,108
45 Juvenile Court Clerk	596.00	11.21%	23,660	0	23,660	44	23,704
46 Circuit Court Clerk	138.00	2.59%	5,478	0	5,478	10	5,488
47 Criminal Court Clerk	203.00	3.82%	8,059	0	8,059	15	8,074
48 Clerk/Master	268.00	5.04%	10,639	0	10,639	20	10,659
50 General Sessions Court	24.00	0.45%	953	0	953	2	955
77 Police	308.00	5.79%	12,227	0	12,227	23	12,250
79 Fire	50.00	0.94%	1,985	0	1,985	4	1,989
80 Codes Admin	18.00	0.34%	715	0	715	1	716
81 Beer Board	11.00	0.21%	437	0	437	1	437
84 Social Services	65.00	1.22%	2,580	0	2,580	5	2,585
85 Health	858.00	16.13%	34,061	0	34,061	63	34,124
86 Public Library	87.00	1.64%	3,454	0	3,454	6	3,460
87 Parks	9.00	0.17%	357	0	357	1	358
89 Public Works	40.42	0.76%	1,605	0	1,605	3	1,608
90 Solid Waste	6.58	0.12%	261	0	261	0	262
91 Human Relations	1.00	0.02%	40	0	40	0	40
97 Water & Sewer	30.00	0.56%	1,191	0	1,191	2	1,193
101 Metro Action Com	394.00	7.41%	15,641	0	15,641	29	15,670
102 NCAC	240.00	4.51%	9,528	0	9,528	18	9,545
106 Taxi Transp & Licensing	9.00	0.17%	357	0	357	1	358
109 Communication Center	18.00	0.34%	715	0	715	1	716
112 Office of Emergency Management	3.00	0.06%	119	0	119	0	119
121 All Others	40.00	0.75%	1,588	0	1,588	3	1,591

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Data Requests Allocations

Dept:28 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,318.00	100.00%	211,114	0	211,114	313	211,427
Direct Bills					0		0
Total					\$211,114		\$211,427
Basis Units: # of Requests Requested							

**NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:28 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
6 LEGISLATIVE	\$59	\$0	\$59
9 GEN SVC OVERHEAD	4,672	397	5,069
10 GEN SVC FACILITIES	4,353	18,579	22,932
11 FLEET MANAGEMENT	109	318	427
14 DIRECTOR OF FINANCE	32	0	32
16 FINANCE OPERATIONS	4,945	14,450	19,395
17 PAYROLL	842	1,310	2,152
19 INTERNAL AUDIT	114	238	352
21 PURCHASING	1,811	3,851	5,661
23 TREASURY	109	556	665
25 HUMAN RESOURCES	12,019	2,025	14,043
26 INFORMATION SYSTEMS	177	754	932
28 CENTRAL RECORDS	9	40	49
29 Elections	1,773	5,966	7,738
31 Planning Comm	4,999	2,665	7,664
33 Register of Deeds	5,496	0	5,496
37 Assessor Prop	4,229	9,784	14,013
38 Trustee	68	0	68
39 County Clerk	2,948	5,488	8,437
44 Public Defender	16,378	9,108	25,485
45 Juvenile Court Clerk	17,676	23,704	41,380
46 Circuit Court Clerk	28,463	5,488	33,951
47 Criminal Court Clerk	16,710	8,074	24,784
48 Clerk/Master	19,727	10,659	30,386
50 General Sessions Court	10,426	955	11,381
51 State Trial Courts	210	0	210
52 Justice Info Sys	178	0	178
77 Police	10,426	12,250	22,676
79 Fire	1,075	1,989	3,064
80 Codes Admin	1,435	716	2,151
81 Beer Board	1,003	437	1,440
84 Social Services	1,016	2,585	3,601
85 Health	23,122	34,124	57,246
86 Public Library	7,423	3,460	10,883
87 Parks	570	358	928
89 Public Works	1,266	1,608	2,873
90 Solid Waste	206	262	468
91 Human Relations	27	40	67
94 State Fair Board	232	0	232
96 Sports Authority	64	0	64
97 Water & Sewer	360	1,193	1,553

NASHVILLE-DAVIDSON, TENNESSEE
FULL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:28 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
101 Metro Action Com	\$1,950	\$15,670	\$17,620
102 NCAC	1,012	9,545	10,557
106 Taxi Transp & Licensing	547	358	905
109 Communication Center	141	716	857
112 Office of Emergency Management	0	119	119
121 All Others	1,021	1,591	2,612
Total	\$211,427	\$211,427	\$422,854

The End