maximus

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

FY 2024
OMB Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ended June 30, 2024

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

FY 2024
OMB Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ended June 30, 2024

# Certificate of Cost Allocation Plan

## Metropolitan Government of Nashville/Davidson County

**Fiscal Year July 1, 2025 through June 30, 2026**

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

(1) All costs included in this proposal based on FY 2024 actual costs (July 1, 2023 through June 30, 2024) to establish cost allocations or billings for FY 2026 (July 1, 2025 through June 30, 2026) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

| | |
|---|---|
| **Governmental Unit:** | **METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON COUNTY, TENNESSEE** |
| **Signature:** | Jenneen Reed |
| **Name of Official:** | Jenneen Reed |
| **Title:** | Director of Finance |
| **Date of Execution:** | 4/2/2025 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
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MAXCAP 2025 Maximus US Services, Inc.

# Section A: Cost Allocation Methodology and Process

## A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2024.

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

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

## A.1 Cost Allocation Methodology

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

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

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

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

### A.1.1 First Step-Down

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

**Process**

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

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

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

### A.1.2 Second Step-Down

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

**Process**

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

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

**Results**

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

### A.1.3 Supplemental Comments

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

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

## A.2 Cost Allocation Process

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

### A.2.1 Initiating the Process

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

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

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

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

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

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

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

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

### A.2.4 Accommodating Exceptions and Adjustments

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

### A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

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

**Summary Schedules**

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

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

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

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

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

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

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

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

**Detail Schedules**

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

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

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

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

- Expenditures from the financial reports — balances to Schedule C

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

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

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

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

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

Schedule _.4 includes:

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

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

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

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

### A.2.6 Tracking Costs within the CAP

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

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

which detail allocation schedules to review.

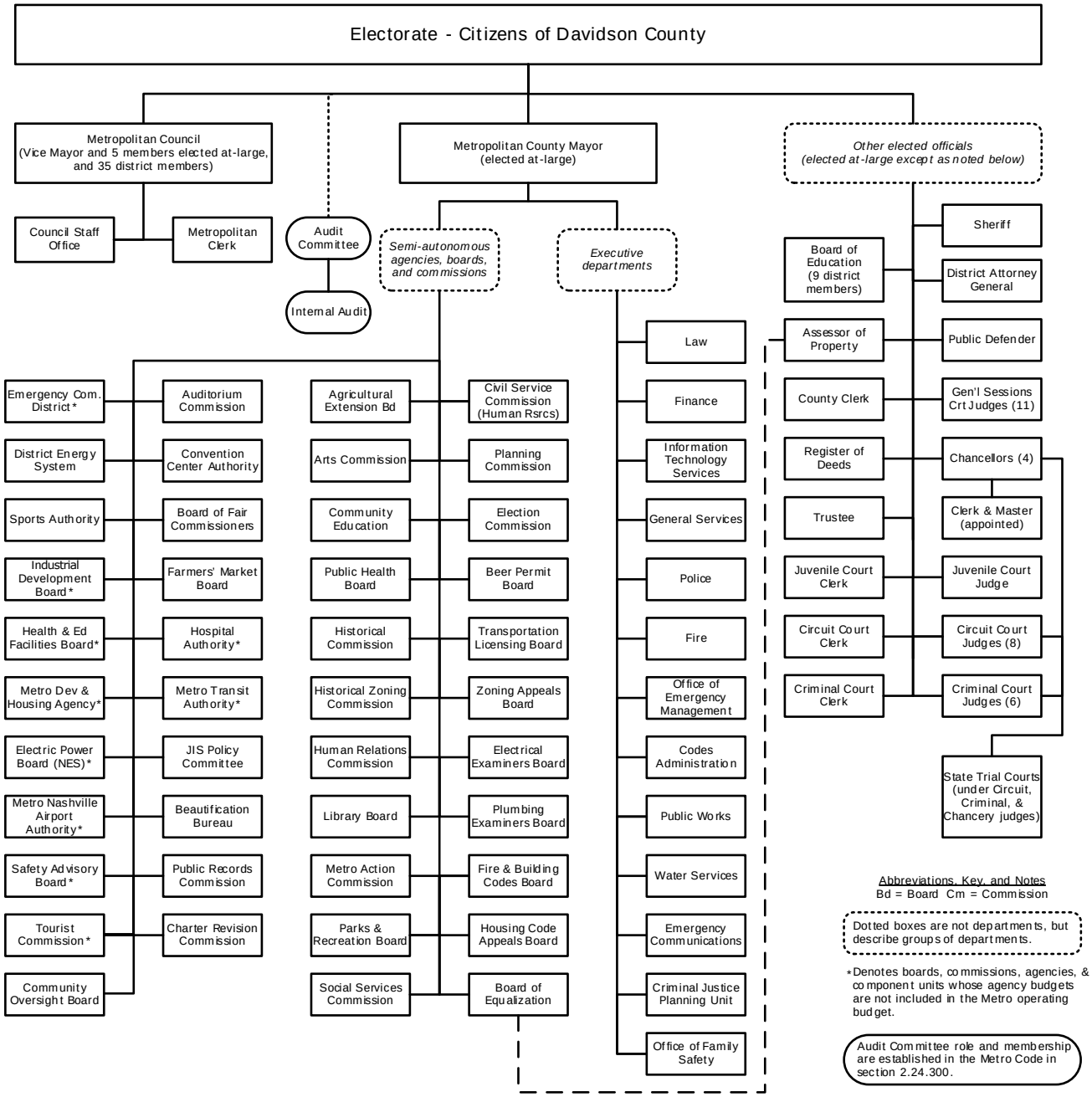
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

# Section B: Organizational Chart

# THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

## ORGANIZATION CHART



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

**ELECTED OFFICIALS**
**at June 30, 2024**

**Freddie O'Connell, Mayor**
**Angie Henderson, Vice Mayor**

**Finance Officials**

| | |
|---|---|
| Vivian M. Wilhoite | Assessor of Property |
| Erica S. Gilmore | Trustee |
| Brenda Wynn | County Clerk |

**Members of the Metropolitan Council:**

| | |
|---|---|
| At Large Burkley Allen | District #16 Ginny Welsch |
| At Large Delishia Porterfield | District #17 Terry Vo |
| At Large Olivia Hill | District #18 Tom Cash |
| At Large Quin Evans Segall | District #19 Jacob Kupin |
| At Large Zulfat Suara | District #20 Rollin Horton |
| District # 1 Joy Kimbrough | District #21 Brandon Taylor |
| District # 2 Kyonzté Toombs | District #22 Sheri Weiner |
| District # 3 Jennifer Gamble | District #23 Thom Druffel |
| District # 4 Mike Cortese | District #24 Brenda Gadd |
| District # 5 Sean Parker | District #25 Jeff Preptit |
| District # 6 Clay Capp | District #26 Courtney Johnston |
| District # 7 Emily Benedict | District #27 Robert Nash |
| District # 8 Deonte Harrell | District #28 David Benton |
| District # 9 Tonya Hancock | District #29 Tasha Ellis |
| District #10 Jennifer Frensley Webb | District #30 Sandra Sepulveda |
| District #11 Jeff Eslick | District #31 John Rutherford |
| District #12 Erin Evans | District #32 Joy Styles |
| District #13 Russ Bradford | District #33 Antoinette Lee |
| District #14 Jordan Huffman | District #34 Sandy Ewing |
| District #15 Jeff Gregg | District #35 Jason Spain |

# Section C: Cost Allocation Plan

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 001 Administrative - Direct | 002 Metropolitan Council | 003 Metropolitan Clerk | 004 Mayor's Office | 004 Mayor's Office - Administration |
|---|---|---|---|---|---|
| Depreciation | 0 | 230,868 | 65,294 | 0 | 304,811 |
| 001 Administrative - Corporate Dues | 0 | 699,288 | 0 | 0 | 46,125 |
| 001 Administrative - Employee Benefits | 0 | 273,335 | 62,803 | 7,076 | 170,416 |
| 001 Administrative - Facility Rental | 0 | 0 | 87,386 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 11,446 | 2,788 | 0 | 8,277 |
| 001 Administrative - Post Audits | 40,481 | 721 | 211 | 310 | 1,010 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 14,192 | 253 | 74 | 109 | 354 |
| 003 Metropolitan Clerk - Records Center | 0 | 36 | 2,022 | 0 | 0 |
| 006 Law | 0 | 190,527 | 0 | 11,626 | 116,145 |
| 008 Human Resources | 0 | 46,801 | 5,688 | 0 | 24,940 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 119,644 | 458,746 | 0 | 157,964 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 129 | 6,829 | 107 | 0 | 1,043 |
| 012 IOD Network (Injured-On-Duty) | 0 | 0 | 0 | 12 | 0 |
| 014 Information Technology Service | 0 | 14,733 | 21,005 | 0 | 27,178 |
| 015 Finance - Accountability | 0 | 247 | 247 | 0 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 476 | 476 | 7,230 | 476 |
| 015 Finance - Grants & Cost Planning | 12,623 | 225 | 66 | 96 | 1,664 |
| 015 Finance - Office of Mgmt & Budget | 87,763 | 2,849 | 728 | 952 | 4,099 |
| 015 Finance - Operations | 103,883 | 4,372 | 3,777 | 1,279 | 3,670 |
| 015 Finance - Payroll | 0 | 4,137 | 548 | 59 | 2,096 |
| 015 Finance - Property Administration | 30,613 | 546 | 160 | 234 | 764 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 44,989 |
| 015 Finance - Treasury | 28,572 | 848 | 156 | 230 | 621 |
| 015 Finance - Diversity Equity & Inclus | 21,656 | 3,198 | 767 | 235 | 11,727 |
| 030 Sheriff's Office - Security Services | 0 | 89,552 | 59,682 | 0 | 117,232 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 64,881 | 1,156 | 338 | 496 | 1,618 |
| Allocated Costs for Fiscal 2024 | 404,792 | 1,702,087 | 773,070 | 29,945 | 1,047,465 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 005 Election Commission | 007 Planning Commission | 009 Register of Deeds | 010 General Services | 010 General Services - Surplus Property |
|---|---|---|---|---|---|
| Depreciation | 7,905 | 210,466 | 0 | 58,255 | 3,776 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 134,819 | 217,599 | 168,705 | 0 | 0 |
| 001 Administrative - Facility Rental | 19,406 | 0 | 0 | 37,843 | 41,863 |
| 001 Administrative - Insurance | 27,069 | 20,892 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 890 | 6,495 | 893 | 1,336 | 167 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 312 | 2,277 | 313 | 468 | 59 |
| 003 Metropolitan Clerk - Records Center | 17,428 | 42,765 | 3,379 | 0 | 0 |
| 006 Law | 45,237 | 166,426 | 11,688 | 0 | 0 |
| 008 Human Resources | 21,440 | 66,867 | 21,877 | 0 | 7,000 |
| 010 General Services - Administration | 0 | 0 | 0 | 3,682 | 212,526 |
| 010 General Services - Facilities | 99,123 | 130,137 | 0 | 0 | 289,598 |
| 010 General Services - Fleet Management | 4,646 | 35,793 | (21) | 0 | (350) |
| 010 General Services - Mail Services | 29,128 | 2,826 | 3,174 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 23,291 | 0 | 0 | 0 | (1,500) |
| 014 Information Technology Service | 34,682 | 57,259 | 18,078 | 0 | 2,749 |
| 015 Finance - Accountability | 247 | 247 | 247 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 2,886 | 36,629 | 476 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 1,627 | 4,723 | 278 | 416 | 52 |
| 015 Finance - Office of Mgmt & Budget | 2,923 | 8,952 | 223 | 469 | 589 |
| 015 Finance - Operations | 4,377 | 51,623 | 1,676 | 19,394 | 4,767 |
| 015 Finance - Payroll | 2,200 | 4,775 | 540 | 0 | 417 |
| 015 Finance - Property Administration | 673 | 4,912 | 3,386 | 1,010 | 126 |
| 015 Finance - Purchasing | 0 | 125,454 | 0 | 0 | 0 |
| 015 Finance - Treasury | 704 | 8,732 | 266 | 6,263 | 665 |
| 015 Finance - Diversity Equity & Inclus | 1,162 | 4,191 | 495 | 116 | 145 |
| 030 Sheriff's Office - Security Services | 10,122 | 64,677 | 161 | 37,943 | 17,416 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 1,426 | 10,409 | 1,432 | 2,141 | 268 |
| Allocated Costs for Fiscal 2024 | 493,721 | 1,285,128 | 237,268 | 169,335 | 580,333 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 011 Historical Commission | 012 Employee Benefit Board | 015 Finance | 016 Assessor of Property | 017 Trustee |
|---|---|---|---|---|---|
| Depreciation | 971 | 0 | 0 | 185,054 | 54,233 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 33,885 | 13,757 | 0 | 491,254 | 193,019 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 1,878 | 0 | 0 | 42,815 | 6,340 |
| 001 Administrative - Post Audits | 431 | 133,263 | 95 | 2,190 | 602 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 151 | 46,720 | 33 | 768 | 211 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 168 | 7,280 | 0 |
| 006 Law | 116,015 | 95,118 | 0 | 292,983 | 268,662 |
| 008 Human Resources | 13,388 | 0 | 0 | 74,113 | 22,166 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 601 | 0 | 0 | 160,622 | 47,073 |
| 010 General Services - Fleet Management | (21) | 0 | 0 | 41,449 | (132) |
| 010 General Services - Mail Services | 1,544 | 386 | 0 | 9,428 | 6,993 |
| 012 IOD Network (Injured-On-Duty) | 1,205 | 0 | 0 | 0 | 1,210 |
| 014 Information Technology Service | 10,398 | 0 | 0 | 69,672 | 25,676 |
| 015 Finance - Accountability | 247 | 247 | 0 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 16,463 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 476 | 7,230 | 5,296 | 2,886 |
| 015 Finance - Grants & Cost Planning | 5,531 | 41,554 | 29 | 683 | 187 |
| 015 Finance - Office of Mgmt & Budget | 1,394 | 0 | 147 | 7,961 | 2,350 |
| 015 Finance - Operations | 6,125 | 29,790 | 4,245 | 7,249 | 3,091 |
| 015 Finance - Payroll | 996 | 49 | 0 | 6,498 | 1,889 |
| 015 Finance - Property Administration | 326 | 100,779 | 71 | 1,656 | 455 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 14,996 | 0 |
| 015 Finance - Treasury | 286 | 38,530 | 1,064 | 1,739 | 473 |
| 015 Finance - Diversity Equity & Inclus | 1,298 | 0 | 36 | 2,552 | 2,488 |
| 030 Sheriff's Office - Security Services | 299 | 0 | 0 | 79,828 | 23,395 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 691 | 213,590 | 151 | 3,511 | 964 |
| Allocated Costs for Fiscal 2024 | 198,116 | 714,258 | 29,734 | 1,509,845 | 664,477 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 018 County Clerk | 019 District Attorney | 021 Public Defender | 022 Juvenile Court Clerk | 023 Circuit Court Clerk |
|---|---|---|---|---|---|
| Depreciation | 156,284 | 42,166 | 0 | 0 | 452,740 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 326,810 | 164,619 | 210,830 | 62,555 | 464,304 |
| 001 Administrative - Facility Rental | 0 | 0 | 862,003 | 0 | 0 |
| 001 Administrative - Insurance | 19,466 | 25,067 | 17,158 | 7,543 | 17,231 |
| 001 Administrative - Post Audits | 1,389 | 2,658 | 2,429 | 635 | 2,021 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 487 | 932 | 851 | 222 | 709 |
| 003 Metropolitan Clerk - Records Center | 337 | 0 | 11,726 | 0 | 24,249 |
| 006 Law | 3,744 | 519 | 422 | 5,032 | 67,564 |
| 008 Human Resources | 68,101 | 84,212 | 82,689 | 28,003 | 87,502 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 161,480 | 33,651 | 22,120 | 0 | 572,261 |
| 010 General Services - Fleet Management | 14,760 | 45,595 | 9,173 | (8) | 6,421 |
| 010 General Services - Mail Services | 555,570 | 13,247 | 2,819 | 9,785 | 126,654 |
| 012 IOD Network (Injured-On-Duty) | 0 | 0 | 7,262 | 4,324 | 4,448 |
| 014 Information Technology Service | 26,538 | 41,500 | 23,130 | 16,484 | 19,673 |
| 015 Finance - Accountability | 247 | 247 | 247 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 476 | 476 | 476 | 476 |
| 015 Finance - Grants & Cost Planning | 433 | 2,178 | 757 | 198 | 630 |
| 015 Finance - Office of Mgmt & Budget | 5,051 | 8,997 | 8,462 | 2,073 | 2,520 |
| 015 Finance - Operations | 5,584 | 9,917 | 11,709 | 2,620 | 5,030 |
| 015 Finance - Payroll | 5,795 | 5,860 | 5,779 | 1,957 | 3,928 |
| 015 Finance - Property Administration | 3,760 | 2,010 | 4,547 | 480 | 1,529 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 1,576 | 1,731 | 1,610 | 489 | 1,073 |
| 015 Finance - Diversity Equity & Inclus | 1,907 | 2,807 | 3,115 | 1,392 | 1,209 |
| 030 Sheriff's Office - Security Services | 424,282 | 16,493 | 11,593 | 29,050 | 155,892 |
| 038 Health - Employee Health & Wellness | 83 | 0 | 166 | 0 | 0 |
| 048 Internal Audit | 2,226 | 4,261 | 3,893 | 1,017 | 3,239 |
| Allocated Costs for Fiscal 2024 | 1,786,386 | 509,145 | 1,304,965 | 174,573 | 2,021,550 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 024 Criminal Court Clerk | 025 Clerk and Master - Chancery | 026 Juvenile Court | 027 General Sessions Court | 028 State Trial Courts |
|---|---|---|---|---|---|
| Depreciation | 157,108 | 124,208 | 183 | 392,043 | 1,073,323 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 314,649 | 98,987 | 443,607 | 495,558 | 478,038 |
| 001 Administrative - Facility Rental | 24,705 | 0 | 2,860 | 10,351 | 0 |
| 001 Administrative - Insurance | 20,510 | 4,637 | 90,939 | 27,090 | 27,616 |
| 001 Administrative - Post Audits | 1,714 | 341 | 3,863 | 3,221 | 3,434 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 601 | 119 | 1,354 | 1,129 | 1,204 |
| 003 Metropolitan Clerk - Records Center | 10,721 | 14,538 | 22,937 | 115 | 0 |
| 006 Law | 41,341 | 1,364 | 18,896 | 52,651 | 6,353 |
| 008 Human Resources | 75,260 | 13,126 | 92,937 | 107,700 | 124,782 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 393,614 | 161,419 | 738,992 | 637,628 | 686,711 |
| 010 General Services - Fleet Management | (37) | 0 | 55,121 | (17) | 48,975 |
| 010 General Services - Mail Services | 28,816 | 11,833 | 8,389 | 6,277 | 8,966 |
| 012 IOD Network (Injured-On-Duty) | 92 | 0 | 48,499 | 2,890 | 3,809 |
| 014 Information Technology Service | 26,566 | 4,391 | 32,291 | 36,564 | 70,696 |
| 015 Finance - Accountability | 247 | 247 | 247 | 19,515 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 476 | 7,706 | 476 | 476 |
| 015 Finance - Grants & Cost Planning | 534 | 106 | 7,951 | 11,799 | 10,516 |
| 015 Finance - Office of Mgmt & Budget | 5,648 | 1,384 | 13,578 | 10,926 | 11,270 |
| 015 Finance - Operations | 6,489 | 2,210 | 27,034 | 21,787 | 23,981 |
| 015 Finance - Payroll | 6,063 | 1,231 | 7,699 | 8,862 | 9,964 |
| 015 Finance - Property Administration | 1,296 | 258 | 2,921 | 2,436 | 2,597 |
| 015 Finance - Purchasing | 14,996 | 0 | 20,480 | 10,969 | 0 |
| 015 Finance - Treasury | 1,469 | 290 | 2,347 | 2,351 | 2,577 |
| 015 Finance - Diversity Equity & Inclus | 1,981 | 929 | 4,231 | 3,283 | 3,368 |
| 030 Sheriff's Office - Security Services | 12,087 | 60,194 | 211,973 | 6,951 | 338,012 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 416 | 83 | 0 |
| 048 Internal Audit | 2,746 | 546 | 6,192 | 5,163 | 5,504 |
| Allocated Costs for Fiscal 2024 | 1,149,690 | 502,832 | 1,873,642 | 1,877,801 | 2,942,420 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 029 Justice Integration Services | 030 Sheriff's Office | 031 Police | 032 Fire | 033 Codes Administration |
|---|---|---|---|---|---|
| Depreciation | 58,022 | 274,717 | 1,199,134 | 28,913 | 280,131 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 16,270 | 2,575,772 | 11,931,185 | 8,850,744 | 619,775 |
| 001 Administrative - Facility Rental | 0 | 14,024 | 74,089 | 105,618 | 0 |
| 001 Administrative - Insurance | 4,807 | 538,076 | 1,604,118 | 980,903 | 66,129 |
| 001 Administrative - Post Audits | 1,014 | 21,243 | 67,570 | 45,690 | 3,633 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 1,370,715 | 504,599 | 0 |
| 001 Administrative - Miscellaneous | 356 | 7,448 | 23,689 | 25,294 | 1,274 |
| 003 Metropolitan Clerk - Records Center | 123 | 244 | 12,506 | 1,831 | 2,542 |
| 006 Law | 4,383 | 176,101 | 1,325,700 | 586,840 | 1,004,230 |
| 008 Human Resources | 20,127 | 924,424 | 1,747,914 | 1,317,913 | 129,079 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 35,810 | 0 | 7,795,421 | 3,586,356 | 173,212 |
| 010 General Services - Fleet Management | 0 | 767,437 | 6,681,227 | 6,262,813 | 0 |
| 010 General Services - Mail Services | 91 | 87,993 | 26,882 | 2,452 | 68,917 |
| 012 IOD Network (Injured-On-Duty) | 0 | 1,417,479 | 3,601,181 | 10,961,889 | 42,010 |
| 014 Information Technology Service | 126,706 | 14,814 | 782,850 | 280,851 | 163,924 |
| 015 Finance - Accountability | 247 | 247 | 247 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 5,296 | 2,886 | 476 | 2,886 |
| 015 Finance - Grants & Cost Planning | 316 | 16,069 | 45,357 | 19,644 | 1,133 |
| 015 Finance - Office of Mgmt & Budget | 3,308 | 67,199 | 216,727 | 142,933 | 13,281 |
| 015 Finance - Operations | 2,482 | 64,736 | 181,485 | 101,816 | 32,704 |
| 015 Finance - Payroll | 1,290 | 66,258 | 142,698 | 98,712 | 10,003 |
| 015 Finance - Property Administration | 767 | 16,065 | 59,229 | 39,973 | 2,747 |
| 015 Finance - Purchasing | 5,484 | 107,888 | 265,491 | 5,484 | 35,476 |
| 015 Finance - Treasury | 534 | 17,388 | 44,431 | 29,624 | 2,848 |
| 015 Finance - Diversity Equity & Inclus | 1,403 | 17,169 | 54,213 | 36,003 | 3,864 |
| 030 Sheriff's Office - Security Services | 15,132 | 761,893 | 145,780 | 32,425 | 86,086 |
| 038 Health - Employee Health & Wellness | 0 | 27,695 | 881,685 | 520,976 | 0 |
| 048 Internal Audit | 1,626 | 34,048 | 108,299 | 73,230 | 5,823 |
| Allocated Costs for Fiscal 2024 | 300,775 | 8,021,724 | 40,392,708 | 34,644,250 | 2,751,957 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 034 Beer Board | 035 Agricultural Extension | 037 Social Services | 038 Health | 039 Public Library |
|---|---|---|---|---|---|
| Depreciation | 12,299 | 637 | 63,742 | 1,206 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 16,560 | 0 | 682,264 | 2,282,998 | 1,214,100 |
| 001 Administrative - Facility Rental | 35,598 | 44,871 | 163,124 | 15,183 | 0 |
| 001 Administrative - Insurance | 2,337 | 2,231 | 97,896 | 207,168 | 637,975 |
| 001 Administrative - Post Audits | 225 | 69 | 1,663 | 14,801 | 10,418 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 79 | 24 | 583 | 5,189 | 3,653 |
| 003 Metropolitan Clerk - Records Center | 990 | 0 | 4,575 | 37,579 | 14,291 |
| 006 Law | 39,340 | 0 | 25,876 | 233,711 | 57,315 |
| 008 Human Resources | 6,554 | 6,344 | 52,891 | 473,544 | 345,838 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 7,605 | 48,892 | 104,892 | 1,046,977 | 569,461 |
| 010 General Services - Fleet Management | 11,524 | 0 | 25,881 | 128,872 | 64,164 |
| 010 General Services - Mail Services | 582 | 112 | 2,234 | 528 | 31,380 |
| 012 IOD Network (Injured-On-Duty) | 9,988 | 0 | 48,516 | 252,291 | 155,478 |
| 014 Information Technology Service | 10,685 | 3,134 | 36,411 | 230,107 | 284,794 |
| 015 Finance - Accountability | 247 | 247 | 247 | 247 | 19,516 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 476 | 476 | 2,886 | 2,886 |
| 015 Finance - Grants & Cost Planning | 70 | 22 | 1,868 | 72,085 | 15,392 |
| 015 Finance - Office of Mgmt & Budget | 884 | 292 | 5,821 | 59,369 | 31,621 |
| 015 Finance - Operations | 34,049 | 1,162 | 19,773 | 137,418 | 273,794 |
| 015 Finance - Payroll | 448 | 382 | 6,200 | 38,486 | 26,360 |
| 015 Finance - Property Administration | 170 | 52 | 5,323 | 13,903 | 13,299 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 65,814 | 210,637 |
| 015 Finance - Treasury | 137 | 79 | 1,509 | 11,849 | 8,361 |
| 015 Finance - Diversity Equity & Inclus | 805 | 659 | 2,757 | 20,228 | 11,179 |
| 030 Sheriff's Office - Security Services | 3,780 | 3,364 | 20,889 | 733,522 | 144,370 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 166 | 31,937 | 0 |
| 048 Internal Audit | 360 | 111 | 2,666 | 23,723 | 16,698 |
| Allocated Costs for Fiscal 2024 | 195,791 | 113,162 | 1,378,241 | 6,141,621 | 4,162,978 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 040 Parks | 041 Arts Commission | 042 Transportation | 044 Human Relations Commission | 047 Criminal Justice Planning |
|---|---|---|---|---|---|
| Depreciation | 0 | 2,144 | 60,007 | 0 | 0 |
| 001 Administrative - Corporate Dues | 38,833 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 1,840,664 | 35,425 | 2,222,580 | 6,561 | 0 |
| 001 Administrative - Facility Rental | 0 | 2,719 | 0 | 41,531 | 0 |
| 001 Administrative - Insurance | 1,595,469 | 1,350 | 260,164 | 998 | 704 |
| 001 Administrative - Post Audits | 16,769 | 1,181 | 18,489 | 153 | 143 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 5,879 | 414 | 9,333 | 54 | 50 |
| 003 Metropolitan Clerk - Records Center | 2,638 | 0 | 1,597 | 0 | 0 |
| 006 Law | 219,383 | 168,842 | 1,133,213 | 22,896 | 260 |
| 008 Human Resources | 550,091 | 11,901 | 355,281 | 4,375 | 3,500 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 911,636 | 14,574 | 51,847 | 0 | 0 |
| 010 General Services - Fleet Management | 1,046,742 | 0 | 2,460,205 | 0 | 0 |
| 010 General Services - Mail Services | 4,231 | 164 | 2,586 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 651,385 | 0 | 365,452 | 0 | 0 |
| 014 Information Technology Service | 204,580 | 7,371 | 129,789 | 3,561 | 2,480 |
| 015 Finance - Accountability | 247 | 19,516 | 495 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 55,911 | 5,296 | 176,903 | 476 | 476 |
| 015 Finance - Grants & Cost Planning | 37,613 | 5,765 | 24,656 | 48 | 44 |
| 015 Finance - Office of Mgmt & Budget | 46,059 | 2,201 | 53,820 | 511 | 465 |
| 015 Finance - Operations | 351,541 | 12,125 | 133,625 | 2,092 | 984 |
| 015 Finance - Payroll | 45,655 | 836 | 29,278 | 321 | 219 |
| 015 Finance - Property Administration | 39,782 | 893 | 13,982 | 116 | 108 |
| 015 Finance - Purchasing | 181,412 | 14,996 | 248,339 | 0 | 0 |
| 015 Finance - Treasury | 14,778 | 490 | 14,170 | 94 | 76 |
| 015 Finance - Diversity Equity & Inclus | 13,641 | 8,396 | 14,161 | 1,154 | 555 |
| 030 Sheriff's Office - Security Services | 647,232 | 1,760 | 25,768 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 15,636 | 0 | 16,634 | 0 | 0 |
| 048 Internal Audit | 26,876 | 1,893 | 29,634 | 245 | 228 |
| Allocated Costs for Fiscal 2024 | 8,564,682 | 320,252 | 7,852,007 | 85,433 | 10,537 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 049 Office of Emergency Management | 051 Office of Family Safety | 052 Community Oversight Board | 053 Office of Homeless Services | 054 Community Review Board |
|---|---|---|---|---|---|
| Depreciation | 4,778 | 124,188 | 0 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 10,999 | 14,043 | 2,600 | 0 | 0 |
| 001 Administrative - Facility Rental | 25,197 | 0 | 103,607 | 35,707 | 0 |
| 001 Administrative - Insurance | 34,590 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 598 | 1,281 | 159 | 2,852 | 225 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 210 | 449 | 56 | 1,000 | 79 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 0 | 0 |
| 006 Law | 8,376 | 9,491 | 0 | 28,866 | 78,288 |
| 008 Human Resources | 13,887 | 40,167 | 0 | 28,003 | 10,501 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 236,208 | 78,952 | 0 | 0 | 0 |
| 010 General Services - Fleet Management | 140,023 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 244 | 0 | 0 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 0 | 0 | 0 | 23,420 | 0 |
| 014 Information Technology Service | 23,812 | 20,868 | 7,830 | 3,782 | 245 |
| 015 Finance - Accountability | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 13,679 | 9,844 | 50 | 6,287 | 70 |
| 015 Finance - Office of Mgmt & Budget | 2,648 | 3,863 | 514 | 3,786 | 961 |
| 015 Finance - Operations | 4,862 | 10,256 | 918 | 13,771 | 1,502 |
| 015 Finance - Payroll | 996 | 2,687 | 255 | 1,581 | 470 |
| 015 Finance - Property Administration | 11,293 | 969 | 120 | 2,157 | 170 |
| 015 Finance - Purchasing | 46,445 | 14,996 | 0 | 10,969 | 0 |
| 015 Finance - Treasury | 5,173 | 859 | 86 | 962 | 139 |
| 015 Finance - Diversity Equity & Inclus | 1,094 | 1,540 | 127 | 934 | 531 |
| 030 Sheriff's Office - Security Services | 10,483 | 92,899 | 76 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 958 | 2,053 | 255 | 4,572 | 361 |
| Allocated Costs for Fiscal 2024 | 596,552 | 429,404 | 116,655 | 168,648 | 93,542 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 060 Farmer's Market | 061 Municipal Auditorium | 062 State Fair Board | 064 Sports Authority | 065 Water and Sewer - Stormwater Svcs |
|---|---|---|---|---|---|
| Depreciation | 274 | 0 | 0 | 21,099 | 38,390 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 34,328 | 88,669 | 114,448 | 7,828 | 6,519 |
| 001 Administrative - Facility Rental | 4,290 | 0 | 0 | 33,225 | 0 |
| 001 Administrative - Insurance | 0 | 116,200 | 0 | 12,497 | 0 |
| 001 Administrative - Post Audits | 652 | 720 | 1,119 | 10,911 | 4,615 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 229 | 252 | 392 | 3,825 | 1,618 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 1,242 | 36 | 0 |
| 006 Law | 66,785 | 16,645 | 81,384 | 73,592 | (58,394) |
| 008 Human Resources | 6,458 | 7,875 | 19,190 | 3,920 | 97,137 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 21,002 | 0 | 0 | 13,536 | 0 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | (30,183) |
| 010 General Services - Mail Services | 5 | 279 | 365 | 141 | 2 |
| 012 IOD Network (Injured-On-Duty) | 0 | (3,500) | (5,550) | 0 | 24,273 |
| 014 Information Technology Service | 5,838 | 5,622 | 12,753 | 5,010 | 69,636 |
| 015 Finance - Accountability | 247 | 247 | 247 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 2,886 | 5,296 | 10,117 | 10,117 | 29,399 |
| 015 Finance - Grants & Cost Planning | 203 | 224 | 349 | 3,402 | 1,439 |
| 015 Finance - Office of Mgmt & Budget | 1,930 | 1,739 | 3,018 | 20,084 | 17,323 |
| 015 Finance - Operations | 15,398 | 10,944 | 18,483 | 36,825 | 40,511 |
| 015 Finance - Payroll | 583 | 779 | 2,204 | 294 | 6,085 |
| 015 Finance - Property Administration | 65,535 | 3,255 | 846 | 24,511 | 3,490 |
| 015 Finance - Purchasing | 0 | 27,422 | 16,453 | 106,776 | 0 |
| 015 Finance - Treasury | 282 | 772 | 819 | 6,873 | 10,854 |
| 015 Finance - Diversity Equity & Inclus | 1,063 | 1,016 | 1,332 | 5,543 | 4,275 |
| 030 Sheriff's Office - Security Services | 1,785 | 0 | 0 | 6,727 | 11,797 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 1,045 | 1,154 | 1,794 | 17,487 | 7,396 |
| Allocated Costs for Fiscal 2024 | 230,820 | 285,613 | 281,006 | 424,508 | 286,432 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 065 Water and Sewer - Waste Services | 065 Water and Sewer - Water Services | 065 Water and Sewer - General | 067 General Hospital | 068 District Energy System (DES) |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 106,633 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 0 | 4,338,742 | 0 | 3,053,323 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 10,767 | 44,306 | 0 | 0 | 4,050 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 3,775 | 15,533 | 0 | 0 | 1,420 |
| 003 Metropolitan Clerk - Records Center | 0 | 572 | 0 | 0 | 0 |
| 006 Law | (26,917) | 177,051 | 0 | 13,506 | 37,045 |
| 008 Human Resources | 85,761 | 645,751 | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 0 | 89,671 | 0 | 0 |
| 010 General Services - Fleet Management | (213,884) | 5,009,435 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 0 | 0 | 4,016 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 0 | 218,458 | 0 | 3,169 | 0 |
| 014 Information Technology Service | 28,295 | 351,321 | 0 | 0 | 0 |
| 015 Finance - Accountability | 0 | 0 | 247 | 0 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 2,410 | 21,692 | 205,350 | 0 | 476 |
| 015 Finance - Grants & Cost Planning | 6,056 | 13,816 | 2,699 | 0 | 1,263 |
| 015 Finance - Office of Mgmt & Budget | 37,173 | 151,927 | 0 | 0 | 11,565 |
| 015 Finance - Operations | 53,321 | 366,156 | 0 | 62 | 6,271 |
| 015 Finance - Payroll | 21,098 | 39,948 | 0 | 12,758 | 0 |
| 015 Finance - Property Administration | 8,142 | 36,216 | 0 | 0 | 3,062 |
| 015 Finance - Purchasing | 0 | 14,996 | 660,535 | 0 | 0 |
| 015 Finance - Treasury | 6,659 | 71,001 | 0 | 2,013 | 1,845 |
| 015 Finance - Diversity Equity & Inclus | 9,172 | 37,489 | 1,028 | 0 | 2,854 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 32,769 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 0 | 12,392 | 0 | 0 | 0 |
| 048 Internal Audit | 17,257 | 71,013 | 0 | 0 | 6,490 |
| Allocated Costs for Fiscal 2024 | 49,084 | 11,637,815 | 1,102,947 | 3,084,831 | 76,588 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 070 Community Education Commission | 071 Convention Center Authority | 075 Metro Action Commission (MAC) | 077 Metro Devlp & Housing Auth (MDHA) | 078 Metropolitan Transit Authority (MTA) |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 69,033 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 69,726 |
| 001 Administrative - Employee Benefits | 12,051 | 153,237 | 634,013 | 0 | 9,143 |
| 001 Administrative - Facility Rental | 0 | 0 | 196,830 | 0 | 0 |
| 001 Administrative - Insurance | 3,170 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 18,422 | 9,002 | 9 | 68 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 6,459 | 3,156 | 3 | 24 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 17,070 | 0 | 0 |
| 006 Law | 0 | 562 | 46,980 | 5,191 | 4,491 |
| 008 Human Resources | 0 | 134,943 | 262,482 | 0 | 875 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 0 | 127,304 | 0 | 0 |
| 010 General Services - Fleet Management | 0 | 0 | 48,186 | 0 | 0 |
| 010 General Services - Mail Services | 1,206 | 1,252 | 774 | 4 | (100) |
| 012 IOD Network (Injured-On-Duty) | 0 | 1,214 | 63,478 | 0 | 0 |
| 014 Information Technology Service | 0 | 29,084 | 140,391 | 2,158 | 94,299 |
| 015 Finance - Accountability | 247 | 498 | 0 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 952 | 12,051 | 476 | 476 |
| 015 Finance - Grants & Cost Planning | 0 | 5,744 | 16,300 | 3 | 21 |
| 015 Finance - Office of Mgmt & Budget | 0 | 37,796 | 34,302 | 0 | 0 |
| 015 Finance - Operations | 0 | 190,792 | 109,480 | 504 | 2,536 |
| 015 Finance - Payroll | 49 | 9,077 | 19,415 | 0 | 78 |
| 015 Finance - Property Administration | 0 | 13,931 | 8,162 | 7 | 51 |
| 015 Finance - Purchasing | 0 | 0 | 51,930 | 0 | 0 |
| 015 Finance - Treasury | 7 | 46,456 | 10,069 | 38 | 27 |
| 015 Finance - Diversity Equity & Inclus | 0 | 9,326 | 9,051 | 0 | 881 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 22,768 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 11,394 | 0 | 0 |
| 048 Internal Audit | 0 | 29,526 | 14,428 | 15 | 109 |
| Allocated Costs for Fiscal 2024 | 17,206 | 689,270 | 1,938,049 | 8,655 | 182,951 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | 080 Metro Nashville Public School (MNPS) | 083 Industrial Development Board | 088 Airport Authority | 090 Debt Service | 091 Emergency Communication Center |
|---|---|---|---|---|---|
| Depreciation | 10,226 | 0 | 0 | 0 | 10,681 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 22,668,153 | 0 | 41,589 | 0 | 409,648 |
| 001 Administrative - Facility Rental | 114,209 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 42,846 |
| 001 Administrative - Post Audits | 376,277 | 0 | 0 | 0 | 5,100 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 131,921 | 0 | 0 | 0 | 1,788 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 0 | 1,225 |
| 006 Law | 1,340,248 | 24,188 | 88,862 | 0 | 7,695 |
| 008 Human Resources | 0 | 0 | 0 | 0 | 203,902 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 784,328 | 0 | 0 | 0 | 223,031 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 0 | 0 | 0 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 1,395,711 | 0 | 0 | 0 | 24,053 |
| 014 Information Technology Service | 515,474 | 0 | 0 | 0 | 150,840 |
| 015 Finance - Accountability | 247 | 0 | 0 | 247 | 247 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 0 | 0 | 476 | 476 |
| 015 Finance - Grants & Cost Planning | 117,339 | 0 | 0 | 0 | 1,590 |
| 015 Finance - Office of Mgmt & Budget | 1,066,141 | 0 | 0 | 0 | 16,851 |
| 015 Finance - Operations | 2,031,202 | 225 | 0 | 6,413 | 10,254 |
| 015 Finance - Payroll | 731,829 | 0 | 147 | 0 | 13,688 |
| 015 Finance - Property Administration | 311,665 | 0 | 0 | 0 | 3,857 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 5,484 |
| 015 Finance - Treasury | 227,803 | 30 | 22 | 1,619 | 3,628 |
| 015 Finance - Diversity Equity & Inclus | 264,331 | 0 | 0 | 0 | 4,745 |
| 030 Sheriff's Office - Security Services | 47,514 | 0 | 0 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 83 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 603,096 | 0 | 0 | 0 | 8,174 |
| Allocated Costs for Fiscal 2024 | 32,738,274 | 24,443 | 130,621 | 8,756 | 1,149,803 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | Bordeaux Longterm Care | Hospital Authority | Knowles Home | Medical Examiner | Nashville Electric Service (NES) |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 1,706,522 | 0 | 187,667 | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 0 | 0 | 66 | 0 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 0 | 0 | 23 | 0 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 0 | 0 |
| 006 Law | 195 | 109,674 | 0 | 1,840 | 14,772 |
| 008 Human Resources | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 0 | 0 | 0 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 70,263 | 0 | 0 | 0 | 0 |
| 014 Information Technology Service | 0 | 12,446 | 0 | 0 | 112,553 |
| 015 Finance - Accountability | 247 | 0 | 19,516 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 476 | 0 | 476 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 0 | 0 | 0 | 20 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 0 | 308 | 0 |
| 015 Finance - Operations | 0 | 0 | 0 | 12 | 0 |
| 015 Finance - Payroll | 7,874 | 0 | 951 | 0 | 0 |
| 015 Finance - Property Administration | 0 | 0 | 0 | 2,760 | 2,710 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 1,204 | 0 | 145 | 23 | 0 |
| 015 Finance - Diversity Equity & Inclus | 0 | 294 | 0 | 76 | 0 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 0 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 83 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 0 | 106 | 0 |
| Allocated Costs for Fiscal 2024 | 1,786,865 | 122,413 | 208,755 | 5,235 | 130,035 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | All Other | Total Allocated | Direct Billed | Unallocated | Cost Adjustments |
|---|---|---|---|---|---|
| Depreciation | 253,863 | 6,139,805 | 0 | 0 | (8,494,532) |
| 001 Administrative - Corporate Dues | 0 | 853,972 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 282,130 | 70,897,173 | 0 | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 2,096,239 | 0 | 6,904,113 | 0 |
| 001 Administrative - Insurance | 9,603 | 6,597,995 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 905,062 | 0 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 0 | 1,875,314 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 329,432 | 0 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 396 | 257,157 | 0 | 0 | 0 |
| 006 Law | 27,283 | 8,688,100 | 476,400 | 31,225,793 | 28,415,392 |
| 008 Human Resources | 0 | 8,579,218 | 0 | 354,002 | 0 |
| 010 General Services - Administration | 0 | 216,208 | 0 | 0 | 0 |
| 010 General Services - Facilities | 7,623,756 | 28,415,852 | 994,839 | 6,099,316 | 0 |
| 010 General Services - Fleet Management | (289) | 22,663,502 | 38,228,124 | 0 | 1,243,094 |
| 010 General Services - Mail Services | 0 | 1,070,283 | 12,857 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 0 | 19,416,200 | 1,986,000 | 0 | 0 |
| 014 Information Technology Service | 52,854 | 4,506,430 | 0 | 27,932,771 | 47,719,663 |
| 015 Finance - Accountability | 567,011 | 657,202 | 0 | 0 | 0 |
| 015 Finance - Administration | 0 | 16,463 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 19,758 | 659,595 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 68,034 | 613,371 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 2,247,728 | 0 | 0 | 0 |
| 015 Finance - Operations | 67,898 | 4,714,060 | 0 | 0 | 0 |
| 015 Finance - Payroll | 564 | 1,421,895 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 27,101 | 903,965 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 0 | 2,328,912 | 0 | 0 | 0 |
| 015 Finance - Treasury | 29,409 | 679,847 | 0 | 0 | 1,212,408 |
| 015 Finance - Diversity Equity & Inclus | 0 | 617,175 | 0 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 192,491 | 4,808,143 | 0 | 0 | 15,200,128 |
| 038 Health - Employee Health & Wellness | 0 | 1,519,430 | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 1,450,607 | 0 | 0 | 0 |
| Allocated Costs for Fiscal 2024 | 9,221,862 | 206,146,334 | 41,698,220 | 72,515,995 | 85,296,153 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule A - Allocated Costs By Department



| Central Service Departments | Disallowed | Total Expenditures |
|---|---|---|
| Depreciation | | |
| 001 Administrative - Corporate Dues | | |
| 001 Administrative - Employee Benefits | 21,868,000 | |
| 001 Administrative - Facility Rental | | |
| 001 Administrative - Insurance | 1,654,400 | |
| 001 Administrative - Post Audits | | |
| 001 Administrative - Gen Svcs Energy | | |
| 001 Administrative - Miscellaneous | | |
| 003 Metropolitan Clerk - Records Center | | |
| 006 Law | | |
| 008 Human Resources | | |
| 010 General Services - Administration | 2,879 | |
| 010 General Services - Facilities | | |
| 010 General Services - Fleet Management | 1,287 | |
| 010 General Services - Mail Services | | |
| 012 IOD Network (Injured-On-Duty) | (134,603) | |
| 014 Information Technology Service | | |
| 015 Finance - Accountability | | |
| 015 Finance - Administration | | |
| 015 Finance - Business Assistance | | |
| 015 Finance - Grants & Cost Planning | | |
| 015 Finance - Office of Mgmt & Budget | | |
| 015 Finance - Operations | | |
| 015 Finance - Payroll | | |
| 015 Finance - Property Administration | | |
| 015 Finance - Purchasing | | |
| 015 Finance - Treasury | | |
| 015 Finance - Diversity Equity & Inclus | | |
| 030 Sheriff's Office - Security Services | | |
| 038 Health - Employee Health & Wellness | | |
| 048 Internal Audit | | |
| Allocated Costs for Fiscal 2024 | 23,391,963 | 429,048,665 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule C - Summary of Allocated Costs



| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|---|---|---|---|---|---|---|
| Depreciation | 0 | | 8,494,532 | | 0 | |
| 001 Administrative - Corporate Dues | 853,212 | | 0 | | 0 | |
| 001 Administrative - Employee Benefits | 94,938,779 | (21,868,000) | 0 | | 0 | |
| 001 Administrative - Facility Rental | 9,216,816 | | 0 | (6,904,113) | 0 | |
| 001 Administrative - Insurance | 8,539,242 | (1,654,400) | 0 | | 0 | |
| 001 Administrative - Post Audits | 1,083,305 | | 0 | | 0 | |
| 001 Administrative - Gen Svcs Energy | 1,867,277 | | 0 | | 0 | |
| 001 Administrative - Miscellaneous | 1,144,427 | | 0 | | 0 | |
| 003 Metropolitan Clerk - Records Center | 262,152 | | 0 | | 0 | |
| 006 Law | 69,303,383 | | (28,415,392) | (31,225,793) | (476,400) | |
| 008 Human Resources | 8,664,349 | | 0 | (354,002) | 0 | |
| 010 General Services - Administration | 1,661,011 | (2,879) | 0 | | 0 | |
| 010 General Services - Facilities | 34,918,829 | | 0 | (6,099,316) | (994,839) | |
| 010 General Services - Fleet Management | 58,258,354 | (1,287) | (1,243,094) | | (38,228,124) | |
| 010 General Services - Mail Services | 1,109,806 | | 0 | | (12,857) | |
| 012 IOD Network (Injured-On-Duty) | 21,294,448 | 134,603 | 0 | | (1,986,000) | |
| 014 Information Technology Service | 76,519,663 | | (47,719,663) | (27,932,771) | 0 | |
| 015 Finance - Accountability | 635,077 | | 0 | | 0 | |
| 015 Finance - Administration | 2,272,380 | | 0 | | 0 | |
| 015 Finance - Business Assistance | 1,292,060 | | 0 | | 0 | |
| 015 Finance - Grants & Cost Planning | 400,586 | | 0 | | 0 | |
| 015 Finance - Office of Mgmt & Budget | 1,789,431 | | 0 | | 0 | |
| 015 Finance - Operations | 3,885,786 | | 0 | | 0 | |
| 015 Finance - Payroll | 1,178,846 | | 0 | | 0 | |
| 015 Finance - Property Administration | 698,505 | | 0 | | 0 | |
| 015 Finance - Purchasing | 1,778,657 | | 0 | | 0 | |
| 015 Finance - Treasury | 1,460,546 | | (1,212,408) | | 0 | |
| 015 Finance - Diversity Equity & Inclus | 570,738 | | 0 | | 0 | |
| 030 Sheriff's Office - Security Services | 20,471,382 | | (15,200,128) | | 0 | |
| 038 Health - Employee Health & Wellness | 1,526,543 | | 0 | | 0 | |
| 048 Internal Audit | 1,453,075 | | 0 | | 0 | |

| | |
|---|---|
| 001 Administrative - Direct | 404,792 |
| 002 Metropolitan Council | 1,702,087 |
| 003 Metropolitan Clerk | 773,070 |
| 004 Mayor's Office | 29,945 |
| 004 Mayor's Office - Administration | 1,047,465 |
| 005 Election Commission | 493,721 |
| 007 Planning Commission | 1,285,128 |
| 009 Register of Deeds | 237,268 |
| 010 General Services | 169,335 |
| 010 General Services - Surplus Property | 580,333 |
| 011 Historical Commission | 198,116 |
| 012 Employee Benefit Board | 714,258 |
| 015 Finance | 29,734 |
| 016 Assessor of Property | 1,509,845 |
| 017 Trustee | 664,477 |
| 018 County Clerk | 1,786,386 |
| 019 District Attorney | 509,145 |
| 021 Public Defender | 1,304,965 |
| 022 Juvenile Court Clerk | 174,573 |
| 023 Circuit Court Clerk | 2,021,550 |
| 024 Criminal Court Clerk | 1,149,690 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule C - Summary of Allocated Costs



| Department Name | Total Expenditures | Disallowed | Cost Adjustments | Unallocated | Direct Billed | Total Allocated |
|---|---|---|---|---|---|---|
| 025 Clerk and Master - Chancery | | | | | | 502,832 |
| 026 Juvenile Court | | | | | | 1,873,642 |
| 027 General Sessions Court | | | | | | 1,877,801 |
| 028 State Trial Courts | | | | | | 2,942,420 |
| 029 Justice Integration Services | | | | | | 300,775 |
| 030 Sheriff's Office | | | | | | 8,021,724 |
| 031 Police | | | | | | 40,392,708 |
| 032 Fire | | | | | | 34,644,250 |
| 033 Codes Administration | | | | | | 2,751,957 |
| 034 Beer Board | | | | | | 195,791 |
| 035 Agricultural Extension | | | | | | 113,162 |
| 037 Social Services | | | | | | 1,378,241 |
| 038 Health | | | | | | 6,141,621 |
| 039 Public Library | | | | | | 4,162,978 |
| 040 Parks | | | | | | 8,564,682 |
| 041 Arts Commission | | | | | | 320,252 |
| 042 Transportation | | | | | | 7,852,007 |
| 044 Human Relations Commission | | | | | | 85,433 |
| 047 Criminal Justice Planning | | | | | | 10,537 |
| 049 Office of Emergency Management | | | | | | 596,552 |
| 051 Office of Family Safety | | | | | | 429,404 |
| 052 Community Oversight Board | | | | | | 116,655 |
| 053 Office of Homeless Services | | | | | | 168,648 |
| 054 Community Review Board | | | | | | 93,542 |
| 060 Farmer's Market | | | | | | 230,820 |
| 061 Municipal Auditorium | | | | | | 285,613 |
| 062 State Fair Board | | | | | | 281,006 |
| 064 Sports Authority | | | | | | 424,508 |
| 065 Water and Sewer - Stormwater Svcs | | | | | | 286,432 |
| 065 Water and Sewer - Waste Services | | | | | | 49,084 |
| 065 Water and Sewer - Water Services | | | | | | 11,637,815 |
| 065 Water and Sewer - General | | | | | | 1,102,947 |
| 067 General Hospital | | | | | | 3,084,831 |
| 068 District Energy System (DES) | | | | | | 76,588 |
| 070 Community Education Commission | | | | | | 17,206 |
| 071 Convention Center Authority | | | | | | 689,270 |
| 075 Metro Action Commission (MAC) | | | | | | 1,938,049 |
| 077 Metro Devlp & Housing Auth (MDHA) | | | | | | 8,655 |
| 078 Metropolitan Transit Authority (MTA) | | | | | | 182,951 |
| 080 Metro Nashville Public School (MNPS) | | | | | | 32,738,274 |
| 083 Industrial Development Board | | | | | | 24,443 |
| 088 Airport Authority | | | | | | 130,621 |
| 090 Debt Service | | | | | | 8,756 |
| 091 Emergency Communication Center | | | | | | 1,149,803 |
| Bordeaux Longterm Care | | | | | | 1,786,865 |
| Hospital Authority | | | | | | 122,413 |
| Knowles Home | | | | | | 208,755 |
| Medical Examiner | | | | | | 5,235 |
| Nashville Electric Service (NES) | | | | | | 130,035 |
| All Other | | | | | | 9,221,862 |
| Totals | 429,048,665 | (23,391,963) | (85,296,153) | (72,515,995) | (41,698,220) | 206,146,334 |


MAXCAP 2025 Maximus US Services, Inc.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule C - Summary of Allocated Costs**



Deviation: 0

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | Depreciation 1.5 | 001 Administrativ 2.5 | 001 Administrativ 3.5 | 001 Administrativ 4.5 | 001 Administrativ 5.5 |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Direct | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | (2,540) | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 0 | 0 | (102,001) | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | (17,324) | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | (464,694) |
| 001 Administrative - Post Audits | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 002 Metropolitan Council | 230,868 | 699,288 | 273,335 | 0 | 11,446 |
| 003 Metropolitan Clerk | 65,294 | 0 | 62,803 | 87,386 | 2,788 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office | 0 | 0 | 7,076 | 0 | 0 |
| 004 Mayor's Office - Administration | 304,811 | 46,125 | 170,416 | 0 | 8,277 |
| 005 Election Commission | 7,905 | 0 | 134,819 | 19,406 | 27,069 |
| 006 Law | 59,479 | 0 | 127,938 | 0 | 12,169 |
| 007 Planning Commission | 210,466 | 0 | 217,599 | 0 | 20,892 |
| 008 Human Resources | 230 | 0 | 311,203 | 3,607 | 13,343 |
| 009 Register of Deeds | 0 | 0 | 168,705 | 0 | 0 |
| 010 General Services | 58,255 | 0 | 0 | 37,843 | 0 |
| 010 General Services - Administration | 69,768 | 0 | 738,514 | 28,365 | 0 |
| 010 General Services - Facilities | 641,848 | 0 | 0 | 28,529 | 694,678 |
| 010 General Services - Fleet Management | 13,197 | 0 | 0 | 142,257 | 0 |
| 010 General Services - Mail Services | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Surplus Property | 3,776 | 0 | 0 | 41,863 | 0 |
| 011 Historical Commission | 971 | 0 | 33,885 | 0 | 1,878 |
| 012 Employee Benefit Board | 0 | 0 | 13,757 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 0 | 0 | 0 | 0 | 0 |
| 014 Information Technology Service | 1,138,558 | 0 | 602,239 | 1,701 | 2,231 |
| 015 Finance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Accountability | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Administration | 49,419 | 1,780 | 479,326 | 0 | 26,128 |
| 015 Finance - Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 77,057 | 0 | 0 | 0 | 0 |
| 015 Finance - Operations | 126,291 | 0 | 0 | 0 | 0 |
| 015 Finance - Payroll | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 10,604 | 0 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 100,369 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 24,162 | 0 | 0 | 732 | 0 |
| 015 Finance - Diversity Equity & Inclus | 2,921 | 0 | 0 | 0 | 0 |
| 016 Assessor of Property | 185,054 | 0 | 491,254 | 0 | 42,815 |
| 017 Trustee | 54,233 | 0 | 193,019 | 0 | 6,340 |
| 018 County Clerk | 156,284 | 0 | 326,810 | 0 | 19,466 |
| 019 District Attorney | 42,166 | 0 | 164,619 | 0 | 25,067 |
| 021 Public Defender | 0 | 0 | 210,830 | 862,003 | 17,158 |
| 022 Juvenile Court Clerk | 0 | 0 | 62,555 | 0 | 7,543 |
| 023 Circuit Court Clerk | 452,740 | 0 | 464,304 | 0 | 17,231 |
| 024 Criminal Court Clerk | 157,108 | 0 | 314,649 | 24,705 | 20,510 |
| 025 Clerk and Master - Chancery | 124,208 | 0 | 98,987 | 0 | 4,637 |
| 026 Juvenile Court | 183 | 0 | 443,607 | 2,860 | 90,939 |
| 027 General Sessions Court | 392,043 | 0 | 495,558 | 10,351 | 27,090 |
| 028 State Trial Courts | 1,073,323 | 0 | 478,038 | 0 | 27,616 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | Depreciation 1.5 | 001 Administrativ 2.5 | 001 Administrativ 3.5 | 001 Administrativ 4.5 | 001 Administrativ 5.5 |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 58,022 | 0 | 16,270 | 0 | 4,807 |
| 030 Sheriff's Office | 274,717 | 0 | 2,575,772 | 14,024 | 538,076 |
| 030 Sheriff's Office - Security Services | 40,823 | 0 | 0 | 118 | 0 |
| 031 Police | 1,199,134 | 0 | 11,931,185 | 74,089 | 1,604,118 |
| 032 Fire | 28,913 | 0 | 8,850,744 | 105,618 | 980,903 |
| 033 Codes Administration | 280,131 | 0 | 619,775 | 0 | 66,129 |
| 034 Beer Board | 12,299 | 0 | 16,560 | 35,598 | 2,337 |
| 035 Agricultural Extension | 637 | 0 | 0 | 44,871 | 2,231 |
| 037 Social Services | 63,742 | 0 | 682,264 | 163,124 | 97,896 |
| 038 Health | 1,206 | 0 | 2,282,998 | 15,183 | 207,168 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 039 Public Library | 0 | 0 | 1,214,100 | 0 | 637,975 |
| 040 Parks | 0 | 38,833 | 1,840,664 | 0 | 1,595,469 |
| 041 Arts Commission | 2,144 | 0 | 35,425 | 2,719 | 1,350 |
| 042 Transportation | 60,007 | 0 | 2,222,580 | 0 | 260,164 |
| 044 Human Relations Commission | 0 | 0 | 6,561 | 41,531 | 998 |
| 047 Criminal Justice Planning | 0 | 0 | 0 | 0 | 704 |
| 048 Internal Audit | 0 | 0 | 16,387 | 28,479 | 2,994 |
| 049 Office of Emergency Management | 4,778 | 0 | 10,999 | 25,197 | 34,590 |
| 051 Office of Family Safety | 124,188 | 0 | 14,043 | 0 | 0 |
| 052 Community Oversight Board | 0 | 0 | 2,600 | 103,607 | 0 |
| 053 Office of Homeless Services | 0 | 0 | 0 | 35,707 | 0 |
| 054 Community Review Board | 0 | 0 | 0 | 0 | 0 |
| 060 Farmer's Market | 274 | 0 | 34,328 | 4,290 | 0 |
| 061 Municipal Auditorium | 0 | 0 | 88,669 | 0 | 116,200 |
| 062 State Fair Board | 0 | 0 | 114,448 | 0 | 0 |
| 064 Sports Authority | 21,099 | 0 | 7,828 | 33,225 | 12,497 |
| 065 Water and Sewer - Stormwater Svcs | 38,390 | 0 | 6,519 | 0 | 0 |
| 065 Water and Sewer - Waste Services | 0 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer - Water Services | 0 | 0 | 4,338,742 | 0 | 0 |
| 065 Water and Sewer - General | 106,633 | 0 | 0 | 0 | 0 |
| 067 General Hospital | 0 | 0 | 3,053,323 | 0 | 0 |
| 068 District Energy System (DES) | 0 | 0 | 0 | 0 | 0 |
| 070 Community Education Commission | 0 | 0 | 12,051 | 0 | 3,170 |
| 071 Convention Center Authority | 0 | 0 | 153,237 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 69,033 | 0 | 634,013 | 196,830 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 | 0 | 0 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 69,726 | 9,143 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 10,226 | 0 | 22,668,153 | 114,209 | 0 |
| 083 Industrial Development Board | 0 | 0 | 0 | 0 | 0 |
| 088 Airport Authority | 0 | 0 | 41,589 | 0 | 0 |
| 090 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 10,681 | 0 | 409,648 | 0 | 42,846 |
| Bordeaux Longterm Care | 0 | 0 | 1,706,522 | 0 | 0 |
| Hospital Authority | 0 | 0 | 0 | 0 | 0 |
| Knowles Home | 0 | 0 | 187,667 | 0 | 0 |
| Medical Examiner | 0 | 0 | 0 | 0 | 0 |
| Nashville Electric Service (NES) | 0 | 0 | 0 | 0 | 0 |
| All Other | 253,863 | 0 | 282,130 | 0 | 9,603 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 6,904,113 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | Depreciation 1.5 | 001 Administrativ 2.5 | 001 Administrativ 3.5 | 001 Administrativ 4.5 | 001 Administrativ 5.5 |
|---|---|---|---|---|---|
| Cost Adjustments | (8,494,532) | 0 | 0 | 0 | 0 |
| Disallowed | 0 | 0 | 21,868,000 | 0 | 1,654,400 |
| Total Expenditures | 0 | 853,212 | 94,938,779 | 9,216,816 | 8,539,242 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | 001 Administrativ 6.5 | 001 Administrativ 7.5 | 001 Administrativ 8.5 | 003 Metropolitan 9.5 | 006 Law 10.5 |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Direct | 40,481 | 0 | 14,192 | 0 | 0 |
| 001 Administrative - Corporate Dues | 181 | 0 | 63 | 0 | 0 |
| 001 Administrative - Employee Benefits | 9,230 | 0 | 5,206 | 0 | 0 |
| 001 Administrative - Facility Rental | 1,952 | 0 | 683 | 0 | 0 |
| 001 Administrative - Insurance | 1,458 | 0 | 822 | 0 | 452,242 |
| 001 Administrative - Post Audits | (3,448) | 0 | 80 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 397 | (8,037) | 138 | 0 | 0 |
| 001 Administrative - Miscellaneous | 243 | 0 | (5,916) | 0 | 0 |
| 002 Metropolitan Council | 721 | 0 | 253 | 36 | 190,527 |
| 003 Metropolitan Clerk | 211 | 0 | 74 | 2,022 | 0 |
| 003 Metropolitan Clerk - Records Center | 56 | 0 | 20 | (12,868) | 4,255 |
| 004 Mayor's Office | 310 | 0 | 109 | 0 | 11,626 |
| 004 Mayor's Office - Administration | 1,010 | 0 | 354 | 0 | 116,145 |
| 005 Election Commission | 890 | 0 | 312 | 17,428 | 45,237 |
| 006 Law | 8,036 | 0 | 2,817 | 56 | (419,788) |
| 007 Planning Commission | 6,495 | 0 | 2,277 | 42,765 | 166,426 |
| 008 Human Resources | 64,864 | 0 | 645 | 11,952 | 44,101 |
| 009 Register of Deeds | 893 | 0 | 313 | 3,379 | 11,688 |
| 010 General Services | 1,336 | 0 | 468 | 0 | 0 |
| 010 General Services - Administration | 353 | 0 | 124 | 39 | 36,503 |
| 010 General Services - Facilities | 6,467 | 0 | 796,187 | 2,498 | 0 |
| 010 General Services - Fleet Management | 12,388 | 0 | 4,343 | 0 | 1,493 |
| 010 General Services - Mail Services | 236 | 0 | 83 | 17 | 0 |
| 010 General Services - Surplus Property | 167 | 0 | 59 | 0 | 0 |
| 011 Historical Commission | 431 | 0 | 151 | 0 | 116,015 |
| 012 Employee Benefit Board | 133,263 | 0 | 46,720 | 0 | 95,118 |
| 012 IOD Network (Injured-On-Duty) | 4,554 | 0 | 1,597 | 0 | 0 |
| 014 Information Technology Service | 14,738 | 0 | 5,167 | 1,228 | 43,852 |
| 015 Finance | 95 | 0 | 33 | 168 | 0 |
| 015 Finance - Accountability | 135 | 0 | 47 | 0 | 0 |
| 015 Finance - Administration | 483 | 0 | 169 | 14 | 162,887 |
| 015 Finance - Business Assistance | 275 | 0 | 96 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 48,248 | 0 | 30 | 0 | 1,688 |
| 015 Finance - Office of Mgmt & Budget | 380 | 0 | 133 | 17 | 0 |
| 015 Finance - Operations | 826 | 0 | 290 | 735 | 0 |
| 015 Finance - Payroll | 251 | 0 | 88 | 755 | 0 |
| 015 Finance - Property Administration | 149 | 0 | 52 | 28 | 49,112 |
| 015 Finance - Purchasing | 378 | 0 | 133 | 362 | 96,947 |
| 015 Finance - Treasury | 310 | 0 | 109 | 121 | 13,863 |
| 015 Finance - Diversity Equity & Inclus | 121 | 0 | 43 | 0 | 0 |
| 016 Assessor of Property | 2,190 | 0 | 768 | 7,280 | 292,983 |
| 017 Trustee | 602 | 0 | 211 | 0 | 268,662 |
| 018 County Clerk | 1,389 | 0 | 487 | 337 | 3,744 |
| 019 District Attorney | 2,658 | 0 | 932 | 0 | 519 |
| 021 Public Defender | 2,429 | 0 | 851 | 11,726 | 422 |
| 022 Juvenile Court Clerk | 635 | 0 | 222 | 0 | 5,032 |
| 023 Circuit Court Clerk | 2,021 | 0 | 709 | 24,249 | 67,564 |
| 024 Criminal Court Clerk | 1,714 | 0 | 601 | 10,721 | 41,341 |
| 025 Clerk and Master - Chancery | 341 | 0 | 119 | 14,538 | 1,364 |
| 026 Juvenile Court | 3,863 | 0 | 1,354 | 22,937 | 18,896 |
| 027 General Sessions Court | 3,221 | 0 | 1,129 | 115 | 52,651 |
| 028 State Trial Courts | 3,434 | 0 | 1,204 | 0 | 6,353 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 001 Administrativ 6.5 | 001 Administrativ 7.5 | 001 Administrativ 8.5 | 003 Metropolitan 9.5 | 006 Law 10.5 |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 1,014 | 0 | 356 | 123 | 4,383 |
| 030 Sheriff's Office | 21,243 | 0 | 7,448 | 244 | 176,101 |
| 030 Sheriff's Office - Security Services | 4,351 | 0 | 1,525 | 0 | 0 |
| 031 Police | 67,570 | 1,370,715 | 23,689 | 12,506 | 1,325,700 |
| 032 Fire | 45,690 | 504,599 | 25,294 | 1,831 | 586,840 |
| 033 Codes Administration | 3,633 | 0 | 1,274 | 2,542 | 1,004,230 |
| 034 Beer Board | 225 | 0 | 79 | 990 | 39,340 |
| 035 Agricultural Extension | 69 | 0 | 24 | 0 | 0 |
| 037 Social Services | 1,663 | 0 | 583 | 4,575 | 25,876 |
| 038 Health | 14,801 | 0 | 5,189 | 37,579 | 233,711 |
| 038 Health - Employee Health & Wellness | 324 | 0 | 114 | 0 | 0 |
| 039 Public Library | 10,418 | 0 | 3,653 | 14,291 | 57,315 |
| 040 Parks | 16,769 | 0 | 5,879 | 2,638 | 219,383 |
| 041 Arts Commission | 1,181 | 0 | 414 | 0 | 168,842 |
| 042 Transportation | 18,489 | 0 | 9,333 | 1,597 | 1,133,213 |
| 044 Human Relations Commission | 153 | 0 | 54 | 0 | 22,896 |
| 047 Criminal Justice Planning | 143 | 0 | 50 | 0 | 260 |
| 048 Internal Audit | 309 | 0 | 108 | 42 | 10,541 |
| 049 Office of Emergency Management | 598 | 0 | 210 | 0 | 8,376 |
| 051 Office of Family Safety | 1,281 | 0 | 449 | 0 | 9,491 |
| 052 Community Oversight Board | 159 | 0 | 56 | 0 | 0 |
| 053 Office of Homeless Services | 2,852 | 0 | 1,000 | 0 | 28,866 |
| 054 Community Review Board | 225 | 0 | 79 | 0 | 78,288 |
| 060 Farmer's Market | 652 | 0 | 229 | 0 | 66,785 |
| 061 Municipal Auditorium | 720 | 0 | 252 | 0 | 16,645 |
| 062 State Fair Board | 1,119 | 0 | 392 | 1,242 | 81,384 |
| 064 Sports Authority | 10,911 | 0 | 3,825 | 36 | 73,592 |
| 065 Water and Sewer - Stormwater Svcs | 4,615 | 0 | 1,618 | 0 | (58,394) |
| 065 Water and Sewer - Waste Services | 10,767 | 0 | 3,775 | 0 | (26,917) |
| 065 Water and Sewer - Water Services | 44,306 | 0 | 15,533 | 572 | 177,051 |
| 065 Water and Sewer - General | 0 | 0 | 0 | 0 | 0 |
| 067 General Hospital | 0 | 0 | 0 | 0 | 13,506 |
| 068 District Energy System (DES) | 4,050 | 0 | 1,420 | 0 | 37,045 |
| 070 Community Education Commission | 0 | 0 | 0 | 0 | 0 |
| 071 Convention Center Authority | 18,422 | 0 | 6,459 | 0 | 562 |
| 075 Metro Action Commission (MAC) | 9,002 | 0 | 3,156 | 17,070 | 46,980 |
| 077 Metro Devlp & Housing Auth (MDHA) | 9 | 0 | 3 | 0 | 5,191 |
| 078 Metropolitan Transit Authority (MTA) | 68 | 0 | 24 | 0 | 4,491 |
| 080 Metro Nashville Public School (MNPS) | 376,277 | 0 | 131,921 | 0 | 1,340,248 |
| 083 Industrial Development Board | 0 | 0 | 0 | 0 | 24,188 |
| 088 Airport Authority | 0 | 0 | 0 | 0 | 88,862 |
| 090 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 5,100 | 0 | 1,788 | 1,225 | 7,695 |
| Bordeaux Longterm Care | 0 | 0 | 0 | 0 | 195 |
| Hospital Authority | 0 | 0 | 0 | 0 | 109,674 |
| Knowles Home | 0 | 0 | 0 | 0 | 0 |
| Medical Examiner | 66 | 0 | 23 | 0 | 1,840 |
| Nashville Electric Service (NES) | 0 | 0 | 0 | 0 | 14,772 |
| All Other | 0 | 0 | 0 | 396 | 27,283 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 0 | 0 | 476,400 |
| Unallocated | 0 | 0 | 0 | 0 | 31,225,793 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 001 Administrativ 6.5 | 001 Administrativ 7.5 | 001 Administrativ 8.5 | 003 Metropolitan 9.5 | 006 Law 10.5 |
|---|---|---|---|---|---|
| Cost Adjustments | 0 | 0 | 0 | 0 | 28,415,392 |
| Disallowed | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,083,305 | 1,867,277 | 1,144,427 | 262,152 | 69,303,383 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 008 Human Resourc 11.5 | 010 General Servi 12.5 | 010 General Servi 13.5 | 010 General Servi 14.5 | 010 General Servi 15.5 |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Direct | 0 | 0 | 0 | 0 | 129 |
| 001 Administrative - Corporate Dues | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 002 Metropolitan Council | 46,801 | 0 | 119,644 | 0 | 6,829 |
| 003 Metropolitan Clerk | 5,688 | 0 | 458,746 | 0 | 107 |
| 003 Metropolitan Clerk - Records Center | 0 | 0 | 0 | 5,942 | 0 |
| 004 Mayor's Office | 0 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 24,940 | 0 | 157,964 | 0 | 1,043 |
| 005 Election Commission | 21,440 | 0 | 99,123 | 4,646 | 29,128 |
| 006 Law | 46,524 | 0 | 29,423 | 5,888 | 8,007 |
| 007 Planning Commission | 66,867 | 0 | 130,137 | 35,793 | 2,826 |
| 008 Human Resources | (683,667) | 0 | 16,857 | 5,965 | 12,223 |
| 009 Register of Deeds | 21,877 | 0 | 0 | (21) | 3,174 |
| 010 General Services | 0 | 3,682 | 0 | 0 | 0 |
| 010 General Services - Administration | 41,130 | (1,734,325) | 45,244 | 114,100 | 839 |
| 010 General Services - Facilities | 0 | 1,333,821 | (4,644,571) | (1,323) | 0 |
| 010 General Services - Fleet Management | 70,884 | 1,723,842 | 1,754,731 | (4,069,535) | 0 |
| 010 General Services - Mail Services | 0 | 118,587 | 0 | (210) | (124,571) |
| 010 General Services - Surplus Property | 7,000 | 212,526 | 289,598 | (350) | 0 |
| 011 Historical Commission | 13,388 | 0 | 601 | (21) | 1,544 |
| 012 Employee Benefit Board | 0 | 0 | 0 | 0 | 386 |
| 012 IOD Network (Injured-On-Duty) | 0 | 0 | (5,052) | 0 | 0 |
| 014 Information Technology Service | 138,697 | 0 | 1,498,480 | 97,459 | 83,230 |
| 015 Finance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Accountability | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Administration | 103,561 | 0 | 25,610 | 0 | 252 |
| 015 Finance - Business Assistance | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 66,883 | 0 | 361 |
| 015 Finance - Operations | 0 | 0 | 85,996 | 0 | 7,327 |
| 015 Finance - Payroll | 0 | 0 | 0 | 0 | 24,678 |
| 015 Finance - Property Administration | 0 | 0 | 18,846 | 0 | 375 |
| 015 Finance - Purchasing | 0 | 0 | 73,598 | 0 | 569 |
| 015 Finance - Treasury | 6,125 | 0 | 24,514 | 0 | 13,260 |
| 015 Finance - Diversity Equity & Inclus | 0 | 0 | 0 | 0 | 0 |
| 016 Assessor of Property | 74,113 | 0 | 160,622 | 41,449 | 9,428 |
| 017 Trustee | 22,166 | 0 | 47,073 | (132) | 6,993 |
| 018 County Clerk | 68,101 | 0 | 161,480 | 14,760 | 555,570 |
| 019 District Attorney | 84,212 | 0 | 33,651 | 45,595 | 13,247 |
| 021 Public Defender | 82,689 | 0 | 22,120 | 9,173 | 2,819 |
| 022 Juvenile Court Clerk | 28,003 | 0 | 0 | (8) | 9,785 |
| 023 Circuit Court Clerk | 87,502 | 0 | 572,261 | 6,421 | 126,654 |
| 024 Criminal Court Clerk | 75,260 | 0 | 393,614 | (37) | 28,816 |
| 025 Clerk and Master - Chancery | 13,126 | 0 | 161,419 | 0 | 11,833 |
| 026 Juvenile Court | 92,937 | 0 | 738,992 | 55,121 | 8,389 |
| 027 General Sessions Court | 107,700 | 0 | 637,628 | (17) | 6,277 |
| 028 State Trial Courts | 124,782 | 0 | 686,711 | 48,975 | 8,966 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | 008 Human Resourc 11.5 | 010 General Servi 12.5 | 010 General Servi 13.5 | 010 General Servi 14.5 | 010 General Servi 15.5 |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 20,127 | 0 | 35,810 | 0 | 91 |
| 030 Sheriff's Office | 924,424 | 0 | 0 | 767,437 | 87,993 |
| 030 Sheriff's Office - Security Services | 0 | 0 | 418,266 | (35,938) | 0 |
| 031 Police | 1,747,914 | 0 | 7,795,421 | 6,681,227 | 26,882 |
| 032 Fire | 1,317,913 | 0 | 3,586,356 | 6,262,813 | 2,452 |
| 033 Codes Administration | 129,079 | 0 | 173,212 | 0 | 68,917 |
| 034 Beer Board | 6,554 | 0 | 7,605 | 11,524 | 582 |
| 035 Agricultural Extension | 6,344 | 0 | 48,892 | 0 | 112 |
| 037 Social Services | 52,891 | 0 | 104,892 | 25,881 | 2,234 |
| 038 Health | 473,544 | 0 | 1,046,977 | 128,872 | 528 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 039 Public Library | 345,838 | 0 | 569,461 | 64,164 | 31,380 |
| 040 Parks | 550,091 | 0 | 911,636 | 1,046,742 | 4,231 |
| 041 Arts Commission | 11,901 | 0 | 14,574 | 0 | 164 |
| 042 Transportation | 355,281 | 0 | 51,847 | 2,460,205 | 2,586 |
| 044 Human Relations Commission | 4,375 | 0 | 0 | 0 | 0 |
| 047 Criminal Justice Planning | 3,500 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 7,875 | 0 | 0 | 0 | 117 |
| 049 Office of Emergency Management | 13,887 | 0 | 236,208 | 140,023 | 244 |
| 051 Office of Family Safety | 40,167 | 0 | 78,952 | 0 | 0 |
| 052 Community Oversight Board | 0 | 0 | 0 | 0 | 0 |
| 053 Office of Homeless Services | 28,003 | 0 | 0 | 0 | 0 |
| 054 Community Review Board | 10,501 | 0 | 0 | 0 | 0 |
| 060 Farmer's Market | 6,458 | 0 | 21,002 | 0 | 5 |
| 061 Municipal Auditorium | 7,875 | 0 | 0 | 0 | 279 |
| 062 State Fair Board | 19,190 | 0 | 0 | 0 | 365 |
| 064 Sports Authority | 3,920 | 0 | 13,536 | 0 | 141 |
| 065 Water and Sewer - Stormwater Svcs | 97,137 | 0 | 0 | (30,183) | 2 |
| 065 Water and Sewer - Waste Services | 85,761 | 0 | 0 | (213,884) | 0 |
| 065 Water and Sewer - Water Services | 645,751 | 0 | 0 | 5,009,435 | 0 |
| 065 Water and Sewer - General | 0 | 0 | 89,671 | 0 | 4,016 |
| 067 General Hospital | 0 | 0 | 0 | 0 | 0 |
| 068 District Energy System (DES) | 0 | 0 | 0 | 0 | 0 |
| 070 Community Education Commission | 0 | 0 | 0 | 0 | 1,206 |
| 071 Convention Center Authority | 134,943 | 0 | 0 | 0 | 1,252 |
| 075 Metro Action Commission (MAC) | 262,482 | 0 | 127,304 | 48,186 | 774 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 | 0 | 0 | 0 | 4 |
| 078 Metropolitan Transit Authority (MTA) | 875 | 0 | 0 | 0 | (100) |
| 080 Metro Nashville Public School (MNPS) | 0 | 0 | 784,328 | 0 | 0 |
| 083 Industrial Development Board | 0 | 0 | 0 | 0 | 0 |
| 088 Airport Authority | 0 | 0 | 0 | 0 | 0 |
| 090 Debt Service | 0 | 0 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 203,902 | 0 | 223,031 | 0 | 0 |
| Bordeaux Longterm Care | 0 | 0 | 0 | 0 | 0 |
| Hospital Authority | 0 | 0 | 0 | 0 | 0 |
| Knowles Home | 0 | 0 | 0 | 0 | 0 |
| Medical Examiner | 0 | 0 | 0 | 0 | 0 |
| Nashville Electric Service (NES) | 0 | 0 | 0 | 0 | 0 |
| All Other | 0 | 0 | 7,623,756 | (289) | 0 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 994,839 | 38,228,124 | 12,857 |
| Unallocated | 354,002 | 0 | 6,099,316 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 008 Human Resourc 11.5 | 010 General Servi 12.5 | 010 General Servi 13.5 | 010 General Servi 14.5 | 010 General Servi 15.5 |
|---|---|---|---|---|---|
| Cost Adjustments | 0 | 0 | 0 | 1,243,094 | 0 |
| Disallowed | 0 | 2,879 | 0 | 1,287 | 0 |
| Total Expenditures | 8,664,349 | 1,661,011 | 34,918,829 | 58,258,354 | 1,109,806 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 012 IOD Network ( 16.5 | 014 Information T 17.5 | 015 Finance - Acc 18.5 | 015 Finance - Adm 19.5 | 015 Finance - Bus 20.5 |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Direct | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 0 | 201 | 0 | 465 |
| 001 Administrative - Employee Benefits | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| 002 Metropolitan Council | 0 | 14,733 | 247 | 0 | 476 |
| 003 Metropolitan Clerk | 0 | 21,005 | 247 | 0 | 476 |
| 003 Metropolitan Clerk - Records Center | 0 | 975 | 0 | 0 | 0 |
| 004 Mayor's Office | 12 | 0 | 0 | 0 | 7,230 |
| 004 Mayor's Office - Administration | 0 | 27,178 | 247 | 0 | 476 |
| 005 Election Commission | 23,291 | 34,682 | 247 | 0 | 2,886 |
| 006 Law | 6,121 | 17,848 | 201 | 0 | 465 |
| 007 Planning Commission | 0 | 57,259 | 247 | 0 | 36,629 |
| 008 Human Resources | 7,736 | 35,525 | 201 | 0 | 9,822 |
| 009 Register of Deeds | 0 | 18,078 | 247 | 0 | 476 |
| 010 General Services | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Administration | 30,815 | 4,690 | 201 | 0 | 465 |
| 010 General Services - Facilities | 0 | 75,792 | 0 | 0 | 226,912 |
| 010 General Services - Fleet Management | (13,052) | 54,283 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 0 | 1,079 | 0 | 0 | 0 |
| 010 General Services - Surplus Property | (1,500) | 2,749 | 0 | 0 | 0 |
| 011 Historical Commission | 1,205 | 10,398 | 247 | 0 | 476 |
| 012 Employee Benefit Board | 0 | 0 | 247 | 0 | 476 |
| 012 IOD Network (Injured-On-Duty) | (17,819) | 322 | 0 | 0 | 0 |
| 014 Information Technology Service | (10,000) | (4,101,920) | 201 | 0 | 28,536 |
| 015 Finance | 0 | 0 | 0 | 16,463 | 7,230 |
| 015 Finance - Accountability | 0 | 1,543 | (138,224) | 134,077 | 0 |
| 015 Finance - Administration | 23,049 | 7,555 | 247 | (1,084,243) | 2,804 |
| 015 Finance - Business Assistance | 0 | 2,807 | 19,268 | 322,859 | (349,213) |
| 015 Finance - Grants & Cost Planning | 0 | 820 | 84,133 | 103,030 | 4,820 |
| 015 Finance - Office of Mgmt & Budget | 0 | 4,652 | 0 | 457,308 | 0 |
| 015 Finance - Operations | 0 | 22,414 | 0 | 948,292 | 2,410 |
| 015 Finance - Payroll | 0 | 4,402 | 0 | 248,620 | 2,410 |
| 015 Finance - Property Administration | 0 | 1,271 | 0 | 179,422 | 0 |
| 015 Finance - Purchasing | 0 | 4,166 | 11,447 | 431,779 | 683,287 |
| 015 Finance - Treasury | 0 | 4,066 | 0 | 367,096 | 0 |
| 015 Finance - Diversity Equity & Inclus | 0 | 0 | 0 | 147,677 | 0 |
| 016 Assessor of Property | 0 | 69,672 | 247 | 0 | 5,296 |
| 017 Trustee | 1,210 | 25,676 | 247 | 0 | 2,886 |
| 018 County Clerk | 0 | 26,538 | 247 | 0 | 476 |
| 019 District Attorney | 0 | 41,500 | 247 | 0 | 476 |
| 021 Public Defender | 7,262 | 23,130 | 247 | 0 | 476 |
| 022 Juvenile Court Clerk | 4,324 | 16,484 | 247 | 0 | 476 |
| 023 Circuit Court Clerk | 4,448 | 19,673 | 247 | 0 | 476 |
| 024 Criminal Court Clerk | 92 | 26,566 | 247 | 0 | 476 |
| 025 Clerk and Master - Chancery | 0 | 4,391 | 247 | 0 | 476 |
| 026 Juvenile Court | 48,499 | 32,291 | 247 | 0 | 7,706 |
| 027 General Sessions Court | 2,890 | 36,564 | 19,515 | 0 | 476 |
| 028 State Trial Courts | 3,809 | 70,696 | 247 | 0 | 476 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 012 IOD Network ( 16.5 | 014 Information T 17.5 | 015 Finance - Acc 18.5 | 015 Finance - Adm 19.5 | 015 Finance - Bus 20.5 |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 0 | 126,706 | 247 | 0 | 476 |
| 030 Sheriff's Office | 1,417,479 | 14,814 | 247 | 0 | 5,296 |
| 030 Sheriff's Office - Security Services | 0 | 213,053 | 0 | 0 | 2,410 |
| 031 Police | 3,601,181 | 782,850 | 247 | 0 | 2,886 |
| 032 Fire | 10,961,889 | 280,851 | 247 | 0 | 476 |
| 033 Codes Administration | 42,010 | 163,924 | 247 | 0 | 2,886 |
| 034 Beer Board | 9,988 | 10,685 | 247 | 0 | 476 |
| 035 Agricultural Extension | 0 | 3,134 | 247 | 0 | 476 |
| 037 Social Services | 48,516 | 36,411 | 247 | 0 | 476 |
| 038 Health | 252,291 | 230,107 | 247 | 0 | 2,886 |
| 038 Health - Employee Health & Wellness | 0 | 0 | 0 | 0 | 0 |
| 039 Public Library | 155,478 | 284,794 | 19,516 | 0 | 2,886 |
| 040 Parks | 651,385 | 204,580 | 247 | 0 | 55,911 |
| 041 Arts Commission | 0 | 7,371 | 19,516 | 0 | 5,296 |
| 042 Transportation | 365,452 | 129,789 | 495 | 0 | 176,903 |
| 044 Human Relations Commission | 0 | 3,561 | 247 | 0 | 476 |
| 047 Criminal Justice Planning | 0 | 2,480 | 247 | 0 | 476 |
| 048 Internal Audit | 0 | 5,455 | 0 | 0 | 16,872 |
| 049 Office of Emergency Management | 0 | 23,812 | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 20,868 | 0 | 0 | 0 |
| 052 Community Oversight Board | 0 | 7,830 | 0 | 0 | 0 |
| 053 Office of Homeless Services | 23,420 | 3,782 | 0 | 0 | 0 |
| 054 Community Review Board | 0 | 245 | 0 | 0 | 0 |
| 060 Farmer's Market | 0 | 5,838 | 247 | 0 | 2,886 |
| 061 Municipal Auditorium | (3,500) | 5,622 | 247 | 0 | 5,296 |
| 062 State Fair Board | (5,550) | 12,753 | 247 | 0 | 10,117 |
| 064 Sports Authority | 0 | 5,010 | 247 | 0 | 10,117 |
| 065 Water and Sewer - Stormwater Svcs | 24,273 | 69,636 | 247 | 0 | 29,399 |
| 065 Water and Sewer - Waste Services | 0 | 28,295 | 0 | 0 | 2,410 |
| 065 Water and Sewer - Water Services | 218,458 | 351,321 | 0 | 0 | 21,692 |
| 065 Water and Sewer - General | 0 | 0 | 247 | 0 | 205,350 |
| 067 General Hospital | 3,169 | 0 | 0 | 0 | 0 |
| 068 District Energy System (DES) | 0 | 0 | 247 | 0 | 476 |
| 070 Community Education Commission | 0 | 0 | 247 | 0 | 476 |
| 071 Convention Center Authority | 1,214 | 29,084 | 498 | 0 | 952 |
| 075 Metro Action Commission (MAC) | 63,478 | 140,391 | 0 | 0 | 12,051 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 | 2,158 | 247 | 0 | 476 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 94,299 | 247 | 0 | 476 |
| 080 Metro Nashville Public School (MNPS) | 1,395,711 | 515,474 | 247 | 0 | 476 |
| 083 Industrial Development Board | 0 | 0 | 0 | 0 | 0 |
| 088 Airport Authority | 0 | 0 | 0 | 0 | 0 |
| 090 Debt Service | 0 | 0 | 247 | 0 | 476 |
| 091 Emergency Communication Center | 24,053 | 150,840 | 247 | 0 | 476 |
| Bordeaux Longterm Care | 70,263 | 0 | 247 | 0 | 476 |
| Hospital Authority | 0 | 12,446 | 0 | 0 | 0 |
| Knowles Home | 0 | 0 | 19,516 | 0 | 476 |
| Medical Examiner | 0 | 0 | 0 | 0 | 0 |
| Nashville Electric Service (NES) | 0 | 112,553 | 0 | 0 | 0 |
| All Other | 0 | 52,854 | 567,011 | 0 | 19,758 |
| Total Allocated | | | | | |
| Direct Bills | 1,986,000 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 27,932,771 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 012 IOD Network ( 16.5 | 014 Information T 17.5 | 015 Finance - Acc 18.5 | 015 Finance - Adm 19.5 | 015 Finance - Bus 20.5 |
|---|---|---|---|---|---|
| Cost Adjustments | 0 | 47,719,663 | 0 | 0 | 0 |
| Disallowed | (134,603) | 0 | 0 | 0 | 0 |
| Total Expenditures | 21,294,448 | 76,519,663 | 635,077 | 2,272,380 | 1,292,060 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 015 Finance - Gra 21.5 | 015 Finance - Off 22.5 | 015 Finance - Ope 23.5 | 015 Finance - Pay 24.5 | 015 Finance - Pro 25.5 |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Direct | 12,623 | 87,763 | 103,883 | 0 | 30,613 |
| 001 Administrative - Corporate Dues | 54 | 571 | 395 | 0 | 128 |
| 001 Administrative - Employee Benefits | 2,764 | 46,683 | 1,730 | 0 | 6,560 |
| 001 Administrative - Facility Rental | 585 | 6,670 | 716 | 0 | 1,388 |
| 001 Administrative - Insurance | 437 | 4,559 | 232 | 0 | 1,036 |
| 001 Administrative - Post Audits | 69 | 1,851 | 392 | 0 | 163 |
| 001 Administrative - Gen Svcs Energy | 118 | 1,235 | 4,817 | 0 | 281 |
| 001 Administrative - Miscellaneous | 73 | 3,662 | 398 | 0 | 172 |
| 002 Metropolitan Council | 225 | 2,849 | 4,372 | 4,137 | 546 |
| 003 Metropolitan Clerk | 66 | 728 | 3,777 | 548 | 160 |
| 003 Metropolitan Clerk - Records Center | 17 | 179 | 1,113 | 109 | 39 |
| 004 Mayor's Office | 96 | 952 | 1,279 | 59 | 234 |
| 004 Mayor's Office - Administration | 1,664 | 4,099 | 3,670 | 2,096 | 764 |
| 005 Election Commission | 1,627 | 2,923 | 4,377 | 2,200 | 673 |
| 006 Law | 2,398 | 6,495 | 24,928 | 3,308 | 5,692 |
| 007 Planning Commission | 4,723 | 8,952 | 51,623 | 4,775 | 4,912 |
| 008 Human Resources | 549 | 6,676 | 6,518 | 5,121 | 1,304 |
| 009 Register of Deeds | 278 | 223 | 1,676 | 540 | 3,386 |
| 010 General Services | 416 | 469 | 19,394 | 0 | 1,010 |
| 010 General Services - Administration | 2,691 | 1,400 | 1,539 | 3,656 | 8,380 |
| 010 General Services - Facilities | 1,930 | 20,600 | 107,782 | 1,965 | 4,581 |
| 010 General Services - Fleet Management | 3,697 | 25,275 | 173,456 | 3,837 | 8,775 |
| 010 General Services - Mail Services | 70 | 821 | 2,776 | 261 | 167 |
| 010 General Services - Surplus Property | 52 | 589 | 4,767 | 417 | 126 |
| 011 Historical Commission | 5,531 | 1,394 | 6,125 | 996 | 326 |
| 012 Employee Benefit Board | 41,554 | 0 | 29,790 | 49 | 100,779 |
| 012 IOD Network (Injured-On-Duty) | 1,359 | 0 | 1,664 | 0 | 3,226 |
| 014 Information Technology Service | 8,277 | 33,700 | 57,896 | 10,314 | 13,150 |
| 015 Finance | 29 | 147 | 4,245 | 0 | 71 |
| 015 Finance - Accountability | 40 | 581 | 1,025 | 247 | 96 |
| 015 Finance - Administration | 4,023 | 1,445 | 2,418 | 2,279 | 342 |
| 015 Finance - Business Assistance | 82 | 910 | 1,254 | 635 | 194 |
| 015 Finance - Grants & Cost Planning | (244,322) | 261 | 823 | 161 | 60 |
| 015 Finance - Office of Mgmt & Budget | 118 | (643,487) | 1,166 | 740 | 269 |
| 015 Finance - Operations | 257 | 2,769 | (1,253,643) | 1,804 | 585 |
| 015 Finance - Payroll | 78 | 793 | 1,821 | (284,817) | 177 |
| 015 Finance - Property Administration | 46 | 528 | 891 | 268 | (266,610) |
| 015 Finance - Purchasing | 118 | 1,269 | 1,865 | 773 | 286 |
| 015 Finance - Treasury | 97 | 1,105 | 4,062 | 529 | 235 |
| 015 Finance - Diversity Equity & Inclus | 38 | 554 | 893 | 270 | 92 |
| 016 Assessor of Property | 683 | 7,961 | 7,249 | 6,498 | 1,656 |
| 017 Trustee | 187 | 2,350 | 3,091 | 1,889 | 455 |
| 018 County Clerk | 433 | 5,051 | 5,584 | 5,795 | 3,760 |
| 019 District Attorney | 2,178 | 8,997 | 9,917 | 5,860 | 2,010 |
| 021 Public Defender | 757 | 8,462 | 11,709 | 5,779 | 4,547 |
| 022 Juvenile Court Clerk | 198 | 2,073 | 2,620 | 1,957 | 480 |
| 023 Circuit Court Clerk | 630 | 2,520 | 5,030 | 3,928 | 1,529 |
| 024 Criminal Court Clerk | 534 | 5,648 | 6,489 | 6,063 | 1,296 |
| 025 Clerk and Master - Chancery | 106 | 1,384 | 2,210 | 1,231 | 258 |
| 026 Juvenile Court | 7,951 | 13,578 | 27,034 | 7,699 | 2,921 |
| 027 General Sessions Court | 11,799 | 10,926 | 21,787 | 8,862 | 2,436 |
| 028 State Trial Courts | 10,516 | 11,270 | 23,981 | 9,964 | 2,597 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 015 Finance - Gra 21.5 | 015 Finance - Off 22.5 | 015 Finance - Ope 23.5 | 015 Finance - Pay 24.5 | 015 Finance - Pro 25.5 |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 316 | 3,308 | 2,482 | 1,290 | 767 |
| 030 Sheriff's Office | 16,069 | 67,199 | 64,736 | 66,258 | 16,065 |
| 030 Sheriff's Office - Security Services | 1,356 | 12,137 | 18,643 | 4,523 | 3,290 |
| 031 Police | 45,357 | 216,727 | 181,485 | 142,698 | 59,229 |
| 032 Fire | 19,644 | 142,933 | 101,816 | 98,712 | 39,973 |
| 033 Codes Administration | 1,133 | 13,281 | 32,704 | 10,003 | 2,747 |
| 034 Beer Board | 70 | 884 | 34,049 | 448 | 170 |
| 035 Agricultural Extension | 22 | 292 | 1,162 | 382 | 52 |
| 037 Social Services | 1,868 | 5,821 | 19,773 | 6,200 | 5,323 |
| 038 Health | 72,085 | 59,369 | 137,418 | 38,486 | 13,903 |
| 038 Health - Employee Health & Wellness | 101 | 1,086 | 2,285 | 350 | 245 |
| 039 Public Library | 15,392 | 31,621 | 273,794 | 26,360 | 13,299 |
| 040 Parks | 37,613 | 46,059 | 351,541 | 45,655 | 39,782 |
| 041 Arts Commission | 5,765 | 2,201 | 12,125 | 836 | 893 |
| 042 Transportation | 24,656 | 53,820 | 133,625 | 29,278 | 13,982 |
| 044 Human Relations Commission | 48 | 511 | 2,092 | 321 | 116 |
| 047 Criminal Justice Planning | 44 | 465 | 984 | 219 | 108 |
| 048 Internal Audit | 96 | 1,377 | 1,874 | 617 | 233 |
| 049 Office of Emergency Management | 13,679 | 2,648 | 4,862 | 996 | 11,293 |
| 051 Office of Family Safety | 9,844 | 3,863 | 10,256 | 2,687 | 969 |
| 052 Community Oversight Board | 50 | 514 | 918 | 255 | 120 |
| 053 Office of Homeless Services | 6,287 | 3,786 | 13,771 | 1,581 | 2,157 |
| 054 Community Review Board | 70 | 961 | 1,502 | 470 | 170 |
| 060 Farmer's Market | 203 | 1,930 | 15,398 | 583 | 65,535 |
| 061 Municipal Auditorium | 224 | 1,739 | 10,944 | 779 | 3,255 |
| 062 State Fair Board | 349 | 3,018 | 18,483 | 2,204 | 846 |
| 064 Sports Authority | 3,402 | 20,084 | 36,825 | 294 | 24,511 |
| 065 Water and Sewer - Stormwater Svcs | 1,439 | 17,323 | 40,511 | 6,085 | 3,490 |
| 065 Water and Sewer - Waste Services | 6,056 | 37,173 | 53,321 | 21,098 | 8,142 |
| 065 Water and Sewer - Water Services | 13,816 | 151,927 | 366,156 | 39,948 | 36,216 |
| 065 Water and Sewer - General | 2,699 | 0 | 0 | 0 | 0 |
| 067 General Hospital | 0 | 0 | 62 | 12,758 | 0 |
| 068 District Energy System (DES) | 1,263 | 11,565 | 6,271 | 0 | 3,062 |
| 070 Community Education Commission | 0 | 0 | 0 | 49 | 0 |
| 071 Convention Center Authority | 5,744 | 37,796 | 190,792 | 9,077 | 13,931 |
| 075 Metro Action Commission (MAC) | 16,300 | 34,302 | 109,480 | 19,415 | 8,162 |
| 077 Metro Devlp & Housing Auth (MDHA) | 3 | 0 | 504 | 0 | 7 |
| 078 Metropolitan Transit Authority (MTA) | 21 | 0 | 2,536 | 78 | 51 |
| 080 Metro Nashville Public School (MNPS) | 117,339 | 1,066,141 | 2,031,202 | 731,829 | 311,665 |
| 083 Industrial Development Board | 0 | 0 | 225 | 0 | 0 |
| 088 Airport Authority | 0 | 0 | 0 | 147 | 0 |
| 090 Debt Service | 0 | 0 | 6,413 | 0 | 0 |
| 091 Emergency Communication Center | 1,590 | 16,851 | 10,254 | 13,688 | 3,857 |
| Bordeaux Longterm Care | 0 | 0 | 0 | 7,874 | 0 |
| Hospital Authority | 0 | 0 | 0 | 0 | 0 |
| Knowles Home | 0 | 0 | 0 | 951 | 0 |
| Medical Examiner | 20 | 308 | 12 | 0 | 2,760 |
| Nashville Electric Service (NES) | 0 | 0 | 0 | 0 | 2,710 |
| All Other | 68,034 | 0 | 67,898 | 564 | 27,101 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 015 Finance - Gra 21.5 | 015 Finance - Off 22.5 | 015 Finance - Ope 23.5 | 015 Finance - Pay 24.5 | 015 Finance - Pro 25.5 |
|---|---|---|---|---|---|
| Cost Adjustments | 0 | 0 | 0 | 0 | 0 |
| Disallowed | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 400,586 | 1,789,431 | 3,885,786 | 1,178,846 | 698,505 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 015 Finance - Pur 26.5 | 015 Finance - Tre 27.5 | 015 Finance - Div 28.5 | 030 Sheriff's Off 29.5 | 038 Health - Empl 30.5 |
|---|---|---|---|---|---|
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| 001 Administrative - Direct | 0 | 28,572 | 21,656 | 0 | 0 |
| 001 Administrative - Corporate Dues | 0 | 50 | 143 | 0 | 0 |
| 001 Administrative - Employee Benefits | 0 | 3,406 | 11,646 | 0 | 0 |
| 001 Administrative - Facility Rental | 0 | 542 | 1,664 | 0 | 0 |
| 001 Administrative - Insurance | 0 | 436 | 1,137 | 0 | 0 |
| 001 Administrative - Post Audits | 0 | 64 | 462 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 0 | 110 | 308 | 0 | 0 |
| 001 Administrative - Miscellaneous | 0 | 67 | 914 | 0 | 0 |
| 002 Metropolitan Council | 0 | 848 | 3,198 | 89,552 | 0 |
| 003 Metropolitan Clerk | 0 | 156 | 767 | 59,682 | 0 |
| 003 Metropolitan Clerk - Records Center | 0 | 31 | 45 | 0 | 0 |
| 004 Mayor's Office | 0 | 230 | 235 | 0 | 0 |
| 004 Mayor's Office - Administration | 44,989 | 621 | 11,727 | 117,232 | 0 |
| 005 Election Commission | 0 | 704 | 1,162 | 10,122 | 0 |
| 006 Law | 5,225 | 7,669 | 2,207 | 24,075 | 0 |
| 007 Planning Commission | 125,454 | 8,732 | 4,191 | 64,677 | 0 |
| 008 Human Resources | 76,026 | 1,249 | 41,960 | 3,054 | 0 |
| 009 Register of Deeds | 0 | 266 | 495 | 161 | 0 |
| 010 General Services | 0 | 6,263 | 116 | 37,943 | 0 |
| 010 General Services - Administration | 563,537 | 626 | 3,946 | 24,285 | 12,553 |
| 010 General Services - Facilities | 0 | 3,488 | 5,139 | 683,362 | 0 |
| 010 General Services - Fleet Management | 0 | 4,875 | 6,305 | 59,182 | 0 |
| 010 General Services - Mail Services | 0 | 103 | 205 | 0 | 0 |
| 010 General Services - Surplus Property | 0 | 665 | 145 | 17,416 | 0 |
| 011 Historical Commission | 0 | 286 | 1,298 | 299 | 0 |
| 012 Employee Benefit Board | 0 | 38,530 | 0 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 0 | 2,884 | 0 | 0 | 0 |
| 014 Information Technology Service | 75,348 | 10,246 | 9,508 | 213,651 | 0 |
| 015 Finance | 0 | 1,064 | 36 | 0 | 0 |
| 015 Finance - Accountability | 0 | 73 | 145 | 0 | 0 |
| 015 Finance - Administration | 155,084 | 463 | 14,966 | 19,169 | 0 |
| 015 Finance - Business Assistance | 0 | 168 | 227 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 0 | 47 | 65 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 212 | 342 | 33,241 | 0 |
| 015 Finance - Operations | 0 | 489 | 667 | 51,174 | 0 |
| 015 Finance - Payroll | 0 | 153 | 191 | 0 | 0 |
| 015 Finance - Property Administration | 0 | 79 | 127 | 4,574 | 0 |
| 015 Finance - Purchasing | (1,440,472) | 214 | 305 | 32,004 | 0 |
| 015 Finance - Treasury | 0 | (471,855) | 266 | 10,707 | 0 |
| 015 Finance - Diversity Equity & Inclus | 0 | 77 | (153,809) | 931 | 0 |
| 016 Assessor of Property | 14,996 | 1,739 | 2,552 | 79,828 | 0 |
| 017 Trustee | 0 | 473 | 2,488 | 23,395 | 0 |
| 018 County Clerk | 0 | 1,576 | 1,907 | 424,282 | 83 |
| 019 District Attorney | 0 | 1,731 | 2,807 | 16,493 | 0 |
| 021 Public Defender | 0 | 1,610 | 3,115 | 11,593 | 166 |
| 022 Juvenile Court Clerk | 0 | 489 | 1,392 | 29,050 | 0 |
| 023 Circuit Court Clerk | 0 | 1,073 | 1,209 | 155,892 | 0 |
| 024 Criminal Court Clerk | 14,996 | 1,469 | 1,981 | 12,087 | 0 |
| 025 Clerk and Master - Chancery | 0 | 290 | 929 | 60,194 | 0 |
| 026 Juvenile Court | 20,480 | 2,347 | 4,231 | 211,973 | 416 |
| 027 General Sessions Court | 10,969 | 2,351 | 3,283 | 6,951 | 83 |
| 028 State Trial Courts | 0 | 2,577 | 3,368 | 338,012 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | 015 Finance - Pur 26.5 | 015 Finance - Tre 27.5 | 015 Finance - Div 28.5 | 030 Sheriff's Off 29.5 | 038 Health - Empl 30.5 |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 5,484 | 534 | 1,403 | 15,132 | 0 |
| 030 Sheriff's Office | 107,888 | 17,388 | 17,169 | 761,893 | 27,695 |
| 030 Sheriff's Office - Security Services | 0 | 1,990 | 2,995 | (696,483) | 0 |
| 031 Police | 265,491 | 44,431 | 54,213 | 145,780 | 881,685 |
| 032 Fire | 5,484 | 29,624 | 36,003 | 32,425 | 520,976 |
| 033 Codes Administration | 35,476 | 2,848 | 3,864 | 86,086 | 0 |
| 034 Beer Board | 0 | 137 | 805 | 3,780 | 0 |
| 035 Agricultural Extension | 0 | 79 | 659 | 3,364 | 0 |
| 037 Social Services | 0 | 1,509 | 2,757 | 20,889 | 166 |
| 038 Health | 65,814 | 11,849 | 20,228 | 733,522 | 31,937 |
| 038 Health - Employee Health & Wellness | 0 | 150 | 268 | 0 | (5,440) |
| 039 Public Library | 210,637 | 8,361 | 11,179 | 144,370 | 0 |
| 040 Parks | 181,412 | 14,778 | 13,641 | 647,232 | 15,636 |
| 041 Arts Commission | 14,996 | 490 | 8,396 | 1,760 | 0 |
| 042 Transportation | 248,339 | 14,170 | 14,161 | 25,768 | 16,634 |
| 044 Human Relations Commission | 0 | 94 | 1,154 | 0 | 0 |
| 047 Criminal Justice Planning | 0 | 76 | 555 | 0 | 0 |
| 048 Internal Audit | 14,996 | 186 | 1,220 | 184 | 0 |
| 049 Office of Emergency Management | 46,445 | 5,173 | 1,094 | 10,483 | 0 |
| 051 Office of Family Safety | 14,996 | 859 | 1,540 | 92,899 | 0 |
| 052 Community Oversight Board | 0 | 86 | 127 | 76 | 0 |
| 053 Office of Homeless Services | 10,969 | 962 | 934 | 0 | 0 |
| 054 Community Review Board | 0 | 139 | 531 | 0 | 0 |
| 060 Farmer's Market | 0 | 282 | 1,063 | 1,785 | 0 |
| 061 Municipal Auditorium | 27,422 | 772 | 1,016 | 0 | 0 |
| 062 State Fair Board | 16,453 | 819 | 1,332 | 0 | 0 |
| 064 Sports Authority | 106,776 | 6,873 | 5,543 | 6,727 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 10,854 | 4,275 | 11,797 | 0 |
| 065 Water and Sewer - Waste Services | 0 | 6,659 | 9,172 | 0 | 0 |
| 065 Water and Sewer - Water Services | 14,996 | 71,001 | 37,489 | 0 | 12,392 |
| 065 Water and Sewer - General | 660,535 | 0 | 1,028 | 32,769 | 0 |
| 067 General Hospital | 0 | 2,013 | 0 | 0 | 0 |
| 068 District Energy System (DES) | 0 | 1,845 | 2,854 | 0 | 0 |
| 070 Community Education Commission | 0 | 7 | 0 | 0 | 0 |
| 071 Convention Center Authority | 0 | 46,456 | 9,326 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 51,930 | 10,069 | 9,051 | 22,768 | 11,394 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 | 38 | 0 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 27 | 881 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 | 227,803 | 264,331 | 47,514 | 83 |
| 083 Industrial Development Board | 0 | 30 | 0 | 0 | 0 |
| 088 Airport Authority | 0 | 22 | 0 | 0 | 0 |
| 090 Debt Service | 0 | 1,619 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 5,484 | 3,628 | 4,745 | 0 | 0 |
| Bordeaux Longterm Care | 0 | 1,204 | 0 | 0 | 83 |
| Hospital Authority | 0 | 0 | 294 | 0 | 0 |
| Knowles Home | 0 | 145 | 0 | 0 | 0 |
| Medical Examiner | 0 | 23 | 76 | 0 | 0 |
| Nashville Electric Service (NES) | 0 | 0 | 0 | 0 | 0 |
| All Other | 0 | 29,409 | 0 | 192,491 | 0 |
| Total Allocated | | | | | |
| Direct Bills | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 015 Finance - Pur 26.5 | 015 Finance - Tre 27.5 | 015 Finance - Div 28.5 | 030 Sheriff's Off 29.5 | 038 Health - Empl 30.5 |
|---|---|---|---|---|---|
| Cost Adjustments | 0 | 1,212,408 | 0 | 15,200,128 | 0 |
| Disallowed | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,778,657 | 1,460,546 | 570,738 | 20,471,382 | 1,526,543 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | 048 Internal Audi 31.5 | Totals |
|---|---|---|
| Depreciation | 0 | 0 |
| 001 Administrative - Direct | 64,881 | 404,792 |
| 001 Administrative - Corporate Dues | 289 | 0 |
| 001 Administrative - Employee Benefits | 14,776 | 0 |
| 001 Administrative - Facility Rental | 3,125 | 0 |
| 001 Administrative - Insurance | 2,334 | 0 |
| 001 Administrative - Post Audits | 367 | 0 |
| 001 Administrative - Gen Svcs Energy | 633 | 0 |
| 001 Administrative - Miscellaneous | 388 | 0 |
| 002 Metropolitan Council | 1,156 | 1,702,087 |
| 003 Metropolitan Clerk | 338 | 773,070 |
| 003 Metropolitan Clerk - Records Center | 89 | 0 |
| 004 Mayor's Office | 496 | 29,945 |
| 004 Mayor's Office - Administration | 1,618 | 1,047,465 |
| 005 Election Commission | 1,426 | 493,721 |
| 006 Law | 12,820 | 0 |
| 007 Planning Commission | 10,409 | 1,285,128 |
| 008 Human Resources | 2,938 | 0 |
| 009 Register of Deeds | 1,432 | 237,268 |
| 010 General Services | 2,141 | 169,335 |
| 010 General Services - Administration | 563 | 0 |
| 010 General Services - Facilities | 10,317 | 0 |
| 010 General Services - Fleet Management | 19,764 | 0 |
| 010 General Services - Mail Services | 376 | 0 |
| 010 General Services - Surplus Property | 268 | 580,333 |
| 011 Historical Commission | 691 | 198,116 |
| 012 Employee Benefit Board | 213,590 | 714,258 |
| 012 IOD Network (Injured-On-Duty) | 7,266 | 0 |
| 014 Information Technology Service | 23,514 | 0 |
| 015 Finance | 151 | 29,734 |
| 015 Finance - Accountability | 215 | 0 |
| 015 Finance - Administration | 770 | 0 |
| 015 Finance - Business Assistance | 438 | 0 |
| 015 Finance - Grants & Cost Planning | 136 | 0 |
| 015 Finance - Office of Mgmt & Budget | 606 | 0 |
| 015 Finance - Operations | 1,318 | 0 |
| 015 Finance - Payroll | 400 | 0 |
| 015 Finance - Property Administration | 237 | 0 |
| 015 Finance - Purchasing | 603 | 0 |
| 015 Finance - Treasury | 495 | 0 |
| 015 Finance - Diversity Equity & Inclus | 194 | 0 |
| 016 Assessor of Property | 3,511 | 1,509,845 |
| 017 Trustee | 964 | 664,477 |
| 018 County Clerk | 2,226 | 1,786,386 |
| 019 District Attorney | 4,261 | 509,145 |
| 021 Public Defender | 3,893 | 1,304,965 |
| 022 Juvenile Court Clerk | 1,017 | 174,573 |
| 023 Circuit Court Clerk | 3,239 | 2,021,550 |
| 024 Criminal Court Clerk | 2,746 | 1,149,690 |
| 025 Clerk and Master - Chancery | 546 | 502,832 |
| 026 Juvenile Court | 6,192 | 1,873,642 |
| 027 General Sessions Court | 5,163 | 1,877,801 |
| 028 State Trial Courts | 5,504 | 2,942,420 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule D - Detail of Allocated Costs



| Department | 048 Internal Audi 31.5 | Totals |
|---|---|---|
| 029 Justice Integration Services | 1,626 | 300,775 |
| 030 Sheriff's Office | 34,048 | 8,021,724 |
| 030 Sheriff's Office - Security Services | 6,941 | 0 |
| 031 Police | 108,299 | 40,392,708 |
| 032 Fire | 73,230 | 34,644,250 |
| 033 Codes Administration | 5,823 | 2,751,957 |
| 034 Beer Board | 360 | 195,791 |
| 035 Agricultural Extension | 111 | 113,162 |
| 037 Social Services | 2,666 | 1,378,241 |
| 038 Health | 23,723 | 6,141,621 |
| 038 Health - Employee Health & Wellness | 518 | 0 |
| 039 Public Library | 16,698 | 4,162,978 |
| 040 Parks | 26,876 | 8,564,682 |
| 041 Arts Commission | 1,893 | 320,252 |
| 042 Transportation | 29,634 | 7,852,007 |
| 044 Human Relations Commission | 245 | 85,433 |
| 047 Criminal Justice Planning | 228 | 10,537 |
| 048 Internal Audit | (109,962) | 0 |
| 049 Office of Emergency Management | 958 | 596,552 |
| 051 Office of Family Safety | 2,053 | 429,404 |
| 052 Community Oversight Board | 255 | 116,655 |
| 053 Office of Homeless Services | 4,572 | 168,648 |
| 054 Community Review Board | 361 | 93,542 |
| 060 Farmer's Market | 1,045 | 230,820 |
| 061 Municipal Auditorium | 1,154 | 285,613 |
| 062 State Fair Board | 1,794 | 281,006 |
| 064 Sports Authority | 17,487 | 424,508 |
| 065 Water and Sewer - Stormwater Svcs | 7,396 | 286,432 |
| 065 Water and Sewer - Waste Services | 17,257 | 49,084 |
| 065 Water and Sewer - Water Services | 71,013 | 11,637,815 |
| 065 Water and Sewer - General | 0 | 1,102,947 |
| 067 General Hospital | 0 | 3,084,831 |
| 068 District Energy System (DES) | 6,490 | 76,588 |
| 070 Community Education Commission | 0 | 17,206 |
| 071 Convention Center Authority | 29,526 | 689,270 |
| 075 Metro Action Commission (MAC) | 14,428 | 1,938,049 |
| 077 Metro Devlp & Housing Auth (MDHA) | 15 | 8,655 |
| 078 Metropolitan Transit Authority (MTA) | 109 | 182,951 |
| 080 Metro Nashville Public School (MNPS) | 603,096 | 32,738,274 |
| 083 Industrial Development Board | 0 | 24,443 |
| 088 Airport Authority | 0 | 130,621 |
| 090 Debt Service | 0 | 8,756 |
| 091 Emergency Communication Center | 8,174 | 1,149,803 |
| Bordeaux Longterm Care | 0 | 1,786,865 |
| Hospital Authority | 0 | 122,413 |
| Knowles Home | 0 | 208,755 |
| Medical Examiner | 106 | 5,235 |
| Nashville Electric Service (NES) | 0 | 130,035 |
| All Other | 0 | 9,221,862 |
| Total Allocated | | 206,146,334 |
| Direct Bills | 0 | 41,698,220 |
| Unallocated | 0 | 72,515,995 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule D - Detail of Allocated Costs**



| Department | 048 Internal Audi 31.5 | Totals |
|---|---|---|
| Cost Adjustments | 0 | 85,296,153 |
| Disallowed | 0 | 23,391,963 |
| Total Expenditures | 1,453,075 | 429,048,665 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule E - Summary of Allocation Basis**



| Department | Allocation Basis | Allocation Source |
|---|---|---|
| Depreciation | | |
| 1.4.1 Clifford Allen Building | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.2 AA Birch Building | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.3 Communications Building | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Foot by Building Report - Gen Svcs-Facilities |
| 1.4.4 Metro Southeast | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.5 Courthouse | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.6 Lindsley Hall | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.7 Howard Office Building | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.8 Metro Office Building | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.9 Fulton Campus Garage | Occupied Square Footage by Benefiting Dept within Campus | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.10 Police Headquarters | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 1.4.11 Family Justice Center | Occupied Square Footage by Benefiting Department | FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities |
| 001 Administrative - Corporate Dues | | |
| 2.4.1 Corporate Dues | Corporate Dues Costs Identified to Benefiting Department | FY 2024 Analysis of Expenditures - Finance-Grants & Cost Planning |
| 001 Administrative - Employee Benefits | | |
| 3.4.1 County Retire Match | Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept | FY 2024 Pensioner Information - Human Resources |
| 3.4.2 Cnty Teach Retire Match | Direct Allocation to 080 MNPS | Direct Assignment |
| 3.4.3 Health Insurance Match | Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept | FY 2024 Pensioner Information - Human Resources |
| 3.4.4 Death Benefit Payments | Total Death Benefit Expense by Benefiting Department | FY 2024 Payments - Human Resources |
| 3.4.5 Life Insurance Match | Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept | FY 2024 Pensioner Information - Human Resources |
| 3.4.6 Police/Fire Retire Match | Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department | FY 2024 Pensioner Information - Human Resources |
| 3.4.7 Civil Service Retire Match | Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept | FY 2024 Pensioner Information - Human Resources |
| 3.4.8 Teacher Pens Match | Direct Allocation to 080 MNPS | Direct Assignment |
| 3.4.9 Unemployment Compensation | Unemployment Benefit Charges (excl. Unknown) by Department | FY 2024 Unemployment Benefit Charges - Human Resources |
| 001 Administrative - Facility Rental | | |
| 4.4.1 Single Occupant/Other | Total Lease Expense by Benefiting Department | FY 2024 Public Property Report |
| 4.4.2 Metro Southeast | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 4.4.3 150 2nd Ave | Occupied Square Footage by Benefiting Department | FY 2024 Public Property Report |
| 4.4.4 3055 Lebanon Road | Occupied Square Footage by Benefiting Department | FY 2024 Public Property Report |
| 4.4.5 1281 Murfreeboro Pike | Occupied Square Footage by Benefiting Department | FY 2024 Public Property Report |
| 001 Administrative - Insurance | | |
| 5.4.1 Insurance - Buildings | Property Premium by Benefiting Department | FY 2024 Insurance Spreadsheet - Law |
| 5.4.2 Insurance - Liab/PropDmg | Self-Insurance Liability Premium by Benefiting Department | FY 2024 Insurance Spreadsheet - Law |
| 5.4.3 Insurance - Premium J&L | Judgements and Losses Premium by Benefiting Department | FY 2024 Insurance Spreadsheet - Law |
| 001 Administrative - Post Audits | | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule E - Summary of Allocation Basis



| Department | Allocation Basis | Allocation Source |
|---|---|---|
| 6.4.1 Post Audits | Modified Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 6.4.2 Management Consultant | Total Management Consultant Cost by Benefiting Department | Finance - Grants & Cost Planning |
| 001 Administrative - Gen Svcs Energy | | |
| 7.4.1 Gen Svcs Energy Program | Total Utility Costs by Benefiting Department | FY 2024 - Energy Fund Utilities - General Services |
| 001 Administrative - Miscellaneous | | |
| 8.4.1 R12 Tech & Process Review Analysis | Modified Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 8.4.2 GSD-USD Study | Total Modified Expenditures by Dept Within General and USD Funds | FY 2024 Expenditure Report - Finance-Operations |
| 8.4.3 Solar Strategy & Infrastructure | Direct Allocation to 010 General Services - Facilities | Direct Assignment |
| 8.4.4 Master Space Planning | Direct Allocation to 010 General Services - Facilities | Direct Assignment |
| 003 Metropolitan Clerk - Records Center | | |
| 9.4.1 Records & Storage | Total Cubic Feet of Records Stored by Benefiting Department | FY 2024 Records Stored and Requests Report - Metro Clerk |
| 9.4.2 Records Requests | Number of Records Requests by Benefiting Department | FY 2024 Records Stored and Requests Report - Metro Clerk |
| 006 Law | | |
| 10.4.1 Legal Services | Law Staff Hours by Benefiting Department | FY 2024 Total Time Report - Law |
| 10.4.2 Risk Management | Direct Allocation to 001 Admin-Insurance | Direct Assignment for Further Allocation |
| 10.4.3 Self-Insured & Liability Funds | Direct Allocation to 001 Admin-Insurance | Direct Assignment for Further Allocation |
| 008 Human Resources | | |
| 11.4.1 Employee Relations | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2024 Human Resources Model - Human Resources |
| 11.4.2 Workforce Management | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2024 Human Resources Model - Human Resources |
| 11.4.3 Benefits Program | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2024 Human Resources Model - Human Resources |
| 11.4.4 Admin & Customer Svc Program | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2024 Human Resources Model - Human Resources |
| 11.4.5 Safety Administration | Number of FTEs by Benefiting Department Receiving Services/Support | FY 2024 Human Resources Model - Human Resources |
| 010 General Services - Administration | | |
| 12.4.1 Business Office | Total Salaries and Benefits by Business Unit Comprising Department | FY 2024 Expenditure Report - Finance-Operations |
| 010 General Services - Facilities | | |
| 13.4.1 Facilities | Total Facilities Costs by Benefiting Department | FY 2024 General Services Rate Model - General Services |
| 010 General Services - Fleet Management | | |
| 14.4.1 GS Fleet Management | Total Fleet Management Billings by Benefiting Department | FY 2024 Fleet Management Billings Report - Finance-Operations |
| 14.4.2 GS Fleet Mgmt Depreciation | Fleet Management Depreciation Expense by Department | FY 2024 Fleet Management Asset Report - General Services |
| 010 General Services - Mail Services | | |
| 15.4.1 GS Mail Services | Mail Services Charges by Benefiting Department | FY 2024 Postal Charges Report - General Services |
| 012 IOD Network (Injured-On-Duty) | | |
| 16.4.1 Injured-On-Duty | Total IOD Payment Allocations by Benefiting Department | FY 2024 IOD Summary - Finance-Cost Planning |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule E - Summary of Allocation Basis**



| Department | Allocation Basis | Allocation Source |
|---|---|---|
| 16.4.2 IOD Clinic - Health Occupancy | Direct Allocation to 038 Health | Direct Assignment |
| 014 Information Technology Service | | |
| 17.4.1 Information Systems | Total Information Systems Billings by Benefiting Department | FY 2024 Information Systems Billings Report - Finance-Operations |
| 17.4.2 Info Sys Depreciation | Total Information Systems Billings (excluding Radio) by Department | FY 2024 Information Systems Billings Report - Finance-Operations |
| 17.4.3 Radio Depreciation | Total Radio Communications Billings by Department | FY 2024 Information Systems Billings Report - Finance-Operations |
| 015 Finance - Accountability | | |
| 18.4.1 Community Partnerships | Direct Allocation to All Other | Direct Assignment |
| 18.4.2 Direct Appropriations | Direct Allocation to All Other | Direct Assignment |
| 18.4.3 Procurement Monitoring/COI | Direct Allocation to 015 Finance-Purchasing | Direct Assignment |
| 18.4.4 Prompt Pay | Number of Prompt Pay Reviews Completed by Benefiting Department | FY 2024 Reviews Report - Finance-Accountability |
| 18.4.5 Special Projects | Number of Special Projects by Benefiting Department | FY 2024 Reviews Report - Finance-Accountability |
| 18.4.6 Grants & Cost Planning | Direct Allocation to 015 Finance-Grants and Cost Planning | Direct Assignment |
| 18.4.7 Grants | Number of Grant Reviews Completed by Benefiting Department | FY 2024 Reviews Report - Finance-Accountability |
| 015 Finance - Administration | | |
| 19.4.1 Administration | Total Salaries and Benefits by Business Unit Comprising Department | FY 2024 Expenditure Report - Finance-Operations |
| 015 Finance - Business Assistance | | |
| 20.4.1 Vendor Assistance | Direct Allocation to 015 Finance-Purchasing | Direct Assignment |
| 20.4.2 Procurement Post Award | Number of Contracts Managed by Benefiting Department | FY 2024 Business Assistance Report - Finance-Business Assistance |
| 20.4.3 Procurement Accountability | Number of Contracts Managed by Benefiting Department | FY 2024 Business Assistance Report - Finance-Business Assistance |
| 20.4.4 Prompt Pay | Number of Prompt Pay Reviews Completed by Benefiting Department | FY 2024 Reviews Report - Finance-Accountability |
| 20.4.5 COI | Direct Allocation to 015 Finance-Purchasing | Direct Assignment |
| 015 Finance - Grants & Cost Planning | | |
| 21.4.1 Grants Coordination | Number of Grant Assessments by Benefiting Department | FY 2024 Grant Assessment Report - Finance-Grants Coordination |
| 21.4.2 Cost Planning | Modified Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 21.4.3 Direct Appropriations | Direct Allocation to All Other | Direct Assignment |
| 015 Finance - Office of Mgmt & Budget | | |
| 22.4.1 Budget Planning & Mgmt | Modified Budgeted Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 015 Finance - Operations | | |
| 23.4.1 Accounting and Reporting | Number of Accounting Transactions by Benefiting Department | FY 2024 Transaction Count Reports - Finance-Operations |
| 23.4.2 Accounts Payable | Number of Accounts Payable Transactions by Benefiting Department | FY 2024 Transaction Count Reports - Finance-Operations |
| 23.4.3 Collections | Percentage of Total Collections by Benefiting Department | FY 2024 Collections Report |
| 015 Finance - Payroll | | |
| 24.4.1 Payroll | Number of Payroll Transactions by Benefiting Department | FY 2024 Active Employee Reports - Human Resources |
| 015 Finance - Property Administration | | |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule E - Summary of Allocation Basis**



| Department | Allocation Basis | Allocation Source |
|---|---|---|
| 25.4.1 Public Property Services | Modified Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 25.4.2 Lease Administration | Total Number of Leases Administered by Benefiting Department | FY 2024 Public Property Lease Report |
| 015 Finance - Purchasing | | |
| 26.4.1 Competitive Procurements | Number of Competitive Procurements by Department | FY 2024 KPI Details Report - Finance-Purchasing |
| 26.4.2 Non-Competitive Procurements | Number of Non-Competitive Procurements by Department | FY 2024 KPI Details Report - Finance-Purchasing |
| 26.4.3 Agency Specific Procurement | Direct Allocation to 064 Sports Authority | FY 2024 KPI Details Report - Finance-Purchasing |
| 015 Finance - Treasury | | |
| 27.4.1 Cash Operations | Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept | FY 2024 Average Weighted MIP Balances by Fund - Finance-Treasury |
| 27.4.2 Investment Cmtee Support | Number of Payroll Transactions by Benefiting Department | FY 2024 Active Employee Reports - Human Resources |
| 27.4.3 Investor Relations | Modified Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 015 Finance - Diversity Equity & Inclus | | |
| 28.4.1 Departmental Meetings | Total Meeting Hours by Benefiting Department | FY 2024 DEI Staff Hours - Finance-DEI |
| 28.4.2 Policy Work | Modified Budgeted Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 28.4.3 All Other Programs | Modified Budgeted Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |
| 030 Sheriff's Office - Security Services | | |
| 29.4.1 Historical Courthouse | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.2 Metro Southeast | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.3 Woodland Street | Number of Payroll Transactions by Dept Parking at Woodland Street | FY 2024 Active Employee Reports - Human Resources |
| 29.4.4 SE Davidson | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.5 Clifford Allen Bldg | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.6 Bellevue Comm Ctr | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.7 Lentz Health Center | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.8 Fulton | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.9 Family Safety Center | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.10 Juvenile Justice Center | Occupied Square Footage by Benefiting Department | FY 2024 Security Per Square Foot Report - Sheriff |
| 29.4.11 Department Specific | Direct Allocation to 018 County Clerk | Direct Assignment |
| 29.4.12 Admin Support Svcs | Direct Allocation to 030 Sheriff's Office | Direct Assignment |
| 038 Health - Employee Health & Wellness | | |
| 30.4.1 Employee Health & Wellness | Number of Procedures by Benefiting Department | FY 2024 CSMP Activity by Department Report - Health |
| 048 Internal Audit | | |
| 31.4.1 Internal Audit | Modified Expenditures (in 000's) by Benefiting Department | FY 2024 Expenditure Report - Finance-Operations |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | Depreciation | % | 001 Administrative - Corporate Dues | % | 001 Administrative - Employee Benefits | % | 001 Administrative - Facility Rental | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 8,528 | 0.10 | 35 | 0.00 | 10,611 | 0.01 | 1,222 | 0.05 |
| 002 Metropolitan Council | 238,702 | 2.81 | 697,214 | 81.72 | 280,911 | 0.38 | 214 | 0.01 |
| 003 Metropolitan Clerk | 80,192 | 0.94 | 2 | 0.00 | 70,209 | 0.10 | 87,799 | 3.78 |
| 004 Mayor's Office | 201 | 0.00 | 1 | 0.00 | 7,547 | 0.01 | 10 | 0.00 |
| 004 Mayor's Office - Administration | 317,452 | 3.74 | 45,994 | 5.39 | 179,365 | 0.25 | 260 | 0.01 |
| 005 Election Commission | 19,143 | 0.23 | 2 | 0.00 | 142,605 | 0.20 | 19,584 | 0.84 |
| 007 Planning Commission | 235,291 | 2.77 | 27 | 0.00 | 238,038 | 0.33 | 452 | 0.02 |
| 009 Register of Deeds | 4,590 | 0.05 | 1 | 0.00 | 171,954 | 0.24 | 56 | 0.00 |
| 010 General Services | 59,238 | 0.70 | 4 | 0.00 | 1,915 | 0.00 | 37,850 | 1.63 |
| 010 General Services - Surplus Property | 16,596 | 0.20 | 5 | 0.00 | 51,046 | 0.07 | 43,958 | 1.89 |
| 011 Historical Commission | 4,606 | 0.05 | 2 | 0.00 | 37,765 | 0.05 | 36 | 0.00 |
| 012 Employee Benefit Board | 5,777 | 0.07 | 31 | 0.00 | 26,300 | 0.04 | 3,938 | 0.17 |
| 015 Finance | 498 | 0.01 | 10 | 0.00 | 2,818 | 0.00 | 5 | 0.00 |
| 016 Assessor of Property | 208,798 | 2.46 | 6 | 0.00 | 509,920 | 0.70 | 559 | 0.02 |
| 017 Trustee | 63,586 | 0.75 | 2 | 0.00 | 201,602 | 0.28 | 134 | 0.01 |
| 018 County Clerk | 168,390 | 1.98 | 4 | 0.00 | 346,509 | 0.47 | 767 | 0.03 |
| 019 District Attorney | 53,945 | 0.64 | 4 | 0.00 | 174,700 | 0.24 | 352 | 0.02 |
| 021 Public Defender | 7,053 | 0.08 | 4 | 0.00 | 217,740 | 0.30 | 860,555 | 37.01 |
| 022 Juvenile Court Clerk | 4,290 | 0.05 | 1 | 0.00 | 66,127 | 0.09 | 54 | 0.00 |
| 023 Circuit Court Clerk | 470,907 | 5.54 | 3 | 0.00 | 478,911 | 0.66 | 908 | 0.04 |
| 024 Criminal Court Clerk | 173,374 | 2.04 | 5 | 0.00 | 326,355 | 0.45 | 25,265 | 1.09 |
| 025 Clerk and Master - Chancery | 128,895 | 1.52 | 1 | 0.00 | 101,902 | 0.14 | 223 | 0.01 |
| 026 Juvenile Court | 26,254 | 0.31 | 11 | 0.00 | 461,174 | 0.63 | 4,141 | 0.18 |
| 027 General Sessions Court | 416,579 | 4.90 | 11 | 0.00 | 512,943 | 0.70 | 11,277 | 0.48 |
| 028 State Trial Courts | 1,106,529 | 13.03 | 9 | 0.00 | 499,817 | 0.68 | 1,138 | 0.05 |
| 029 Justice Integration Services | 89,872 | 1.06 | 3 | 0.00 | 34,218 | 0.05 | 191 | 0.01 |
| 030 Sheriff's Office | 393,996 | 4.64 | 51 | 0.01 | 2,663,160 | 3.65 | 19,687 | 0.85 |
| 031 Police | 1,609,291 | 18.95 | 147 | 0.02 | 12,283,411 | 16.81 | 119,600 | 5.14 |
| 032 Fire | 218,034 | 2.57 | 81 | 0.01 | 9,086,456 | 12.44 | 153,820 | 6.61 |
| 033 Codes Administration | 333,709 | 3.93 | 13 | 0.00 | 664,817 | 0.91 | 607 | 0.03 |
| 034 Beer Board | 16,414 | 0.19 | 4 | 0.00 | 20,034 | 0.03 | 35,653 | 1.53 |
| 035 Agricultural Extension | 2,490 | 0.03 | 0 | 0.00 | 1,176 | 0.00 | 44,854 | 1.93 |
| 037 Social Services | 76,036 | 0.90 | 5 | 0.00 | 690,665 | 0.95 | 163,136 | 7.02 |
| 038 Health | 91,094 | 1.07 | 48 | 0.01 | 2,352,707 | 3.22 | 17,853 | 0.77 |
| 039 Public Library | 99,557 | 1.17 | 64 | 0.01 | 1,286,528 | 1.76 | 2,003 | 0.09 |
| 040 Parks | 96,779 | 1.14 | 38,803 | 4.55 | 1,937,756 | 2.65 | 9,859 | 0.42 |
| 041 Arts Commission | 6,540 | 0.08 | 6 | 0.00 | 41,014 | 0.06 | 2,785 | 0.12 |
| 042 Transportation | 141,465 | 1.67 | 87 | 0.01 | 2,371,908 | 3.25 | 33,744 | 1.45 |
| 044 Human Relations Commission | 1,118 | 0.01 | 0 | 0.00 | 7,604 | 0.01 | 41,464 | 1.78 |
| 047 Criminal Justice Planning | 663 | 0.01 | 0 | 0.00 | 528 | 0.00 | 8 | 0.00 |
| 049 Office of Emergency Management | 17,571 | 0.21 | 9 | 0.00 | 19,796 | 0.03 | 25,793 | 1.11 |
| 051 Office of Family Safety | 132,095 | 1.56 | 5 | 0.00 | 20,256 | 0.03 | 168 | 0.01 |
| 052 Community Oversight Board | 1,949 | 0.02 | 0 | 0.00 | 3,681 | 0.01 | 103,425 | 4.45 |
| 053 Office of Homeless Services | 2,210 | 0.03 | 4 | 0.00 | 3,070 | 0.00 | 35,741 | 1.54 |
| 054 Community Review Board | 710 | 0.01 | 0 | 0.00 | 1,592 | 0.00 | 14 | 0.00 |
| 060 Farmer's Market | 3,166 | 0.04 | 2 | 0.00 | 37,055 | 0.05 | 4,337 | 0.19 |
| 061 Municipal Auditorium | 2,916 | 0.03 | 5 | 0.00 | 91,162 | 0.12 | 33 | 0.00 |
| 062 State Fair Board | 5,027 | 0.06 | 6 | 0.00 | 119,288 | 0.16 | 57 | 0.00 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | Depreciation | % | 001 Administrative - Corporate Dues | % | 001 Administrative - Employee Benefits | % | 001 Administrative - Facility Rental | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 29,292 | 0.34 | 21 | 0.00 | 15,809 | 0.02 | 33,520 | 1.44 |
| 065 Water and Sewer - Stormwater Svcs | 60,220 | 0.71 | 15 | 0.00 | 30,741 | 0.04 | 3,300 | 0.14 |
| 065 Water and Sewer - Waste Services | 26,898 | 0.32 | 24 | 0.00 | 68,447 | 0.09 | 22,007 | 0.95 |
| 065 Water and Sewer - Water Services | 118,393 | 1.39 | 97 | 0.01 | 4,461,830 | 6.11 | 13,813 | 0.59 |
| 065 Water and Sewer - General | 132,541 | 1.56 | 85 | 0.01 | 24,587 | 0.03 | 142 | 0.01 |
| 067 General Hospital | 328 | 0.00 | 2 | 0.00 | 3,049,845 | 4.17 | 15 | 0.00 |
| 068 District Energy System (DES) | 1,046 | 0.01 | 3 | 0.00 | 1,505 | 0.00 | 122 | 0.01 |
| 070 Community Education Commission | 7 | 0.00 | 0 | 0.00 | 12,084 | 0.02 | 1 | 0.00 |
| 071 Convention Center Authority | 16,707 | 0.20 | 40 | 0.00 | 172,848 | 0.24 | 677 | 0.03 |
| 075 Metro Action Commission (MAC) | 120,599 | 1.42 | 31 | 0.00 | 675,989 | 0.93 | 198,486 | 8.54 |
| 077 Metro Devlp & Housing Auth (MDHA) | 576 | 0.01 | 0 | 0.00 | 391 | 0.00 | 2 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 22,883 | 0.27 | 69,520 | 8.15 | 21,529 | 0.03 | 85 | 0.00 |
| 080 Metro Nashville Public School (MNPS) | 279,238 | 3.29 | 531 | 0.06 | 22,883,071 | 31.32 | 126,915 | 5.46 |
| 083 Industrial Development Board | 176 | 0.00 | 0 | 0.00 | 347 | 0.00 | 1 | 0.00 |
| 088 Airport Authority | 618 | 0.01 | 0 | 0.00 | 42,780 | 0.06 | 3 | 0.00 |
| 090 Debt Service | 264 | 0.00 | 1 | 0.00 | 322 | 0.00 | 2 | 0.00 |
| 091 Emergency Communication Center | 53,277 | 0.63 | 8 | 0.00 | 439,536 | 0.60 | 633 | 0.03 |
| Bordeaux Longterm Care | 144 | 0.00 | 1 | 0.00 | 1,704,524 | 2.33 | 9 | 0.00 |
| Hospital Authority | 3,849 | 0.05 | 0 | 0.00 | 3,189 | 0.00 | 15 | 0.00 |
| Knowles Home | 86 | 0.00 | 2 | 0.00 | 187,999 | 0.26 | 1 | 0.00 |
| Medical Examiner | 27 | 0.00 | 0 | 0.00 | 43 | 0.00 | 2 | 0.00 |
| Nashville Electric Service (NES) | 20,417 | 0.24 | 1 | 0.00 | 11,094 | 0.02 | 73 | 0.00 |
| All Other | 443,859 | 5.23 | 96 | 0.01 | 388,757 | 0.53 | 10,008 | 0.43 |
| Total Allocated | 8,493,557 | 100.00 | 853,210 | 100.00 | 73,053,935 | 100.00 | 2,325,420 | 100.00 |
| Unallocated & Direct Billing | 975 | | 2 | | 16,844 | | 6,891,396 | |
| Adjustments & Disallowed | (8,494,532) | | 0 | | 21,868,000 | | 0 | |
| Total Expenditures | 0 | | 853,212 | | 94,938,779 | | 9,216,816 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 001 Administrative - Insurance | % | 001 Administrative - Post Audits | % | 001 Administrative - Gen Svcs Energy | % | 001 Administrative - Miscellaneous | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 751 | 0.01 | 41,410 | 3.84 | 0 | 0.00 | 14,319 | 1.25 |
| 002 Metropolitan Council | 13,497 | 0.20 | 1,502 | 0.14 | 0 | 0.00 | 3,376 | 0.30 |
| 003 Metropolitan Clerk | 11,719 | 0.17 | 464 | 0.04 | 0 | 0.00 | 11,145 | 0.97 |
| 004 Mayor's Office | 33 | 0.00 | 331 | 0.03 | 0 | 0.00 | 116 | 0.01 |
| 004 Mayor's Office - Administration | 11,312 | 0.16 | 1,589 | 0.15 | 0 | 0.00 | 4,431 | 0.39 |
| 005 Election Commission | 27,646 | 0.40 | 1,387 | 0.13 | 0 | 0.00 | 3,004 | 0.26 |
| 007 Planning Commission | 23,284 | 0.34 | 7,786 | 0.72 | 0 | 0.00 | 6,075 | 0.53 |
| 009 Register of Deeds | 178 | 0.00 | 1,160 | 0.11 | 0 | 0.00 | 487 | 0.04 |
| 010 General Services | 73 | 0.00 | 1,384 | 0.13 | 0 | 0.00 | 490 | 0.04 |
| 010 General Services - Surplus Property | 5,833 | 0.08 | 383 | 0.04 | 0 | 0.00 | 7,079 | 0.62 |
| 011 Historical Commission | 2,036 | 0.03 | 1,083 | 0.10 | 0 | 0.00 | 309 | 0.03 |
| 012 Employee Benefit Board | 1,065 | 0.02 | 136,168 | 12.63 | 0 | 0.00 | 46,698 | 4.08 |
| 015 Finance | 150 | 0.00 | 110 | 0.01 | 0 | 0.00 | 43 | 0.00 |
| 016 Assessor of Property | 44,323 | 0.64 | 3,393 | 0.31 | 0 | 0.00 | 5,410 | 0.47 |
| 017 Trustee | 7,430 | 0.11 | 1,140 | 0.11 | 0 | 0.00 | 1,675 | 0.15 |
| 018 County Clerk | 21,756 | 0.32 | 2,202 | 0.20 | 0 | 0.00 | 4,666 | 0.41 |
| 019 District Attorney | 24,639 | 0.36 | 3,595 | 0.33 | 0 | 0.00 | 2,166 | 0.19 |
| 021 Public Defender | 16,851 | 0.24 | 3,364 | 0.31 | 0 | 0.00 | 1,684 | 0.15 |
| 022 Juvenile Court Clerk | 7,241 | 0.11 | 917 | 0.08 | 0 | 0.00 | 378 | 0.03 |
| 023 Circuit Court Clerk | 27,694 | 0.40 | 3,029 | 0.28 | 0 | 0.00 | 14,547 | 1.27 |
| 024 Criminal Court Clerk | 27,308 | 0.40 | 2,556 | 0.24 | 0 | 0.00 | 10,239 | 0.90 |
| 025 Clerk and Master - Chancery | 7,557 | 0.11 | 513 | 0.05 | 0 | 0.00 | 4,001 | 0.35 |
| 026 Juvenile Court | 100,205 | 1.46 | 5,521 | 0.51 | 0 | 0.00 | 19,327 | 1.69 |
| 027 General Sessions Court | 38,447 | 0.56 | 5,250 | 0.49 | 0 | 0.00 | 16,669 | 1.46 |
| 028 State Trial Courts | 40,065 | 0.58 | 5,569 | 0.52 | 0 | 0.00 | 18,196 | 1.59 |
| 029 Justice Integration Services | 6,104 | 0.09 | 1,632 | 0.15 | 0 | 0.00 | 2,283 | 0.20 |
| 030 Sheriff's Office | 516,963 | 7.51 | 35,412 | 3.28 | 0 | 0.00 | 22,650 | 1.98 |
| 031 Police | 1,673,663 | 24.31 | 94,805 | 8.79 | 1,364,840 | 73.09 | 227,577 | 19.90 |
| 032 Fire | 1,004,186 | 14.59 | 66,262 | 6.14 | 502,437 | 26.91 | 127,693 | 11.16 |
| 033 Codes Administration | 68,092 | 0.99 | 6,252 | 0.58 | 0 | 0.00 | 7,291 | 0.64 |
| 034 Beer Board | 2,554 | 0.04 | 380 | 0.04 | 0 | 0.00 | 416 | 0.04 |
| 035 Agricultural Extension | 3,078 | 0.04 | 147 | 0.01 | 0 | 0.00 | 1,216 | 0.11 |
| 037 Social Services | 94,200 | 1.37 | 2,508 | 0.23 | 0 | 0.00 | 3,515 | 0.31 |
| 038 Health | 217,910 | 3.17 | 25,183 | 2.34 | 0 | 0.00 | 32,679 | 2.86 |
| 039 Public Library | 612,449 | 8.90 | 15,635 | 1.45 | 0 | 0.00 | 20,303 | 1.78 |
| 040 Parks | 1,518,015 | 22.05 | 26,058 | 2.42 | 0 | 0.00 | 32,485 | 2.84 |
| 041 Arts Commission | 1,939 | 0.03 | 1,891 | 0.18 | 0 | 0.00 | 914 | 0.08 |
| 042 Transportation | 256,386 | 3.72 | 27,819 | 2.58 | 0 | 0.00 | 22,469 | 1.96 |
| 044 Human Relations Commission | 1,002 | 0.01 | 230 | 0.02 | 0 | 0.00 | 99 | 0.01 |
| 047 Criminal Justice Planning | 687 | 0.01 | 179 | 0.02 | 0 | 0.00 | 73 | 0.01 |
| 049 Office of Emergency Management | 37,406 | 0.54 | 1,914 | 0.18 | 0 | 0.00 | 6,145 | 0.54 |
| 051 Office of Family Safety | 1,829 | 0.03 | 2,398 | 0.22 | 0 | 0.00 | 2,528 | 0.22 |
| 052 Community Oversight Board | 56 | 0.00 | 213 | 0.02 | 0 | 0.00 | 130 | 0.01 |
| 053 Office of Homeless Services | 185 | 0.00 | 3,568 | 0.33 | 0 | 0.00 | 1,070 | 0.09 |
| 054 Community Review Board | 124 | 0.00 | 374 | 0.03 | 0 | 0.00 | 115 | 0.01 |
| 060 Farmer's Market | 585 | 0.01 | 807 | 0.07 | 0 | 0.00 | 816 | 0.07 |
| 061 Municipal Auditorium | 109,014 | 1.58 | 873 | 0.08 | 0 | 0.00 | 354 | 0.03 |
| 062 State Fair Board | 316 | 0.00 | 1,426 | 0.13 | 0 | 0.00 | 570 | 0.05 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 001 Administrative - Insurance | % | 001 Administrative - Post Audits | % | 001 Administrative - Gen Svcs Energy | % | 001 Administrative - Miscellaneous | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 12,522 | 0.18 | 11,320 | 1.05 | 0 | 0.00 | 4,331 | 0.38 |
| 065 Water and Sewer - Stormwater Svcs | 1,542 | 0.02 | 5,953 | 0.55 | 0 | 0.00 | 3,191 | 0.28 |
| 065 Water and Sewer - Waste Services | 5,585 | 0.08 | 13,905 | 1.29 | 0 | 0.00 | 10,558 | 0.92 |
| 065 Water and Sewer - Water Services | 8,117 | 0.12 | 53,230 | 4.94 | 0 | 0.00 | 23,036 | 2.01 |
| 065 Water and Sewer - General | 3,287 | 0.05 | 486 | 0.05 | 0 | 0.00 | 2,604 | 0.23 |
| 067 General Hospital | 52 | 0.00 | 413 | 0.04 | 0 | 0.00 | 229 | 0.02 |
| 068 District Energy System (DES) | 118 | 0.00 | 4,175 | 0.39 | 0 | 0.00 | 1,446 | 0.13 |
| 070 Community Education Commission | 2,971 | 0.04 | 3 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| 071 Convention Center Authority | 1,137 | 0.02 | 19,961 | 1.85 | 0 | 0.00 | 6,911 | 0.60 |
| 075 Metro Action Commission (MAC) | 10,469 | 0.15 | 12,966 | 1.20 | 0 | 0.00 | 15,059 | 1.32 |
| 077 Metro Devlp & Housing Auth (MDHA) | 23 | 0.00 | 22 | 0.00 | 0 | 0.00 | 24 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 635 | 0.01 | 423 | 0.04 | 0 | 0.00 | 825 | 0.07 |
| 080 Metro Nashville Public School (MNPS) | 30,881 | 0.45 | 392,257 | 36.37 | 0 | 0.00 | 159,260 | 13.92 |
| 083 Industrial Development Board | 32 | 0.00 | 22 | 0.00 | 0 | 0.00 | 10 | 0.00 |
| 088 Airport Authority | 114 | 0.00 | 85 | 0.01 | 0 | 0.00 | 38 | 0.00 |
| 090 Debt Service | 20 | 0.00 | 3 | 0.00 | 0 | 0.00 | 6 | 0.00 |
| 091 Emergency Communication Center | 45,904 | 0.67 | 7,264 | 0.67 | 0 | 0.00 | 8,429 | 0.74 |
| Bordeaux Longterm Care | 24 | 0.00 | 240 | 0.02 | 0 | 0.00 | 133 | 0.01 |
| Hospital Authority | 225 | 0.00 | 143 | 0.01 | 0 | 0.00 | 150 | 0.01 |
| Knowles Home | 31 | 0.00 | 30 | 0.00 | 0 | 0.00 | 16 | 0.00 |
| Medical Examiner | 4 | 0.00 | 69 | 0.01 | 0 | 0.00 | 24 | 0.00 |
| Nashville Electric Service (NES) | 573 | 0.01 | 305 | 0.03 | 0 | 0.00 | 712 | 0.06 |
| All Other | 172,024 | 2.50 | 7,409 | 0.69 | 0 | 0.00 | 196,920 | 17.22 |
| Total Allocated | 6,884,129 | 100.00 | 1,078,453 | 100.00 | 1,867,277 | 100.00 | 1,143,832 | 100.00 |
| Unallocated & Direct Billing | 713 | | 4,852 | | 0 | | 595 | |
| Adjustments & Disallowed | 1,654,400 | | 0 | | 0 | | 0 | |
| Total Expenditures | 8,539,242 | | 1,083,305 | | 1,867,277 | | 1,144,427 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 003 Metropolitan Clerk - Records Center | % | 006 Law | % | 008 Human Resources | % | 010 General Services - Administration | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 27 | 0.01 | 6,377 | 0.07 | 2,509 | 0.03 | 178 | 0.01 |
| 002 Metropolitan Council | 110 | 0.04 | 183,817 | 2.00 | 44,925 | 0.54 | 2,801 | 0.17 |
| 003 Metropolitan Clerk | 1,976 | 0.76 | 1,429 | 0.02 | 6,175 | 0.07 | 9,115 | 0.55 |
| 004 Mayor's Office | 0 | 0.00 | 11,259 | 0.12 | 122 | 0.00 | 4 | 0.00 |
| 004 Mayor's Office - Administration | 59 | 0.02 | 114,494 | 1.25 | 24,876 | 0.30 | 3,372 | 0.20 |
| 005 Election Commission | 16,659 | 6.37 | 46,151 | 0.50 | 21,264 | 0.25 | 3,588 | 0.22 |
| 007 Planning Commission | 40,900 | 15.64 | 169,638 | 1.85 | 66,065 | 0.79 | 3,242 | 0.20 |
| 009 Register of Deeds | 3,254 | 1.24 | 11,640 | 0.13 | 20,890 | 0.25 | 294 | 0.02 |
| 010 General Services | 4 | 0.00 | 616 | 0.01 | 317 | 0.00 | 1,821 | 0.11 |
| 010 General Services - Surplus Property | 42 | 0.02 | 3,852 | 0.04 | 9,426 | 0.11 | 109,833 | 6.62 |
| 011 Historical Commission | 22 | 0.01 | 111,469 | 1.21 | 13,353 | 0.16 | 190 | 0.01 |
| 012 Employee Benefit Board | 27 | 0.01 | 102,880 | 1.12 | 3,556 | 0.04 | 179 | 0.01 |
| 015 Finance | 162 | 0.06 | 984 | 0.01 | 572 | 0.01 | 8 | 0.00 |
| 016 Assessor of Property | 7,073 | 2.70 | 285,638 | 3.11 | 72,587 | 0.87 | 5,192 | 0.31 |
| 017 Trustee | 43 | 0.02 | 258,049 | 2.81 | 22,662 | 0.27 | 1,543 | 0.09 |
| 018 County Clerk | 438 | 0.17 | 6,872 | 0.07 | 64,894 | 0.78 | 29,626 | 1.79 |
| 019 District Attorney | 122 | 0.05 | 3,547 | 0.04 | 79,636 | 0.95 | 2,432 | 0.15 |
| 021 Public Defender | 11,291 | 4.32 | 2,869 | 0.03 | 77,630 | 0.93 | 802 | 0.05 |
| 022 Juvenile Court Clerk | 40 | 0.02 | 5,743 | 0.06 | 26,534 | 0.32 | 590 | 0.04 |
| 023 Circuit Court Clerk | 23,272 | 8.90 | 68,319 | 0.74 | 82,701 | 0.99 | 17,322 | 1.04 |
| 024 Criminal Court Clerk | 10,355 | 3.96 | 43,458 | 0.47 | 71,295 | 0.85 | 9,288 | 0.56 |
| 025 Clerk and Master - Chancery | 13,888 | 5.31 | 2,348 | 0.03 | 12,470 | 0.15 | 3,747 | 0.23 |
| 026 Juvenile Court | 22,053 | 8.43 | 28,229 | 0.31 | 88,396 | 1.06 | 16,273 | 0.98 |
| 027 General Sessions Court | 309 | 0.12 | 55,651 | 0.61 | 102,167 | 1.22 | 13,070 | 0.79 |
| 028 State Trial Courts | 233 | 0.09 | 11,434 | 0.12 | 118,663 | 1.42 | 14,891 | 0.90 |
| 029 Justice Integration Services | 185 | 0.07 | 6,376 | 0.07 | 22,251 | 0.27 | 1,600 | 0.10 |
| 030 Sheriff's Office | 1,524 | 0.58 | 219,947 | 2.40 | 870,014 | 10.43 | 34,348 | 2.07 |
| 031 Police | 15,080 | 5.77 | 1,429,660 | 15.57 | 1,679,451 | 20.12 | 340,853 | 20.56 |
| 032 Fire | 3,861 | 1.48 | 655,512 | 7.14 | 1,262,903 | 15.13 | 303,902 | 18.33 |
| 033 Codes Administration | 2,671 | 1.02 | 970,040 | 10.56 | 129,818 | 1.56 | 7,972 | 0.48 |
| 034 Beer Board | 962 | 0.37 | 38,325 | 0.42 | 6,819 | 0.08 | 771 | 0.05 |
| 035 Agricultural Extension | 13 | 0.00 | 331 | 0.00 | 6,021 | 0.07 | 984 | 0.06 |
| 037 Social Services | 4,451 | 1.70 | 32,244 | 0.35 | 50,568 | 0.61 | 2,892 | 0.17 |
| 038 Health | 36,596 | 13.99 | 251,214 | 2.74 | 450,366 | 5.40 | 25,599 | 1.54 |
| 039 Public Library | 14,252 | 5.45 | 113,575 | 1.24 | 333,174 | 3.99 | 18,078 | 1.09 |
| 040 Parks | 3,431 | 1.31 | 331,288 | 3.61 | 526,728 | 6.31 | 63,058 | 3.80 |
| 041 Arts Commission | 24 | 0.01 | 162,899 | 1.77 | 12,415 | 0.15 | 384 | 0.02 |
| 042 Transportation | 2,151 | 0.82 | 1,125,662 | 12.26 | 361,842 | 4.34 | 183,675 | 11.08 |
| 044 Human Relations Commission | 7 | 0.00 | 22,073 | 0.24 | 4,291 | 0.05 | 30 | 0.00 |
| 047 Criminal Justice Planning | 5 | 0.00 | 372 | 0.00 | 3,335 | 0.04 | 19 | 0.00 |
| 049 Office of Emergency Management | 50 | 0.02 | 13,433 | 0.15 | 14,355 | 0.17 | 6,530 | 0.39 |
| 051 Office of Family Safety | 66 | 0.03 | 10,698 | 0.12 | 38,204 | 0.46 | 1,714 | 0.10 |
| 052 Community Oversight Board | 3 | 0.00 | 116 | 0.00 | 227 | 0.00 | 56 | 0.00 |
| 053 Office of Homeless Services | 40 | 0.02 | 28,736 | 0.31 | 26,492 | 0.32 | 53 | 0.00 |
| 054 Community Review Board | 14 | 0.01 | 74,997 | 0.82 | 10,146 | 0.12 | 15 | 0.00 |
| 060 Farmer's Market | 15 | 0.01 | 64,289 | 0.70 | 6,617 | 0.08 | 470 | 0.03 |
| 061 Municipal Auditorium | 17 | 0.01 | 24,558 | 0.27 | 7,827 | 0.09 | 78 | 0.00 |
| 062 State Fair Board | 1,218 | 0.47 | 79,228 | 0.86 | 18,861 | 0.23 | 143 | 0.01 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 003 Metropolitan Clerk - Records Center | % | 006 Law | % | 008 Human Resources | % | 010 General Services - Administration | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 64 | 0.02 | 77,179 | 0.84 | 5,442 | 0.07 | 417 | 0.03 |
| 065 Water and Sewer - Stormwater Svcs | 157 | 0.06 | (54,939) | (0.60) | 94,665 | 1.13 | 17,411 | 1.05 |
| 065 Water and Sewer - Waste Services | 181 | 0.07 | (20,588) | (0.22) | 93,885 | 1.12 | 119,713 | 7.22 |
| 065 Water and Sewer - Water Services | 1,559 | 0.60 | 183,556 | 2.00 | 623,093 | 7.47 | 68,373 | 4.12 |
| 065 Water and Sewer - General | 87 | 0.03 | 30,579 | 0.33 | 4,867 | 0.06 | 2,286 | 0.14 |
| 067 General Hospital | 7 | 0.00 | 13,157 | 0.14 | 200 | 0.00 | 18 | 0.00 |
| 068 District Energy System (DES) | 2 | 0.00 | 36,031 | 0.39 | 403 | 0.00 | 20 | 0.00 |
| 070 Community Education Commission | 0 | 0.00 | 204 | 0.00 | 6 | 0.00 | 57 | 0.00 |
| 071 Convention Center Authority | 216 | 0.08 | 7,237 | 0.08 | 128,738 | 1.54 | 486 | 0.03 |
| 075 Metro Action Commission (MAC) | 16,700 | 6.38 | 54,202 | 0.59 | 250,202 | 3.00 | 15,619 | 0.94 |
| 077 Metro Devlp & Housing Auth (MDHA) | 1 | 0.00 | 5,001 | 0.05 | 91 | 0.00 | 19 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 30 | 0.01 | 5,318 | 0.06 | 3,403 | 0.04 | 660 | 0.04 |
| 080 Metro Nashville Public School (MNPS) | 1,009 | 0.39 | 1,359,650 | 14.81 | 55,026 | 0.66 | 21,895 | 1.32 |
| 083 Industrial Development Board | 0 | 0.00 | 23,142 | 0.25 | 116 | 0.00 | 3 | 0.00 |
| 088 Airport Authority | 1 | 0.00 | 85,009 | 0.93 | 421 | 0.01 | 11 | 0.00 |
| 090 Debt Service | 1 | 0.00 | 139 | 0.00 | 77 | 0.00 | 6 | 0.00 |
| 091 Emergency Communication Center | 1,486 | 0.57 | 14,189 | 0.15 | 193,880 | 2.32 | 5,466 | 0.33 |
| Bordeaux Longterm Care | 4 | 0.00 | 336 | 0.00 | 87 | 0.00 | 12 | 0.00 |
| Hospital Authority | 5 | 0.00 | 105,047 | 1.14 | 863 | 0.01 | 103 | 0.01 |
| Knowles Home | 1 | 0.00 | 137 | 0.00 | 119 | 0.00 | 2 | 0.00 |
| Medical Examiner | 0 | 0.00 | 1,770 | 0.02 | 13 | 0.00 | 0 | 0.00 |
| Nashville Electric Service (NES) | 26 | 0.01 | 15,005 | 0.16 | 2,343 | 0.03 | 589 | 0.04 |
| All Other | 1,029 | 0.39 | 49,621 | 0.54 | 11,051 | 0.13 | 162,274 | 9.79 |
| Total Allocated | 261,562 | 100.00 | 9,183,319 | 100.00 | 8,345,400 | 100.00 | 1,658,062 | 100.00 |
| Unallocated & Direct Billing | 590 | | 31,704,672 | | 318,949 | | 70 | |
| Adjustments & Disallowed | 0 | | 28,415,392 | | 0 | | 2,879 | |
| Total Expenditures | 262,152 | | 69,303,383 | | 8,664,349 | | 1,661,011 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 010 General Services - Facilities | % | 010 General Services - Fleet Management | % | 010 General Services - Mail Services | % | 012 IOD Network (Injured-On-Duty) | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 6,032 | 0.02 | 44 | 0.00 | 789 | 0.07 | 465 | 0.00 |
| 002 Metropolitan Council | 108,169 | 0.39 | 627 | 0.00 | 6,677 | 0.61 | 210 | 0.00 |
| 003 Metropolitan Clerk | 401,405 | 1.44 | 1,064 | 0.01 | 473 | 0.04 | 151 | 0.00 |
| 004 Mayor's Office | 119 | 0.00 | 8 | 0.00 | 17 | 0.00 | 34 | 0.00 |
| 004 Mayor's Office - Administration | 145,167 | 0.52 | 848 | 0.00 | 1,558 | 0.14 | 186 | 0.00 |
| 005 Election Commission | 95,278 | 0.34 | 5,870 | 0.03 | 26,839 | 2.45 | 23,344 | 0.12 |
| 007 Planning Commission | 132,748 | 0.48 | 38,131 | 0.20 | 3,996 | 0.36 | 456 | 0.00 |
| 009 Register of Deeds | 5,021 | 0.02 | 391 | 0.00 | 3,187 | 0.29 | 3 | 0.00 |
| 010 General Services | 650 | 0.00 | 129 | 0.00 | 132 | 0.01 | 84 | 0.00 |
| 010 General Services - Surplus Property | 254,475 | 0.91 | 6,358 | 0.03 | 165 | 0.02 | 601 | 0.00 |
| 011 Historical Commission | 3,927 | 0.01 | 224 | 0.00 | 1,691 | 0.15 | 1,294 | 0.01 |
| 012 Employee Benefit Board | 5,090 | 0.02 | 112 | 0.00 | 1,211 | 0.11 | 479 | 0.00 |
| 015 Finance | 273 | 0.00 | 7 | 0.00 | 28 | 0.00 | 134 | 0.00 |
| 016 Assessor of Property | 161,034 | 0.58 | 38,669 | 0.21 | 10,049 | 0.92 | 267 | 0.00 |
| 017 Trustee | 48,737 | 0.18 | 312 | 0.00 | 6,978 | 0.64 | 1,396 | 0.01 |
| 018 County Clerk | 148,264 | 0.53 | 16,563 | 0.09 | 499,912 | 45.60 | 613 | 0.00 |
| 019 District Attorney | 42,354 | 0.15 | 42,767 | 0.23 | 12,795 | 1.17 | 74 | 0.00 |
| 021 Public Defender | 26,160 | 0.09 | 9,787 | 0.05 | 3,138 | 0.29 | 7,344 | 0.04 |
| 022 Juvenile Court Clerk | 4,656 | 0.02 | 349 | 0.00 | 9,132 | 0.83 | 4,339 | 0.02 |
| 023 Circuit Court Clerk | 499,911 | 1.80 | 8,472 | 0.05 | 114,419 | 10.44 | 4,884 | 0.03 |
| 024 Criminal Court Clerk | 347,760 | 1.25 | 1,306 | 0.01 | 26,597 | 2.43 | 364 | 0.00 |
| 025 Clerk and Master - Chancery | 140,586 | 0.51 | 654 | 0.00 | 10,759 | 0.98 | 86 | 0.00 |
| 026 Juvenile Court | 649,860 | 2.34 | 52,034 | 0.28 | 8,427 | 0.77 | 48,916 | 0.25 |
| 027 General Sessions Court | 561,367 | 2.02 | 1,639 | 0.01 | 6,641 | 0.61 | 3,322 | 0.02 |
| 028 State Trial Courts | 613,353 | 2.20 | 49,050 | 0.26 | 9,593 | 0.88 | 4,152 | 0.02 |
| 029 Justice Integration Services | 64,998 | 0.23 | 2,580 | 0.01 | 2,112 | 0.19 | (173) | 0.00 |
| 030 Sheriff's Office | 465,213 | 1.67 | 645,897 | 3.44 | 85,478 | 7.80 | 1,417,720 | 7.29 |
| 031 Police | 7,273,494 | 26.14 | 5,882,812 | 31.32 | 43,481 | 3.97 | 3,604,395 | 18.54 |
| 032 Fire | 3,584,677 | 12.88 | 5,219,688 | 27.79 | 11,538 | 1.05 | 10,956,854 | 56.35 |
| 033 Codes Administration | 198,945 | 0.72 | 4,469 | 0.02 | 65,744 | 6.00 | 42,705 | 0.22 |
| 034 Beer Board | 11,041 | 0.04 | 9,526 | 0.05 | 786 | 0.07 | 10,045 | 0.05 |
| 035 Agricultural Extension | 43,062 | 0.15 | 131 | 0.00 | 169 | 0.02 | 22 | 0.00 |
| 037 Social Services | 101,831 | 0.37 | 24,850 | 0.13 | 2,820 | 0.26 | 48,570 | 0.25 |
| 038 Health | 978,177 | 3.52 | 121,361 | 0.65 | 5,915 | 0.54 | 253,249 | 1.30 |
| 039 Public Library | 584,569 | 2.10 | 56,990 | 0.30 | 34,142 | 3.11 | 156,217 | 0.80 |
| 040 Parks | 932,037 | 3.35 | 855,722 | 4.56 | 9,535 | 0.87 | 652,647 | 3.36 |
| 041 Arts Commission | 15,848 | 0.06 | 289 | 0.00 | 462 | 0.04 | 193 | 0.00 |
| 042 Transportation | 416,264 | 1.50 | 1,636,902 | 8.71 | 7,130 | 0.65 | 367,762 | 1.89 |
| 044 Human Relations Commission | 1,100 | 0.00 | 89 | 0.00 | 89 | 0.01 | 17 | 0.00 |
| 047 Criminal Justice Planning | 709 | 0.00 | 52 | 0.00 | 49 | 0.00 | 2 | 0.00 |
| 049 Office of Emergency Management | 214,129 | 0.77 | 132,984 | 0.71 | 727 | 0.07 | 183 | 0.00 |
| 051 Office of Family Safety | 74,495 | 0.27 | 558 | 0.00 | 464 | 0.04 | 91 | 0.00 |
| 052 Community Oversight Board | 2,124 | 0.01 | 155 | 0.00 | 128 | 0.01 | (11) | 0.00 |
| 053 Office of Homeless Services | 1,864 | 0.01 | 119 | 0.00 | 184 | 0.02 | 23,491 | 0.12 |
| 054 Community Review Board | 428 | 0.00 | 63 | 0.00 | 94 | 0.01 | 63 | 0.00 |
| 060 Farmer's Market | 20,270 | 0.07 | 194 | 0.00 | 196 | 0.02 | 76 | 0.00 |
| 061 Municipal Auditorium | 2,469 | 0.01 | 134 | 0.00 | 410 | 0.04 | (3,428) | (0.02) |
| 062 State Fair Board | 4,570 | 0.02 | 353 | 0.00 | 698 | 0.06 | (5,447) | (0.03) |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 010 General Services - Facilities | % | 010 General Services - Fleet Management | % | 010 General Services - Mail Services | % | 012 IOD Network (Injured-On-Duty) | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 17,268 | 0.06 | 193 | 0.00 | 482 | 0.04 | 323 | 0.00 |
| 065 Water and Sewer - Stormwater Svcs | 50,509 | 0.18 | (105,645) | (0.56) | 1,588 | 0.14 | 24,416 | 0.13 |
| 065 Water and Sewer - Waste Services | 222,779 | 0.80 | (758,382) | (4.04) | 1,384 | 0.13 | 779 | 0.00 |
| 065 Water and Sewer - Water Services | 226,713 | 0.81 | 4,719,008 | 25.12 | 9,093 | 0.83 | 219,452 | 1.13 |
| 065 Water and Sewer - General | 92,111 | 0.33 | 228 | 0.00 | 3,813 | 0.35 | 1,164 | 0.01 |
| 067 General Hospital | 215 | 0.00 | 11 | 0.00 | 243 | 0.02 | 3,203 | 0.02 |
| 068 District Energy System (DES) | 695 | 0.00 | 27 | 0.00 | 76 | 0.01 | 67 | 0.00 |
| 070 Community Education Commission | 5 | 0.00 | 3 | 0.00 | 1,085 | 0.10 | 2 | 0.00 |
| 071 Convention Center Authority | 14,476 | 0.05 | 730 | 0.00 | 2,943 | 0.27 | 1,796 | 0.01 |
| 075 Metro Action Commission (MAC) | 121,066 | 0.44 | 27,257 | 0.15 | 2,648 | 0.24 | 63,880 | 0.33 |
| 077 Metro Devlp & Housing Auth (MDHA) | 604 | 0.00 | 46 | 0.00 | 37 | 0.00 | 1 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 25,178 | 0.09 | 1,872 | 0.01 | 1,371 | 0.13 | (162) | 0.00 |
| 080 Metro Nashville Public School (MNPS) | 895,584 | 3.22 | 12,600 | 0.07 | 27,419 | 2.50 | 1,400,768 | 7.20 |
| 083 Industrial Development Board | 88 | 0.00 | 16 | 0.00 | 21 | 0.00 | 16 | 0.00 |
| 088 Airport Authority | 308 | 0.00 | 57 | 0.00 | 76 | 0.01 | 57 | 0.00 |
| 090 Debt Service | 169 | 0.00 | 1 | 0.00 | 36 | 0.00 | 15 | 0.00 |
| 091 Emergency Communication Center | 233,811 | 0.84 | 3,443 | 0.02 | 2,890 | 0.26 | 24,113 | 0.12 |
| Bordeaux Longterm Care | 71 | 0.00 | 2 | 0.00 | 143 | 0.01 | 70,222 | 0.36 |
| Hospital Authority | 3,785 | 0.01 | 324 | 0.00 | 289 | 0.03 | 47 | 0.00 |
| Knowles Home | 50 | 0.00 | 1 | 0.00 | 18 | 0.00 | 28 | 0.00 |
| Medical Examiner | 17 | 0.00 | 1 | 0.00 | 2 | 0.00 | 2 | 0.00 |
| Nashville Electric Service (NES) | 22,455 | 0.08 | 1,676 | 0.01 | 1,316 | 0.12 | (142) | 0.00 |
| All Other | 6,500,370 | 23.36 | 10,684 | 0.06 | 1,790 | 0.16 | 4,150 | 0.02 |
| Total Allocated | 27,823,038 | 100.00 | 18,785,488 | 100.00 | 1,096,318 | 100.00 | 19,442,636 | 100.00 |
| Unallocated & Direct Billing | 7,095,791 | | 38,228,485 | | 13,488 | | 1,986,415 | |
| Adjustments & Disallowed | 0 | | 1,244,381 | | 0 | | (134,603) | |
| Total Expenditures | 34,918,829 | | 58,258,354 | | 1,109,806 | | 21,294,448 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 014 Information Technology Service | % | 015 Finance - Accountability | % | 015 Finance - Administration | % | 015 Finance - Business Assistance | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 200 | 0.02 | 1,397 | 0.22 | 45,166 | 1.99 | 1,477 | 0.11 |
| 002 Metropolitan Council | 2,425 | 0.28 | 438 | 0.07 | 2,969 | 0.13 | 1,828 | 0.14 |
| 003 Metropolitan Clerk | 3,440 | 0.40 | 275 | 0.04 | 2,154 | 0.09 | 3,660 | 0.28 |
| 004 Mayor's Office | 8 | 0.00 | 81 | 0.01 | 1,457 | 0.06 | 5,677 | 0.44 |
| 004 Mayor's Office - Administration | 4,333 | 0.50 | 660 | 0.10 | 8,248 | 0.36 | 9,352 | 0.72 |
| 005 Election Commission | 5,439 | 0.63 | 438 | 0.07 | 3,019 | 0.13 | 3,465 | 0.27 |
| 007 Planning Commission | 9,123 | 1.05 | 1,756 | 0.28 | 34,216 | 1.51 | 51,582 | 4.00 |
| 009 Register of Deeds | 2,809 | 0.32 | 246 | 0.04 | 887 | 0.04 | 644 | 0.05 |
| 010 General Services | 24 | 0.00 | 53 | 0.01 | 4,953 | 0.22 | 215 | 0.02 |
| 010 General Services - Surplus Property | 626 | 0.07 | 257 | 0.04 | 6,230 | 0.27 | 8,164 | 0.63 |
| 011 Historical Commission | 1,658 | 0.19 | 810 | 0.13 | 2,318 | 0.10 | 608 | 0.05 |
| 012 Employee Benefit Board | 268 | 0.03 | 4,719 | 0.74 | 40,239 | 1.77 | 3,407 | 0.26 |
| 015 Finance | 14 | 0.00 | 82 | 0.01 | 13,139 | 0.58 | 5,832 | 0.45 |
| 016 Assessor of Property | 10,990 | 1.27 | 479 | 0.08 | 8,099 | 0.36 | 8,840 | 0.68 |
| 017 Trustee | 4,087 | 0.47 | 283 | 0.04 | 2,381 | 0.10 | 2,982 | 0.23 |
| 018 County Clerk | 4,324 | 0.50 | 350 | 0.06 | 5,316 | 0.23 | 3,537 | 0.27 |
| 019 District Attorney | 6,595 | 0.76 | 475 | 0.07 | 5,467 | 0.24 | 1,439 | 0.11 |
| 021 Public Defender | 3,657 | 0.42 | 317 | 0.05 | 5,246 | 0.23 | 1,081 | 0.08 |
| 022 Juvenile Court Clerk | 2,567 | 0.30 | 238 | 0.04 | 1,512 | 0.07 | 666 | 0.05 |
| 023 Circuit Court Clerk | 3,406 | 0.39 | 375 | 0.06 | 4,479 | 0.20 | 5,015 | 0.39 |
| 024 Criminal Court Clerk | 4,356 | 0.50 | 409 | 0.06 | 6,634 | 0.29 | 6,103 | 0.47 |
| 025 Clerk and Master - Chancery | 769 | 0.09 | 240 | 0.04 | 1,414 | 0.06 | 1,574 | 0.12 |
| 026 Juvenile Court | 5,715 | 0.66 | 1,350 | 0.21 | 14,923 | 0.66 | 15,264 | 1.18 |
| 027 General Sessions Court | 6,169 | 0.71 | 17,458 | 2.75 | 14,438 | 0.64 | 7,347 | 0.57 |
| 028 State Trial Courts | 11,481 | 1.32 | 1,462 | 0.23 | 11,439 | 0.50 | 6,254 | 0.48 |
| 029 Justice Integration Services | 19,554 | 2.26 | 328 | 0.05 | 3,314 | 0.15 | 2,895 | 0.22 |
| 030 Sheriff's Office | 43,612 | 5.03 | 3,037 | 0.48 | 65,356 | 2.88 | 34,154 | 2.65 |
| 031 Police | 152,748 | 17.62 | 8,542 | 1.35 | 185,633 | 8.18 | 126,333 | 9.79 |
| 032 Fire | 61,806 | 7.13 | 3,820 | 0.60 | 103,172 | 4.54 | 49,392 | 3.83 |
| 033 Codes Administration | 25,813 | 2.98 | 699 | 0.11 | 17,155 | 0.76 | 11,852 | 0.92 |
| 034 Beer Board | 1,780 | 0.21 | 226 | 0.04 | 4,879 | 0.21 | 676 | 0.05 |
| 035 Agricultural Extension | 509 | 0.06 | 215 | 0.03 | 545 | 0.02 | 752 | 0.06 |
| 037 Social Services | 5,732 | 0.66 | 449 | 0.07 | 6,140 | 0.27 | 1,734 | 0.13 |
| 038 Health | 38,184 | 4.40 | 8,605 | 1.36 | 61,608 | 2.71 | 25,350 | 1.96 |
| 039 Public Library | 44,843 | 5.17 | 19,041 | 3.00 | 81,902 | 3.61 | 46,406 | 3.59 |
| 040 Parks | 33,963 | 3.92 | 6,135 | 0.97 | 108,558 | 4.78 | 88,276 | 6.84 |
| 041 Arts Commission | 1,234 | 0.14 | 16,785 | 2.64 | 8,357 | 0.37 | 6,977 | 0.54 |
| 042 Transportation | 25,863 | 2.98 | 6,688 | 1.05 | 111,696 | 4.92 | 196,528 | 15.22 |
| 044 Human Relations Commission | 561 | 0.06 | 214 | 0.03 | 613 | 0.03 | 435 | 0.03 |
| 047 Criminal Justice Planning | 386 | 0.04 | 211 | 0.03 | 406 | 0.02 | 415 | 0.03 |
| 049 Office of Emergency Management | 5,266 | 0.61 | 1,744 | 0.27 | 11,270 | 0.50 | 9,864 | 0.76 |
| 051 Office of Family Safety | 3,299 | 0.38 | 1,154 | 0.18 | 6,209 | 0.27 | 3,468 | 0.27 |
| 052 Community Oversight Board | 1,207 | 0.14 | 10 | 0.00 | 376 | 0.02 | 87 | 0.01 |
| 053 Office of Homeless Services | 634 | 0.07 | 738 | 0.12 | 5,485 | 0.24 | 2,097 | 0.16 |
| 054 Community Review Board | 73 | 0.01 | 13 | 0.00 | 589 | 0.03 | 51 | 0.00 |
| 060 Farmer's Market | 949 | 0.11 | 261 | 0.04 | 3,166 | 0.14 | 2,544 | 0.20 |
| 061 Municipal Auditorium | 899 | 0.10 | 420 | 0.07 | 6,312 | 0.28 | 8,880 | 0.69 |
| 062 State Fair Board | 2,033 | 0.23 | 433 | 0.07 | 7,218 | 0.32 | 10,956 | 0.85 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 014 Information Technology Service | % | 015 Finance - Accountability | % | 015 Finance - Administration | % | 015 Finance - Business Assistance | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 903 | 0.10 | 1,222 | 0.19 | 26,802 | 1.18 | 26,485 | 2.05 |
| 065 Water and Sewer - Stormwater Svcs | 11,081 | 1.28 | 735 | 0.12 | 19,401 | 0.85 | 25,449 | 1.97 |
| 065 Water and Sewer - Waste Services | 6,074 | 0.70 | 1,034 | 0.16 | 30,465 | 1.34 | 11,386 | 0.88 |
| 065 Water and Sewer - Water Services | 56,840 | 6.56 | 2,285 | 0.36 | 123,700 | 5.45 | 31,853 | 2.47 |
| 065 Water and Sewer - General | 344 | 0.04 | 5,799 | 0.91 | 107,715 | 4.74 | 271,644 | 21.04 |
| 067 General Hospital | 15 | 0.00 | 16 | 0.00 | 2,675 | 0.12 | 58 | 0.00 |
| 068 District Energy System (DES) | 29 | 0.00 | 346 | 0.05 | 4,228 | 0.19 | 520 | 0.04 |
| 070 Community Education Commission | 1 | 0.00 | 205 | 0.03 | 112 | 0.00 | 378 | 0.03 |
| 071 Convention Center Authority | 4,809 | 0.55 | 1,093 | 0.17 | 51,251 | 2.26 | 2,544 | 0.20 |
| 075 Metro Action Commission (MAC) | 22,239 | 2.57 | 2,302 | 0.36 | 39,667 | 1.75 | 24,141 | 1.87 |
| 077 Metro Devlp & Housing Auth (MDHA) | 335 | 0.04 | 206 | 0.03 | 199 | 0.01 | 399 | 0.03 |
| 078 Metropolitan Transit Authority (MTA) | 14,529 | 1.68 | 265 | 0.04 | 1,253 | 0.06 | 1,364 | 0.11 |
| 080 Metro Nashville Public School (MNPS) | 94,467 | 10.90 | 13,900 | 2.19 | 676,058 | 29.78 | 29,780 | 2.31 |
| 083 Industrial Development Board | 8 | 0.00 | 1 | 0.00 | 63 | 0.00 | 4 | 0.00 |
| 088 Airport Authority | 29 | 0.00 | 5 | 0.00 | 120 | 0.01 | 14 | 0.00 |
| 090 Debt Service | 7 | 0.00 | 206 | 0.03 | 1,470 | 0.06 | 399 | 0.03 |
| 091 Emergency Communication Center | 24,716 | 2.85 | 519 | 0.08 | 10,810 | 0.48 | 4,972 | 0.39 |
| Bordeaux Longterm Care | 7 | 0.00 | 214 | 0.03 | 1,704 | 0.08 | 409 | 0.03 |
| Hospital Authority | 1,658 | 0.19 | 11 | 0.00 | 214 | 0.01 | 145 | 0.01 |
| Knowles Home | 8 | 0.00 | 16,030 | 2.52 | 2,755 | 0.12 | 379 | 0.03 |
| Medical Examiner | 1 | 0.00 | 2 | 0.00 | 75 | 0.00 | 3 | 0.00 |
| Nashville Electric Service (NES) | 41,379 | 4.77 | 37 | 0.01 | 709 | 0.03 | 849 | 0.07 |
| All Other | 21,987 | 2.54 | 474,140 | 74.67 | 122,581 | 5.40 | 71,639 | 5.55 |
| Total Allocated | 866,901 | 100.00 | 634,989 | 100.00 | 2,270,330 | 100.00 | 1,290,948 | 100.00 |
| Unallocated & Direct Billing | 27,933,099 | | 88 | | 2,050 | | 1,112 | |
| Adjustments & Disallowed | 47,719,663 | | 0 | | 0 | | 0 | |
| Total Expenditures | 76,519,663 | | 635,077 | | 2,272,380 | | 1,292,060 | |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule G - Origins of Costs**



| Grantee Departments | 015 Finance - Grants & Cost Planning | % | 015 Finance - Office of Mgmt & Budget | % | 015 Finance - Operations | % | 015 Finance - Payroll | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 7,895 | 1.97 | 64,688 | 3.62 | 77,897 | 2.01 | 163 | 0.01 |
| 002 Metropolitan Council | 236 | 0.06 | 2,877 | 0.16 | 4,463 | 0.11 | 3,451 | 0.29 |
| 003 Metropolitan Clerk | 100 | 0.03 | 1,000 | 0.06 | 4,256 | 0.11 | 526 | 0.04 |
| 004 Mayor's Office | 65 | 0.02 | 716 | 0.04 | 1,000 | 0.03 | 57 | 0.00 |
| 004 Mayor's Office - Administration | 1,114 | 0.28 | 3,477 | 0.19 | 3,789 | 0.10 | 1,824 | 0.15 |
| 005 Election Commission | 1,077 | 0.27 | 2,564 | 0.14 | 4,158 | 0.11 | 1,888 | 0.16 |
| 007 Planning Commission | 3,104 | 0.78 | 7,414 | 0.42 | 40,686 | 1.05 | 4,179 | 0.35 |
| 009 Register of Deeds | 202 | 0.05 | 378 | 0.02 | 1,520 | 0.04 | 486 | 0.04 |
| 010 General Services | 269 | 0.07 | 391 | 0.02 | 14,718 | 0.38 | 20 | 0.00 |
| 010 General Services - Surplus Property | 169 | 0.04 | 751 | 0.04 | 4,487 | 0.12 | 570 | 0.05 |
| 011 Historical Commission | 3,466 | 0.87 | 1,181 | 0.07 | 4,989 | 0.13 | 867 | 0.07 |
| 012 Employee Benefit Board | 25,835 | 6.45 | 670 | 0.04 | 23,235 | 0.60 | 255 | 0.02 |
| 015 Finance | 35 | 0.01 | 126 | 0.01 | 3,227 | 0.08 | 18 | 0.00 |
| 016 Assessor of Property | 596 | 0.15 | 6,859 | 0.38 | 7,537 | 0.19 | 5,525 | 0.47 |
| 017 Trustee | 202 | 0.05 | 2,164 | 0.12 | 3,319 | 0.09 | 1,667 | 0.14 |
| 018 County Clerk | 377 | 0.09 | 4,492 | 0.25 | 6,021 | 0.15 | 4,919 | 0.42 |
| 019 District Attorney | 1,422 | 0.36 | 7,053 | 0.40 | 8,249 | 0.21 | 4,859 | 0.41 |
| 021 Public Defender | 551 | 0.14 | 7,020 | 0.39 | 9,322 | 0.24 | 4,754 | 0.40 |
| 022 Juvenile Court Clerk | 149 | 0.04 | 1,682 | 0.09 | 2,198 | 0.06 | 1,627 | 0.14 |
| 023 Circuit Court Clerk | 491 | 0.12 | 2,702 | 0.15 | 5,983 | 0.15 | 3,356 | 0.28 |
| 024 Criminal Court Clerk | 418 | 0.10 | 4,808 | 0.27 | 6,437 | 0.17 | 5,038 | 0.43 |
| 025 Clerk and Master - Chancery | 87 | 0.02 | 1,208 | 0.07 | 2,208 | 0.06 | 1,030 | 0.09 |
| 026 Juvenile Court | 5,063 | 1.26 | 10,992 | 0.62 | 22,993 | 0.59 | 6,428 | 0.55 |
| 027 General Sessions Court | 7,441 | 1.86 | 8,997 | 0.50 | 18,631 | 0.48 | 7,359 | 0.62 |
| 028 State Trial Courts | 6,681 | 1.67 | 9,444 | 0.53 | 20,819 | 0.54 | 8,303 | 0.70 |
| 029 Justice Integration Services | 353 | 0.09 | 3,217 | 0.18 | 3,337 | 0.09 | 1,296 | 0.11 |
| 030 Sheriff's Office | 11,481 | 2.87 | 62,717 | 3.51 | 71,329 | 1.84 | 58,228 | 4.94 |
| 031 Police | 31,304 | 7.82 | 182,347 | 10.21 | 202,860 | 5.22 | 119,769 | 10.16 |
| 032 Fire | 14,619 | 3.65 | 120,859 | 6.77 | 130,968 | 3.37 | 82,647 | 7.01 |
| 033 Codes Administration | 1,124 | 0.28 | 11,835 | 0.66 | 29,032 | 0.75 | 8,783 | 0.75 |
| 034 Beer Board | 74 | 0.02 | 800 | 0.04 | 26,056 | 0.67 | 414 | 0.04 |
| 035 Agricultural Extension | 23 | 0.01 | 291 | 0.02 | 1,033 | 0.03 | 322 | 0.03 |
| 037 Social Services | 1,253 | 0.31 | 5,092 | 0.29 | 15,792 | 0.41 | 5,121 | 0.43 |
| 038 Health | 45,262 | 11.31 | 47,461 | 2.66 | 110,340 | 2.84 | 31,994 | 2.71 |
| 039 Public Library | 10,142 | 2.53 | 26,755 | 1.50 | 213,063 | 5.48 | 22,270 | 1.89 |
| 040 Parks | 24,152 | 6.03 | 39,130 | 2.19 | 276,834 | 7.13 | 38,124 | 3.23 |
| 041 Arts Commission | 3,624 | 0.91 | 1,821 | 0.10 | 9,681 | 0.25 | 767 | 0.07 |
| 042 Transportation | 16,604 | 4.15 | 47,175 | 2.64 | 134,721 | 3.47 | 25,681 | 2.18 |
| 044 Human Relations Commission | 40 | 0.01 | 439 | 0.02 | 1,670 | 0.04 | 275 | 0.02 |
| 047 Criminal Justice Planning | 31 | 0.01 | 360 | 0.02 | 768 | 0.02 | 184 | 0.02 |
| 049 Office of Emergency Management | 8,553 | 2.14 | 2,342 | 0.13 | 4,896 | 0.13 | 917 | 0.08 |
| 051 Office of Family Safety | 6,147 | 1.54 | 3,064 | 0.17 | 8,245 | 0.21 | 2,249 | 0.19 |
| 052 Community Oversight Board | 45 | 0.01 | 482 | 0.03 | 782 | 0.02 | 221 | 0.02 |
| 053 Office of Homeless Services | 3,920 | 0.98 | 2,882 | 0.16 | 10,580 | 0.27 | 1,319 | 0.11 |
| 054 Community Review Board | 58 | 0.01 | 756 | 0.04 | 1,303 | 0.03 | 407 | 0.03 |
| 060 Farmer's Market | 151 | 0.04 | 1,534 | 0.09 | 11,852 | 0.31 | 514 | 0.04 |
| 061 Municipal Auditorium | 166 | 0.04 | 1,450 | 0.08 | 8,408 | 0.22 | 668 | 0.06 |
| 062 State Fair Board | 261 | 0.07 | 2,433 | 0.14 | 14,263 | 0.37 | 1,856 | 0.16 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 015 Finance - Grants & Cost Planning | % | 015 Finance - Office of Mgmt & Budget | % | 015 Finance - Operations | % | 015 Finance - Payroll | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 2,172 | 0.54 | 14,986 | 0.84 | 28,239 | 0.73 | 363 | 0.03 |
| 065 Water and Sewer - Stormwater Svcs | 1,077 | 0.27 | 13,671 | 0.77 | 34,180 | 0.88 | 5,230 | 0.44 |
| 065 Water and Sewer - Waste Services | 4,293 | 1.07 | 30,507 | 1.71 | 59,761 | 1.54 | 17,822 | 1.51 |
| 065 Water and Sewer - Water Services | 9,635 | 2.41 | 118,341 | 6.63 | 291,987 | 7.52 | 33,963 | 2.88 |
| 065 Water and Sewer - General | 1,902 | 0.48 | 603 | 0.03 | 1,128 | 0.03 | 444 | 0.04 |
| 067 General Hospital | 80 | 0.02 | 1,499 | 0.08 | 157 | 0.00 | 10,279 | 0.87 |
| 068 District Energy System (DES) | 795 | 0.20 | 8,532 | 0.48 | 4,820 | 0.12 | 26 | 0.00 |
| 070 Community Education Commission | 1 | 0.00 | 8 | 0.00 | 3 | 0.00 | 40 | 0.00 |
| 071 Convention Center Authority | 3,683 | 0.92 | 28,315 | 1.59 | 144,871 | 3.73 | 7,589 | 0.64 |
| 075 Metro Action Commission (MAC) | 10,433 | 2.61 | 27,145 | 1.52 | 86,774 | 2.23 | 16,227 | 1.38 |
| 077 Metro Devlp & Housing Auth (MDHA) | 5 | 0.00 | 16 | 0.00 | 417 | 0.01 | 6 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 129 | 0.03 | 591 | 0.03 | 2,950 | 0.08 | 242 | 0.02 |
| 080 Metro Nashville Public School (MNPS) | 75,326 | 18.82 | 801,140 | 44.87 | 1,549,225 | 39.88 | 592,787 | 50.29 |
| 083 Industrial Development Board | 4 | 0.00 | 13 | 0.00 | 217 | 0.01 | 7 | 0.00 |
| 088 Airport Authority | 15 | 0.00 | 67 | 0.00 | 181 | 0.00 | 144 | 0.01 |
| 090 Debt Service | 2 | 0.00 | 6 | 0.00 | 4,827 | 0.12 | 5 | 0.00 |
| 091 Emergency Communication Center | 1,211 | 0.30 | 13,742 | 0.77 | 10,067 | 0.26 | 11,439 | 0.97 |
| Bordeaux Longterm Care | 47 | 0.01 | 835 | 0.05 | 53 | 0.00 | 6,343 | 0.54 |
| Hospital Authority | 33 | 0.01 | 132 | 0.01 | 357 | 0.01 | 55 | 0.00 |
| Knowles Home | 6 | 0.00 | 103 | 0.01 | 26 | 0.00 | 771 | 0.07 |
| Medical Examiner | 13 | 0.00 | 228 | 0.01 | 14 | 0.00 | 1 | 0.00 |
| Nashville Electric Service (NES) | 102 | 0.03 | 496 | 0.03 | 920 | 0.02 | 161 | 0.01 |
| All Other | 42,885 | 10.71 | 5,488 | 0.31 | 73,966 | 1.90 | 1,490 | 0.13 |
| Total Allocated | 400,283 | 100.00 | 1,785,362 | 100.00 | 3,885,092 | 100.00 | 1,178,628 | 100.00 |
| Unallocated & Direct Billing | 303 | | 4,069 | | 694 | | 218 | |
| Adjustments & Disallowed | 0 | | 0 | | 0 | | 0 | |
| Total Expenditures | 400,586 | | 1,789,431 | | 3,885,786 | | 1,178,846 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 015 Finance - Property Administration | % | 015 Finance - Purchasing | % | 015 Finance - Treasury | % | 015 Finance - Diversity Equity & Inclus | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 19,490 | 2.79 | 2,367 | 0.13 | 9,957 | 4.02 | 16,538 | 2.91 |
| 002 Metropolitan Council | 574 | 0.08 | 1,055 | 0.06 | 385 | 0.16 | 3,453 | 0.61 |
| 003 Metropolitan Clerk | 251 | 0.04 | 2,046 | 0.12 | 94 | 0.04 | 896 | 0.16 |
| 004 Mayor's Office | 155 | 0.02 | 83 | 0.00 | 84 | 0.03 | 193 | 0.03 |
| 004 Mayor's Office - Administration | 648 | 0.09 | 25,894 | 1.46 | 285 | 0.12 | 11,787 | 2.08 |
| 005 Election Commission | 571 | 0.08 | 1,258 | 0.07 | 296 | 0.12 | 1,214 | 0.21 |
| 007 Planning Commission | 3,398 | 0.49 | 71,417 | 4.02 | 3,179 | 1.28 | 4,460 | 0.79 |
| 009 Register of Deeds | 3,197 | 0.46 | 369 | 0.02 | 113 | 0.05 | 642 | 0.11 |
| 010 General Services | 659 | 0.09 | 584 | 0.03 | 2,208 | 0.89 | 140 | 0.02 |
| 010 General Services - Surplus Property | 677 | 0.10 | 21,548 | 1.21 | 266 | 0.11 | 473 | 0.08 |
| 011 Historical Commission | 282 | 0.04 | 321 | 0.02 | 143 | 0.06 | 1,332 | 0.23 |
| 012 Employee Benefit Board | 64,102 | 9.19 | 2,931 | 0.17 | 13,171 | 5.31 | 594 | 0.10 |
| 015 Finance | 49 | 0.01 | 558 | 0.03 | 377 | 0.15 | 125 | 0.02 |
| 016 Assessor of Property | 1,415 | 0.20 | 10,584 | 0.60 | 763 | 0.31 | 2,729 | 0.48 |
| 017 Trustee | 480 | 0.07 | 811 | 0.05 | 270 | 0.11 | 2,586 | 0.46 |
| 018 County Clerk | 3,687 | 0.53 | 6,590 | 0.37 | 601 | 0.24 | 2,175 | 0.38 |
| 019 District Attorney | 1,413 | 0.20 | 1,489 | 0.08 | 636 | 0.26 | 2,767 | 0.49 |
| 021 Public Defender | 4,048 | 0.58 | 983 | 0.06 | 596 | 0.24 | 3,181 | 0.56 |
| 022 Juvenile Court Clerk | 355 | 0.05 | 465 | 0.03 | 185 | 0.07 | 1,438 | 0.25 |
| 023 Circuit Court Clerk | 1,238 | 0.18 | 4,134 | 0.23 | 444 | 0.18 | 1,705 | 0.30 |
| 024 Criminal Court Clerk | 1,021 | 0.15 | 10,836 | 0.61 | 564 | 0.23 | 2,188 | 0.39 |
| 025 Clerk and Master - Chancery | 219 | 0.03 | 878 | 0.05 | 113 | 0.05 | 962 | 0.17 |
| 026 Juvenile Court | 2,158 | 0.31 | 15,680 | 0.88 | 888 | 0.36 | 4,177 | 0.74 |
| 027 General Sessions Court | 1,829 | 0.26 | 9,876 | 0.56 | 891 | 0.36 | 3,416 | 0.60 |
| 028 State Trial Courts | 2,001 | 0.29 | 4,569 | 0.26 | 985 | 0.40 | 3,607 | 0.64 |
| 029 Justice Integration Services | 776 | 0.11 | 4,719 | 0.27 | 294 | 0.12 | 1,544 | 0.27 |
| 030 Sheriff's Office | 13,695 | 1.96 | 74,770 | 4.21 | 7,090 | 2.86 | 20,868 | 3.68 |
| 031 Police | 48,231 | 6.91 | 234,146 | 13.18 | 17,526 | 7.07 | 56,088 | 9.88 |
| 032 Fire | 33,696 | 4.83 | 74,632 | 4.20 | 12,001 | 4.84 | 38,001 | 6.69 |
| 033 Codes Administration | 2,631 | 0.38 | 23,999 | 1.35 | 1,445 | 0.58 | 4,353 | 0.77 |
| 034 Beer Board | 165 | 0.02 | 490 | 0.03 | 73 | 0.03 | 856 | 0.15 |
| 035 Agricultural Extension | 55 | 0.01 | 267 | 0.02 | 33 | 0.01 | 693 | 0.12 |
| 037 Social Services | 5,062 | 0.73 | 1,408 | 0.08 | 581 | 0.23 | 2,881 | 0.51 |
| 038 Health | 10,936 | 1.57 | 48,018 | 2.70 | 4,458 | 1.80 | 20,041 | 3.53 |
| 039 Public Library | 11,485 | 1.65 | 126,366 | 7.11 | 3,240 | 1.31 | 12,300 | 2.17 |
| 040 Parks | 36,869 | 5.28 | 120,310 | 6.77 | 5,602 | 2.26 | 15,472 | 2.73 |
| 041 Arts Commission | 664 | 0.10 | 8,674 | 0.49 | 229 | 0.09 | 8,421 | 1.48 |
| 042 Transportation | 12,131 | 1.74 | 179,047 | 10.08 | 5,871 | 2.37 | 15,614 | 2.75 |
| 044 Human Relations Commission | 96 | 0.01 | 91 | 0.01 | 44 | 0.02 | 1,163 | 0.20 |
| 047 Criminal Justice Planning | 75 | 0.01 | 60 | 0.00 | 28 | 0.01 | 549 | 0.10 |
| 049 Office of Emergency Management | 11,264 | 1.61 | 27,351 | 1.54 | 1,864 | 0.75 | 1,197 | 0.21 |
| 051 Office of Family Safety | 690 | 0.10 | 9,142 | 0.51 | 321 | 0.13 | 1,584 | 0.28 |
| 052 Community Oversight Board | 104 | 0.01 | 100 | 0.01 | 38 | 0.02 | 126 | 0.02 |
| 053 Office of Homeless Services | 1,404 | 0.20 | 6,453 | 0.36 | 344 | 0.14 | 886 | 0.16 |
| 054 Community Review Board | 141 | 0.02 | 100 | 0.01 | 72 | 0.03 | 536 | 0.09 |
| 060 Farmer's Market | 65,405 | 9.37 | 338 | 0.02 | 124 | 0.05 | 1,029 | 0.18 |
| 061 Municipal Auditorium | 3,098 | 0.44 | 15,429 | 0.87 | 286 | 0.12 | 1,038 | 0.18 |
| 062 State Fair Board | 615 | 0.09 | 9,614 | 0.54 | 323 | 0.13 | 1,345 | 0.24 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 015 Finance - Property Administration | % | 015 Finance - Purchasing | % | 015 Finance - Treasury | % | 015 Finance - Diversity Equity & Inclus | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 21,576 | 3.09 | 60,280 | 3.39 | 2,427 | 0.98 | 4,563 | 0.80 |
| 065 Water and Sewer - Stormwater Svcs | 2,606 | 0.37 | 5,370 | 0.30 | 3,915 | 1.58 | 4,042 | 0.71 |
| 065 Water and Sewer - Waste Services | 6,702 | 0.96 | 25,088 | 1.41 | 2,581 | 1.04 | 8,471 | 1.49 |
| 065 Water and Sewer - Water Services | 26,189 | 3.75 | 33,392 | 1.88 | 25,544 | 10.30 | 33,553 | 5.91 |
| 065 Water and Sewer - General | 141 | 0.02 | 365,583 | 20.58 | 73 | 0.03 | 2,244 | 0.40 |
| 067 General Hospital | 191 | 0.03 | 103 | 0.01 | 738 | 0.30 | 391 | 0.07 |
| 068 District Energy System (DES) | 1,964 | 0.28 | 232 | 0.01 | 650 | 0.26 | 2,169 | 0.38 |
| 070 Community Education Commission | 1 | 0.00 | 15 | 0.00 | 3 | 0.00 | 3 | 0.00 |
| 071 Convention Center Authority | 8,983 | 1.29 | 3,347 | 0.19 | 16,360 | 6.60 | 8,051 | 1.42 |
| 075 Metro Action Commission (MAC) | 6,299 | 0.90 | 35,662 | 2.01 | 3,696 | 1.49 | 8,876 | 1.56 |
| 077 Metro Devlp & Housing Auth (MDHA) | 11 | 0.00 | 32 | 0.00 | 17 | 0.01 | 6 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 247 | 0.04 | 1,050 | 0.06 | 92 | 0.04 | 1,071 | 0.19 |
| 080 Metro Nashville Public School (MNPS) | 211,967 | 30.38 | 41,877 | 2.36 | 79,038 | 31.87 | 207,021 | 36.47 |
| 083 Industrial Development Board | 10 | 0.00 | 9 | 0.00 | 18 | 0.01 | 5 | 0.00 |
| 088 Airport Authority | 38 | 0.01 | 29 | 0.00 | 35 | 0.01 | 22 | 0.00 |
| 090 Debt Service | 1 | 0.00 | 65 | 0.00 | 572 | 0.23 | 12 | 0.00 |
| 091 Emergency Communication Center | 2,880 | 0.41 | 6,857 | 0.39 | 1,391 | 0.56 | 5,028 | 0.89 |
| Bordeaux Longterm Care | 111 | 0.02 | 63 | 0.00 | 440 | 0.18 | 219 | 0.04 |
| Hospital Authority | 71 | 0.01 | 174 | 0.01 | 44 | 0.02 | 338 | 0.06 |
| Knowles Home | 13 | 0.00 | 11 | 0.00 | 53 | 0.02 | 28 | 0.00 |
| Medical Examiner | 2,743 | 0.39 | 4 | 0.00 | 9 | 0.00 | 58 | 0.01 |
| Nashville Electric Service (NES) | 2,898 | 0.42 | 920 | 0.05 | 75 | 0.03 | 157 | 0.03 |
| All Other | 28,914 | 4.14 | 33,391 | 1.88 | 10,812 | 4.36 | 1,963 | 0.35 |
| Total Allocated | 697,763 | 100.00 | 1,776,403 | 100.00 | 247,964 | 100.00 | 567,653 | 100.00 |
| Unallocated & Direct Billing | 742 | | 2,254 | | 174 | | 3,085 | |
| Adjustments & Disallowed | 0 | | 0 | | 1,212,408 | | 0 | |
| Total Expenditures | 698,505 | | 1,778,657 | | 1,460,546 | | 570,738 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 030 Sheriff's Office - Security Services | % | 038 Health - Employee Health & Wellness | % | 048 Internal Audit | % | Summary Total | % |
|---|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 3,815 | 0.07 | 1 | 0.00 | 60,443 | 4.17 | 404,792 | 0.20 |
| 002 Metropolitan Council | 93,442 | 1.77 | 21 | 0.00 | 1,719 | 0.12 | 1,702,087 | 0.83 |
| 003 Metropolitan Clerk | 70,381 | 1.34 | 69 | 0.00 | 605 | 0.04 | 773,070 | 0.38 |
| 004 Mayor's Office | 83 | 0.00 | 0 | 0.00 | 482 | 0.03 | 29,945 | 0.01 |
| 004 Mayor's Office - Administration | 123,154 | 2.34 | 25 | 0.00 | 1,916 | 0.13 | 1,047,465 | 0.51 |
| 005 Election Commission | 14,286 | 0.27 | 27 | 0.00 | 1,657 | 0.11 | 493,721 | 0.24 |
| 007 Planning Commission | 74,060 | 1.41 | 25 | 0.00 | 10,401 | 0.72 | 1,285,128 | 0.62 |
| 009 Register of Deeds | 1,191 | 0.02 | 2 | 0.00 | 1,476 | 0.10 | 237,268 | 0.12 |
| 010 General Services | 38,361 | 0.73 | 14 | 0.00 | 2,017 | 0.14 | 169,335 | 0.08 |
| 010 General Services - Surplus Property | 25,216 | 0.48 | 828 | 0.05 | 421 | 0.03 | 580,333 | 0.28 |
| 011 Historical Commission | 1,275 | 0.02 | 1 | 0.00 | 856 | 0.06 | 198,116 | 0.10 |
| 012 Employee Benefit Board | 2,516 | 0.05 | 1 | 0.00 | 198,806 | 13.70 | 714,258 | 0.35 |
| 015 Finance | 198 | 0.00 | 0 | 0.00 | 153 | 0.01 | 29,734 | 0.01 |
| 016 Assessor of Property | 88,278 | 1.67 | 39 | 0.00 | 4,195 | 0.29 | 1,509,845 | 0.73 |
| 017 Trustee | 26,518 | 0.50 | 11 | 0.00 | 1,425 | 0.10 | 664,477 | 0.32 |
| 018 County Clerk | 429,684 | 8.15 | 310 | 0.02 | 2,527 | 0.17 | 1,786,386 | 0.87 |
| 019 District Attorney | 19,859 | 0.38 | 18 | 0.00 | 4,274 | 0.29 | 509,145 | 0.25 |
| 021 Public Defender | 13,662 | 0.26 | 172 | 0.01 | 4,102 | 0.28 | 1,304,965 | 0.63 |
| 022 Juvenile Court Clerk | 30,034 | 0.57 | 5 | 0.00 | 1,063 | 0.07 | 174,573 | 0.08 |
| 023 Circuit Court Clerk | 169,252 | 3.21 | 131 | 0.01 | 3,544 | 0.24 | 2,021,550 | 0.98 |
| 024 Criminal Court Clerk | 22,299 | 0.42 | 70 | 0.00 | 2,982 | 0.21 | 1,149,690 | 0.56 |
| 025 Clerk and Master - Chancery | 63,856 | 1.21 | 28 | 0.00 | 616 | 0.04 | 502,832 | 0.24 |
| 026 Juvenile Court | 230,259 | 4.37 | 537 | 0.04 | 6,394 | 0.44 | 1,873,642 | 0.91 |
| 027 General Sessions Court | 23,011 | 0.44 | 181 | 0.01 | 5,415 | 0.37 | 1,877,801 | 0.91 |
| 028 State Trial Courts | 356,713 | 6.77 | 112 | 0.01 | 5,858 | 0.40 | 2,942,420 | 1.43 |
| 029 Justice Integration Services | 22,743 | 0.43 | 12 | 0.00 | 2,161 | 0.15 | 300,775 | 0.15 |
| 030 Sheriff's Office | 93,878 | 1.78 | 27,856 | 1.82 | 41,593 | 2.87 | 8,021,724 | 3.89 |
| 031 Police | 385,494 | 7.31 | 881,120 | 57.72 | 118,008 | 8.13 | 40,392,708 | 19.59 |
| 032 Fire | 156,575 | 2.97 | 521,415 | 34.16 | 82,745 | 5.70 | 34,644,250 | 16.81 |
| 033 Codes Administration | 102,258 | 1.94 | 60 | 0.00 | 7,772 | 0.54 | 2,751,957 | 1.33 |
| 034 Beer Board | 5,084 | 0.10 | 6 | 0.00 | 482 | 0.03 | 195,791 | 0.09 |
| 035 Agricultural Extension | 4,570 | 0.09 | 7 | 0.00 | 152 | 0.01 | 113,162 | 0.05 |
| 037 Social Services | 25,530 | 0.48 | 188 | 0.01 | 2,988 | 0.21 | 1,378,241 | 0.67 |
| 038 Health | 772,655 | 14.66 | 32,017 | 2.10 | 24,739 | 1.71 | 6,141,621 | 2.98 |
| 039 Public Library | 179,437 | 3.40 | 137 | 0.01 | 18,054 | 1.24 | 4,162,978 | 2.02 |
| 040 Parks | 691,982 | 13.13 | 16,056 | 1.05 | 29,018 | 2.00 | 8,564,682 | 4.15 |
| 041 Arts Commission | 3,364 | 0.06 | 3 | 0.00 | 2,046 | 0.14 | 320,252 | 0.16 |
| 042 Transportation | 66,475 | 1.26 | 17,959 | 1.18 | 34,688 | 2.39 | 7,852,007 | 3.81 |
| 044 Human Relations Commission | 286 | 0.01 | 0 | 0.00 | 292 | 0.02 | 85,433 | 0.04 |
| 047 Criminal Justice Planning | 157 | 0.00 | 0 | 0.00 | 227 | 0.02 | 10,537 | 0.01 |
| 049 Office of Emergency Management | 17,773 | 0.34 | 49 | 0.00 | 1,180 | 0.08 | 596,552 | 0.29 |
| 051 Office of Family Safety | 96,170 | 1.82 | 13 | 0.00 | 2,080 | 0.14 | 429,404 | 0.21 |
| 052 Community Oversight Board | 512 | 0.01 | 0 | 0.00 | 310 | 0.02 | 116,655 | 0.06 |
| 053 Office of Homeless Services | 732 | 0.01 | 0 | 0.00 | 4,348 | 0.30 | 168,648 | 0.08 |
| 054 Community Review Board | 253 | 0.00 | 0 | 0.00 | 439 | 0.03 | 93,542 | 0.05 |
| 060 Farmer's Market | 2,945 | 0.06 | 3 | 0.00 | 1,109 | 0.08 | 230,820 | 0.11 |
| 061 Municipal Auditorium | 939 | 0.02 | 1 | 0.00 | 1,195 | 0.08 | 285,613 | 0.14 |
| 062 State Fair Board | 1,457 | 0.03 | 1 | 0.00 | 1,886 | 0.13 | 281,006 | 0.14 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | 030 Sheriff's Office - Security Services | % | 038 Health - Employee Health & Wellness | % | 048 Internal Audit | % | Summary Total | % |
|---|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 9,834 | 0.19 | 3 | 0.00 | 16,472 | 1.14 | 424,508 | 0.21 |
| 065 Water and Sewer - Stormwater Svcs | 18,719 | 0.36 | 131 | 0.01 | 7,700 | 0.53 | 286,432 | 0.14 |
| 065 Water and Sewer - Waste Services | 17,880 | 0.34 | 903 | 0.06 | 18,942 | 1.31 | 49,084 | 0.02 |
| 065 Water and Sewer - Water Services | 37,110 | 0.70 | 12,864 | 0.84 | 71,195 | 4.91 | 11,637,815 | 5.65 |
| 065 Water and Sewer - General | 45,996 | 0.87 | 18 | 0.00 | 446 | 0.03 | 1,102,947 | 0.54 |
| 067 General Hospital | 92 | 0.00 | 0 | 0.00 | 600 | 0.04 | 3,084,831 | 1.50 |
| 068 District Energy System (DES) | 448 | 0.01 | 0 | 0.00 | 6,092 | 0.42 | 76,588 | 0.04 |
| 070 Community Education Commission | 2 | 0.00 | 0 | 0.00 | 4 | 0.00 | 17,206 | 0.01 |
| 071 Convention Center Authority | 5,665 | 0.11 | 4 | 0.00 | 27,802 | 1.92 | 689,270 | 0.33 |
| 075 Metro Action Commission (MAC) | 43,088 | 0.82 | 11,472 | 0.75 | 14,858 | 1.02 | 1,938,049 | 0.94 |
| 077 Metro Devlp & Housing Auth (MDHA) | 134 | 0.00 | 0 | 0.00 | 31 | 0.00 | 8,655 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 5,002 | 0.09 | 5 | 0.00 | 591 | 0.04 | 182,951 | 0.09 |
| 080 Metro Nashville Public School (MNPS) | 147,138 | 2.79 | 250 | 0.02 | 572,194 | 39.44 | 32,738,274 | 15.88 |
| 083 Industrial Development Board | 64 | 0.00 | 0 | 0.00 | 30 | 0.00 | 24,443 | 0.01 |
| 088 Airport Authority | 223 | 0.00 | 0 | 0.00 | 119 | 0.01 | 130,621 | 0.06 |
| 090 Debt Service | 116 | 0.00 | 0 | 0.00 | 4 | 0.00 | 8,756 | 0.00 |
| 091 Emergency Communication Center | 13,212 | 0.25 | 41 | 0.00 | 8,590 | 0.59 | 1,149,803 | 0.56 |
| Bordeaux Longterm Care | 38 | 0.00 | 83 | 0.01 | 348 | 0.02 | 1,786,865 | 0.87 |
| Hospital Authority | 947 | 0.02 | 1 | 0.00 | 199 | 0.01 | 122,413 | 0.06 |
| Knowles Home | 7 | 0.00 | 0 | 0.00 | 41 | 0.00 | 208,755 | 0.10 |
| Medical Examiner | 11 | 0.00 | 0 | 0.00 | 101 | 0.01 | 5,235 | 0.00 |
| Nashville Electric Service (NES) | 4,459 | 0.08 | 5 | 0.00 | 428 | 0.03 | 130,035 | 0.06 |
| All Other | 368,236 | 6.99 | 1,225 | 0.08 | 3,104 | 0.21 | 9,221,862 | 4.47 |
| Total Allocated | 5,271,091 | 100.00 | 1,526,543 | 100.00 | 1,450,746 | 100.00 | 206,146,334 | 100.00 |
| Unallocated & Direct Billing | 163 | | 0 | | 2,329 | | 114,214,215 | |
| Adjustments & Disallowed | 15,200,128 | | 0 | | 0 | | 108,688,116 | |
| Total Expenditures | 20,471,382 | | 1,526,543 | | 1,453,075 | | 429,048,665 | |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | Federal Participation | % |
|---|---|---|
| 001 Administrative - Direct | 0 | 0.00 |
| 002 Metropolitan Council | 0 | 0.00 |
| 003 Metropolitan Clerk | 0 | 0.00 |
| 004 Mayor's Office | 0 | 0.00 |
| 004 Mayor's Office - Administration | 0 | 0.00 |
| 005 Election Commission | 0 | 0.00 |
| 007 Planning Commission | 0 | 0.00 |
| 009 Register of Deeds | 0 | 0.00 |
| 010 General Services | 0 | 0.00 |
| 010 General Services - Surplus Property | 0 | 0.00 |
| 011 Historical Commission | 0 | 0.00 |
| 012 Employee Benefit Board | 0 | 0.00 |
| 015 Finance | 0 | 0.00 |
| 016 Assessor of Property | 0 | 0.00 |
| 017 Trustee | 0 | 0.00 |
| 018 County Clerk | 0 | 0.00 |
| 019 District Attorney | 0 | 0.00 |
| 021 Public Defender | 0 | 0.00 |
| 022 Juvenile Court Clerk | 0 | 0.00 |
| 023 Circuit Court Clerk | 0 | 0.00 |
| 024 Criminal Court Clerk | 0 | 0.00 |
| 025 Clerk and Master - Chancery | 0 | 0.00 |
| 026 Juvenile Court | 0 | 0.00 |
| 027 General Sessions Court | 0 | 0.00 |
| 028 State Trial Courts | 0 | 0.00 |
| 029 Justice Integration Services | 0 | 0.00 |
| 030 Sheriff's Office | 0 | 0.00 |
| 031 Police | 0 | 0.00 |
| 032 Fire | 0 | 0.00 |
| 033 Codes Administration | 0 | 0.00 |
| 034 Beer Board | 0 | 0.00 |
| 035 Agricultural Extension | 0 | 0.00 |
| 037 Social Services | 0 | 0.00 |
| 038 Health | 0 | 0.00 |
| 039 Public Library | 0 | 0.00 |
| 040 Parks | 0 | 0.00 |
| 041 Arts Commission | 0 | 0.00 |
| 042 Transportation | 0 | 0.00 |
| 044 Human Relations Commission | 0 | 0.00 |
| 047 Criminal Justice Planning | 0 | 0.00 |
| 049 Office of Emergency Management | 0 | 0.00 |
| 051 Office of Family Safety | 0 | 0.00 |
| 052 Community Oversight Board | 0 | 0.00 |
| 053 Office of Homeless Services | 0 | 0.00 |
| 054 Community Review Board | 0 | 0.00 |
| 060 Farmer's Market | 0 | 0.00 |
| 061 Municipal Auditorium | 0 | 0.00 |
| 062 State Fair Board | 0 | 0.00 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule G - Origins of Costs



| Grantee Departments | Federal Participation | % |
|---|---|---|
| 064 Sports Authority | 0 | 0.00 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 0.00 |
| 065 Water and Sewer - Waste Services | 0 | 0.00 |
| 065 Water and Sewer - Water Services | 0 | 0.00 |
| 065 Water and Sewer - General | 0 | 0.00 |
| 067 General Hospital | 0 | 0.00 |
| 068 District Energy System (DES) | 0 | 0.00 |
| 070 Community Education Commission | 0 | 0.00 |
| 071 Convention Center Authority | 0 | 0.00 |
| 075 Metro Action Commission (MAC) | 0 | 0.00 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 | 0.00 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 0.00 |
| 080 Metro Nashville Public School (MNPS) | 0 | 0.00 |
| 083 Industrial Development Board | 0 | 0.00 |
| 088 Airport Authority | 0 | 0.00 |
| 090 Debt Service | 0 | 0.00 |
| 091 Emergency Communication Center | 0 | 0.00 |
| Bordeaux Longterm Care | 0 | 0.00 |
| Hospital Authority | 0 | 0.00 |
| Knowles Home | 0 | 0.00 |
| Medical Examiner | 0 | 0.00 |
| Nashville Electric Service (NES) | 0 | 0.00 |
| All Other | 0 | 0.00 |

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department Depreciation



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 0 | | | |
| Cost Adjustments: | | | | |
| YTD Depreciation Expense | 8,494,532 | | | |
| Total Departmental Cost Adjustments: | 8,494,532 | | | 8,494,532 |
| Total To Be Allocated: | 8,494,532 | | | 8,494,532 |


All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department Depreciation



| | Total | G&A | Clifford Allen Building | AA Birch Building | Communications Building |
|---|---|---|---|---|---|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| YTD Depreciation Expense | 8,494,532 | 0 | 149,665 | 1,230,802 | 27,264 |
| Functional Cost | 8,494,532 | 0 | 149,665 | 1,230,802 | 27,264 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 8,494,532 | 0 | 149,665 | 1,230,802 | 27,264 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Depreciation | | | | | |
| Schedule .3 Total | 8,494,532 | 0 | 149,665 | 1,230,802 | 27,264 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department Depreciation



| | Metro Southeast | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building |
|---|---|---|---|---|---|
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| YTD Depreciation Expense | 57,758 | 2,502,872 | 281,198 | 1,410,058 | 681,520 |
| Functional Cost | 57,758 | 2,502,872 | 281,198 | 1,410,058 | 681,520 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 57,758 | 2,502,872 | 281,198 | 1,410,058 | 681,520 |
| Allocation Step 2 | | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For Depreciation | | | | | |
| Schedule .3 Total | 57,758 | 2,502,872 | 281,198 | 1,410,058 | 681,520 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department Depreciation



| | Fulton Campus Garage | Police Headquarters | Family Justice Center |
|---|---|---|---|
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Cost Adjustments | | | |
| YTD Depreciation Expense | 332,319 | 1,098,527 | 722,549 |
| Functional Cost | 332,319 | 1,098,527 | 722,549 |
| Allocation Step 1 | | | |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 332,319 | 1,098,527 | 722,549 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For Depreciation | | | |
| Schedule .3 Total | 332,319 | 1,098,527 | 722,549 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Clifford Allen Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 1,750.33 | 6.272451 | 9,388 | | 9,388 | | 9,388 |
| 014 Information Technology Service | 1,328.72 | 4.761577 | 7,126 | | 7,126 | | 7,126 |
| 030 Sheriff's Office - Security Services | 70.19 | 0.251532 | 376 | | 376 | | 376 |
| 037 Social Services | 11,884.64 | 42.589582 | 63,742 | | 63,742 | | 63,742 |
| 075 Metro Action Commission (MAC) | 12,871.16 | 46.124858 | 69,033 | | 69,033 | | 69,033 |
| Schedule .4 Total for Clifford Allen Building | 27,905.04 | 100.000000 | 149,665 | | 149,665 | 0 | 149,665 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - AA Birch Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 5,386.61 | 3.617000 | 44,518 | | 44,518 | | 44,518 |
| 014 Information Technology Service | 3,598.00 | 2.415985 | 29,736 | | 29,736 | | 29,736 |
| 019 District Attorney | 2,832.42 | 1.901913 | 23,409 | | 23,409 | | 23,409 |
| 023 Circuit Court Clerk | 14,053.69 | 9.436771 | 116,148 | | 116,148 | | 116,148 |
| 024 Criminal Court Clerk | 18,818.98 | 12.636567 | 155,531 | | 155,531 | | 155,531 |
| 027 General Sessions Court | 47,336.34 | 31.785403 | 391,215 | | 391,215 | | 391,215 |
| 028 State Trial Courts | 25,867.94 | 17.369802 | 213,788 | | 213,788 | | 213,788 |
| 030 Sheriff's Office | 28,838.63 | 19.364561 | 238,339 | | 238,339 | | 238,339 |
| 030 Sheriff's Office - Security Services | 1,542.02 | 1.035435 | 12,744 | | 12,744 | | 12,744 |
| 031 Police | 650.15 | 0.436563 | 5,373 | | 5,373 | | 5,373 |
| Schedule .4 Total for AA Birch Building | 148,924.78 | 100.000000 | 1,230,802 | | 1,230,802 | 0 | 1,230,802 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Communications Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 2,149.61 | 4.523315 | 1,233 | | 1,233 | | 1,233 |
| 014 Information Technology Service | 22,353.24 | 47.036786 | 12,824 | | 12,824 | | 12,824 |
| 030 Sheriff's Office - Security Services | 277.76 | 0.584476 | 159 | | 159 | | 159 |
| 049 Office of Emergency Management | 4,123.85 | 8.677608 | 2,366 | | 2,366 | | 2,366 |
| 091 Emergency Communication Center | 18,618.43 | 39.177815 | 10,681 | | 10,681 | | 10,681 |
| Schedule .4 Total for Communications Building | 47,522.89 | 100.000000 | 27,264 | | 27,264 | 0 | 27,264 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Foot by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Metro Southeast

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 48,471.22 | 9.657156 | 5,578 | | 5,578 | | 5,578 |
| 005 Election Commission | 10,763.93 | 2.144550 | 1,239 | | 1,239 | | 1,239 |
| 008 Human Resources | 2,000.88 | 0.398645 | 230 | | 230 | | 230 |
| 010 General Services | 20,990.75 | 4.182089 | 2,415 | | 2,415 | | 2,415 |
| 010 General Services - Facilities | 18,974.52 | 3.780386 | 2,183 | | 2,183 | | 2,183 |
| 010 General Services - Fleet Management | 114,684.24 | 22.849099 | 13,197 | | 13,197 | | 13,197 |
| 010 General Services - Surplus Property | 32,812.56 | 6.537406 | 3,776 | | 3,776 | | 3,776 |
| 014 Information Technology Service | 1,423.70 | 0.283651 | 164 | | 164 | | 164 |
| 015 Finance - Treasury | 405.88 | 0.080865 | 47 | | 47 | | 47 |
| 024 Criminal Court Clerk | 13,703.18 | 2.730151 | 1,577 | | 1,577 | | 1,577 |
| 026 Juvenile Court | 1,586.47 | 0.316080 | 183 | | 183 | | 183 |
| 027 General Sessions Court | 7,190.74 | 1.432646 | 827 | | 827 | | 827 |
| 030 Sheriff's Office | 7,778.94 | 1.549836 | 895 | | 895 | | 895 |
| 030 Sheriff's Office - Security Services | 65.41 | 0.013032 | 8 | | 8 | | 8 |
| 031 Police | 44,934.85 | 8.952588 | 5,171 | | 5,171 | | 5,171 |
| 032 Fire | 46,394.19 | 9.243340 | 5,339 | | 5,339 | | 5,339 |
| 035 Agricultural Extension | 5,539.65 | 1.103691 | 637 | | 637 | | 637 |
| 038 Health | 10,480.11 | 2.088003 | 1,206 | | 1,206 | | 1,206 |
| 041 Arts Commission | 1,508.03 | 0.300452 | 174 | | 174 | | 174 |
| 049 Office of Emergency Management | 20,964.01 | 4.176761 | 2,412 | | 2,412 | | 2,412 |
| 060 Farmer's Market | 2,379.62 | 0.474103 | 274 | | 274 | | 274 |
| 080 Metro Nashville Public School (MNPS) | 88,867.33 | 17.705470 | 10,226 | | 10,226 | | 10,226 |
| Schedule .4 Total for Metro Southeast | 501,920.21 | 100.000000 | 57,758 | | 57,758 | 0 | 57,758 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Courthouse

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 13,556.10 | 9.224118 | 230,868 | | 230,868 | | 230,868 |
| 003 Metropolitan Clerk | 3,506.43 | 2.385917 | 59,716 | | 59,716 | | 59,716 |
| 004 Mayor's Office - Administration | 17,897.87 | 12.178434 | 304,811 | | 304,811 | | 304,811 |
| 006 Law | 3,492.46 | 2.376411 | 59,479 | | 59,479 | | 59,479 |
| 010 General Services - Administration | 790.65 | 0.537990 | 13,465 | | 13,465 | | 13,465 |
| 010 General Services - Facilities | 13,197.74 | 8.980276 | 224,765 | | 224,765 | | 224,765 |
| 014 Information Technology Service | 8,063.71 | 5.486874 | 137,329 | | 137,329 | | 137,329 |
| 015 Finance - Administration | 2,901.76 | 1.974475 | 49,419 | | 49,419 | | 49,419 |
| 023 Circuit Court Clerk | 19,763.99 | 13.448218 | 336,592 | | 336,592 | | 336,592 |
| 025 Clerk and Master - Chancery | 7,293.22 | 4.962602 | 124,208 | | 124,208 | | 124,208 |
| 028 State Trial Courts | 50,470.17 | 34.341943 | 859,535 | | 859,535 | | 859,535 |
| 029 Justice Integration Services | 3,406.92 | 2.318206 | 58,022 | | 58,022 | | 58,022 |
| 030 Sheriff's Office | 2,083.46 | 1.417670 | 35,482 | | 35,482 | | 35,482 |
| 030 Sheriff's Office - Security Services | 539.16 | 0.366866 | 9,182 | | 9,182 | | 9,182 |
| Schedule .4 Total for Courthouse | 146,963.64 | 100.000000 | 2,502,872 | | 2,502,872 | 0 | 2,502,872 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Lindsley Hall

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services | 1,220.04 | 5.359242 | 15,070 | | 15,070 | | 15,070 |
| 010 General Services - Administration | 4,092.79 | 17.978305 | 50,555 | | 50,555 | | 50,555 |
| 010 General Services - Facilities | 4,432.22 | 19.469312 | 54,747 | | 54,747 | | 54,747 |
| 014 Information Technology Service | 1,671.16 | 7.340866 | 20,642 | | 20,642 | | 20,642 |
| 015 Finance - Operations | 2,135.28 | 9.379596 | 26,375 | | 26,375 | | 26,375 |
| 015 Finance - Purchasing | 7,296.11 | 32.049457 | 90,122 | | 90,122 | | 90,122 |
| 015 Finance - Diversity Equity & Inclus | 212.33 | 0.932697 | 2,623 | | 2,623 | | 2,623 |
| 030 Sheriff's Office - Security Services | 28.25 | 0.124093 | 349 | | 349 | | 349 |
| 041 Arts Commission | 143.27 | 0.629339 | 1,770 | | 1,770 | | 1,770 |
| 064 Sports Authority | 1,533.71 | 6.737093 | 18,945 | | 18,945 | | 18,945 |
| Schedule .4 Total for Lindsley Hall | 22,765.16 | 100.000000 | 281,198 | | 281,198 | 0 | 281,198 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Howard Office Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services | 3,840.91 | 2.387212 | 33,661 | | 33,661 | | 33,661 |
| 010 General Services - Facilities | 9,576.37 | 5.951929 | 83,926 | | 83,926 | | 83,926 |
| 014 Information Technology Service | 81,845.38 | 50.868742 | 717,279 | | 717,279 | | 717,279 |
| 015 Finance - Office of Mgmt & Budget | 7,578.15 | 4.709990 | 66,414 | | 66,414 | | 66,414 |
| 015 Finance - Operations | 9,531.32 | 5.923930 | 83,531 | | 83,531 | | 83,531 |
| 015 Finance - Property Administration | 1,042.88 | 0.648173 | 9,140 | | 9,140 | | 9,140 |
| 015 Finance - Treasury | 2,371.64 | 1.474028 | 20,785 | | 20,785 | | 20,785 |
| 016 Assessor of Property | 18,199.11 | 11.311156 | 159,494 | | 159,494 | | 159,494 |
| 017 Trustee | 5,333.50 | 3.314890 | 46,742 | | 46,742 | | 46,742 |
| 018 County Clerk | 15,369.78 | 9.552664 | 134,698 | | 134,698 | | 134,698 |
| 030 Sheriff's Office - Security Services | 398.43 | 0.247633 | 3,492 | | 3,492 | | 3,492 |
| 042 Transportation | 5,807.76 | 3.609653 | 50,898 | | 50,898 | | 50,898 |
| Schedule .4 Total for Howard Office Building | 160,895.23 | 100.000000 | 1,410,058 | | 1,410,058 | 0 | 1,410,058 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Metro Office Building

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 005 Election Commission | 467.05 | 0.881941 | 6,011 | | 6,011 | | 6,011 |
| 007 Planning Commission | 14,744.99 | 27.843310 | 189,758 | | 189,758 | | 189,758 |
| 010 General Services - Facilities | 2,472.76 | 4.669371 | 31,823 | | 31,823 | | 31,823 |
| 011 Historical Commission | 68.06 | 0.128519 | 876 | | 876 | | 876 |
| 014 Information Technology Service | 2,703.36 | 5.104818 | 34,790 | | 34,790 | | 34,790 |
| 030 Sheriff's Office - Security Services | 135.18 | 0.255264 | 1,740 | | 1,740 | | 1,740 |
| 032 Fire | 1,651.57 | 3.118698 | 21,255 | | 21,255 | | 21,255 |
| 033 Codes Administration | 19,625.61 | 37.059499 | 252,568 | | 252,568 | | 252,568 |
| 034 Beer Board | 861.67 | 1.627112 | 11,089 | | 11,089 | | 11,089 |
| 042 Transportation | 66.69 | 0.125932 | 858 | | 858 | | 858 |
| 065 Water and Sewer - Stormwater Svcs | 2,689.56 | 5.078759 | 34,613 | | 34,613 | | 34,613 |
| 065 Water and Sewer - General | 7,470.53 | 14.106777 | 96,141 | | 96,141 | | 96,141 |
| Schedule .4 Total for Metro Office Building | 52,957.03 | 100.000000 | 681,520 | | 681,520 | 0 | 681,520 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Fulton Campus Garage

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 005 Election Commission | 467.05 | 0.197386 | 656 | | 656 | | 656 |
| 007 Planning Commission | 14,744.99 | 6.231574 | 20,709 | | 20,709 | | 20,709 |
| 010 General Services | 5,060.95 | 2.138875 | 7,108 | | 7,108 | | 7,108 |
| 010 General Services - Administration | 4,092.79 | 1.729708 | 5,748 | | 5,748 | | 5,748 |
| 010 General Services - Facilities | 16,481.35 | 6.965400 | 23,147 | | 23,147 | | 23,147 |
| 011 Historical Commission | 68.06 | 0.028764 | 96 | | 96 | | 96 |
| 014 Information Technology Service | 86,219.90 | 36.438525 | 121,092 | | 121,092 | | 121,092 |
| 015 Finance - Office of Mgmt & Budget | 7,578.15 | 3.202702 | 10,643 | | 10,643 | | 10,643 |
| 015 Finance - Operations | 11,666.60 | 4.930575 | 16,385 | | 16,385 | | 16,385 |
| 015 Finance - Property Administration | 1,042.88 | 0.440745 | 1,465 | | 1,465 | | 1,465 |
| 015 Finance - Purchasing | 7,296.11 | 3.083505 | 10,247 | | 10,247 | | 10,247 |
| 015 Finance - Treasury | 2,371.64 | 1.002310 | 3,331 | | 3,331 | | 3,331 |
| 015 Finance - Diversity Equity & Inclus | 212.33 | 0.089736 | 298 | | 298 | | 298 |
| 016 Assessor of Property | 18,199.11 | 7.691365 | 25,560 | | 25,560 | | 25,560 |
| 017 Trustee | 5,333.50 | 2.254061 | 7,491 | | 7,491 | | 7,491 |
| 018 County Clerk | 15,369.78 | 6.495625 | 21,586 | | 21,586 | | 21,586 |
| 030 Sheriff's Office - Security Services | 561.86 | 0.237455 | 789 | | 789 | | 789 |
| 032 Fire | 1,651.57 | 0.697992 | 2,320 | | 2,320 | | 2,320 |
| 033 Codes Administration | 19,625.61 | 8.294237 | 27,563 | | 27,563 | | 27,563 |
| 034 Beer Board | 861.67 | 0.364162 | 1,210 | | 1,210 | | 1,210 |
| 041 Arts Commission | 143.27 | 0.060549 | 201 | | 201 | | 201 |
| 042 Transportation | 5,874.45 | 2.482679 | 8,250 | | 8,250 | | 8,250 |
| 064 Sports Authority | 1,533.71 | 0.648181 | 2,154 | | 2,154 | | 2,154 |
| 065 Water and Sewer - Stormwater Svcs | 2,689.56 | 1.136670 | 3,777 | | 3,777 | | 3,777 |
| 065 Water and Sewer - General | 7,470.53 | 3.157219 | 10,492 | | 10,492 | | 10,492 |
| Schedule .4 Total for Fulton Campus Garage | 236,617.42 | 100.000000 | 332,319 | | 332,319 | 0 | 332,319 |

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department Depreciation**



Activity - Police Headquarters

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 6,591.06 | 4.254478 | 46,737 | | 46,737 | | 46,737 |
| 014 Information Technology Service | 2,568.52 | 1.657960 | 18,213 | | 18,213 | | 18,213 |
| 031 Police | 145,760.94 | 94.087562 | 1,033,577 | | 1,033,577 | | 1,033,577 |
| Schedule .4 Total for Police Headquarters | 154,920.52 | 100.000000 | 1,098,527 | | 1,098,527 | 0 | 1,098,527 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department Depreciation



Activity - Family Justice Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 4,891.16 | 16.522269 | 119,381 | | 119,381 | | 119,381 |
| 014 Information Technology Service | 1,612.68 | 5.447610 | 39,362 | | 39,362 | | 39,362 |
| 019 District Attorney | 768.50 | 2.595982 | 18,757 | | 18,757 | | 18,757 |
| 030 Sheriff's Office - Security Services | 491.00 | 1.658591 | 11,984 | | 11,984 | | 11,984 |
| 031 Police | 6,351.00 | 21.453588 | 155,013 | | 155,013 | | 155,013 |
| 051 Office of Family Safety | 5,088.10 | 17.187530 | 124,188 | | 124,188 | | 124,188 |
| All Other | 10,401.00 | 35.134430 | 253,863 | | 253,863 | | 253,863 |
| Schedule .4 Total for Family Justice Center | 29,603.44 | 100.000000 | 722,549 | | 722,549 | 0 | 722,549 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 BOSS Square Feet by Building Report - Gen Svcs-Facilities

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department Depreciation



| Receiving Department | Total | Clifford Allen Building | AA Birch Building | Communications Building | Metro Southeast |
|---|---|---|---|---|---|
| 002 Metropolitan Council | 230,868 | 0 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 65,294 | 0 | 0 | 0 | 5,578 |
| 004 Mayor's Office - Administration | 304,811 | 0 | 0 | 0 | 0 |
| 005 Election Commission | 7,905 | 0 | 0 | 0 | 1,239 |
| 006 Law | 59,479 | 0 | 0 | 0 | 0 |
| 007 Planning Commission | 210,466 | 0 | 0 | 0 | 0 |
| 008 Human Resources | 230 | 0 | 0 | 0 | 230 |
| 010 General Services | 58,255 | 0 | 0 | 0 | 2,415 |
| 010 General Services - Administration | 69,768 | 0 | 0 | 0 | 0 |
| 010 General Services - Facilities | 641,848 | 9,388 | 44,518 | 1,233 | 2,183 |
| 010 General Services - Fleet Management | 13,197 | 0 | 0 | 0 | 13,197 |
| 010 General Services - Surplus Property | 3,776 | 0 | 0 | 0 | 3,776 |
| 011 Historical Commission | 971 | 0 | 0 | 0 | 0 |
| 014 Information Technology Service | 1,138,558 | 7,126 | 29,736 | 12,824 | 164 |
| 015 Finance - Administration | 49,419 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 77,057 | 0 | 0 | 0 | 0 |
| 015 Finance - Operations | 126,291 | 0 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 10,604 | 0 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 100,369 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 24,162 | 0 | 0 | 0 | 47 |
| 015 Finance - Diversity Equity & Inclus | 2,921 | 0 | 0 | 0 | 0 |
| 016 Assessor of Property | 185,054 | 0 | 0 | 0 | 0 |
| 017 Trustee | 54,233 | 0 | 0 | 0 | 0 |
| 018 County Clerk | 156,284 | 0 | 0 | 0 | 0 |
| 019 District Attorney | 42,166 | 0 | 23,409 | 0 | 0 |
| 023 Circuit Court Clerk | 452,740 | 0 | 116,148 | 0 | 0 |
| 024 Criminal Court Clerk | 157,108 | 0 | 155,531 | 0 | 1,577 |
| 025 Clerk and Master - Chancery | 124,208 | 0 | 0 | 0 | 0 |
| 026 Juvenile Court | 183 | 0 | 0 | 0 | 183 |
| 027 General Sessions Court | 392,043 | 0 | 391,215 | 0 | 827 |
| 028 State Trial Courts | 1,073,323 | 0 | 213,788 | 0 | 0 |
| 029 Justice Integration Services | 58,022 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office | 274,717 | 0 | 238,339 | 0 | 895 |
| 030 Sheriff's Office - Security Services | 40,823 | 376 | 12,744 | 159 | 8 |
| 031 Police | 1,199,134 | 0 | 5,373 | 0 | 5,171 |
| 032 Fire | 28,913 | 0 | 0 | 0 | 5,339 |
| 033 Codes Administration | 280,131 | 0 | 0 | 0 | 0 |
| 034 Beer Board | 12,299 | 0 | 0 | 0 | 0 |
| 035 Agricultural Extension | 637 | 0 | 0 | 0 | 637 |
| 037 Social Services | 63,742 | 63,742 | 0 | 0 | 0 |
| 038 Health | 1,206 | 0 | 0 | 0 | 1,206 |
| 041 Arts Commission | 2,144 | 0 | 0 | 0 | 174 |
| 042 Transportation | 60,007 | 0 | 0 | 0 | 0 |
| 049 Office of Emergency Management | 4,778 | 0 | 0 | 2,366 | 2,412 |
| 051 Office of Family Safety | 124,188 | 0 | 0 | 0 | 0 |
| 060 Farmer's Market | 274 | 0 | 0 | 0 | 274 |
| 064 Sports Authority | 21,099 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 38,390 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer - General | 106,633 | 0 | 0 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 69,033 | 69,033 | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 10,226 | 0 | 0 | 0 | 10,226 |
| 091 Emergency Communication Center | 10,681 | 0 | 0 | 10,681 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .5 - Allocation Summary**
**For Department Depreciation**



| Receiving Department | Total | Clifford Allen Building | AA Birch Building | Communications Building | Metro Southeast |
|---|---|---|---|---|---|
| All Other | 253,863 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 8,494,532 | 149,665 | 1,230,802 | 27,264 | 57,758 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department Depreciation



| Receiving Department | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building | Fulton Campus Garage |
|---|---|---|---|---|---|
| 002 Metropolitan Council | 230,868 | 0 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 59,716 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 304,811 | 0 | 0 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 | 6,011 | 656 |
| 006 Law | 59,479 | 0 | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 | 189,758 | 20,709 |
| 008 Human Resources | 0 | 0 | 0 | 0 | 0 |
| 010 General Services | 0 | 15,070 | 33,661 | 0 | 7,108 |
| 010 General Services - Administration | 13,465 | 50,555 | 0 | 0 | 5,748 |
| 010 General Services - Facilities | 224,765 | 54,747 | 83,926 | 31,823 | 23,147 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Surplus Property | 0 | 0 | 0 | 0 | 0 |
| 011 Historical Commission | 0 | 0 | 0 | 876 | 96 |
| 014 Information Technology Service | 137,329 | 20,642 | 717,279 | 34,790 | 121,092 |
| 015 Finance - Administration | 49,419 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 66,414 | 0 | 10,643 |
| 015 Finance - Operations | 0 | 26,375 | 83,531 | 0 | 16,385 |
| 015 Finance - Property Administration | 0 | 0 | 9,140 | 0 | 1,465 |
| 015 Finance - Purchasing | 0 | 90,122 | 0 | 0 | 10,247 |
| 015 Finance - Treasury | 0 | 0 | 20,785 | 0 | 3,331 |
| 015 Finance - Diversity Equity & Inclus | 0 | 2,623 | 0 | 0 | 298 |
| 016 Assessor of Property | 0 | 0 | 159,494 | 0 | 25,560 |
| 017 Trustee | 0 | 0 | 46,742 | 0 | 7,491 |
| 018 County Clerk | 0 | 0 | 134,698 | 0 | 21,586 |
| 019 District Attorney | 0 | 0 | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 336,592 | 0 | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 124,208 | 0 | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 0 | 0 | 0 | 0 |
| 027 General Sessions Court | 0 | 0 | 0 | 0 | 0 |
| 028 State Trial Courts | 859,535 | 0 | 0 | 0 | 0 |
| 029 Justice Integration Services | 58,022 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office | 35,482 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 9,182 | 349 | 3,492 | 1,740 | 789 |
| 031 Police | 0 | 0 | 0 | 0 | 0 |
| 032 Fire | 0 | 0 | 0 | 21,255 | 2,320 |
| 033 Codes Administration | 0 | 0 | 0 | 252,568 | 27,563 |
| 034 Beer Board | 0 | 0 | 0 | 11,089 | 1,210 |
| 035 Agricultural Extension | 0 | 0 | 0 | 0 | 0 |
| 037 Social Services | 0 | 0 | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 0 | 0 | 0 |
| 041 Arts Commission | 0 | 1,770 | 0 | 0 | 201 |
| 042 Transportation | 0 | 0 | 50,898 | 858 | 8,250 |
| 049 Office of Emergency Management | 0 | 0 | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 0 | 0 | 0 | 0 |
| 060 Farmer's Market | 0 | 0 | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 18,945 | 0 | 0 | 2,154 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 0 | 0 | 34,613 | 3,777 |
| 065 Water and Sewer - General | 0 | 0 | 0 | 96,141 | 10,492 |
| 075 Metro Action Commission (MAC) | 0 | 0 | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 | 0 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 0 | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .5 - Allocation Summary**
**For Department Depreciation**



| Receiving Department | Courthouse | Lindsley Hall | Howard Office Building | Metro Office Building | Fulton Campus Garage |
|---|---|---|---|---|---|
| All Other | 0 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 2,502,872 | 281,198 | 1,410,058 | 681,520 | 332,319 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department Depreciation



| Receiving Department | Police Headquarters | Family Justice Center |
|---|---|---|
| 002 Metropolitan Council | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 |
| 005 Election Commission | 0 | 0 |
| 006 Law | 0 | 0 |
| 007 Planning Commission | 0 | 0 |
| 008 Human Resources | 0 | 0 |
| 010 General Services | 0 | 0 |
| 010 General Services - Administration | 0 | 0 |
| 010 General Services - Facilities | 46,737 | 119,381 |
| 010 General Services - Fleet Management | 0 | 0 |
| 010 General Services - Surplus Property | 0 | 0 |
| 011 Historical Commission | 0 | 0 |
| 014 Information Technology Service | 18,213 | 39,362 |
| 015 Finance - Administration | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 |
| 015 Finance - Operations | 0 | 0 |
| 015 Finance - Property Administration | 0 | 0 |
| 015 Finance - Purchasing | 0 | 0 |
| 015 Finance - Treasury | 0 | 0 |
| 015 Finance - Diversity Equity & Inclus | 0 | 0 |
| 016 Assessor of Property | 0 | 0 |
| 017 Trustee | 0 | 0 |
| 018 County Clerk | 0 | 0 |
| 019 District Attorney | 0 | 18,757 |
| 023 Circuit Court Clerk | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 |
| 026 Juvenile Court | 0 | 0 |
| 027 General Sessions Court | 0 | 0 |
| 028 State Trial Courts | 0 | 0 |
| 029 Justice Integration Services | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 |
| 030 Sheriff's Office - Security Services | 0 | 11,984 |
| 031 Police | 1,033,577 | 155,013 |
| 032 Fire | 0 | 0 |
| 033 Codes Administration | 0 | 0 |
| 034 Beer Board | 0 | 0 |
| 035 Agricultural Extension | 0 | 0 |
| 037 Social Services | 0 | 0 |
| 038 Health | 0 | 0 |
| 041 Arts Commission | 0 | 0 |
| 042 Transportation | 0 | 0 |
| 049 Office of Emergency Management | 0 | 0 |
| 051 Office of Family Safety | 0 | 124,188 |
| 060 Farmer's Market | 0 | 0 |
| 064 Sports Authority | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 0 |
| 065 Water and Sewer - General | 0 | 0 |
| 075 Metro Action Commission (MAC) | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 | 0 |
| 091 Emergency Communication Center | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .5 - Allocation Summary**
**For Department Depreciation**



| Receiving Department | Police Headquarters | Family Justice Center |
|---|---|---|
| All Other | 0 | 253,863 |
| Direct Bill | 0 | 0 |
| Total | 1,098,527 | 722,549 |

The costs in business unit 01101303 within GSD General Fund 10101 were analyzed to determine whether any of these costs were allocable under 2 CFR Part 200. Costs have been allocated to the benefiting department for which the costs were incurred.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Corporate Dues



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 853,212 | | | 853,212 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 181 | 181 | |
| 001 Administrative - Miscellaneous | | 63 | 63 | |
| 015 Finance - Accountability | | 201 | 201 | |
| 015 Finance - Business Assistance | | 465 | 465 | |
| 015 Finance - Grants & Cost Planning | | 54 | 54 | |
| 015 Finance - Office of Mgmt & Budget | | 571 | 571 | |
| 015 Finance - Operations | | 395 | 395 | |
| 015 Finance - Property Administration | | 128 | 128 | |
| 015 Finance - Treasury | | 50 | 50 | |
| 015 Finance - Diversity Equity & Inclus | | 143 | 143 | |
| 048 Internal Audit | | 289 | 289 | |
| Total Allocated Additions: | | 2,540 | 2,540 | 2,540 |
| Total To Be Allocated: | 853,212 | 2,540 | | 855,752 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Corporate Dues



| | Total | G&A | Corporate Dues |
|---|---|---|---|
| Other Expense & Cost | | | |
| 502229 Management Consultant | 267,394 | 0 | 267,394 |
| 502884 Membership Dues | 585,818 | 0 | 585,818 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 853,212 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 853,212 | 0 | 853,212 |
| Allocation Step 1 | | | |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 853,212 | 0 | 853,212 |
| Allocation Step 2 | | | |
| Inbound - All Others | 2,540 | 2,540 | 0 |
| Reallocate Admin Costs | | (2,540) | 2,540 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 2,540 | 0 | 2,540 |
| Total For 001 Administrative - Corporate Dues | | | |
| Schedule .3 Total | 855,752 | 0 | 855,752 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Corporate Dues



Activity - Corporate Dues

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 697,211.75 | 81.716153 | 697,212 | | 697,212 | 2,076 | 699,288 |
| 004 Mayor's Office - Administration | 45,988.00 | 5.389987 | 45,988 | | 45,988 | 137 | 46,125 |
| 015 Finance - Administration | 1,775.00 | 0.208037 | 1,775 | | 1,775 | 5 | 1,780 |
| 040 Parks | 38,717.93 | 4.537904 | 38,718 | | 38,718 | 115 | 38,833 |
| 078 Metropolitan Transit Authority (MTA) | 69,519.00 | 8.147919 | 69,519 | | 69,519 | 207 | 69,726 |
| Schedule .4 Total for Corporate Dues | 853,211.68 | 100.000000 | 853,212 | | 853,212 | 2,540 | 855,752 |

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2024 Analysis of Expenditures - Finance-Grants & Cost Planning

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Corporate Dues



| Receiving Department | Total | Corporate Dues |
|---|---|---|
| 002 Metropolitan Council | 699,288 | 699,288 |
| 004 Mayor's Office - Administration | 46,125 | 46,125 |
| 015 Finance - Administration | 1,780 | 1,780 |
| 040 Parks | 38,833 | 38,833 |
| 078 Metropolitan Transit Authority (MTA) | 69,726 | 69,726 |
| Direct Bill | 0 | 0 |
| Total | 855,752 | 855,752 |

Employee Benefits include costs recorded in business units 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, 01101140, and 01101145 of fund 10101 and business units 01191102, 01191103, 01191106, 01191109, 01191112, 01191113, 01191115, and 01191140 of fund 18301. The costs have been identified to the following areas:

- **County Retirement Match** - represents the costs recorded in business unit 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown, Police, Fire and MNPS).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools (MNPS).
- **Health Insurance Match** - represents the costs recorded in business unit 01101109 and 01191109 for the employer's costs of retirees' health insurance. These costs were allocated using the number retired employees by department (excluding Unknown) receiving health insurance.
- **Death Benefit Payments** - represents the costs recorded in business unit 01101110. These costs have been allocated based on the total death benefit payment expense by benefiting department.
- **Life Insurance Match** - represents the costs recorded in business units 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated using the number of retired employees by department (excluding Unknown) receiving life insurance benefits.
- **Police/Fire Retirement Match** - represents the costs recorded in business unit 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the retiree gross pay by benefiting department (excluding Unknown).
- **Civil Service Retirement Match** - represents the costs recorded in business unit 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the retiree gross pay by department (excluding Unknown, Police, Fire and MNPS).
- **Teacher Pension Match** - this activity includes costs recorded to business unit 01101106. These costs have been allocated directly to Metro Nashville Public Schools.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs have been allocated using the total unemployment benefit charges by department (excluding Unknown).

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Employee Benefits



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 94,938,779 | | | 94,938,779 |
| Deductions: | | | | |
| 531010 Transfer IOD Pensioner | -12,027,400 | | | |
| 531011 Transfer IOD Employee | -9,840,600 | | | |
| Total Deductions: | -21,868,000 | | | -21,868,000 |
| Inbound Costs: | | | | |
| 001 Administrative - Employee Benefits | | 71,258 | 71,258 | |
| 001 Administrative - Post Audits | | 9,230 | 9,230 | |
| 001 Administrative - Miscellaneous | | 5,206 | 5,206 | |
| 015 Finance - Grants & Cost Planning | | 2,764 | 2,764 | |
| 015 Finance - Office of Mgmt & Budget | | 46,683 | 46,683 | |
| 015 Finance - Operations | | 1,730 | 1,730 | |
| 015 Finance - Property Administration | | 6,560 | 6,560 | |
| 015 Finance - Treasury | | 3,406 | 3,406 | |
| 015 Finance - Diversity Equity & Inclus | | 11,646 | 11,646 | |
| 048 Internal Audit | | 14,776 | 14,776 | |
| Total Allocated Additions: | | 173,259 | 173,259 | 173,259 |
| Total To Be Allocated: | 73,070,779 | 173,259 | | 73,244,038 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Employee Benefits



| | Total | G&A | County Retire Match | Cnty Teach Retire Match | Health Insurance Match |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501174 Employer Group Health | 36,723,395 | 0 | 0 | 0 | 36,723,395 |
| 501175 Employer Dental Group | 3,256,949 | 0 | 0 | 0 | 3,256,949 |
| 501176 Employer Group Life | 3,462,587 | 0 | 0 | 0 | 0 |
| 501177 Employer Pension | 38,628 | 0 | 0 | 38,628 | 0 |
| 505207 Insurance-Unemployment Comp | 96,820 | 0 | 0 | 0 | 0 |
| 531001 Transfer Operational | 200,000 | 0 | 0 | 0 | 0 |
| *531010 Transfer IOD Pensioner | 12,027,400 | 0 | 0 | 0 | 0 |
| *531011 Transfer IOD Employee | 9,840,600 | 0 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pension | 29,292,400 | 0 | 3,501,900 | 6,900,400 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 94,938,779 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (21,868,000) | 0 | 0 | 0 | 0 |
| Functional Cost | 73,070,779 | 0 | 3,501,900 | 6,939,028 | 39,980,344 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 73,070,779 | 0 | 3,501,900 | 6,939,028 | 39,980,344 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 173,259 | 173,259 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (173,259) | 8,303 | 16,453 | 94,798 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 173,259 | 0 | 8,303 | 16,453 | 94,798 |
| Total For 001 Administrative - Employee Benefits | | | | | |
| Schedule .3 Total | 73,244,038 | 0 | 3,510,203 | 6,955,481 | 40,075,142 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Employee Benefits



| | Death Benefit Payments | Life Insurance Match | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501174 Employer Group Health | 0 | 0 | 0 | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 | 0 | 0 | 0 |
| 501176 Employer Group Life | 0 | 3,462,587 | 0 | 0 | 0 |
| 501177 Employer Pension | 0 | 0 | 0 | 0 | 0 |
| 505207 Insurance-Unemployment Comp | 0 | 0 | 0 | 0 | 0 |
| 531001 Transfer Operational | 200,000 | 0 | 0 | 0 | 0 |
| *531010 Transfer IOD Pensioner | 0 | 0 | 0 | 0 | 0 |
| *531011 Transfer IOD Employee | 0 | 0 | 0 | 0 | 0 |
| 531702 Transfer Guaranteed Pension | 0 | 0 | 8,873,000 | 5,424,700 | 4,592,400 |
| Departmental Total Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 200,000 | 3,462,587 | 8,873,000 | 5,424,700 | 4,592,400 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 200,000 | 3,462,587 | 8,873,000 | 5,424,700 | 4,592,400 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 474 | 8,210 | 21,039 | 12,863 | 10,889 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 474 | 8,210 | 21,039 | 12,863 | 10,889 |
| Total For 001 Administrative - Employee Benefits | | | | | |
| Schedule .3 Total | 200,474 | 3,470,797 | 8,894,039 | 5,437,563 | 4,603,289 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Employee Benefits



| | Unemployment Compensation |
|---|---|
| **Other Expense & Cost** | |
| 501174 Employer Group Health | 0 |
| 501175 Employer Dental Group | 0 |
| 501176 Employer Group Life | 0 |
| 501177 Employer Pension | 0 |
| 505207 Insurance-Unemployment Comp | 96,820 |
| 531001 Transfer Operational | 0 |
| *531010 Transfer IOD Pensioner | 0 |
| *531011 Transfer IOD Employee | 0 |
| 531702 Transfer Guaranteed Pension | 0 |
| **Departmental Total** | |
| Expenditures Per Financial Statement | |
| **Deductions** | |
| *Total Disallowed Costs | 0 |
| Functional Cost | 96,820 |
| **Allocation Step 1** | |
| Reallocate Admin Costs | 0 |
| Unallocated Costs | 0 |
| 1st Allocation | 96,820 |
| **Allocation Step 2** | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 230 |
| Unallocated Costs | 0 |
| 2nd Allocation | 230 |
| **Total For 001 Administrative - Employee Benefits** | |
| Schedule .3 Total | 97,050 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - County Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 165,706.49 | 0.173068 | 6,061 | | 6,061 | | 6,061 |
| 002 Metropolitan Council | 111,097.20 | 0.116033 | 4,063 | | 4,063 | 10 | 4,073 |
| 003 Metropolitan Clerk | 223,592.76 | 0.233525 | 8,178 | | 8,178 | 19 | 8,197 |
| 004 Mayor's Office - Administration | 530,776.75 | 0.554356 | 19,413 | | 19,413 | 46 | 19,459 |
| 005 Election Commission | 478,048.85 | 0.499285 | 17,484 | | 17,484 | 41 | 17,526 |
| 006 Law | 594,164.88 | 0.620560 | 21,731 | | 21,731 | 52 | 21,783 |
| 007 Planning Commission | 802,560.70 | 0.838213 | 29,353 | | 29,353 | 70 | 29,423 |
| 008 Human Resources | 1,044,824.30 | 1.091239 | 38,214 | | 38,214 | 91 | 38,305 |
| 009 Register of Deeds | 600,582.30 | 0.627262 | 21,966 | | 21,966 | 52 | 22,018 |
| 010 General Services - Administration | 2,403,331.45 | 2.510095 | 87,901 | | 87,901 | 209 | 88,110 |
| 011 Historical Commission | 116,853.12 | 0.122044 | 4,274 | | 4,274 | 10 | 4,284 |
| 012 Employee Benefit Board | 42,131.22 | 0.044003 | 1,541 | | 1,541 | 4 | 1,545 |
| 014 Information Technology Service | 2,193,113.28 | 2.290539 | 80,212 | | 80,212 | 190 | 80,403 |
| 015 Finance - Administration | 1,781,075.58 | 1.860197 | 65,142 | | 65,142 | 155 | 65,297 |
| 016 Assessor of Property | 1,500,392.43 | 1.567045 | 54,876 | | 54,876 | 130 | 55,007 |
| 017 Trustee | 746,567.60 | 0.779733 | 27,305 | | 27,305 | 65 | 27,370 |
| 018 County Clerk | 840,334.59 | 0.877665 | 30,735 | | 30,735 | 73 | 30,808 |
| 019 District Attorney | 635,860.80 | 0.664108 | 23,256 | | 23,256 | 55 | 23,312 |
| 021 Public Defender | 775,516.86 | 0.809968 | 28,364 | | 28,364 | 67 | 28,432 |
| 022 Juvenile Court Clerk | 140,264.50 | 0.146496 | 5,130 | | 5,130 | 12 | 5,142 |
| 023 Circuit Court Clerk | 1,480,496.88 | 1.546265 | 54,149 | | 54,149 | 129 | 54,277 |
| 024 Criminal Court Clerk | 979,853.86 | 1.023382 | 35,838 | | 35,838 | 85 | 35,923 |
| 025 Clerk and Master - Chancery | 385,734.28 | 0.402870 | 14,108 | | 14,108 | 33 | 14,142 |
| 026 Juvenile Court | 1,512,343.30 | 1.579527 | 55,313 | | 55,313 | 131 | 55,445 |
| 027 General Sessions Court | 1,921,669.03 | 2.007036 | 70,284 | | 70,284 | 167 | 70,451 |
| 028 State Trial Courts | 1,362,452.01 | 1.422977 | 49,831 | | 49,831 | 118 | 49,950 |
| 029 Justice Integration Services | 65,301.45 | 0.068202 | 2,388 | | 2,388 | 6 | 2,394 |
| 030 Sheriff's Office | 8,335,046.69 | 8.705317 | 304,852 | | 304,852 | 724 | 305,576 |
| 033 Codes Administration | 2,055,717.48 | 2.147039 | 75,187 | | 75,187 | 178 | 75,366 |
| 034 Beer Board | 23,313.12 | 0.024349 | 853 | | 853 | 2 | 855 |
| 037 Social Services | 1,724,485.26 | 1.801093 | 63,072 | | 63,072 | 150 | 63,222 |
| 038 Health | 7,625,379.44 | 7.964124 | 278,896 | | 278,896 | 662 | 279,558 |
| 039 Public Library | 3,445,640.25 | 3.598707 | 126,023 | | 126,023 | 299 | 126,322 |
| 040 Parks | 6,286,308.13 | 6.565567 | 229,920 | | 229,920 | 546 | 230,466 |
| 041 Arts Commission | 84,514.38 | 0.088269 | 3,091 | | 3,091 | 7 | 3,098 |
| 042 Transportation | 7,275,584.22 | 7.598790 | 266,102 | | 266,102 | 632 | 266,734 |
| 044 Human Relations Commission | 21,395.64 | 0.022346 | 783 | | 783 | 2 | 784 |
| 048 Internal Audit | 66,555.90 | 0.069513 | 2,434 | | 2,434 | 6 | 2,440 |
| 049 Office of Emergency Management | 40,745.70 | 0.042556 | 1,490 | | 1,490 | 4 | 1,494 |
| 051 Office of Family Safety | 31,841.94 | 0.033256 | 1,165 | | 1,165 | 3 | 1,167 |
| 052 Community Oversight Board | 20,376.00 | 0.021281 | 745 | | 745 | 2 | 747 |
| 060 Farmer's Market | 55,830.54 | 0.058311 | 2,042 | | 2,042 | 5 | 2,047 |
| 061 Municipal Auditorium | 342,757.38 | 0.357984 | 12,536 | | 12,536 | 30 | 12,566 |
| 062 State Fair Board | 295,932.32 | 0.309079 | 10,824 | | 10,824 | 26 | 10,849 |
| 064 Sports Authority | 31,224.66 | 0.032612 | 1,142 | | 1,142 | 3 | 1,145 |
| 065 Water and Sewer - Stormwater Svcs | 17,218.98 | 0.017984 | 630 | | 630 | 1 | 631 |
| 065 Water and Sewer - Water Services | 15,485,922.73 | 16.173854 | 566,392 | | 566,392 | 1,349 | 567,741 |
| 067 General Hospital | 9,749,269.80 | 10.182364 | 356,576 | | 356,576 | 847 | 357,423 |
| 070 Community Education Commission | 23,874.96 | 0.024936 | 873 | | 873 | 2 | 875 |
| 071 Convention Center Authority | 465,251.66 | 0.485920 | 17,016 | | 17,016 | 40 | 17,057 |
| 075 Metro Action Commission (MAC) | 1,527,519.01 | 1.595376 | 55,868 | | 55,868 | 133 | 56,001 |
| 078 Metropolitan Transit Authority (MTA) | 41,570.22 | 0.043417 | 1,520 | | 1,520 | 4 | 1,524 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - County Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 088 Airport Authority | 150,475.86 | 0.157160 | 5,504 | | 5,504 | 13 | 5,517 |
| 091 Emergency Communication Center | 1,666,988.89 | 1.741042 | 60,970 | | 60,970 | 145 | 61,114 |
| Bordeaux Longterm Care | 4,514,212.68 | 4.714749 | 165,106 | | 165,106 | 392 | 165,498 |
| Knowles Home | 543,241.64 | 0.567374 | 19,869 | | 19,869 | 47 | 19,916 |
| All Other | 363,778.04 | 0.379938 | 13,305 | | 13,305 | 32 | 13,337 |
| Schedule .4 Total for County Retire Match | 95,746,619.99 | 100.000000 | 3,501,900 | | 3,501,900 | 8,303 | 3,510,203 |

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2024 Pensioner Information - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Cnty Teach Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 080 Metro Nashville Public School (MNPS) | 100 | 100.000000 | 6,939,028 | | 6,939,028 | 16,453 | 6,955,481 |
| Schedule .4 Total for Cnty Teach Retire Match | 100 | 100.000000 | 6,939,028 | | 6,939,028 | 16,453 | 6,955,481 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Health Insurance Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 23 | 0.130905 | 52,336 | | 52,336 | | 52,336 |
| 002 Metropolitan Council | 112 | 0.637450 | 254,855 | | 254,855 | 605 | 255,460 |
| 003 Metropolitan Clerk | 17 | 0.096756 | 38,683 | | 38,683 | 92 | 38,775 |
| 004 Mayor's Office - Administration | 49 | 0.278884 | 111,499 | | 111,499 | 265 | 111,763 |
| 005 Election Commission | 36 | 0.204895 | 81,918 | | 81,918 | 194 | 82,112 |
| 006 Law | 29 | 0.165054 | 65,989 | | 65,989 | 157 | 66,146 |
| 007 Planning Commission | 58 | 0.330108 | 131,978 | | 131,978 | 313 | 132,292 |
| 008 Human Resources | 86 | 0.489471 | 195,692 | | 195,692 | 465 | 196,157 |
| 009 Register of Deeds | 46 | 0.261810 | 104,673 | | 104,673 | 248 | 104,921 |
| 010 General Services - Administration | 207 | 1.178145 | 471,026 | | 471,026 | 1,118 | 472,145 |
| 011 Historical Commission | 9 | 0.051224 | 20,480 | | 20,480 | 49 | 20,528 |
| 012 Employee Benefit Board | 4 | 0.022766 | 9,102 | | 9,102 | 22 | 9,123 |
| 014 Information Technology Service | 158 | 0.899260 | 359,527 | | 359,527 | 854 | 360,381 |
| 015 Finance - Administration | 123 | 0.700057 | 279,885 | | 279,885 | 664 | 280,550 |
| 016 Assessor of Property | 142 | 0.808196 | 323,120 | | 323,120 | 767 | 323,887 |
| 017 Trustee | 49 | 0.278884 | 111,499 | | 111,499 | 265 | 111,763 |
| 018 County Clerk | 100 | 0.569152 | 227,549 | | 227,549 | 540 | 228,089 |
| 019 District Attorney | 42 | 0.239044 | 95,571 | | 95,571 | 227 | 95,797 |
| 021 Public Defender | 55 | 0.313034 | 125,152 | | 125,152 | 297 | 125,449 |
| 022 Juvenile Court Clerk | 20 | 0.113830 | 45,510 | | 45,510 | 108 | 45,618 |
| 023 Circuit Court Clerk | 131 | 0.745589 | 298,089 | | 298,089 | 708 | 298,797 |
| 024 Criminal Court Clerk | 89 | 0.506545 | 202,518 | | 202,518 | 481 | 202,999 |
| 025 Clerk and Master - Chancery | 25 | 0.142288 | 56,887 | | 56,887 | 135 | 57,022 |
| 026 Juvenile Court | 121 | 0.688674 | 275,334 | | 275,334 | 654 | 275,988 |
| 027 General Sessions Court | 128 | 0.728515 | 291,263 | | 291,263 | 691 | 291,954 |
| 028 State Trial Courts | 139 | 0.791121 | 316,293 | | 316,293 | 751 | 317,044 |
| 029 Justice Integration Services | 4 | 0.022766 | 9,102 | | 9,102 | 22 | 9,123 |
| 030 Sheriff's Office | 715 | 4.069437 | 1,626,975 | | 1,626,975 | 3,863 | 1,630,838 |
| 031 Police | 2,773 | 15.782584 | 6,309,931 | | 6,309,931 | 14,981 | 6,324,913 |
| 032 Fire | 2,015 | 11.468412 | 4,585,111 | | 4,585,111 | 10,886 | 4,595,997 |
| 033 Codes Administration | 173 | 0.984633 | 393,660 | | 393,660 | 935 | 394,594 |
| 034 Beer Board | 6 | 0.034149 | 13,653 | | 13,653 | 32 | 13,685 |
| 037 Social Services | 210 | 1.195219 | 477,853 | | 477,853 | 1,135 | 478,987 |
| 038 Health | 626 | 3.562891 | 1,424,456 | | 1,424,456 | 3,382 | 1,427,838 |
| 039 Public Library | 358 | 2.037564 | 814,625 | | 814,625 | 1,934 | 816,559 |
| 040 Parks | 508 | 2.891292 | 1,155,948 | | 1,155,948 | 2,744 | 1,158,693 |
| 041 Arts Commission | 11 | 0.062607 | 25,030 | | 25,030 | 59 | 25,090 |
| 042 Transportation | 630 | 3.585657 | 1,433,558 | | 1,433,558 | 3,404 | 1,436,962 |
| 044 Human Relations Commission | 2 | 0.011383 | 4,551 | | 4,551 | 11 | 4,562 |
| 048 Internal Audit | 4 | 0.022766 | 9,102 | | 9,102 | 22 | 9,123 |
| 049 Office of Emergency Management | 3 | 0.017075 | 6,827 | | 6,827 | 16 | 6,843 |
| 051 Office of Family Safety | 4 | 0.022766 | 9,102 | | 9,102 | 22 | 9,123 |
| 060 Farmer's Market | 12 | 0.068298 | 27,306 | | 27,306 | 65 | 27,371 |
| 061 Municipal Auditorium | 23 | 0.130905 | 52,336 | | 52,336 | 124 | 52,460 |
| 062 State Fair Board | 35 | 0.199203 | 79,642 | | 79,642 | 189 | 79,831 |
| 064 Sports Authority | 2 | 0.011383 | 4,551 | | 4,551 | 11 | 4,562 |
| 065 Water and Sewer - Stormwater Svcs | 2 | 0.011383 | 4,551 | | 4,551 | 11 | 4,562 |
| 065 Water and Sewer - Water Services | 1,176 | 6.693227 | 2,675,975 | | 2,675,975 | 6,353 | 2,682,328 |
| 067 General Hospital | 860 | 4.894707 | 1,956,921 | | 1,956,921 | 4,646 | 1,961,567 |
| 070 Community Education Commission | 4 | 0.022766 | 9,102 | | 9,102 | 22 | 9,123 |
| 071 Convention Center Authority | 44 | 0.250427 | 100,122 | | 100,122 | 238 | 100,359 |
| 075 Metro Action Commission (MAC) | 196 | 1.115538 | 445,996 | | 445,996 | 1,059 | 447,055 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Health Insurance Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 078 Metropolitan Transit Authority (MTA) | 2 | 0.011383 | 4,551 | | 4,551 | 11 | 4,562 |
| 080 Metro Nashville Public School (MNPS) | 4,454 | 25.350027 | 10,135,028 | | 10,135,028 | 24,066 | 10,159,094 |
| 088 Airport Authority | 11 | 0.062607 | 25,030 | | 25,030 | 59 | 25,090 |
| 091 Emergency Communication Center | 102 | 0.580535 | 232,100 | | 232,100 | 551 | 232,651 |
| Bordeaux Longterm Care | 515 | 2.931133 | 1,171,877 | | 1,171,877 | 2,782 | 1,174,659 |
| Knowles Home | 53 | 0.301651 | 120,601 | | 120,601 | 286 | 120,887 |
| All Other | 39 | 0.221969 | 88,744 | | 88,744 | 211 | 88,955 |
| Schedule .4 Total for Health Insurance Match | 17,570 | 100.000000 | 39,980,344 | | 39,980,344 | 94,798 | 40,075,142 |

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2024 Pensioner Information - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Death Benefit Payments

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 031 Police | 100,000 | 50.000000 | 100,000 | | 100,000 | 237 | 100,237 |
| All Other | 100,000 | 50.000000 | 100,000 | | 100,000 | 237 | 100,237 |
| Schedule .4 Total for Death Benefit Payments | 200,000 | 100.000000 | 200,000 | | 200,000 | 474 | 200,474 |

Allocation Basis: Total Death Benefit Expense by Benefiting Department
Allocation Source: FY 2024 Payments - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Life Insurance Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 10.00 | 0.100291 | 3,473 | | 3,473 | | 3,473 |
| 002 Metropolitan Council | 5.00 | 0.050145 | 1,736 | | 1,736 | 4 | 1,740 |
| 003 Metropolitan Clerk | 9.00 | 0.090262 | 3,125 | | 3,125 | 7 | 3,133 |
| 004 Mayor's Office - Administration | 26.00 | 0.260756 | 9,029 | | 9,029 | 21 | 9,050 |
| 005 Election Commission | 23.00 | 0.230669 | 7,987 | | 7,987 | 19 | 8,006 |
| 006 Law | 18.00 | 0.180524 | 6,251 | | 6,251 | 15 | 6,266 |
| 007 Planning Commission | 27.00 | 0.270785 | 9,376 | | 9,376 | 22 | 9,398 |
| 008 Human Resources | 50.00 | 0.501454 | 17,363 | | 17,363 | 41 | 17,404 |
| 009 Register of Deeds | 22.00 | 0.220640 | 7,640 | | 7,640 | 18 | 7,658 |
| 010 General Services - Administration | 120.00 | 1.203490 | 41,672 | | 41,672 | 99 | 41,771 |
| 011 Historical Commission | 7.00 | 0.070204 | 2,431 | | 2,431 | 6 | 2,437 |
| 012 Employee Benefit Board | 2.00 | 0.020058 | 695 | | 695 | 2 | 696 |
| 014 Information Technology Service | 97.00 | 0.972821 | 33,685 | | 33,685 | 80 | 33,765 |
| 015 Finance - Administration | 73.00 | 0.732123 | 25,350 | | 25,350 | 60 | 25,411 |
| 016 Assessor of Property | 78.00 | 0.782269 | 27,087 | | 27,087 | 64 | 27,151 |
| 017 Trustee | 33.00 | 0.330960 | 11,460 | | 11,460 | 27 | 11,487 |
| 018 County Clerk | 58.00 | 0.581687 | 20,141 | | 20,141 | 48 | 20,189 |
| 019 District Attorney | 27.00 | 0.270785 | 9,376 | | 9,376 | 22 | 9,398 |
| 021 Public Defender | 32.00 | 0.320931 | 11,113 | | 11,113 | 26 | 11,139 |
| 022 Juvenile Court Clerk | 11.00 | 0.110320 | 3,820 | | 3,820 | 9 | 3,829 |
| 023 Circuit Court Clerk | 78.00 | 0.782269 | 27,087 | | 27,087 | 64 | 27,151 |
| 024 Criminal Court Clerk | 49.00 | 0.491425 | 17,016 | | 17,016 | 40 | 17,056 |
| 025 Clerk and Master - Chancery | 17.00 | 0.170494 | 5,904 | | 5,904 | 14 | 5,917 |
| 026 Juvenile Court | 70.00 | 0.702036 | 24,309 | | 24,309 | 58 | 24,366 |
| 027 General Sessions Court | 69.00 | 0.692007 | 23,961 | | 23,961 | 57 | 24,018 |
| 028 State Trial Courts | 85.00 | 0.852472 | 29,518 | | 29,518 | 70 | 29,588 |
| 029 Justice Integration Services | 3.00 | 0.030087 | 1,042 | | 1,042 | 2 | 1,044 |
| 030 Sheriff's Office | 473.00 | 4.743757 | 164,257 | | 164,257 | 390 | 164,646 |
| 031 Police | 1,504.00 | 15.083743 | 522,288 | | 522,288 | 1,240 | 523,527 |
| 032 Fire | 986.00 | 9.888677 | 342,404 | | 342,404 | 813 | 343,217 |
| 033 Codes Administration | 95.00 | 0.952763 | 32,990 | | 32,990 | 78 | 33,068 |
| 034 Beer Board | 2.00 | 0.020058 | 695 | | 695 | 2 | 696 |
| 037 Social Services | 121.00 | 1.213519 | 42,019 | | 42,019 | 100 | 42,119 |
| 038 Health | 398.00 | 3.991576 | 138,212 | | 138,212 | 328 | 138,540 |
| 039 Public Library | 217.00 | 2.176311 | 75,357 | | 75,357 | 179 | 75,535 |
| 040 Parks | 268.00 | 2.687795 | 93,067 | | 93,067 | 221 | 93,288 |
| 041 Arts Commission | 7.00 | 0.070204 | 2,431 | | 2,431 | 6 | 2,437 |
| 042 Transportation | 287.00 | 2.878347 | 99,665 | | 99,665 | 236 | 99,902 |
| 048 Internal Audit | 3.00 | 0.030087 | 1,042 | | 1,042 | 2 | 1,044 |
| 049 Office of Emergency Management | 1.00 | 0.010029 | 347 | | 347 | 1 | 348 |
| 051 Office of Family Safety | 4.00 | 0.040116 | 1,389 | | 1,389 | 3 | 1,392 |
| 052 Community Oversight Board | 2.00 | 0.020058 | 695 | | 695 | 2 | 696 |
| 060 Farmer's Market | 5.00 | 0.050145 | 1,736 | | 1,736 | 4 | 1,740 |
| 061 Municipal Auditorium | 12.00 | 0.120349 | 4,167 | | 4,167 | 10 | 4,177 |
| 062 State Fair Board | 20.00 | 0.200582 | 6,945 | | 6,945 | 16 | 6,962 |
| 064 Sports Authority | 1.00 | 0.010029 | 347 | | 347 | 1 | 348 |
| 065 Water and Sewer - Stormwater Svcs | 1.00 | 0.010029 | 347 | | 347 | 1 | 348 |
| 065 Water and Sewer - Water Services | 601.00 | 6.027480 | 208,707 | | 208,707 | 495 | 209,202 |
| 067 General Hospital | 519.00 | 5.205095 | 180,231 | | 180,231 | 428 | 180,659 |
| 070 Community Education Commission | 2.00 | 0.020058 | 695 | | 695 | 2 | 696 |
| 071 Convention Center Authority | 27.00 | 0.270785 | 9,376 | | 9,376 | 22 | 9,398 |
| 075 Metro Action Commission (MAC) | 127.00 | 1.273694 | 44,103 | | 44,103 | 105 | 44,207 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Life Insurance Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 078 Metropolitan Transit Authority (MTA) | 2.00 | 0.020058 | 695 | | 695 | 2 | 696 |
| 080 Metro Nashville Public School (MNPS) | 2,730.00 | 27.379400 | 948,036 | | 948,036 | 2,254 | 950,289 |
| 088 Airport Authority | 7.00 | 0.070204 | 2,431 | | 2,431 | 6 | 2,437 |
| 091 Emergency Communication Center | 60.00 | 0.601745 | 20,836 | | 20,836 | 49 | 20,885 |
| Bordeaux Longterm Care | 316.00 | 3.169191 | 109,736 | | 109,736 | 260 | 109,996 |
| Knowles Home | 46.00 | 0.461338 | 15,974 | | 15,974 | 38 | 16,012 |
| All Other | 28.00 | 0.280814 | 9,723 | | 9,723 | 23 | 9,746 |
| Schedule .4 Total for Life Insurance Match | 9,971.00 | 100.000000 | 3,462,587 | | 3,462,587 | 8,210 | 3,470,797 |

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2024 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 001 Administrative - Employee Benefits**



Activity - Police/Fire Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 031 Police | 45,654,433.71 | 56.020759 | 4,970,722 | | 4,970,722 | 11,786 | 4,982,508 |
| 032 Fire | 35,841,131.01 | 43.979241 | 3,902,278 | | 3,902,278 | 9,253 | 3,911,531 |
| Schedule .4 Total for Police/Fire Retire Match | 81,495,564.72 | 100.000000 | 8,873,000 | | 8,873,000 | 21,039 | 8,894,039 |

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department
Allocation Source: FY 2024 Pensioner Information - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Civil Service Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 165,706.49 | 0.173068 | 9,388 | | 9,388 | | 9,388 |
| 002 Metropolitan Council | 111,097.20 | 0.116033 | 6,294 | | 6,294 | 15 | 6,309 |
| 003 Metropolitan Clerk | 223,592.76 | 0.233525 | 12,668 | | 12,668 | 30 | 12,698 |
| 004 Mayor's Office - Administration | 530,776.75 | 0.554356 | 30,072 | | 30,072 | 71 | 30,144 |
| 005 Election Commission | 478,048.85 | 0.499285 | 27,085 | | 27,085 | 64 | 27,149 |
| 006 Law | 594,164.88 | 0.620560 | 33,664 | | 33,664 | 80 | 33,743 |
| 007 Planning Commission | 802,560.70 | 0.838213 | 45,471 | | 45,471 | 108 | 45,578 |
| 008 Human Resources | 1,044,824.30 | 1.091239 | 59,196 | | 59,196 | 140 | 59,337 |
| 009 Register of Deeds | 600,582.30 | 0.627262 | 34,027 | | 34,027 | 81 | 34,108 |
| 010 General Services - Administration | 2,403,331.45 | 2.510095 | 136,165 | | 136,165 | 323 | 136,489 |
| 011 Historical Commission | 116,853.12 | 0.122044 | 6,621 | | 6,621 | 16 | 6,636 |
| 012 Employee Benefit Board | 42,131.22 | 0.044003 | 2,387 | | 2,387 | 6 | 2,393 |
| 014 Information Technology Service | 2,193,113.28 | 2.290539 | 124,255 | | 124,255 | 295 | 124,550 |
| 015 Finance - Administration | 1,781,075.58 | 1.860197 | 100,910 | | 100,910 | 240 | 101,150 |
| 016 Assessor of Property | 1,500,392.43 | 1.567045 | 85,007 | | 85,007 | 202 | 85,209 |
| 017 Trustee | 746,567.60 | 0.779733 | 42,298 | | 42,298 | 100 | 42,399 |
| 018 County Clerk | 840,334.59 | 0.877665 | 47,611 | | 47,611 | 113 | 47,724 |
| 019 District Attorney | 635,860.80 | 0.664108 | 36,026 | | 36,026 | 85 | 36,111 |
| 021 Public Defender | 775,516.86 | 0.809968 | 43,938 | | 43,938 | 104 | 44,043 |
| 022 Juvenile Court Clerk | 140,264.50 | 0.146496 | 7,947 | | 7,947 | 19 | 7,966 |
| 023 Circuit Court Clerk | 1,480,496.88 | 1.546265 | 83,880 | | 83,880 | 199 | 84,079 |
| 024 Criminal Court Clerk | 979,853.86 | 1.023382 | 55,515 | | 55,515 | 132 | 55,647 |
| 025 Clerk and Master - Chancery | 385,734.28 | 0.402870 | 21,854 | | 21,854 | 52 | 21,906 |
| 026 Juvenile Court | 1,512,343.30 | 1.579527 | 85,685 | | 85,685 | 203 | 85,888 |
| 027 General Sessions Court | 1,921,669.03 | 2.007036 | 108,876 | | 108,876 | 259 | 109,134 |
| 028 State Trial Courts | 1,362,452.01 | 1.422977 | 77,192 | | 77,192 | 183 | 77,375 |
| 029 Justice Integration Services | 65,301.45 | 0.068202 | 3,700 | | 3,700 | 9 | 3,708 |
| 030 Sheriff's Office | 8,335,046.69 | 8.705317 | 472,237 | | 472,237 | 1,122 | 473,359 |
| 033 Codes Administration | 2,055,717.48 | 2.147039 | 116,470 | | 116,470 | 277 | 116,747 |
| 034 Beer Board | 23,313.12 | 0.024349 | 1,321 | | 1,321 | 3 | 1,324 |
| 037 Social Services | 1,724,485.26 | 1.801093 | 97,704 | | 97,704 | 232 | 97,936 |
| 038 Health | 7,625,379.44 | 7.964124 | 432,030 | | 432,030 | 1,026 | 433,056 |
| 039 Public Library | 3,445,640.25 | 3.598707 | 195,219 | | 195,219 | 464 | 195,683 |
| 040 Parks | 6,286,308.13 | 6.565567 | 356,162 | | 356,162 | 846 | 357,008 |
| 041 Arts Commission | 84,514.38 | 0.088269 | 4,788 | | 4,788 | 11 | 4,800 |
| 042 Transportation | 7,275,584.22 | 7.598790 | 412,212 | | 412,212 | 979 | 413,191 |
| 044 Human Relations Commission | 21,395.64 | 0.022346 | 1,212 | | 1,212 | 3 | 1,215 |
| 048 Internal Audit | 66,555.90 | 0.069513 | 3,771 | | 3,771 | 9 | 3,780 |
| 049 Office of Emergency Management | 40,745.70 | 0.042556 | 2,309 | | 2,309 | 5 | 2,314 |
| 051 Office of Family Safety | 31,841.94 | 0.033256 | 1,804 | | 1,804 | 4 | 1,808 |
| 052 Community Oversight Board | 20,376.00 | 0.021281 | 1,154 | | 1,154 | 3 | 1,157 |
| 060 Farmer's Market | 55,830.54 | 0.058311 | 3,163 | | 3,163 | 7 | 3,171 |
| 061 Municipal Auditorium | 342,757.38 | 0.357984 | 19,420 | | 19,420 | 46 | 19,466 |
| 062 State Fair Board | 295,932.32 | 0.309079 | 16,767 | | 16,767 | 40 | 16,806 |
| 064 Sports Authority | 31,224.66 | 0.032612 | 1,769 | | 1,769 | 4 | 1,773 |
| 065 Water and Sewer - Stormwater Svcs | 17,218.98 | 0.017984 | 976 | | 976 | 2 | 978 |
| 065 Water and Sewer - Water Services | 15,485,922.73 | 16.173854 | 877,383 | | 877,383 | 2,087 | 879,470 |
| 067 General Hospital | 9,749,269.80 | 10.182364 | 552,363 | | 552,363 | 1,312 | 553,675 |
| 070 Community Education Commission | 23,874.96 | 0.024936 | 1,353 | | 1,353 | 3 | 1,356 |
| 071 Convention Center Authority | 465,251.66 | 0.485920 | 26,360 | | 26,360 | 63 | 26,422 |
| 075 Metro Action Commission (MAC) | 1,527,519.01 | 1.595376 | 86,544 | | 86,544 | 205 | 86,750 |
| 078 Metropolitan Transit Authority (MTA) | 41,570.22 | 0.043417 | 2,355 | | 2,355 | 6 | 2,361 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Civil Service Retire Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 088 Airport Authority | 150,475.86 | 0.157160 | 8,525 | | 8,525 | 20 | 8,546 |
| 091 Emergency Communication Center | 1,666,988.89 | 1.741042 | 94,446 | | 94,446 | 224 | 94,671 |
| Bordeaux Longterm Care | 4,514,212.68 | 4.714749 | 255,761 | | 255,761 | 607 | 256,368 |
| Knowles Home | 543,241.64 | 0.567374 | 30,778 | | 30,778 | 73 | 30,851 |
| All Other | 363,778.04 | 0.379938 | 20,611 | | 20,611 | 49 | 20,659 |
| Schedule .4 Total for Civil Service Retire Match | 95,746,619.99 | 100.000000 | 5,424,700 | | 5,424,700 | 12,863 | 5,437,563 |

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2024 Pensioner Information - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Teacher Pens Match

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 080 Metro Nashville Public School (MNPS) | 100 | 100.000000 | 4,592,400 | | 4,592,400 | 10,889 | 4,603,289 |
| Schedule .4 Total for Teacher Pens Match | 100 | 100.000000 | 4,592,400 | | 4,592,400 | 10,889 | 4,603,289 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Employee Benefits



Activity - Unemployment Compensation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 5,739.00 | 5.927494 | 5,739 | | 5,739 | 14 | 5,753 |
| 004 Mayor's Office | 7,059.40 | 7.291262 | 7,059 | | 7,059 | 17 | 7,076 |
| 005 Election Commission | 26.38 | 0.027246 | 26 | | 26 | 0 | 26 |
| 007 Planning Commission | 905.77 | 0.935520 | 906 | | 906 | 2 | 908 |
| 014 Information Technology Service | 3,133.72 | 3.236645 | 3,134 | | 3,134 | 7 | 3,141 |
| 015 Finance - Administration | 6,902.48 | 7.129188 | 6,902 | | 6,902 | 16 | 6,919 |
| 021 Public Defender | 1,763.56 | 1.821483 | 1,764 | | 1,764 | 4 | 1,768 |
| 024 Criminal Court Clerk | 3,016.83 | 3.115916 | 3,017 | | 3,017 | 7 | 3,024 |
| 026 Juvenile Court | 1,915.98 | 1.978909 | 1,916 | | 1,916 | 4 | 1,920 |
| 028 State Trial Courts | 4,072.17 | 4.205918 | 4,072 | | 4,072 | 10 | 4,082 |
| 030 Sheriff's Office | 1,349.97 | 1.394309 | 1,350 | | 1,350 | 3 | 1,353 |
| 038 Health | 3,996.36 | 4.127618 | 3,996 | | 3,996 | 9 | 4,006 |
| 040 Parks | 1,206.06 | 1.245672 | 1,206 | | 1,206 | 3 | 1,209 |
| 042 Transportation | 5,778.50 | 5.968292 | 5,779 | | 5,779 | 14 | 5,792 |
| 051 Office of Family Safety | 550.00 | 0.568064 | 550 | | 550 | 1 | 551 |
| 091 Emergency Communication Center | 325.79 | 0.336490 | 326 | | 326 | 1 | 327 |
| All Other | 49,078.03 | 50.689974 | 49,078 | | 49,078 | 117 | 49,195 |
| Schedule .4 Total for Unemployment Compensation | 96,820.00 | 100.000000 | 96,820 | | 96,820 | 230 | 97,050 |

Allocation Basis: Unemployment Benefit Charges (excl. Unknown) by Department
Allocation Source: FY 2024 Unemployment Benefit Charges - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Employee Benefits



| Receiving Department | Total | County Retire Match | Cnty Teach Retire Match | Health Insurance Match | Death Benefit Payments |
|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 71,258 | 6,061 | 0 | 52,336 | 0 |
| 002 Metropolitan Council | 273,335 | 4,073 | 0 | 255,460 | 0 |
| 003 Metropolitan Clerk | 62,803 | 8,197 | 0 | 38,775 | 0 |
| 004 Mayor's Office | 7,076 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 170,416 | 19,459 | 0 | 111,763 | 0 |
| 005 Election Commission | 134,819 | 17,526 | 0 | 82,112 | 0 |
| 006 Law | 127,938 | 21,783 | 0 | 66,146 | 0 |
| 007 Planning Commission | 217,599 | 29,423 | 0 | 132,292 | 0 |
| 008 Human Resources | 311,203 | 38,305 | 0 | 196,157 | 0 |
| 009 Register of Deeds | 168,705 | 22,018 | 0 | 104,921 | 0 |
| 010 General Services - Administration | 738,514 | 88,110 | 0 | 472,145 | 0 |
| 011 Historical Commission | 33,885 | 4,284 | 0 | 20,528 | 0 |
| 012 Employee Benefit Board | 13,757 | 1,545 | 0 | 9,123 | 0 |
| 014 Information Technology Service | 602,239 | 80,403 | 0 | 360,381 | 0 |
| 015 Finance - Administration | 479,326 | 65,297 | 0 | 280,550 | 0 |
| 016 Assessor of Property | 491,254 | 55,007 | 0 | 323,887 | 0 |
| 017 Trustee | 193,019 | 27,370 | 0 | 111,763 | 0 |
| 018 County Clerk | 326,810 | 30,808 | 0 | 228,089 | 0 |
| 019 District Attorney | 164,619 | 23,312 | 0 | 95,797 | 0 |
| 021 Public Defender | 210,830 | 28,432 | 0 | 125,449 | 0 |
| 022 Juvenile Court Clerk | 62,555 | 5,142 | 0 | 45,618 | 0 |
| 023 Circuit Court Clerk | 464,304 | 54,277 | 0 | 298,797 | 0 |
| 024 Criminal Court Clerk | 314,649 | 35,923 | 0 | 202,999 | 0 |
| 025 Clerk and Master - Chancery | 98,987 | 14,142 | 0 | 57,022 | 0 |
| 026 Juvenile Court | 443,607 | 55,445 | 0 | 275,988 | 0 |
| 027 General Sessions Court | 495,558 | 70,451 | 0 | 291,954 | 0 |
| 028 State Trial Courts | 478,038 | 49,950 | 0 | 317,044 | 0 |
| 029 Justice Integration Services | 16,270 | 2,394 | 0 | 9,123 | 0 |
| 030 Sheriff's Office | 2,575,772 | 305,576 | 0 | 1,630,838 | 0 |
| 031 Police | 11,931,185 | 0 | 0 | 6,324,913 | 100,237 |
| 032 Fire | 8,850,744 | 0 | 0 | 4,595,997 | 0 |
| 033 Codes Administration | 619,775 | 75,366 | 0 | 394,594 | 0 |
| 034 Beer Board | 16,560 | 855 | 0 | 13,685 | 0 |
| 037 Social Services | 682,264 | 63,222 | 0 | 478,987 | 0 |
| 038 Health | 2,282,998 | 279,558 | 0 | 1,427,838 | 0 |
| 039 Public Library | 1,214,100 | 126,322 | 0 | 816,559 | 0 |
| 040 Parks | 1,840,664 | 230,466 | 0 | 1,158,693 | 0 |
| 041 Arts Commission | 35,425 | 3,098 | 0 | 25,090 | 0 |
| 042 Transportation | 2,222,580 | 266,734 | 0 | 1,436,962 | 0 |
| 044 Human Relations Commission | 6,561 | 784 | 0 | 4,562 | 0 |
| 048 Internal Audit | 16,387 | 2,440 | 0 | 9,123 | 0 |
| 049 Office of Emergency Management | 10,999 | 1,494 | 0 | 6,843 | 0 |
| 051 Office of Family Safety | 14,043 | 1,167 | 0 | 9,123 | 0 |
| 052 Community Oversight Board | 2,600 | 747 | 0 | 0 | 0 |
| 060 Farmer's Market | 34,328 | 2,047 | 0 | 27,371 | 0 |
| 061 Municipal Auditorium | 88,669 | 12,566 | 0 | 52,460 | 0 |
| 062 State Fair Board | 114,448 | 10,849 | 0 | 79,831 | 0 |
| 064 Sports Authority | 7,828 | 1,145 | 0 | 4,562 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 6,519 | 631 | 0 | 4,562 | 0 |
| 065 Water and Sewer - Water Services | 4,338,742 | 567,741 | 0 | 2,682,328 | 0 |
| 067 General Hospital | 3,053,323 | 357,423 | 0 | 1,961,567 | 0 |
| 070 Community Education Commission | 12,051 | 875 | 0 | 9,123 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Employee Benefits



| Receiving Department | Total | County Retire Match | Cnty Teach Retire Match | Health Insurance Match | Death Benefit Payments |
|---|---|---|---|---|---|
| 071 Convention Center Authority | 153,237 | 17,057 | 0 | 100,359 | 0 |
| 075 Metro Action Commission (MAC) | 634,013 | 56,001 | 0 | 447,055 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 9,143 | 1,524 | 0 | 4,562 | 0 |
| 080 Metro Nashville Public School (MNPS) | 22,668,153 | 0 | 6,955,481 | 10,159,094 | 0 |
| 088 Airport Authority | 41,589 | 5,517 | 0 | 25,090 | 0 |
| 091 Emergency Communication Center | 409,648 | 61,114 | 0 | 232,651 | 0 |
| Bordeaux Longterm Care | 1,706,522 | 165,498 | 0 | 1,174,659 | 0 |
| Knowles Home | 187,667 | 19,916 | 0 | 120,887 | 0 |
| All Other | 282,130 | 13,337 | 0 | 88,955 | 100,237 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 73,244,038 | 3,510,203 | 6,955,481 | 40,075,142 | 200,474 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Employee Benefits



| Receiving Department | Life Insurance Match | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match | Unemployment Compensation |
|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 3,473 | 0 | 9,388 | 0 | 0 |
| 002 Metropolitan Council | 1,740 | 0 | 6,309 | 0 | 5,753 |
| 003 Metropolitan Clerk | 3,133 | 0 | 12,698 | 0 | 0 |
| 004 Mayor's Office | 0 | 0 | 0 | 0 | 7,076 |
| 004 Mayor's Office - Administration | 9,050 | 0 | 30,144 | 0 | 0 |
| 005 Election Commission | 8,006 | 0 | 27,149 | 0 | 26 |
| 006 Law | 6,266 | 0 | 33,743 | 0 | 0 |
| 007 Planning Commission | 9,398 | 0 | 45,578 | 0 | 908 |
| 008 Human Resources | 17,404 | 0 | 59,337 | 0 | 0 |
| 009 Register of Deeds | 7,658 | 0 | 34,108 | 0 | 0 |
| 010 General Services - Administration | 41,771 | 0 | 136,489 | 0 | 0 |
| 011 Historical Commission | 2,437 | 0 | 6,636 | 0 | 0 |
| 012 Employee Benefit Board | 696 | 0 | 2,393 | 0 | 0 |
| 014 Information Technology Service | 33,765 | 0 | 124,550 | 0 | 3,141 |
| 015 Finance - Administration | 25,411 | 0 | 101,150 | 0 | 6,919 |
| 016 Assessor of Property | 27,151 | 0 | 85,209 | 0 | 0 |
| 017 Trustee | 11,487 | 0 | 42,399 | 0 | 0 |
| 018 County Clerk | 20,189 | 0 | 47,724 | 0 | 0 |
| 019 District Attorney | 9,398 | 0 | 36,111 | 0 | 0 |
| 021 Public Defender | 11,139 | 0 | 44,043 | 0 | 1,768 |
| 022 Juvenile Court Clerk | 3,829 | 0 | 7,966 | 0 | 0 |
| 023 Circuit Court Clerk | 27,151 | 0 | 84,079 | 0 | 0 |
| 024 Criminal Court Clerk | 17,056 | 0 | 55,647 | 0 | 3,024 |
| 025 Clerk and Master - Chancery | 5,917 | 0 | 21,906 | 0 | 0 |
| 026 Juvenile Court | 24,366 | 0 | 85,888 | 0 | 1,920 |
| 027 General Sessions Court | 24,018 | 0 | 109,134 | 0 | 0 |
| 028 State Trial Courts | 29,588 | 0 | 77,375 | 0 | 4,082 |
| 029 Justice Integration Services | 1,044 | 0 | 3,708 | 0 | 0 |
| 030 Sheriff's Office | 164,646 | 0 | 473,359 | 0 | 1,353 |
| 031 Police | 523,527 | 4,982,508 | 0 | 0 | 0 |
| 032 Fire | 343,217 | 3,911,531 | 0 | 0 | 0 |
| 033 Codes Administration | 33,068 | 0 | 116,747 | 0 | 0 |
| 034 Beer Board | 696 | 0 | 1,324 | 0 | 0 |
| 037 Social Services | 42,119 | 0 | 97,936 | 0 | 0 |
| 038 Health | 138,540 | 0 | 433,056 | 0 | 4,006 |
| 039 Public Library | 75,535 | 0 | 195,683 | 0 | 0 |
| 040 Parks | 93,288 | 0 | 357,008 | 0 | 1,209 |
| 041 Arts Commission | 2,437 | 0 | 4,800 | 0 | 0 |
| 042 Transportation | 99,902 | 0 | 413,191 | 0 | 5,792 |
| 044 Human Relations Commission | 0 | 0 | 1,215 | 0 | 0 |
| 048 Internal Audit | 1,044 | 0 | 3,780 | 0 | 0 |
| 049 Office of Emergency Management | 348 | 0 | 2,314 | 0 | 0 |
| 051 Office of Family Safety | 1,392 | 0 | 1,808 | 0 | 551 |
| 052 Community Oversight Board | 696 | 0 | 1,157 | 0 | 0 |
| 060 Farmer's Market | 1,740 | 0 | 3,171 | 0 | 0 |
| 061 Municipal Auditorium | 4,177 | 0 | 19,466 | 0 | 0 |
| 062 State Fair Board | 6,962 | 0 | 16,806 | 0 | 0 |
| 064 Sports Authority | 348 | 0 | 1,773 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 348 | 0 | 978 | 0 | 0 |
| 065 Water and Sewer - Water Services | 209,202 | 0 | 879,470 | 0 | 0 |
| 067 General Hospital | 180,659 | 0 | 553,675 | 0 | 0 |
| 070 Community Education Commission | 696 | 0 | 1,356 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Employee Benefits



| Receiving Department | Life Insurance Match | Police/Fire Retire Match | Civil Service Retire Match | Teacher Pens Match | Unemployment Compensation |
|---|---|---|---|---|---|
| 071 Convention Center Authority | 9,398 | 0 | 26,422 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 44,207 | 0 | 86,750 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 696 | 0 | 2,361 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 950,289 | 0 | 0 | 4,603,289 | 0 |
| 088 Airport Authority | 2,437 | 0 | 8,546 | 0 | 0 |
| 091 Emergency Communication Center | 20,885 | 0 | 94,671 | 0 | 327 |
| Bordeaux Longterm Care | 109,996 | 0 | 256,368 | 0 | 0 |
| Knowles Home | 16,012 | 0 | 30,851 | 0 | 0 |
| All Other | 9,746 | 0 | 20,659 | 0 | 49,195 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 3,470,797 | 8,894,039 | 5,437,563 | 4,603,289 | 97,050 |

The costs recorded to business unit 01101127 within fund 10101 represent facility rental costs for multiple facilities. For cost allocation purposes, these costs have been allocated as follows:

Costs associated with the multi-occupant facilities, including the Metro Southeast Building, 150 2nd Ave, 3055 Lebanon Road, and 1281 Murfreeboro Pike have been allocated based on the total square footage per department occupying the facilities. Department-specific rental costs or those associated with single-occupant facilities have been directly allocated to the benefiting departments.

Rental costs associated with external entities or vacant facilities have not been allocated within this plan.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Facility Rental



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 9,216,816 | | | 9,216,816 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 1,952 | 1,952 | |
| 001 Administrative - Miscellaneous | | 683 | 683 | |
| 015 Finance - Grants & Cost Planning | | 585 | 585 | |
| 015 Finance - Office of Mgmt & Budget | | 6,670 | 6,670 | |
| 015 Finance - Operations | | 716 | 716 | |
| 015 Finance - Property Administration | | 1,388 | 1,388 | |
| 015 Finance - Treasury | | 542 | 542 | |
| 015 Finance - Diversity Equity & Inclus | | 1,664 | 1,664 | |
| 048 Internal Audit | | 3,125 | 3,125 | |
| Total Allocated Additions: | | 17,324 | 17,324 | 17,324 |
| Total To Be Allocated: | 9,216,816 | 17,324 | | 9,234,140 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Facility Rental



| | Total | G&A | Single Occupant/Other | Metro Southeast | 150 2nd Ave |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 502227 Landscaping Srvc | 2,025 | 0 | 2,025 | 0 | 0 |
| 502453 Employee Local Travel/Park | 17,860 | 0 | 17,860 | 0 | 0 |
| 502986 Administrative | 8,428 | 0 | 8,428 | 0 | 0 |
| 505231 Rent Building & Land | 9,188,503 | 0 | 103,412 | 718,331 | 1,043,965 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 9,216,816 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 9,216,816 | 0 | 131,725 | 718,331 | 1,043,965 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (6,891,160) | 0 | 0 | 0 | 0 |
| 1st Allocation | 2,325,656 | 0 | 131,725 | 718,331 | 1,043,965 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 17,324 | 17,324 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (17,324) | 248 | 1,350 | 1,962 |
| Unallocated Costs | (12,953) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 4,371 | 0 | 248 | 1,350 | 1,962 |
| Total For 001 Administrative - Facility Rental | | | | | |
| Schedule .3 Total | 2,330,027 | 0 | 131,973 | 719,681 | 1,045,927 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Facility Rental



| | 3055 Lebanon Road | 1281 Murfreeboro Pike | Not Allocated** |
|---|---|---|---|
| Other Expense & Cost | | | |
| 502227 Landscaping Srvc | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 |
| 502986 Administrative | 0 | 0 | 0 |
| 505231 Rent Building & Land | 198,458 | 233,177 | 6,891,160 |
| Departmental Total Expenditures Per Financial Statement | | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 198,458 | 233,177 | 6,891,160 |
| Allocation Step 1 | | | |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | (6,891,160) |
| 1st Allocation | 198,458 | 233,177 | 0 |
| Allocation Step 2 | | | |
| Inbound - All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 373 | 438 | 12,953 |
| Unallocated Costs | 0 | 0 | (12,953) |
| 2nd Allocation | 373 | 438 | 0 |
| Total For 001 Administrative - Facility Rental | | | |
| Schedule .3 Total | 198,831 | 233,615 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Facility Rental



Activity - Single Occupant/Other

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Administration | 28,312 | 21.493262 | 28,312 | | 28,312 | 53 | 28,365 |
| 052 Community Oversight Board | 103,413 | 78.506738 | 103,413 | | 103,413 | 194 | 103,607 |
| Schedule .4 Total for Single Occupant/Other | 131,725 | 100.000000 | 131,725 | | 131,725 | 248 | 131,973 |

Allocation Basis: Total Lease Expense by Benefiting Department
Allocation Source: FY 2024 Public Property Report

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Facility Rental



Activity - Metro Southeast

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 48,471.22 | 12.142393 | 87,223 | | 87,223 | 164 | 87,386 |
| 005 Election Commission | 10,763.93 | 2.696443 | 19,369 | | 19,369 | 36 | 19,406 |
| 008 Human Resources | 2,000.88 | 0.501235 | 3,601 | | 3,601 | 7 | 3,607 |
| 010 General Services | 20,990.75 | 5.258335 | 37,772 | | 37,772 | 71 | 37,843 |
| 010 General Services - Facilities | 15,824.53 | 3.964160 | 28,476 | | 28,476 | 53 | 28,529 |
| 010 General Services - Fleet Management | 78,905.78 | 19.766471 | 141,989 | | 141,989 | 268 | 142,257 |
| 010 General Services - Surplus Property | 23,220.50 | 5.816904 | 41,785 | | 41,785 | 78 | 41,863 |
| 014 Information Technology Service | 943.70 | 0.236404 | 1,698 | | 1,698 | 3 | 1,701 |
| 015 Finance - Treasury | 405.88 | 0.101676 | 730 | | 730 | 1 | 732 |
| 024 Criminal Court Clerk | 13,703.18 | 3.432746 | 24,658 | | 24,658 | 46 | 24,705 |
| 026 Juvenile Court | 1,586.47 | 0.397422 | 2,855 | | 2,855 | 5 | 2,860 |
| 027 General Sessions Court | 5,741.43 | 1.438270 | 10,332 | | 10,332 | 19 | 10,351 |
| 030 Sheriff's Office | 7,778.94 | 1.948681 | 13,998 | | 13,998 | 26 | 14,024 |
| 030 Sheriff's Office - Security Services | 65.41 | 0.016386 | 118 | | 118 | 0 | 118 |
| 031 Police | 41,095.51 | 10.294724 | 73,950 | | 73,950 | 139 | 74,089 |
| 032 Fire | 33,572.68 | 8.410200 | 60,413 | | 60,413 | 114 | 60,527 |
| 035 Agricultural Extension | 4,485.07 | 1.123543 | 8,071 | | 8,071 | 15 | 8,086 |
| 038 Health | 8,421.53 | 2.109654 | 15,154 | | 15,154 | 28 | 15,183 |
| 041 Arts Commission | 1,508.03 | 0.377772 | 2,714 | | 2,714 | 5 | 2,719 |
| 049 Office of Emergency Management | 13,976.01 | 3.501092 | 25,149 | | 25,149 | 47 | 25,197 |
| 060 Farmer's Market | 2,379.62 | 0.596112 | 4,282 | | 4,282 | 8 | 4,290 |
| 080 Metro Nashville Public School (MNPS) | 63,348.97 | 15.869377 | 113,995 | | 113,995 | 214 | 114,209 |
| Schedule .4 Total for Metro Southeast | 399,190.02 | 100.000000 | 718,331 | | 718,331 | 1,350 | 719,681 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Facility Rental



Activity - 150 2nd Ave

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 021 Public Defender | 36,322 | 82.415139 | 860,385 | | 860,385 | 1,618 | 862,003 |
| 032 Fire | 1,900 | 4.311127 | 45,007 | | 45,007 | 84 | 45,091 |
| 034 Beer Board | 1,500 | 3.403522 | 35,532 | | 35,532 | 67 | 35,598 |
| 044 Human Relations Commission | 1,750 | 3.970775 | 41,454 | | 41,454 | 78 | 41,531 |
| 048 Internal Audit | 1,200 | 2.722817 | 28,425 | | 28,425 | 53 | 28,479 |
| 064 Sports Authority | 1,400 | 3.176620 | 33,163 | | 33,163 | 62 | 33,225 |
| Schedule .4 Total for 150 2nd Ave | 44,072 | 100.000000 | 1,043,965 | | 1,043,965 | 1,962 | 1,045,927 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Public Property Report

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Facility Rental



Activity - 3055 Lebanon Road

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 037 Social Services | 23,756 | 82.041718 | 162,818 | | 162,818 | 306 | 163,124 |
| 053 Office of Homeless Services | 5,200 | 17.958282 | 35,640 | | 35,640 | 67 | 35,707 |
| Schedule .4 Total for 3055 Lebanon Road | 28,956 | 100.000000 | 198,458 | | 198,458 | 373 | 198,831 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Public Property Report

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Facility Rental



Activity - 1281 Murfreeboro Pike

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 035 Agricultural Extension | 6,900 | 15.746235 | 36,717 | | 36,717 | 69 | 36,785 |
| 075 Metro Action Commission (MAC) | 36,920 | 84.253765 | 196,460 | | 196,460 | 369 | 196,830 |
| Schedule .4 Total for 1281 Murfreeboro Pike | 43,820 | 100.000000 | 233,177 | | 233,177 | 438 | 233,615 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Public Property Report

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Facility Rental



| Receiving Department | Total | Single Occupant/Other | Metro Southeast | 150 2nd Ave | 3055 Lebanon Road |
|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 87,386 | 0 | 87,386 | 0 | 0 |
| 005 Election Commission | 19,406 | 0 | 19,406 | 0 | 0 |
| 008 Human Resources | 3,607 | 0 | 3,607 | 0 | 0 |
| 010 General Services | 37,843 | 0 | 37,843 | 0 | 0 |
| 010 General Services - Administration | 28,365 | 28,365 | 0 | 0 | 0 |
| 010 General Services - Facilities | 28,529 | 0 | 28,529 | 0 | 0 |
| 010 General Services - Fleet Management | 142,257 | 0 | 142,257 | 0 | 0 |
| 010 General Services - Surplus Property | 41,863 | 0 | 41,863 | 0 | 0 |
| 014 Information Technology Service | 1,701 | 0 | 1,701 | 0 | 0 |
| 015 Finance - Treasury | 732 | 0 | 732 | 0 | 0 |
| 021 Public Defender | 862,003 | 0 | 0 | 862,003 | 0 |
| 024 Criminal Court Clerk | 24,705 | 0 | 24,705 | 0 | 0 |
| 026 Juvenile Court | 2,860 | 0 | 2,860 | 0 | 0 |
| 027 General Sessions Court | 10,351 | 0 | 10,351 | 0 | 0 |
| 030 Sheriff's Office | 14,024 | 0 | 14,024 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 118 | 0 | 118 | 0 | 0 |
| 031 Police | 74,089 | 0 | 74,089 | 0 | 0 |
| 032 Fire | 105,618 | 0 | 60,527 | 45,091 | 0 |
| 034 Beer Board | 35,598 | 0 | 0 | 35,598 | 0 |
| 035 Agricultural Extension | 44,871 | 0 | 8,086 | 0 | 0 |
| 037 Social Services | 163,124 | 0 | 0 | 0 | 163,124 |
| 038 Health | 15,183 | 0 | 15,183 | 0 | 0 |
| 041 Arts Commission | 2,719 | 0 | 2,719 | 0 | 0 |
| 044 Human Relations Commission | 41,531 | 0 | 0 | 41,531 | 0 |
| 048 Internal Audit | 28,479 | 0 | 0 | 28,479 | 0 |
| 049 Office of Emergency Management | 25,197 | 0 | 25,197 | 0 | 0 |
| 052 Community Oversight Board | 103,607 | 103,607 | 0 | 0 | 0 |
| 053 Office of Homeless Services | 35,707 | 0 | 0 | 0 | 35,707 |
| 060 Farmer's Market | 4,290 | 0 | 4,290 | 0 | 0 |
| 064 Sports Authority | 33,225 | 0 | 0 | 33,225 | 0 |
| 075 Metro Action Commission (MAC) | 196,830 | 0 | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 114,209 | 0 | 114,209 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 2,330,027 | 131,973 | 719,681 | 1,045,927 | 198,831 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Facility Rental



| Receiving Department | 1281 Murfreeboro Pike |
|---|---|
| 003 Metropolitan Clerk | 0 |
| 005 Election Commission | 0 |
| 008 Human Resources | 0 |
| 010 General Services | 0 |
| 010 General Services - Administration | 0 |
| 010 General Services - Facilities | 0 |
| 010 General Services - Fleet Management | 0 |
| 010 General Services - Surplus Property | 0 |
| 014 Information Technology Service | 0 |
| 015 Finance - Treasury | 0 |
| 021 Public Defender | 0 |
| 024 Criminal Court Clerk | 0 |
| 026 Juvenile Court | 0 |
| 027 General Sessions Court | 0 |
| 030 Sheriff's Office | 0 |
| 030 Sheriff's Office - Security Services | 0 |
| 031 Police | 0 |
| 032 Fire | 0 |
| 034 Beer Board | 0 |
| 035 Agricultural Extension | 36,785 |
| 037 Social Services | 0 |
| 038 Health | 0 |
| 041 Arts Commission | 0 |
| 044 Human Relations Commission | 0 |
| 048 Internal Audit | 0 |
| 049 Office of Emergency Management | 0 |
| 052 Community Oversight Board | 0 |
| 053 Office of Homeless Services | 0 |
| 060 Farmer's Market | 0 |
| 064 Sports Authority | 0 |
| 075 Metro Action Commission (MAC) | 196,830 |
| 080 Metro Nashville Public School (MNPS) | 0 |
| Direct Bill | 0 |
| Total | 233,615 |

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Insurance



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 8,539,242 | | | 8,539,242 |
| Deductions: | | | | |
| 531001 Transfer Operational | -1,654,400 | | | |
| Total Deductions: | -1,654,400 | | | -1,654,400 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 1,458 | 1,458 | |
| 001 Administrative - Miscellaneous | | 822 | 822 | |
| 006 Law | | 452,242 | 452,242 | |
| 015 Finance - Grants & Cost Planning | | 437 | 437 | |
| 015 Finance - Office of Mgmt & Budget | | 4,559 | 4,559 | |
| 015 Finance - Operations | | 232 | 232 | |
| 015 Finance - Property Administration | | 1,036 | 1,036 | |
| 015 Finance - Treasury | | 436 | 436 | |
| 015 Finance - Diversity Equity & Inclus | | 1,137 | 1,137 | |
| 048 Internal Audit | | 2,334 | 2,334 | |
| Total Allocated Additions: | | 464,694 | 464,694 | 464,694 |
| Total To Be Allocated: | 6,884,842 | 464,694 | | 7,349,536 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Insurance



| | Total | G&A | Insurance - Buildings | Insurance - Liab/PropDmg | Insurance - Premium J&L |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 502229 Management Consultant | 88,442 | 88,442 | 0 | 0 | 0 |
| 505951 Insurance-Buildings | 2,588,900 | 0 | 2,588,900 | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 2,893,600 | 0 | 0 | 2,893,600 | 0 |
| 505957 Insurance-Premium J&L | 1,313,900 | 0 | 0 | 0 | 1,313,900 |
| *531001 Transfer Operational | 1,654,400 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 8,539,242 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | (1,654,400) | 0 | 0 | 0 | 0 |
| Functional Cost | 6,884,842 | 88,442 | 2,588,900 | 2,893,600 | 1,313,900 |
| Allocation Step 1 | | | | | |
| Reallocate Admin Costs | | (88,442) | 33,690 | 37,655 | 17,098 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 6,884,842 | 0 | 2,622,590 | 2,931,255 | 1,330,998 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 464,694 | 464,694 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (464,694) | 177,012 | 197,846 | 89,836 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 464,694 | 0 | 177,012 | 197,846 | 89,836 |
| Total For 001 Administrative - Insurance | | | | | |
| Schedule .3 Total | 7,349,536 | 0 | 2,799,602 | 3,129,100 | 1,420,834 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Insurance



Activity - Insurance - Buildings

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 005 Election Commission | 18,300 | 0.686963 | 18,016 | | 18,016 | 1,216 | 19,232 |
| 007 Planning Commission | 10,300 | 0.386651 | 10,140 | | 10,140 | 684 | 10,825 |
| 010 General Services - Facilities | 608,900 | 22.857465 | 599,457 | | 599,457 | 40,460 | 639,918 |
| 026 Juvenile Court | 45,000 | 1.689253 | 44,302 | | 44,302 | 2,990 | 47,292 |
| 030 Sheriff's Office | 293,100 | 11.002665 | 288,555 | | 288,555 | 19,476 | 308,031 |
| 032 Fire | 261,700 | 9.823942 | 257,642 | | 257,642 | 17,390 | 275,031 |
| 037 Social Services | 35,100 | 1.317617 | 34,556 | | 34,556 | 2,332 | 36,888 |
| 038 Health | 95,500 | 3.584969 | 94,019 | | 94,019 | 6,346 | 100,365 |
| 039 Public Library | 471,700 | 17.707121 | 464,385 | | 464,385 | 31,344 | 495,729 |
| 040 Parks | 749,300 | 28.127933 | 737,680 | | 737,680 | 49,791 | 787,471 |
| 061 Municipal Auditorium | 75,000 | 2.815421 | 73,837 | | 73,837 | 4,984 | 78,820 |
| Schedule .4 Total for Insurance - Buildings | 2,663,900 | 100.000000 | 2,622,590 | | 2,622,590 | 177,012 | 2,799,602 |

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2024 Insurance Spreadsheet - Law

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Insurance



Activity - Insurance - Liab/PropDmg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 500 | 0.017830 | 523 | | 523 | 35 | 558 |
| 005 Election Commission | 500 | 0.017830 | 523 | | 523 | 35 | 558 |
| 006 Law | 700 | 0.024962 | 732 | | 732 | 49 | 781 |
| 007 Planning Commission | 500 | 0.017830 | 523 | | 523 | 35 | 558 |
| 008 Human Resources | 700 | 0.024962 | 732 | | 732 | 49 | 781 |
| 010 General Services - Facilities | 31,400 | 1.119709 | 32,822 | | 32,822 | 2,215 | 35,037 |
| 015 Finance - Administration | 900 | 0.032094 | 941 | | 941 | 63 | 1,004 |
| 016 Assessor of Property | 20,800 | 0.741718 | 21,742 | | 21,742 | 1,467 | 23,209 |
| 018 County Clerk | 2,400 | 0.085583 | 2,509 | | 2,509 | 169 | 2,678 |
| 019 District Attorney | 5,000 | 0.178298 | 5,226 | | 5,226 | 353 | 5,579 |
| 021 Public Defender | 700 | 0.024962 | 732 | | 732 | 49 | 781 |
| 022 Juvenile Court Clerk | 500 | 0.017830 | 523 | | 523 | 35 | 558 |
| 023 Circuit Court Clerk | 4,500 | 0.160468 | 4,704 | | 4,704 | 317 | 5,021 |
| 024 Criminal Court Clerk | 600 | 0.021396 | 627 | | 627 | 42 | 669 |
| 026 Juvenile Court | 17,600 | 0.627608 | 18,397 | | 18,397 | 1,242 | 19,638 |
| 027 General Sessions Court | 500 | 0.017830 | 523 | | 523 | 35 | 558 |
| 028 State Trial Courts | 7,600 | 0.271012 | 7,944 | | 7,944 | 536 | 8,480 |
| 029 Justice Integration Services | 100 | 0.003566 | 105 | | 105 | 7 | 112 |
| 030 Sheriff's Office | 168,500 | 6.008630 | 176,128 | | 176,128 | 11,888 | 188,016 |
| 031 Police | 1,090,400 | 38.883140 | 1,139,764 | | 1,139,764 | 76,931 | 1,216,695 |
| 032 Fire | 402,500 | 14.352958 | 420,722 | | 420,722 | 28,397 | 449,118 |
| 033 Codes Administration | 39,800 | 1.419249 | 41,602 | | 41,602 | 2,808 | 44,410 |
| 034 Beer Board | 1,200 | 0.042791 | 1,254 | | 1,254 | 85 | 1,339 |
| 037 Social Services | 37,000 | 1.319402 | 38,675 | | 38,675 | 2,610 | 41,285 |
| 038 Health | 42,900 | 1.529794 | 44,842 | | 44,842 | 3,027 | 47,869 |
| 039 Public Library | 64,300 | 2.292907 | 67,211 | | 67,211 | 4,536 | 71,747 |
| 040 Parks | 604,500 | 21.556182 | 631,867 | | 631,867 | 42,648 | 674,514 |
| 042 Transportation | 179,500 | 6.400884 | 187,626 | | 187,626 | 12,664 | 200,290 |
| 049 Office of Emergency Management | 31,000 | 1.105445 | 32,403 | | 32,403 | 2,187 | 34,590 |
| 061 Municipal Auditorium | 33,500 | 1.194594 | 35,017 | | 35,017 | 2,363 | 37,380 |
| 064 Sports Authority | 11,200 | 0.399387 | 11,707 | | 11,707 | 790 | 12,497 |
| 091 Emergency Communication Center | 2,100 | 0.074885 | 2,195 | | 2,195 | 148 | 2,343 |
| All Other | 400 | 0.014264 | 418 | | 418 | 28 | 446 |
| Schedule .4 Total for Insurance - Liab/PropDmg | 2,804,300 | 100.000000 | 2,931,255 | | 2,931,255 | 197,846 | 3,129,100 |

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department
Allocation Source: FY 2024 Insurance Spreadsheet - Law

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Insurance



Activity - Insurance - Premium J&L

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 19,500 | 0.805619 | 10,723 | | 10,723 | 724 | 11,446 |
| 003 Metropolitan Clerk | 3,800 | 0.156992 | 2,090 | | 2,090 | 141 | 2,231 |
| 004 Mayor's Office - Administration | 14,100 | 0.582524 | 7,753 | | 7,753 | 523 | 8,277 |
| 005 Election Commission | 12,400 | 0.512291 | 6,819 | | 6,819 | 460 | 7,279 |
| 006 Law | 19,400 | 0.801487 | 10,668 | | 10,668 | 720 | 11,388 |
| 007 Planning Commission | 16,200 | 0.669283 | 8,908 | | 8,908 | 601 | 9,509 |
| 008 Human Resources | 21,400 | 0.884115 | 11,768 | | 11,768 | 794 | 12,562 |
| 010 General Services - Facilities | 33,600 | 1.388143 | 18,476 | | 18,476 | 1,247 | 19,723 |
| 011 Historical Commission | 3,200 | 0.132204 | 1,760 | | 1,760 | 119 | 1,878 |
| 014 Information Technology Service | 3,800 | 0.156992 | 2,090 | | 2,090 | 141 | 2,231 |
| 015 Finance - Administration | 42,800 | 1.768230 | 23,535 | | 23,535 | 1,588 | 25,124 |
| 016 Assessor of Property | 33,400 | 1.379880 | 18,366 | | 18,366 | 1,240 | 19,606 |
| 017 Trustee | 10,800 | 0.446189 | 5,939 | | 5,939 | 401 | 6,340 |
| 018 County Clerk | 28,600 | 1.181574 | 15,727 | | 15,727 | 1,061 | 16,788 |
| 019 District Attorney | 33,200 | 1.371617 | 18,256 | | 18,256 | 1,232 | 19,488 |
| 021 Public Defender | 27,900 | 1.152654 | 15,342 | | 15,342 | 1,035 | 16,377 |
| 022 Juvenile Court Clerk | 11,900 | 0.491634 | 6,544 | | 6,544 | 442 | 6,985 |
| 023 Circuit Court Clerk | 20,800 | 0.859327 | 11,438 | | 11,438 | 772 | 12,210 |
| 024 Criminal Court Clerk | 33,800 | 1.396406 | 18,586 | | 18,586 | 1,254 | 19,841 |
| 025 Clerk and Master - Chancery | 7,900 | 0.326379 | 4,344 | | 4,344 | 293 | 4,637 |
| 026 Juvenile Court | 40,900 | 1.689734 | 22,490 | | 22,490 | 1,518 | 24,008 |
| 027 General Sessions Court | 45,200 | 1.867383 | 24,855 | | 24,855 | 1,678 | 26,532 |
| 028 State Trial Courts | 32,600 | 1.346829 | 17,926 | | 17,926 | 1,210 | 19,136 |
| 029 Justice Integration Services | 8,000 | 0.330510 | 4,399 | | 4,399 | 297 | 4,696 |
| 030 Sheriff's Office | 71,600 | 2.958067 | 39,372 | | 39,372 | 2,657 | 42,029 |
| 031 Police | 660,000 | 27.267094 | 362,924 | | 362,924 | 24,498 | 387,423 |
| 032 Fire | 437,400 | 18.070647 | 240,520 | | 240,520 | 16,234 | 256,754 |
| 033 Codes Administration | 37,000 | 1.528610 | 20,346 | | 20,346 | 1,373 | 21,719 |
| 034 Beer Board | 1,700 | 0.070233 | 935 | | 935 | 63 | 998 |
| 035 Agricultural Extension | 3,800 | 0.156992 | 2,090 | | 2,090 | 141 | 2,231 |
| 037 Social Services | 33,600 | 1.388143 | 18,476 | | 18,476 | 1,247 | 19,723 |
| 038 Health | 100,400 | 4.147903 | 55,209 | | 55,209 | 3,726 | 58,935 |
| 039 Public Library | 120,100 | 4.961785 | 66,041 | | 66,041 | 4,457 | 70,499 |
| 040 Parks | 227,400 | 9.394753 | 125,044 | | 125,044 | 8,440 | 133,484 |
| 041 Arts Commission | 2,300 | 0.095022 | 1,265 | | 1,265 | 85 | 1,350 |
| 042 Transportation | 102,000 | 4.214005 | 56,088 | | 56,088 | 3,786 | 59,874 |
| 044 Human Relations Commission | 1,700 | 0.070233 | 935 | | 935 | 63 | 998 |
| 047 Criminal Justice Planning | 1,200 | 0.049577 | 660 | | 660 | 44 | 704 |
| 048 Internal Audit | 5,100 | 0.210700 | 2,804 | | 2,804 | 189 | 2,994 |
| 070 Community Education Commission | 5,400 | 0.223094 | 2,969 | | 2,969 | 200 | 3,170 |
| 091 Emergency Communication Center | 69,000 | 2.850651 | 37,942 | | 37,942 | 2,561 | 40,503 |
| All Other | 15,600 | 0.644495 | 8,578 | | 8,578 | 579 | 9,157 |
| Schedule .4 Total for Insurance - Premium J&L | 2,420,500 | 100.000000 | 1,330,998 | | 1,330,998 | 89,836 | 1,420,834 |

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2024 Insurance Spreadsheet - Law

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Insurance



| Receiving Department | Total | Insurance - Buildings | Insurance - Liab/PropDmg | Insurance - Premium J&L |
|---|---|---|---|---|
| 002 Metropolitan Council | 11,446 | 0 | 0 | 11,446 |
| 003 Metropolitan Clerk | 2,788 | 0 | 558 | 2,231 |
| 004 Mayor's Office - Administration | 8,277 | 0 | 0 | 8,277 |
| 005 Election Commission | 27,069 | 19,232 | 558 | 7,279 |
| 006 Law | 12,169 | 0 | 781 | 11,388 |
| 007 Planning Commission | 20,892 | 10,825 | 558 | 9,509 |
| 008 Human Resources | 13,343 | 0 | 781 | 12,562 |
| 010 General Services - Facilities | 694,678 | 639,918 | 35,037 | 19,723 |
| 011 Historical Commission | 1,878 | 0 | 0 | 1,878 |
| 014 Information Technology Service | 2,231 | 0 | 0 | 2,231 |
| 015 Finance - Administration | 26,128 | 0 | 1,004 | 25,124 |
| 016 Assessor of Property | 42,815 | 0 | 23,209 | 19,606 |
| 017 Trustee | 6,340 | 0 | 0 | 6,340 |
| 018 County Clerk | 19,466 | 0 | 2,678 | 16,788 |
| 019 District Attorney | 25,067 | 0 | 5,579 | 19,488 |
| 021 Public Defender | 17,158 | 0 | 781 | 16,377 |
| 022 Juvenile Court Clerk | 7,543 | 0 | 558 | 6,985 |
| 023 Circuit Court Clerk | 17,231 | 0 | 5,021 | 12,210 |
| 024 Criminal Court Clerk | 20,510 | 0 | 669 | 19,841 |
| 025 Clerk and Master - Chancery | 4,637 | 0 | 0 | 4,637 |
| 026 Juvenile Court | 90,939 | 47,292 | 19,638 | 24,008 |
| 027 General Sessions Court | 27,090 | 0 | 558 | 26,532 |
| 028 State Trial Courts | 27,616 | 0 | 8,480 | 19,136 |
| 029 Justice Integration Services | 4,807 | 0 | 112 | 4,696 |
| 030 Sheriff's Office | 538,076 | 308,031 | 188,016 | 42,029 |
| 031 Police | 1,604,118 | 0 | 1,216,695 | 387,423 |
| 032 Fire | 980,903 | 275,031 | 449,118 | 256,754 |
| 033 Codes Administration | 66,129 | 0 | 44,410 | 21,719 |
| 034 Beer Board | 2,337 | 0 | 1,339 | 998 |
| 035 Agricultural Extension | 2,231 | 0 | 0 | 2,231 |
| 037 Social Services | 97,896 | 36,888 | 41,285 | 19,723 |
| 038 Health | 207,168 | 100,365 | 47,869 | 58,935 |
| 039 Public Library | 637,975 | 495,729 | 71,747 | 70,499 |
| 040 Parks | 1,595,469 | 787,471 | 674,514 | 133,484 |
| 041 Arts Commission | 1,350 | 0 | 0 | 1,350 |
| 042 Transportation | 260,164 | 0 | 200,290 | 59,874 |
| 044 Human Relations Commission | 998 | 0 | 0 | 998 |
| 047 Criminal Justice Planning | 704 | 0 | 0 | 704 |
| 048 Internal Audit | 2,994 | 0 | 0 | 2,994 |
| 049 Office of Emergency Management | 34,590 | 0 | 34,590 | 0 |
| 061 Municipal Auditorium | 116,200 | 78,820 | 37,380 | 0 |
| 064 Sports Authority | 12,497 | 0 | 12,497 | 0 |
| 070 Community Education Commission | 3,170 | 0 | 0 | 3,170 |
| 091 Emergency Communication Center | 42,846 | 0 | 2,343 | 40,503 |
| All Other | 9,603 | 0 | 446 | 9,157 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 7,349,536 | 2,799,602 | 3,129,100 | 1,420,834 |

**Post Audits** cost in business unit 01101412 represent expenditures for the annual financial statement audit of all Metropolitan Government departments by an independent certified public accountant. Additional costs related to GASB 45 and GASB 75 valuation services and Metro's membership in the Government Finance Officers Association (GFOA) are also included in this activity. For cost allocation purposes, these costs have been allocated using the modified expenditures (in 000's) by benefiting department.

**Management Consulting** services recorded to business unit 01101412 represent expenditures associated with cost allocation plan services and Human Resource studies. These costs have been allocated to their respective cost centers based on the total expenditures identified to each

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Post Audits



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,083,305 | | | 1,083,305 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | | 229 | 229 | |
| 001 Administrative - Miscellaneous | | 80 | 80 | |
| 015 Finance - Grants & Cost Planning | | 69 | 69 | |
| 015 Finance - Office of Mgmt & Budget | | 1,851 | 1,851 | |
| 015 Finance - Operations | | 392 | 392 | |
| 015 Finance - Property Administration | | 163 | 163 | |
| 015 Finance - Treasury | | 64 | 64 | |
| 015 Finance - Diversity Equity & Inclus | | 462 | 462 | |
| 048 Internal Audit | | 367 | 367 | |
| Total Allocated Additions: | | 3,678 | 3,678 | 3,678 |
| Total To Be Allocated: | 1,083,305 | 3,678 | | 1,086,983 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Post Audits



| | Total | G&A | Post Audits | Management Consultant |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 4,122 | 0 | 4,122 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 128 | 0 | 128 | 0 |
| 501172 Employer OASDI | 256 | 0 | 256 | 0 |
| 501173 Employer SSN Medical | 60 | 0 | 60 | 0 |
| 502224 Accounting Service | 870,000 | 0 | 870,000 | 0 |
| 502229 Management Consultant | 156,577 | 0 | 45,767 | 110,810 |
| 502330 Other Purchased Srvc | 4,950 | 0 | 4,950 | 0 |
| 502701 Printing/Binding | 1,765 | 0 | 1,765 | 0 |
| 505252 Software License | 45,447 | 0 | 45,447 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 1,083,305 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 1,083,305 | 0 | 972,495 | 110,810 |
| Allocation Step 1 | | | | |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,083,305 | 0 | 972,495 | 110,810 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 3,678 | 3,678 | 0 | 0 |
| Reallocate Admin Costs | | (3,678) | 3,301 | 376 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 2nd Allocation | 3,678 | 0 | 3,301 | 376 |
| Total For 001 Administrative - Post Audits | | | | |
| Schedule .3 Total | 1,086,983 | 0 | 975,796 | 111,186 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Post Audits



Activity - Post Audits

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 190,476 | 4.148306 | 40,342 | | 40,342 | 139 | 40,481 |
| 001 Administrative - Corporate Dues | 853 | 0.018577 | 181 | | 181 | | 181 |
| 001 Administrative - Employee Benefits | 43,578 | 0.949069 | 9,230 | | 9,230 | | 9,230 |
| 001 Administrative - Facility Rental | 9,217 | 0.200734 | 1,952 | | 1,952 | | 1,952 |
| 001 Administrative - Insurance | 6,885 | 0.149946 | 1,458 | | 1,458 | | 1,458 |
| 001 Administrative - Post Audits | 1,083 | 0.023586 | 229 | | 229 | | 229 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.040661 | 395 | | 395 | 1 | 397 |
| 001 Administrative - Miscellaneous | 1,144 | 0.024915 | 242 | | 242 | 1 | 243 |
| 002 Metropolitan Council | 3,395 | 0.073938 | 719 | | 719 | 2 | 721 |
| 003 Metropolitan Clerk | 994 | 0.021648 | 211 | | 211 | 1 | 211 |
| 003 Metropolitan Clerk - Records Center | 262 | 0.005706 | 55 | | 55 | 0 | 56 |
| 004 Mayor's Office | 1,458 | 0.031753 | 309 | | 309 | 1 | 310 |
| 004 Mayor's Office - Administration | 4,752 | 0.103492 | 1,006 | | 1,006 | 3 | 1,010 |
| 005 Election Commission | 4,187 | 0.091187 | 887 | | 887 | 3 | 890 |
| 006 Law | 37,810 | 0.823450 | 8,008 | | 8,008 | 28 | 8,036 |
| 007 Planning Commission | 30,560 | 0.665555 | 6,472 | | 6,472 | 22 | 6,495 |
| 008 Human Resources | 8,664 | 0.188690 | 1,835 | | 1,835 | 6 | 1,841 |
| 009 Register of Deeds | 4,204 | 0.091557 | 890 | | 890 | 3 | 893 |
| 010 General Services | 6,286 | 0.136900 | 1,331 | | 1,331 | 5 | 1,336 |
| 010 General Services - Administration | 1,661 | 0.036174 | 352 | | 352 | 1 | 353 |
| 010 General Services - Facilities | 30,428 | 0.662680 | 6,445 | | 6,445 | 22 | 6,467 |
| 010 General Services - Fleet Management | 58,291 | 1.269498 | 12,346 | | 12,346 | 42 | 12,388 |
| 010 General Services - Mail Services | 1,110 | 0.024174 | 235 | | 235 | 1 | 236 |
| 010 General Services - Surplus Property | 786 | 0.017118 | 166 | | 166 | 1 | 167 |
| 011 Historical Commission | 2,029 | 0.044189 | 430 | | 430 | 1 | 431 |
| 012 Employee Benefit Board | 627,046 | 13.656203 | 132,806 | | 132,806 | 457 | 133,263 |
| 012 IOD Network (Injured-On-Duty) | 21,429 | 0.466694 | 4,539 | | 4,539 | 16 | 4,554 |
| 014 Information Technology Service | 69,349 | 1.510326 | 14,688 | | 14,688 | 50 | 14,738 |
| 015 Finance | 445 | 0.009691 | 94 | | 94 | 0 | 95 |
| 015 Finance - Accountability | 635 | 0.013829 | 134 | | 134 | 0 | 135 |
| 015 Finance - Administration | 2,272 | 0.049481 | 481 | | 481 | 2 | 483 |
| 015 Finance - Business Assistance | 1,292 | 0.028138 | 274 | | 274 | 1 | 275 |
| 015 Finance - Grants & Cost Planning | 401 | 0.008733 | 85 | | 85 | 0 | 85 |
| 015 Finance - Office of Mgmt & Budget | 1,789 | 0.038962 | 379 | | 379 | 1 | 380 |
| 015 Finance - Operations | 3,886 | 0.084632 | 823 | | 823 | 3 | 826 |
| 015 Finance - Payroll | 1,179 | 0.025677 | 250 | | 250 | 1 | 251 |
| 015 Finance - Property Administration | 699 | 0.015223 | 148 | | 148 | 0 | 149 |
| 015 Finance - Purchasing | 1,779 | 0.038744 | 377 | | 377 | 1 | 378 |
| 015 Finance - Treasury | 1,461 | 0.031819 | 309 | | 309 | 1 | 310 |
| 015 Finance - Diversity Equity & Inclus | 571 | 0.012436 | 121 | | 121 | 0 | 121 |
| 016 Assessor of Property | 10,307 | 0.224472 | 2,183 | | 2,183 | 7 | 2,190 |
| 017 Trustee | 2,831 | 0.061655 | 600 | | 600 | 2 | 602 |
| 018 County Clerk | 6,535 | 0.142323 | 1,384 | | 1,384 | 5 | 1,389 |
| 019 District Attorney | 12,509 | 0.272429 | 2,649 | | 2,649 | 9 | 2,658 |
| 021 Public Defender | 11,428 | 0.248886 | 2,420 | | 2,420 | 8 | 2,429 |
| 022 Juvenile Court Clerk | 2,986 | 0.065031 | 632 | | 632 | 2 | 635 |
| 023 Circuit Court Clerk | 9,511 | 0.207137 | 2,014 | | 2,014 | 7 | 2,021 |
| 024 Criminal Court Clerk | 8,063 | 0.175601 | 1,708 | | 1,708 | 6 | 1,714 |
| 025 Clerk and Master - Chancery | 1,604 | 0.034933 | 340 | | 340 | 1 | 341 |
| 026 Juvenile Court | 18,178 | 0.395892 | 3,850 | | 3,850 | 13 | 3,863 |
| 027 General Sessions Court | 15,157 | 0.330099 | 3,210 | | 3,210 | 11 | 3,221 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Post Audits



Activity - Post Audits

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 16,159 | 0.351921 | 3,422 | | 3,422 | 12 | 3,434 |
| 029 Justice Integration Services | 4,773 | 0.103949 | 1,011 | | 1,011 | 3 | 1,014 |
| 030 Sheriff's Office | 99,956 | 2.176905 | 21,170 | | 21,170 | 73 | 21,243 |
| 030 Sheriff's Office - Security Services | 20,471 | 0.445830 | 4,336 | | 4,336 | 15 | 4,351 |
| 031 Police | 317,939 | 6.924276 | 67,338 | | 67,338 | 232 | 67,570 |
| 032 Fire | 214,985 | 4.682079 | 45,533 | | 45,533 | 157 | 45,690 |
| 033 Codes Administration | 17,096 | 0.372327 | 3,621 | | 3,621 | 12 | 3,633 |
| 034 Beer Board | 1,059 | 0.023064 | 224 | | 224 | 1 | 225 |
| 035 Agricultural Extension | 327 | 0.007122 | 69 | | 69 | 0 | 69 |
| 037 Social Services | 7,826 | 0.170440 | 1,658 | | 1,658 | 6 | 1,663 |
| 038 Health | 69,646 | 1.516794 | 14,751 | | 14,751 | 51 | 14,801 |
| 038 Health - Employee Health & Wellness | 1,527 | 0.033256 | 323 | | 323 | 1 | 324 |
| 039 Public Library | 49,022 | 1.067632 | 10,383 | | 10,383 | 36 | 10,418 |
| 040 Parks | 78,902 | 1.718377 | 16,711 | | 16,711 | 57 | 16,769 |
| 041 Arts Commission | 5,557 | 0.121024 | 1,177 | | 1,177 | 4 | 1,181 |
| 042 Transportation | 86,998 | 1.894697 | 18,426 | | 18,426 | 63 | 18,489 |
| 044 Human Relations Commission | 721 | 0.015702 | 153 | | 153 | 0 | 153 |
| 047 Criminal Justice Planning | 671 | 0.014613 | 142 | | 142 | 0 | 143 |
| 048 Internal Audit | 1,453 | 0.031644 | 308 | | 308 | 1 | 309 |
| 049 Office of Emergency Management | 2,814 | 0.061285 | 596 | | 596 | 2 | 598 |
| 051 Office of Family Safety | 6,027 | 0.131260 | 1,277 | | 1,277 | 4 | 1,281 |
| 052 Community Oversight Board | 750 | 0.016334 | 159 | | 159 | 1 | 159 |
| 053 Office of Homeless Services | 13,422 | 0.292313 | 2,843 | | 2,843 | 10 | 2,852 |
| 054 Community Review Board | 1,060 | 0.023085 | 225 | | 225 | 1 | 225 |
| 060 Farmer's Market | 3,070 | 0.066860 | 650 | | 650 | 2 | 652 |
| 061 Municipal Auditorium | 3,389 | 0.073808 | 718 | | 718 | 2 | 720 |
| 062 State Fair Board | 5,267 | 0.114708 | 1,116 | | 1,116 | 4 | 1,119 |
| 064 Sports Authority | 51,338 | 1.118071 | 10,873 | | 10,873 | 37 | 10,911 |
| 065 Water and Sewer - Stormwater Svcs | 21,715 | 0.472923 | 4,599 | | 4,599 | 16 | 4,615 |
| 065 Water and Sewer - Waste Services | 50,662 | 1.103349 | 10,730 | | 10,730 | 37 | 10,767 |
| 065 Water and Sewer - Water Services | 208,477 | 4.540343 | 44,155 | | 44,155 | 152 | 44,306 |
| 068 District Energy System (DES) | 19,055 | 0.414992 | 4,036 | | 4,036 | 14 | 4,050 |
| 071 Convention Center Authority | 86,682 | 1.887815 | 18,359 | | 18,359 | 63 | 18,422 |
| 075 Metro Action Commission (MAC) | 42,357 | 0.922477 | 8,971 | | 8,971 | 31 | 9,002 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43 | 0.000936 | 9 | | 9 | 0 | 9 |
| 078 Metropolitan Transit Authority (MTA) | 321 | 0.006991 | 68 | | 68 | 0 | 68 |
| 080 Metro Nashville Public School (MNPS) | 1,770,489 | 38.558832 | 374,983 | | 374,983 | 1,295 | 376,277 |
| 091 Emergency Communication Center | 23,998 | 0.522644 | 5,083 | | 5,083 | 17 | 5,100 |
| Medical Examiner | 311 | 0.006773 | 66 | | 66 | 0 | 66 |
| Schedule .4 Total for Post Audits | 4,591,657 | 100.000000 | 972,495 | | 972,495 | 3,301 | 975,796 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Post Audits



Activity - Management Consultant

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 008 Human Resources | 62,809 | 56.682219 | 62,810 | | 62,810 | 213 | 63,023 |
| 015 Finance - Grants & Cost Planning | 48,000 | 43.317781 | 48,000 | | 48,000 | 163 | 48,163 |
| Schedule .4 Total for Management Consultant | 110,809 | 100.000000 | 110,810 | | 110,810 | 376 | 111,186 |

Allocation Basis: Total Management Consultant Cost by Benefiting Department
Allocation Source: Finance - Grants & Cost Planning

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Post Audits



| Receiving Department | Total | Post Audits | Management Consultant |
|---|---|---|---|
| 001 Administrative - Direct | 40,481 | 40,481 | 0 |
| 001 Administrative - Corporate Dues | 181 | 181 | 0 |
| 001 Administrative - Employee Benefits | 9,230 | 9,230 | 0 |
| 001 Administrative - Facility Rental | 1,952 | 1,952 | 0 |
| 001 Administrative - Insurance | 1,458 | 1,458 | 0 |
| 001 Administrative - Post Audits | 229 | 229 | 0 |
| 001 Administrative - Gen Svcs Energy | 397 | 397 | 0 |
| 001 Administrative - Miscellaneous | 243 | 243 | 0 |
| 002 Metropolitan Council | 721 | 721 | 0 |
| 003 Metropolitan Clerk | 211 | 211 | 0 |
| 003 Metropolitan Clerk - Records Center | 56 | 56 | 0 |
| 004 Mayor's Office | 310 | 310 | 0 |
| 004 Mayor's Office - Administration | 1,010 | 1,010 | 0 |
| 005 Election Commission | 890 | 890 | 0 |
| 006 Law | 8,036 | 8,036 | 0 |
| 007 Planning Commission | 6,495 | 6,495 | 0 |
| 008 Human Resources | 64,864 | 1,841 | 63,023 |
| 009 Register of Deeds | 893 | 893 | 0 |
| 010 General Services | 1,336 | 1,336 | 0 |
| 010 General Services - Administration | 353 | 353 | 0 |
| 010 General Services - Facilities | 6,467 | 6,467 | 0 |
| 010 General Services - Fleet Management | 12,388 | 12,388 | 0 |
| 010 General Services - Mail Services | 236 | 236 | 0 |
| 010 General Services - Surplus Property | 167 | 167 | 0 |
| 011 Historical Commission | 431 | 431 | 0 |
| 012 Employee Benefit Board | 133,263 | 133,263 | 0 |
| 012 IOD Network (Injured-On-Duty) | 4,554 | 4,554 | 0 |
| 014 Information Technology Service | 14,738 | 14,738 | 0 |
| 015 Finance | 95 | 95 | 0 |
| 015 Finance - Accountability | 135 | 135 | 0 |
| 015 Finance - Administration | 483 | 483 | 0 |
| 015 Finance - Business Assistance | 275 | 275 | 0 |
| 015 Finance - Grants & Cost Planning | 48,248 | 85 | 48,163 |
| 015 Finance - Office of Mgmt & Budget | 380 | 380 | 0 |
| 015 Finance - Operations | 826 | 826 | 0 |
| 015 Finance - Payroll | 251 | 251 | 0 |
| 015 Finance - Property Administration | 149 | 149 | 0 |
| 015 Finance - Purchasing | 378 | 378 | 0 |
| 015 Finance - Treasury | 310 | 310 | 0 |
| 015 Finance - Diversity Equity & Inclus | 121 | 121 | 0 |
| 016 Assessor of Property | 2,190 | 2,190 | 0 |
| 017 Trustee | 602 | 602 | 0 |
| 018 County Clerk | 1,389 | 1,389 | 0 |
| 019 District Attorney | 2,658 | 2,658 | 0 |
| 021 Public Defender | 2,429 | 2,429 | 0 |
| 022 Juvenile Court Clerk | 635 | 635 | 0 |
| 023 Circuit Court Clerk | 2,021 | 2,021 | 0 |
| 024 Criminal Court Clerk | 1,714 | 1,714 | 0 |
| 025 Clerk and Master - Chancery | 341 | 341 | 0 |
| 026 Juvenile Court | 3,863 | 3,863 | 0 |
| 027 General Sessions Court | 3,221 | 3,221 | 0 |
| 028 State Trial Courts | 3,434 | 3,434 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Post Audits



| Receiving Department | Total | Post Audits | Management Consultant |
|---|---|---|---|
| 029 Justice Integration Services | 1,014 | 1,014 | 0 |
| 030 Sheriff's Office | 21,243 | 21,243 | 0 |
| 030 Sheriff's Office - Security Services | 4,351 | 4,351 | 0 |
| 031 Police | 67,570 | 67,570 | 0 |
| 032 Fire | 45,690 | 45,690 | 0 |
| 033 Codes Administration | 3,633 | 3,633 | 0 |
| 034 Beer Board | 225 | 225 | 0 |
| 035 Agricultural Extension | 69 | 69 | 0 |
| 037 Social Services | 1,663 | 1,663 | 0 |
| 038 Health | 14,801 | 14,801 | 0 |
| 038 Health - Employee Health & Wellness | 324 | 324 | 0 |
| 039 Public Library | 10,418 | 10,418 | 0 |
| 040 Parks | 16,769 | 16,769 | 0 |
| 041 Arts Commission | 1,181 | 1,181 | 0 |
| 042 Transportation | 18,489 | 18,489 | 0 |
| 044 Human Relations Commission | 153 | 153 | 0 |
| 047 Criminal Justice Planning | 143 | 143 | 0 |
| 048 Internal Audit | 309 | 309 | 0 |
| 049 Office of Emergency Management | 598 | 598 | 0 |
| 051 Office of Family Safety | 1,281 | 1,281 | 0 |
| 052 Community Oversight Board | 159 | 159 | 0 |
| 053 Office of Homeless Services | 2,852 | 2,852 | 0 |
| 054 Community Review Board | 225 | 225 | 0 |
| 060 Farmer's Market | 652 | 652 | 0 |
| 061 Municipal Auditorium | 720 | 720 | 0 |
| 062 State Fair Board | 1,119 | 1,119 | 0 |
| 064 Sports Authority | 10,911 | 10,911 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 4,615 | 4,615 | 0 |
| 065 Water and Sewer - Waste Services | 10,767 | 10,767 | 0 |
| 065 Water and Sewer - Water Services | 44,306 | 44,306 | 0 |
| 068 District Energy System (DES) | 4,050 | 4,050 | 0 |
| 071 Convention Center Authority | 18,422 | 18,422 | 0 |
| 075 Metro Action Commission (MAC) | 9,002 | 9,002 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 9 | 9 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 68 | 68 | 0 |
| 080 Metro Nashville Public School (MNPS) | 376,277 | 376,277 | 0 |
| 091 Emergency Communication Center | 5,100 | 5,100 | 0 |
| Medical Examiner | 66 | 66 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 1,086,983 | 975,796 | 111,186 |

The costs recorded to business unit 01101159 within fund 10101 represent utility costs for specific buildings. These costs have been allocated directly to Police and Fire based on the total utility costs identified to each department.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Gen Svcs Energy



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,867,277 | | | 1,867,277 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 395 | 1 | 397 | |
| 001 Administrative - Miscellaneous | | 138 | 138 | |
| 015 Finance - Grants & Cost Planning | | 118 | 118 | |
| 015 Finance - Office of Mgmt & Budget | | 1,235 | 1,235 | |
| 015 Finance - Operations | | 4,817 | 4,817 | |
| 015 Finance - Property Administration | | 281 | 281 | |
| 015 Finance - Treasury | | 110 | 110 | |
| 015 Finance - Diversity Equity & Inclus | | 308 | 308 | |
| 048 Internal Audit | | 633 | 633 | |
| Total Allocated Additions: | 395 | 7,642 | 8,037 | 8,037 |
| Total To Be Allocated: | 1,867,672 | 7,642 | | 1,875,314 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Gen Svcs Energy



| | Total | G&A | Gen Svcs Energy Program |
|---|---|---|---|
| Other Expense & Cost | | | |
| 502101 Electric | 1,628,256 | 0 | 1,628,256 |
| 502103 Gas | 239,021 | 0 | 239,021 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,867,277 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,867,277 | 0 | 1,867,277 |
| Allocation Step 1 | | | |
| Inbound - All Others | 395 | 395 | 0 |
| Reallocate Admin Costs | | (395) | 395 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,867,672 | 0 | 1,867,672 |
| Allocation Step 2 | | | |
| Inbound - All Others | 7,642 | 7,642 | 0 |
| Reallocate Admin Costs | | (7,642) | 7,642 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 7,642 | 0 | 7,642 |
| Total For 001 Administrative - Gen Svcs Energy | | | |
| Schedule .3 Total | 1,875,314 | 0 | 1,875,314 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Gen Svcs Energy



Activity - Gen Svcs Energy Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 031 Police | 1,364,840.27 | 73.092547 | 1,365,129 | | 1,365,129 | 5,586 | 1,370,715 |
| 032 Fire | 502,436.66 | 26.907453 | 502,543 | | 502,543 | 2,056 | 504,599 |
| Schedule .4 Total for Gen Svcs Energy Program | 1,867,276.93 | 100.000000 | 1,867,672 | | 1,867,672 | 7,642 | 1,875,314 |

Allocation Basis: Total Utility Costs by Benefiting Department
Allocation Source: FY 2024 - Energy Fund Utilities - General Services

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Gen Svcs Energy



| Receiving Department | Total | Gen Svcs Energy Program |
|---|---|---|
| 031 Police | 1,370,715 | 1,370,715 |
| 032 Fire | 504,599 | 504,599 |
| Direct Bill | 0 | 0 |
| Total | 1,875,314 | 1,875,314 |

This schedule includes costs recorded to various business units within fund 10101 that benefit the operations of Metro. For cost allocation purposes, these costs have been allocated as follows:

- **R12 Technical & Process Review Analysis** - these costs represent expenditures recorded to business unit 01101126. These costs have been allocated using the modified expenditures (in 000's) recorded by benefiting fund and department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **GSD-USD Study** - these costs represent expenditures recorded to business unit 01101333. These costs have been allocated using the modified expenditures (in 000's) recorded by benefiting department within the General Fund 10101 and the USD Fund 18301. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **Solar Strategy and Infrastructure** - these costs represent expenditures recorded to business unit 01101347. These costs have been allocated directly to 010 General Services - Facilities.
- **Master Space Planning** - these costs represent expenditures recorded to business unit 01101360. These costs have been allocated directly to 010 General Services - Facilities.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 001 Administrative - Miscellaneous



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,144,427 | | | 1,144,427 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 242 | 1 | 243 | |
| 001 Administrative - Miscellaneous | | 85 | 85 | |
| 015 Finance - Grants & Cost Planning | | 73 | 73 | |
| 015 Finance - Office of Mgmt & Budget | | 3,662 | 3,662 | |
| 015 Finance - Operations | | 398 | 398 | |
| 015 Finance - Property Administration | | 172 | 172 | |
| 015 Finance - Treasury | | 67 | 67 | |
| 015 Finance - Diversity Equity & Inclus | | 914 | 914 | |
| 048 Internal Audit | | 388 | 388 | |
| Total Allocated Additions: | 242 | 5,759 | 6,001 | 6,001 |
| Total To Be Allocated: | 1,144,669 | 5,759 | | 1,150,428 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Miscellaneous



| | Total | G&A | R12 Tech & Process Review Analysis | GSD-USD Study | Solar Strategy & Infrastructure |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 502229 Management Consultant | 415,886 | 0 | 340,310 | 14,339 | 61,237 |
| 502236 Project Management (Non-Cap) | 728,541 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,144,427 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,144,427 | 0 | 340,310 | 14,339 | 61,237 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 242 | 242 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (242) | 72 | 3 | 13 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,144,669 | 0 | 340,382 | 14,342 | 61,250 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 5,759 | 5,759 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (5,759) | 1,712 | 72 | 308 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 5,759 | 0 | 1,712 | 72 | 308 |
| Total For 001 Administrative - Miscellaneous | | | | | |
| Schedule .3 Total | 1,150,428 | 0 | 342,094 | 14,414 | 61,558 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 001 Administrative - Miscellaneous



| | Master Space Planning |
|---|---|
| Other Expense & Cost | |
| 502229 Management Consultant | 0 |
| 502236 Project Management (Non-Cap) | 728,541 |
| Departmental Total | |
| Expenditures Per Financial Statement | |
| Deductions | |
| *Total Disallowed Costs | 0 |
| Functional Cost | 728,541 |
| Allocation Step 1 | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 154 |
| Unallocated Costs | 0 |
| 1st Allocation | 728,695 |
| Allocation Step 2 | |
| Inbound - All Others | 0 |
| Reallocate Admin Costs | 3,666 |
| Unallocated Costs | 0 |
| 2nd Allocation | 3,666 |
| Total For 001 Administrative - Miscellaneous | |
| Schedule .3 Total | 732,361 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Miscellaneous



Activity - R12 Tech & Process Review Analysis

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 190,476 | 4.148306 | 14,120 | | 14,120 | 72 | 14,192 |
| 001 Administrative - Corporate Dues | 853 | 0.018577 | 63 | | 63 | | 63 |
| 001 Administrative - Employee Benefits | 43,578 | 0.949069 | 3,230 | | 3,230 | | 3,230 |
| 001 Administrative - Facility Rental | 9,217 | 0.200734 | 683 | | 683 | | 683 |
| 001 Administrative - Insurance | 6,885 | 0.149946 | 510 | | 510 | | 510 |
| 001 Administrative - Post Audits | 1,083 | 0.023586 | 80 | | 80 | | 80 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.040661 | 138 | | 138 | | 138 |
| 001 Administrative - Miscellaneous | 1,144 | 0.024915 | 85 | | 85 | | 85 |
| 002 Metropolitan Council | 3,395 | 0.073938 | 252 | | 252 | 1 | 253 |
| 003 Metropolitan Clerk | 994 | 0.021648 | 74 | | 74 | 0 | 74 |
| 003 Metropolitan Clerk - Records Center | 262 | 0.005706 | 19 | | 19 | 0 | 20 |
| 004 Mayor's Office | 1,458 | 0.031753 | 108 | | 108 | 1 | 109 |
| 004 Mayor's Office - Administration | 4,752 | 0.103492 | 352 | | 352 | 2 | 354 |
| 005 Election Commission | 4,187 | 0.091187 | 310 | | 310 | 2 | 312 |
| 006 Law | 37,810 | 0.823450 | 2,803 | | 2,803 | 14 | 2,817 |
| 007 Planning Commission | 30,560 | 0.665555 | 2,265 | | 2,265 | 11 | 2,277 |
| 008 Human Resources | 8,664 | 0.188690 | 642 | | 642 | 3 | 645 |
| 009 Register of Deeds | 4,204 | 0.091557 | 312 | | 312 | 2 | 313 |
| 010 General Services | 6,286 | 0.136900 | 466 | | 466 | 2 | 468 |
| 010 General Services - Administration | 1,661 | 0.036174 | 123 | | 123 | 1 | 124 |
| 010 General Services - Facilities | 30,428 | 0.662680 | 2,256 | | 2,256 | 11 | 2,267 |
| 010 General Services - Fleet Management | 58,291 | 1.269498 | 4,321 | | 4,321 | 22 | 4,343 |
| 010 General Services - Mail Services | 1,110 | 0.024174 | 82 | | 82 | 0 | 83 |
| 010 General Services - Surplus Property | 786 | 0.017118 | 58 | | 58 | 0 | 59 |
| 011 Historical Commission | 2,029 | 0.044189 | 150 | | 150 | 1 | 151 |
| 012 Employee Benefit Board | 627,046 | 13.656203 | 46,483 | | 46,483 | 237 | 46,720 |
| 012 IOD Network (Injured-On-Duty) | 21,429 | 0.466694 | 1,589 | | 1,589 | 8 | 1,597 |
| 014 Information Technology Service | 69,349 | 1.510326 | 5,141 | | 5,141 | 26 | 5,167 |
| 015 Finance | 445 | 0.009691 | 33 | | 33 | 0 | 33 |
| 015 Finance - Accountability | 635 | 0.013829 | 47 | | 47 | 0 | 47 |
| 015 Finance - Administration | 2,272 | 0.049481 | 168 | | 168 | 1 | 169 |
| 015 Finance - Business Assistance | 1,292 | 0.028138 | 96 | | 96 | 0 | 96 |
| 015 Finance - Grants & Cost Planning | 401 | 0.008733 | 30 | | 30 | 0 | 30 |
| 015 Finance - Office of Mgmt & Budget | 1,789 | 0.038962 | 133 | | 133 | 1 | 133 |
| 015 Finance - Operations | 3,886 | 0.084632 | 288 | | 288 | 1 | 290 |
| 015 Finance - Payroll | 1,179 | 0.025677 | 87 | | 87 | 0 | 88 |
| 015 Finance - Property Administration | 699 | 0.015223 | 52 | | 52 | 0 | 52 |
| 015 Finance - Purchasing | 1,779 | 0.038744 | 132 | | 132 | 1 | 133 |
| 015 Finance - Treasury | 1,461 | 0.031819 | 108 | | 108 | 1 | 109 |
| 015 Finance - Diversity Equity & Inclus | 571 | 0.012436 | 42 | | 42 | 0 | 43 |
| 016 Assessor of Property | 10,307 | 0.224472 | 764 | | 764 | 4 | 768 |
| 017 Trustee | 2,831 | 0.061655 | 210 | | 210 | 1 | 211 |
| 018 County Clerk | 6,535 | 0.142323 | 484 | | 484 | 2 | 487 |
| 019 District Attorney | 12,509 | 0.272429 | 927 | | 927 | 5 | 932 |
| 021 Public Defender | 11,428 | 0.248886 | 847 | | 847 | 4 | 851 |
| 022 Juvenile Court Clerk | 2,986 | 0.065031 | 221 | | 221 | 1 | 222 |
| 023 Circuit Court Clerk | 9,511 | 0.207137 | 705 | | 705 | 4 | 709 |
| 024 Criminal Court Clerk | 8,063 | 0.175601 | 598 | | 598 | 3 | 601 |
| 025 Clerk and Master - Chancery | 1,604 | 0.034933 | 119 | | 119 | 1 | 119 |
| 026 Juvenile Court | 18,178 | 0.395892 | 1,348 | | 1,348 | 7 | 1,354 |
| 027 General Sessions Court | 15,157 | 0.330099 | 1,124 | | 1,124 | 6 | 1,129 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Miscellaneous



Activity - R12 Tech & Process Review Analysis

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 16,159 | 0.351921 | 1,198 | | 1,198 | 6 | 1,204 |
| 029 Justice Integration Services | 4,773 | 0.103949 | 354 | | 354 | 2 | 356 |
| 030 Sheriff's Office | 99,956 | 2.176905 | 7,410 | | 7,410 | 38 | 7,448 |
| 030 Sheriff's Office - Security Services | 20,471 | 0.445830 | 1,518 | | 1,518 | 8 | 1,525 |
| 031 Police | 317,939 | 6.924276 | 23,569 | | 23,569 | 120 | 23,689 |
| 032 Fire | 214,985 | 4.682079 | 15,937 | | 15,937 | 81 | 16,018 |
| 033 Codes Administration | 17,096 | 0.372327 | 1,267 | | 1,267 | 6 | 1,274 |
| 034 Beer Board | 1,059 | 0.023064 | 79 | | 79 | 0 | 79 |
| 035 Agricultural Extension | 327 | 0.007122 | 24 | | 24 | 0 | 24 |
| 037 Social Services | 7,826 | 0.170440 | 580 | | 580 | 3 | 583 |
| 038 Health | 69,646 | 1.516794 | 5,163 | | 5,163 | 26 | 5,189 |
| 038 Health - Employee Health & Wellness | 1,527 | 0.033256 | 113 | | 113 | 1 | 114 |
| 039 Public Library | 49,022 | 1.067632 | 3,634 | | 3,634 | 19 | 3,653 |
| 040 Parks | 78,902 | 1.718377 | 5,849 | | 5,849 | 30 | 5,879 |
| 041 Arts Commission | 5,557 | 0.121024 | 412 | | 412 | 2 | 414 |
| 042 Transportation | 86,998 | 1.894697 | 6,449 | | 6,449 | 33 | 6,482 |
| 044 Human Relations Commission | 721 | 0.015702 | 53 | | 53 | 0 | 54 |
| 047 Criminal Justice Planning | 671 | 0.014613 | 50 | | 50 | 0 | 50 |
| 048 Internal Audit | 1,453 | 0.031644 | 108 | | 108 | 1 | 108 |
| 049 Office of Emergency Management | 2,814 | 0.061285 | 209 | | 209 | 1 | 210 |
| 051 Office of Family Safety | 6,027 | 0.131260 | 447 | | 447 | 2 | 449 |
| 052 Community Oversight Board | 750 | 0.016334 | 56 | | 56 | 0 | 56 |
| 053 Office of Homeless Services | 13,422 | 0.292313 | 995 | | 995 | 5 | 1,000 |
| 054 Community Review Board | 1,060 | 0.023085 | 79 | | 79 | 0 | 79 |
| 060 Farmer's Market | 3,070 | 0.066860 | 228 | | 228 | 1 | 229 |
| 061 Municipal Auditorium | 3,389 | 0.073808 | 251 | | 251 | 1 | 252 |
| 062 State Fair Board | 5,267 | 0.114708 | 390 | | 390 | 2 | 392 |
| 064 Sports Authority | 51,338 | 1.118071 | 3,806 | | 3,806 | 19 | 3,825 |
| 065 Water and Sewer - Stormwater Svcs | 21,715 | 0.472923 | 1,610 | | 1,610 | 8 | 1,618 |
| 065 Water and Sewer - Waste Services | 50,662 | 1.103349 | 3,756 | | 3,756 | 19 | 3,775 |
| 065 Water and Sewer - Water Services | 208,477 | 4.540343 | 15,455 | | 15,455 | 79 | 15,533 |
| 068 District Energy System (DES) | 19,055 | 0.414992 | 1,413 | | 1,413 | 7 | 1,420 |
| 071 Convention Center Authority | 86,682 | 1.887815 | 6,426 | | 6,426 | 33 | 6,459 |
| 075 Metro Action Commission (MAC) | 42,357 | 0.922477 | 3,140 | | 3,140 | 16 | 3,156 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43 | 0.000936 | 3 | | 3 | 0 | 3 |
| 078 Metropolitan Transit Authority (MTA) | 321 | 0.006991 | 24 | | 24 | 0 | 24 |
| 080 Metro Nashville Public School (MNPS) | 1,770,489 | 38.558832 | 131,247 | | 131,247 | 674 | 131,921 |
| 091 Emergency Communication Center | 23,998 | 0.522644 | 1,779 | | 1,779 | 9 | 1,788 |
| Medical Examiner | 311 | 0.006773 | 23 | | 23 | 0 | 23 |
| Schedule .4 Total for R12 Tech & Process Review Analysis | 4,591,657 | 100.000000 | 340,382 | | 340,382 | 1,712 | 342,094 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Miscellaneous



Activity - GSD-USD Study

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Employee Benefits | 43,578,378.58 | 13.772850 | 1,975 | | 1,975 | | 1,975 |
| 001 Administrative - Insurance | 6,884,842.00 | 2.175939 | 312 | | 312 | | 312 |
| 032 Fire | 203,423,895.74 | 64.291670 | 9,221 | | 9,221 | 55 | 9,276 |
| 042 Transportation | 62,520,741.83 | 19.759541 | 2,834 | | 2,834 | 17 | 2,851 |
| Schedule .4 Total for GSD-USD Study | 316,407,858.15 | 100.000000 | 14,342 | | 14,342 | 72 | 14,414 |

Allocation Basis: Total Modified Expenditures by Dept Within General and USD Funds
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 001 Administrative - Miscellaneous**



Activity - Solar Strategy & Infrastructure

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 100 | 100.000000 | 61,250 | | 61,250 | 308 | 61,558 |
| Schedule .4 Total for Solar Strategy & Infrastructure | 100 | 100.000000 | 61,250 | | 61,250 | 308 | 61,558 |

Allocation Basis: Direct Allocation to 010 General Services - Facilities
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 001 Administrative - Miscellaneous



Activity - Master Space Planning

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 100 | 100.000000 | 728,695 | | 728,695 | 3,666 | 732,361 |
| Schedule .4 Total for Master Space Planning | 100 | 100.000000 | 728,695 | | 728,695 | 3,666 | 732,361 |

Allocation Basis: Direct Allocation to 010 General Services - Facilities
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Miscellaneous



| Receiving Department | Total | R12 Tech & Process Review Analysis | GSD-USD Study | Solar Strategy & Infrastructure | Master Space Planning |
|---|---|---|---|---|---|
| 001 Administrative - Direct | 14,192 | 14,192 | 0 | 0 | 0 |
| 001 Administrative - Corporate Dues | 63 | 63 | 0 | 0 | 0 |
| 001 Administrative - Employee Benefits | 5,206 | 3,230 | 1,975 | 0 | 0 |
| 001 Administrative - Facility Rental | 683 | 683 | 0 | 0 | 0 |
| 001 Administrative - Insurance | 822 | 510 | 312 | 0 | 0 |
| 001 Administrative - Post Audits | 80 | 80 | 0 | 0 | 0 |
| 001 Administrative - Gen Svcs Energy | 138 | 138 | 0 | 0 | 0 |
| 001 Administrative - Miscellaneous | 85 | 85 | 0 | 0 | 0 |
| 002 Metropolitan Council | 253 | 253 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 74 | 74 | 0 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 20 | 20 | 0 | 0 | 0 |
| 004 Mayor's Office | 109 | 109 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 354 | 354 | 0 | 0 | 0 |
| 005 Election Commission | 312 | 312 | 0 | 0 | 0 |
| 006 Law | 2,817 | 2,817 | 0 | 0 | 0 |
| 007 Planning Commission | 2,277 | 2,277 | 0 | 0 | 0 |
| 008 Human Resources | 645 | 645 | 0 | 0 | 0 |
| 009 Register of Deeds | 313 | 313 | 0 | 0 | 0 |
| 010 General Services | 468 | 468 | 0 | 0 | 0 |
| 010 General Services - Administration | 124 | 124 | 0 | 0 | 0 |
| 010 General Services - Facilities | 796,187 | 2,267 | 0 | 61,558 | 732,361 |
| 010 General Services - Fleet Management | 4,343 | 4,343 | 0 | 0 | 0 |
| 010 General Services - Mail Services | 83 | 83 | 0 | 0 | 0 |
| 010 General Services - Surplus Property | 59 | 59 | 0 | 0 | 0 |
| 011 Historical Commission | 151 | 151 | 0 | 0 | 0 |
| 012 Employee Benefit Board | 46,720 | 46,720 | 0 | 0 | 0 |
| 012 IOD Network (Injured-On-Duty) | 1,597 | 1,597 | 0 | 0 | 0 |
| 014 Information Technology Service | 5,167 | 5,167 | 0 | 0 | 0 |
| 015 Finance | 33 | 33 | 0 | 0 | 0 |
| 015 Finance - Accountability | 47 | 47 | 0 | 0 | 0 |
| 015 Finance - Administration | 169 | 169 | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 96 | 96 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 30 | 30 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 133 | 133 | 0 | 0 | 0 |
| 015 Finance - Operations | 290 | 290 | 0 | 0 | 0 |
| 015 Finance - Payroll | 88 | 88 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 52 | 52 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 133 | 133 | 0 | 0 | 0 |
| 015 Finance - Treasury | 109 | 109 | 0 | 0 | 0 |
| 015 Finance - Diversity Equity & Inclus | 43 | 43 | 0 | 0 | 0 |
| 016 Assessor of Property | 768 | 768 | 0 | 0 | 0 |
| 017 Trustee | 211 | 211 | 0 | 0 | 0 |
| 018 County Clerk | 487 | 487 | 0 | 0 | 0 |
| 019 District Attorney | 932 | 932 | 0 | 0 | 0 |
| 021 Public Defender | 851 | 851 | 0 | 0 | 0 |
| 022 Juvenile Court Clerk | 222 | 222 | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 709 | 709 | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 601 | 601 | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 119 | 119 | 0 | 0 | 0 |
| 026 Juvenile Court | 1,354 | 1,354 | 0 | 0 | 0 |
| 027 General Sessions Court | 1,129 | 1,129 | 0 | 0 | 0 |
| 028 State Trial Courts | 1,204 | 1,204 | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 001 Administrative - Miscellaneous



| Receiving Department | Total | R12 Tech & Process Review Analysis | GSD-USD Study | Solar Strategy & Infrastructure | Master Space Planning |
|---|---|---|---|---|---|
| 029 Justice Integration Services | 356 | 356 | 0 | 0 | 0 |
| 030 Sheriff's Office | 7,448 | 7,448 | 0 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 1,525 | 1,525 | 0 | 0 | 0 |
| 031 Police | 23,689 | 23,689 | 0 | 0 | 0 |
| 032 Fire | 25,294 | 16,018 | 9,276 | 0 | 0 |
| 033 Codes Administration | 1,274 | 1,274 | 0 | 0 | 0 |
| 034 Beer Board | 79 | 79 | 0 | 0 | 0 |
| 035 Agricultural Extension | 24 | 24 | 0 | 0 | 0 |
| 037 Social Services | 583 | 583 | 0 | 0 | 0 |
| 038 Health | 5,189 | 5,189 | 0 | 0 | 0 |
| 038 Health - Employee Health & Wellness | 114 | 114 | 0 | 0 | 0 |
| 039 Public Library | 3,653 | 3,653 | 0 | 0 | 0 |
| 040 Parks | 5,879 | 5,879 | 0 | 0 | 0 |
| 041 Arts Commission | 414 | 414 | 0 | 0 | 0 |
| 042 Transportation | 9,333 | 6,482 | 2,851 | 0 | 0 |
| 044 Human Relations Commission | 54 | 54 | 0 | 0 | 0 |
| 047 Criminal Justice Planning | 50 | 50 | 0 | 0 | 0 |
| 048 Internal Audit | 108 | 108 | 0 | 0 | 0 |
| 049 Office of Emergency Management | 210 | 210 | 0 | 0 | 0 |
| 051 Office of Family Safety | 449 | 449 | 0 | 0 | 0 |
| 052 Community Oversight Board | 56 | 56 | 0 | 0 | 0 |
| 053 Office of Homeless Services | 1,000 | 1,000 | 0 | 0 | 0 |
| 054 Community Review Board | 79 | 79 | 0 | 0 | 0 |
| 060 Farmer's Market | 229 | 229 | 0 | 0 | 0 |
| 061 Municipal Auditorium | 252 | 252 | 0 | 0 | 0 |
| 062 State Fair Board | 392 | 392 | 0 | 0 | 0 |
| 064 Sports Authority | 3,825 | 3,825 | 0 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 1,618 | 1,618 | 0 | 0 | 0 |
| 065 Water and Sewer - Waste Services | 3,775 | 3,775 | 0 | 0 | 0 |
| 065 Water and Sewer - Water Services | 15,533 | 15,533 | 0 | 0 | 0 |
| 068 District Energy System (DES) | 1,420 | 1,420 | 0 | 0 | 0 |
| 071 Convention Center Authority | 6,459 | 6,459 | 0 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 3,156 | 3,156 | 0 | 0 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 3 | 3 | 0 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 24 | 24 | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 131,921 | 131,921 | 0 | 0 | 0 |
| 091 Emergency Communication Center | 1,788 | 1,788 | 0 | 0 | 0 |
| Medical Examiner | 23 | 23 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,150,428 | 342,094 | 14,414 | 61,558 | 732,361 |

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

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 003 Metropolitan Clerk - Records Center



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 262,152 | | | 262,152 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 55 | 0 | 56 | |
| 001 Administrative - Miscellaneous | 19 | 0 | 20 | |
| 003 Metropolitan Clerk - Records Center | | 3 | 3 | |
| 006 Law | | 4,255 | 4,255 | |
| 010 General Services - Fleet Management | | 5,942 | 5,942 | |
| 014 Information Technology Service | | 975 | 975 | |
| 015 Finance - Grants & Cost Planning | | 17 | 17 | |
| 015 Finance - Office of Mgmt & Budget | | 179 | 179 | |
| 015 Finance - Operations | | 1,113 | 1,113 | |
| 015 Finance - Payroll | | 109 | 109 | |
| 015 Finance - Property Administration | | 39 | 39 | |
| 015 Finance - Treasury | | 31 | 31 | |
| 015 Finance - Diversity Equity & Inclus | | 45 | 45 | |
| 048 Internal Audit | | 89 | 89 | |
| Total Allocated Additions: | 75 | 12,796 | 12,871 | 12,871 |
| Total To Be Allocated: | 262,227 | 12,796 | | 275,023 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 003 Metropolitan Clerk - Records Center



| | Total | G&A | Records & Storage | Records Requests |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 96,925 | 0 | 48,462 | 48,463 |
| 501102 Leave Pay | 22,222 | 0 | 11,111 | 11,111 |
| 501103 Holiday Pay | 5,733 | 0 | 2,866 | 2,867 |
| 501109 Longevity | 1,292 | 0 | 646 | 646 |
| 501160 YE Biweekly Sal/Fringe Accr | 741 | 0 | 370 | 371 |
| 501172 Employer OASDI | 6,887 | 0 | 3,443 | 3,444 |
| 501173 Employer SSN Medical | 1,611 | 0 | 805 | 806 |
| 501174 Employer Group Health | 41,706 | 0 | 20,853 | 20,853 |
| 501175 Employer Dental Group | 722 | 0 | 361 | 361 |
| 501176 Employer Group Life | 335 | 0 | 167 | 168 |
| 501177 Employer Pension | 15,567 | 0 | 7,783 | 7,784 |
| 501182 Cafe Plan Pre-Tax Savings | 18 | 0 | 9 | 9 |
| 502303 Refuse Disposal | 36,396 | 0 | 18,198 | 18,198 |
| 502951 Info Systems Charge | 7,600 | 0 | 3,800 | 3,800 |
| 502957 Telecmmnct'n Charge | 3,183 | 0 | 1,591 | 1,592 |
| 502977 Fleet Management | 500 | 0 | 250 | 250 |
| 503100 Offc & Admin Supply | 14,169 | 0 | 7,084 | 7,085 |
| 503130 Computer Hardware <$10K | 421 | 0 | 210 | 211 |
| 505233 Rent Equipment | 570 | 0 | 285 | 285 |
| 505252 Software License | 5,554 | 0 | 2,777 | 2,777 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 262,152 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 262,152 | 0 | 131,071 | 131,081 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 75 | 0 | 37 | 37 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 262,227 | 0 | 131,108 | 131,118 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 12,796 | 0 | 6,397 | 6,399 |
| 2nd Allocation | 12,796 | 0 | 6,397 | 6,399 |
| Total For 003 Metropolitan Clerk - Records Center | | | | |
| Schedule .3 Total | 275,023 | 0 | 137,505 | 137,518 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 003 Metropolitan Clerk - Records Center



Activity - Records & Storage

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 13 | 0.026533 | 35 | | 35 | 2 | 36 |
| 003 Metropolitan Clerk | 320 | 0.653128 | 856 | | 856 | 42 | 898 |
| 003 Metropolitan Clerk - Records Center | 1 | 0.002041 | 3 | | 3 | | 3 |
| 005 Election Commission | 1,203 | 2.455353 | 3,219 | | 3,219 | 157 | 3,376 |
| 006 Law | 20 | 0.040820 | 54 | | 54 | 3 | 56 |
| 007 Planning Commission | 1,352 | 2.759465 | 3,618 | | 3,618 | 176 | 3,794 |
| 008 Human Resources | 2,790 | 5.694459 | 7,466 | | 7,466 | 364 | 7,830 |
| 009 Register of Deeds | 1,204 | 2.457394 | 3,222 | | 3,222 | 157 | 3,379 |
| 010 General Services - Administration | 14 | 0.028574 | 37 | | 37 | 2 | 39 |
| 010 General Services - Facilities | 890 | 1.816512 | 2,382 | | 2,382 | 116 | 2,498 |
| 010 General Services - Mail Services | 6 | 0.012246 | 16 | | 16 | 1 | 17 |
| 014 Information Technology Service | 37 | 0.075518 | 99 | | 99 | 5 | 104 |
| 015 Finance | 60 | 0.122461 | 161 | | 161 | 8 | 168 |
| 015 Finance - Administration | 5 | 0.010205 | 13 | | 13 | 1 | 14 |
| 015 Finance - Office of Mgmt & Budget | 6 | 0.012246 | 16 | | 16 | 1 | 17 |
| 015 Finance - Operations | 262 | 0.534748 | 701 | | 701 | 34 | 735 |
| 015 Finance - Payroll | 269 | 0.549036 | 720 | | 720 | 35 | 755 |
| 015 Finance - Property Administration | 10 | 0.020410 | 27 | | 27 | 1 | 28 |
| 015 Finance - Purchasing | 129 | 0.263292 | 345 | | 345 | 17 | 362 |
| 015 Finance - Treasury | 43 | 0.087764 | 115 | | 115 | 6 | 121 |
| 016 Assessor of Property | 925 | 1.887948 | 2,475 | | 2,475 | 121 | 2,596 |
| 018 County Clerk | 120 | 0.244923 | 321 | | 321 | 16 | 337 |
| 021 Public Defender | 4,178 | 8.527401 | 11,180 | | 11,180 | 545 | 11,726 |
| 023 Circuit Court Clerk | 8,639 | 17.632416 | 23,118 | | 23,118 | 1,131 | 24,249 |
| 024 Criminal Court Clerk | 3,820 | 7.796714 | 10,222 | | 10,222 | 499 | 10,721 |
| 025 Clerk and Master - Chancery | 5,180 | 10.572507 | 13,861 | | 13,861 | 676 | 14,538 |
| 026 Juvenile Court | 4,568 | 9.323400 | 12,224 | | 12,224 | 596 | 12,820 |
| 027 General Sessions Court | 41 | 0.083682 | 110 | | 110 | 5 | 115 |
| 029 Justice Integration Services | 44 | 0.089805 | 118 | | 118 | 6 | 123 |
| 030 Sheriff's Office | 87 | 0.177569 | 233 | | 233 | 11 | 244 |
| 031 Police | 2,854 | 5.825084 | 7,637 | | 7,637 | 373 | 8,010 |
| 032 Fire | 252 | 0.514338 | 674 | | 674 | 33 | 707 |
| 033 Codes Administration | 305 | 0.622513 | 816 | | 816 | 40 | 856 |
| 034 Beer Board | 186 | 0.379631 | 498 | | 498 | 24 | 522 |
| 037 Social Services | 295 | 0.602102 | 789 | | 789 | 38 | 828 |
| 038 Health | 4,845 | 9.888764 | 12,965 | | 12,965 | 632 | 13,597 |
| 039 Public Library | 2,622 | 5.351566 | 7,016 | | 7,016 | 342 | 7,359 |
| 040 Parks | 139 | 0.283702 | 372 | | 372 | 18 | 390 |
| 042 Transportation | 302 | 0.616389 | 808 | | 808 | 39 | 847 |
| 048 Internal Audit | 15 | 0.030615 | 40 | | 40 | 2 | 42 |
| 062 State Fair Board | 42 | 0.085723 | 112 | | 112 | 5 | 118 |
| 064 Sports Authority | 13 | 0.026533 | 35 | | 35 | 2 | 36 |
| 065 Water and Sewer - Water Services | 204 | 0.416369 | 546 | | 546 | 27 | 572 |
| 075 Metro Action Commission (MAC) | 508 | 1.036840 | 1,359 | | 1,359 | 66 | 1,426 |
| 091 Emergency Communication Center | 36 | 0.073477 | 96 | | 96 | 5 | 101 |
| All Other | 141 | 0.287784 | 377 | | 377 | 18 | 396 |
| Schedule .4 Total for Records & Storage | 48,995 | 100.000000 | 131,108 | | 131,108 | 6,397 | 137,505 |

Allocation Basis: Total Cubic Feet of Records Stored by Benefiting Department
Allocation Source: FY 2024 Records Stored and Requests Report - Metro Clerk

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 003 Metropolitan Clerk - Records Center



Activity - Records Requests

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 12 | 0.817439 | 1,072 | | 1,072 | 52 | 1,124 |
| 005 Election Commission | 150 | 10.217984 | 13,398 | | 13,398 | 654 | 14,051 |
| 007 Planning Commission | 416 | 28.337873 | 37,156 | | 37,156 | 1,815 | 38,971 |
| 008 Human Resources | 44 | 2.997275 | 3,930 | | 3,930 | 192 | 4,122 |
| 014 Information Technology Service | 12 | 0.817439 | 1,072 | | 1,072 | 52 | 1,124 |
| 016 Assessor of Property | 50 | 3.405995 | 4,466 | | 4,466 | 218 | 4,684 |
| 026 Juvenile Court | 108 | 7.356948 | 9,646 | | 9,646 | 471 | 10,117 |
| 031 Police | 48 | 3.269755 | 4,287 | | 4,287 | 209 | 4,496 |
| 032 Fire | 12 | 0.817439 | 1,072 | | 1,072 | 52 | 1,124 |
| 033 Codes Administration | 18 | 1.226158 | 1,608 | | 1,608 | 78 | 1,686 |
| 034 Beer Board | 5 | 0.340599 | 447 | | 447 | 22 | 468 |
| 037 Social Services | 40 | 2.724796 | 3,573 | | 3,573 | 174 | 3,747 |
| 038 Health | 256 | 17.438692 | 22,865 | | 22,865 | 1,116 | 23,981 |
| 039 Public Library | 74 | 5.040872 | 6,610 | | 6,610 | 322 | 6,932 |
| 040 Parks | 24 | 1.634877 | 2,144 | | 2,144 | 104 | 2,248 |
| 042 Transportation | 8 | 0.544959 | 715 | | 715 | 35 | 749 |
| 062 State Fair Board | 12 | 0.817439 | 1,072 | | 1,072 | 52 | 1,124 |
| 075 Metro Action Commission (MAC) | 167 | 11.376022 | 14,916 | | 14,916 | 728 | 15,644 |
| 091 Emergency Communication Center | 12 | 0.817439 | 1,072 | | 1,072 | 52 | 1,124 |
| Schedule .4 Total for Records Requests | 1,468 | 100.000000 | 131,118 | | 131,118 | 6,399 | 137,518 |

Allocation Basis: Number of Records Requests by Benefiting Department
Allocation Source: FY 2024 Records Stored and Requests Report - Metro Clerk

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 003 Metropolitan Clerk - Records Center



| Receiving Department | Total | Records & Storage | Records Requests |
|---|---|---|---|
| 002 Metropolitan Council | 36 | 36 | 0 |
| 003 Metropolitan Clerk | 2,022 | 898 | 1,124 |
| 003 Metropolitan Clerk - Records Center | 3 | 3 | 0 |
| 005 Election Commission | 17,428 | 3,376 | 14,051 |
| 006 Law | 56 | 56 | 0 |
| 007 Planning Commission | 42,765 | 3,794 | 38,971 |
| 008 Human Resources | 11,952 | 7,830 | 4,122 |
| 009 Register of Deeds | 3,379 | 3,379 | 0 |
| 010 General Services - Administration | 39 | 39 | 0 |
| 010 General Services - Facilities | 2,498 | 2,498 | 0 |
| 010 General Services - Mail Services | 17 | 17 | 0 |
| 014 Information Technology Service | 1,228 | 104 | 1,124 |
| 015 Finance | 168 | 168 | 0 |
| 015 Finance - Administration | 14 | 14 | 0 |
| 015 Finance - Office of Mgmt & Budget | 17 | 17 | 0 |
| 015 Finance - Operations | 735 | 735 | 0 |
| 015 Finance - Payroll | 755 | 755 | 0 |
| 015 Finance - Property Administration | 28 | 28 | 0 |
| 015 Finance - Purchasing | 362 | 362 | 0 |
| 015 Finance - Treasury | 121 | 121 | 0 |
| 016 Assessor of Property | 7,280 | 2,596 | 4,684 |
| 018 County Clerk | 337 | 337 | 0 |
| 021 Public Defender | 11,726 | 11,726 | 0 |
| 023 Circuit Court Clerk | 24,249 | 24,249 | 0 |
| 024 Criminal Court Clerk | 10,721 | 10,721 | 0 |
| 025 Clerk and Master - Chancery | 14,538 | 14,538 | 0 |
| 026 Juvenile Court | 22,937 | 12,820 | 10,117 |
| 027 General Sessions Court | 115 | 115 | 0 |
| 029 Justice Integration Services | 123 | 123 | 0 |
| 030 Sheriff's Office | 244 | 244 | 0 |
| 031 Police | 12,506 | 8,010 | 4,496 |
| 032 Fire | 1,831 | 707 | 1,124 |
| 033 Codes Administration | 2,542 | 856 | 1,686 |
| 034 Beer Board | 990 | 522 | 468 |
| 037 Social Services | 4,575 | 828 | 3,747 |
| 038 Health | 37,579 | 13,597 | 23,981 |
| 039 Public Library | 14,291 | 7,359 | 6,932 |
| 040 Parks | 2,638 | 390 | 2,248 |
| 042 Transportation | 1,597 | 847 | 749 |
| 048 Internal Audit | 42 | 42 | 0 |
| 062 State Fair Board | 1,242 | 118 | 1,124 |
| 064 Sports Authority | 36 | 36 | 0 |
| 065 Water and Sewer - Water Services | 572 | 572 | 0 |
| 075 Metro Action Commission (MAC) | 17,070 | 1,426 | 15,644 |
| 091 Emergency Communication Center | 1,225 | 101 | 1,124 |
| All Other | 396 | 396 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 275,023 | 137,505 | 137,518 |

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

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

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

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

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

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

Costs recorded to Fund 30003 General Fund 4% Reserve, 30039 Flood 2010, 30196 Surplus, and 30216 ARPA-COVID Stimulus have been separately identified in this function and have *not* been allocated within the cost allocation plan.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 006 Law



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 69,303,383 | | | 69,303,383 |
| Cost Adjustments: | | | | |
| DIRECT COST | -28,415,392 | | | |
| Total Departmental Cost Adjustments: | -28,415,392 | | | -28,415,392 |
| Inbound Costs: | | | | |
| Depreciation | 59,479 | | 59,479 | |
| 001 Administrative - Employee Benefits | 127,635 | 303 | 127,938 | |
| 001 Administrative - Insurance | 11,399 | 769 | 12,169 | |
| 001 Administrative - Post Audits | 8,008 | 28 | 8,036 | |
| 001 Administrative - Miscellaneous | 2,803 | 14 | 2,817 | |
| 003 Metropolitan Clerk - Records Center | 54 | 3 | 56 | |
| 006 Law | | 3,138,468 | 3,138,468 | |
| 008 Human Resources | | 46,524 | 46,524 | |
| 010 General Services - Facilities | | 29,423 | 29,423 | |
| 010 General Services - Fleet Management | | 5,888 | 5,888 | |
| 010 General Services - Mail Services | | 8,007 | 8,007 | |
| 012 IOD Network (Injured-On-Duty) | | 6,121 | 6,121 | |
| 014 Information Technology Service | | 17,848 | 17,848 | |
| 015 Finance - Accountability | | 201 | 201 | |
| 015 Finance - Business Assistance | | 465 | 465 | |
| 015 Finance - Grants & Cost Planning | | 2,398 | 2,398 | |
| 015 Finance - Office of Mgmt & Budget | | 6,495 | 6,495 | |
| 015 Finance - Operations | | 24,928 | 24,928 | |
| 015 Finance - Payroll | | 3,308 | 3,308 | |
| 015 Finance - Property Administration | | 5,692 | 5,692 | |
| 015 Finance - Purchasing | | 5,225 | 5,225 | |
| 015 Finance - Treasury | | 7,669 | 7,669 | |
| 015 Finance - Diversity Equity & Inclus | | 2,207 | 2,207 | |
| 030 Sheriff's Office - Security Services | | 24,075 | 24,075 | |
| 048 Internal Audit | | 12,820 | 12,820 | |
| Total Allocated Additions: | 209,377 | 3,348,879 | 3,558,256 | 3,558,256 |
| Total To Be Allocated: | 41,097,368 | 3,348,879 | | 44,446,247 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 006 Law



| | Total | G&A | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 5,819,902 | 0 | 5,319,306 | 295,306 | 205,290 |
| 501102 Leave Pay | 578,000 | 0 | 532,042 | 44,600 | 1,358 |
| 501103 Holiday Pay | 4,702 | 0 | 4,702 | 0 | 0 |
| 501108 Injured on Duty Pay | 2,117 | 0 | 2,117 | 0 | 0 |
| 501109 Longevity | 18,260 | 0 | 16,173 | 2,040 | 47 |
| 501134 Paid Family Leave | 32,916 | 0 | 32,916 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 30,734 | 0 | 29,708 | 1,792 | (766) |
| 501172 Employer OASDI | 362,958 | 0 | 342,537 | 20,007 | 414 |
| 501173 Employer SSN Medical | 87,242 | 0 | 82,393 | 4,752 | 97 |
| 501174 Employer Group Health | 578,247 | 0 | 539,838 | 38,409 | 0 |
| 501175 Employer Dental Group | 19,355 | 0 | 17,678 | 1,658 | 19 |
| 501176 Employer Group Life | 8,601 | 0 | 7,939 | 654 | 8 |
| 501177 Employer Pension | 730,664 | 0 | 690,502 | 39,336 | 826 |
| 501181 FSA Pre-Tax Savings | 2,345 | 0 | 2,345 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 275 | 0 | 255 | 20 | 0 |
| 501212 Court Reporter | 98,029 | 0 | 0 | 0 | 98,029 |
| 501218 Witness Fees | 153,230 | 0 | 0 | 0 | 153,230 |
| 501221 Guardian Ad Litem Fee | 18,922 | 0 | 0 | 0 | 18,922 |
| 502105 Cable Television | 358 | 0 | 358 | 0 | 0 |
| 502220 Other Professional Srvc | 1,205,731 | 0 | 0 | 0 | 1,205,731 |
| 502222 Apprsl & Ngtn Srvc | 5,338 | 0 | 0 | 0 | 5,338 |
| 502223 Legal Services | 768,766 | 0 | 0 | 0 | 766,896 |
| 502229 Management Consultant | 1,087,466 | 0 | 500,000 | 0 | 585,873 |
| 502256 Mediation Services | 8,343 | 0 | 0 | 0 | 8,343 |
| 502314 Pre-Employment Checks | 400 | 0 | 400 | 0 | 0 |
| 502357 Internet Services | 2,979 | 0 | 0 | 0 | 2,979 |
| 502401 Transport Non-employee | 510 | 0 | 510 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 4,963 | 0 | 3,489 | 0 | 1,474 |
| 502452 Employee Air Travel | 282 | 0 | 282 | 0 | 0 |
| 502453 Employee Local Travel/Park | 120 | 0 | 92 | 0 | 28 |
| 502503 Cell Phone Service | 433 | 0 | 381 | 52 | 0 |
| 502520 Postage & Delivery Srvc | 40,606 | 0 | 54 | 0 | 40,552 |
| 502701 Printing/Binding | 13,831 | 0 | 1,193 | 0 | 12,638 |
| 502801 Advertising & Promot'n | 314 | 0 | 314 | 0 | 0 |
| 502851 Subscriptions | 147,479 | 0 | 64,385 | 0 | 83,094 |
| 502883 Registration | 24,193 | 0 | 24,193 | 0 | 0 |
| 502884 Membership Dues | 15,191 | 0 | 15,191 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 180 | 0 | 180 | 0 | 0 |
| 502951 Info Systems Charge | 167,200 | 0 | 167,200 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 30,134 | 0 | 26,518 | 3,616 | 0 |
| 502977 Fleet Management | 1,300 | 0 | 1,300 | 0 | 0 |
| 502983 Surplus Property | 2,300 | 0 | 2,300 | 0 | 0 |
| 502991 Metro Legal Services | 1,933,000 | 0 | 0 | 0 | 1,933,000 |
| 503050 Host & Hostess | 2,550 | 0 | 2,550 | 0 | 0 |
| 503100 Offc & Admin Supply | 4,878 | 0 | 4,838 | 0 | 40 |
| 503120 Computer Software | 28,493 | 0 | 28,493 | 0 | 0 |
| 503130 Computer Hardware <$10K | 7,785 | 0 | 7,782 | 0 | 0 |
| 503150 Furniture/Fixtures<$10K | 127 | 0 | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 46,056 | 0 | 46,056 | 0 | 0 |
| 503400 Medical Supply | 454 | 0 | 454 | 0 | 0 |
| 505202 Insurance-Buildings | 13,844,603 | 0 | 0 | 0 | 13,844,603 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 006 Law



| | Total | G&A | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|---|---|---|---|---|
| 505205 Insurance-Emp Blanket Bond | 11,962 | 0 | 0 | 0 | 11,962 |
| 505206 Insurance-Workman's Comp | 340 | 0 | 0 | 0 | 340 |
| 505208 Insurance-Liability/PropDmg | 883,822 | 0 | 0 | 0 | 883,822 |
| 505231 Rent Building & Land | 395,113 | 0 | 395,113 | 0 | 0 |
| 505233 Rent Equipment | 9,928 | 0 | 9,928 | 0 | 0 |
| 505269 Other License & Fees | 45,046 | 0 | 0 | 0 | 45,046 |
| 505279 Notary | 0 | 0 | 0 | 0 | 0 |
| 505282 Professional Privilege Tax | 14,800 | 0 | 14,800 | 0 | 0 |
| 505500 Change in Claims Payable | 2,024,498 | 0 | 0 | 0 | 2,024,498 |
| 505740 Compensation for Damages | 6,300,271 | 0 | 0 | 0 | 6,300,271 |
| 505959 Insurance-Surety Bond | 181,390 | 0 | 0 | 0 | 181,390 |
| 507455 Software-eDiscovery | 271,151 | 0 | 271,151 | 0 | 0 |
| 531001 Transfer Operational | 31,222,200 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 69,303,383 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DIRECT COST | (28,415,392) | 0 | 0 | 0 | (28,415,392) |
| Functional Cost | 40,887,991 | 0 | 9,209,956 | 452,242 | 0 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 209,377 | 0 | 209,377 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (31,225,793) | 0 | 0 | 0 | 0 |
| 1st Allocation | 9,871,575 | 0 | 9,419,333 | 452,242 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 3,348,879 | 0 | 3,348,879 | 0 | 0 |
| 2nd Allocation | 3,348,879 | 0 | 3,348,879 | 0 | 0 |
| Total For 006 Law | | | | | |
| Schedule .3 Total | 13,220,454 | 0 | 12,768,212 | 452,242 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 006 Law



| | 30003 General Fund 4% Reserve** | 30039 Flood 2010** | 30196 Surplus** | 30216 ARPA-COVID Stimulus** |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 0 | 0 | 0 | 0 |
| 501102 Leave Pay | 0 | 0 | 0 | 0 |
| 501103 Holiday Pay | 0 | 0 | 0 | 0 |
| 501108 Injured on Duty Pay | 0 | 0 | 0 | 0 |
| 501109 Longevity | 0 | 0 | 0 | 0 |
| 501134 Paid Family Leave | 0 | 0 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 0 | 0 | 0 | 0 |
| 501172 Employer OASDI | 0 | 0 | 0 | 0 |
| 501173 Employer SSN Medical | 0 | 0 | 0 | 0 |
| 501174 Employer Group Health | 0 | 0 | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 | 0 | 0 |
| 501176 Employer Group Life | 0 | 0 | 0 | 0 |
| 501177 Employer Pension | 0 | 0 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 0 | 0 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 | 0 | 0 |
| 501212 Court Reporter | 0 | 0 | 0 | 0 |
| 501218 Witness Fees | 0 | 0 | 0 | 0 |
| 501221 Guardian Ad Litem Fee | 0 | 0 | 0 | 0 |
| 502105 Cable Television | 0 | 0 | 0 | 0 |
| 502220 Other Professional Srvc | 0 | 0 | 0 | 0 |
| 502222 Apprsl & Ngtn Srvc | 0 | 0 | 0 | 0 |
| 502223 Legal Services | 0 | 0 | 0 | 1,870 |
| 502229 Management Consultant | 0 | 1,593 | 0 | 0 |
| 502256 Mediation Services | 0 | 0 | 0 | 0 |
| 502314 Pre-Employment Checks | 0 | 0 | 0 | 0 |
| 502357 Internet Services | 0 | 0 | 0 | 0 |
| 502401 Transport Non-employee | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 0 | 0 |
| 502452 Employee Air Travel | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 | 0 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 0 | 0 | 0 | 0 |
| 502801 Advertising & Promot'n | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 0 | 0 | 0 | 0 |
| 502883 Registration | 0 | 0 | 0 | 0 |
| 502884 Membership Dues | 0 | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 0 | 0 | 0 | 0 |
| 502951 Info Systems Charge | 0 | 0 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 0 | 0 | 0 | 0 |
| 502977 Fleet Management | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 0 | 0 | 0 | 0 |
| 502991 Metro Legal Services | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 0 | 0 | 0 | 0 |
| 503120 Computer Software | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware <$10K | 3 | 0 | 0 | 0 |
| 503150 Furniture/Fixtures<$10K | 127 | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 0 | 0 | 0 | 0 |
| 503400 Medical Supply | 0 | 0 | 0 | 0 |
| 505202 Insurance-Buildings | 0 | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 006 Law



| | 30003 General Fund 4% Reserve** | 30039 Flood 2010** | 30196 Surplus** | 30216 ARPA-COVID Stimulus** |
|---|---|---|---|---|
| 505205 Insurance-Emp Blanket Bond | 0 | 0 | 0 | 0 |
| 505206 Insurance-Workman's Comp | 0 | 0 | 0 | 0 |
| 505208 Insurance-Liability/PropDmg | 0 | 0 | 0 | 0 |
| 505231 Rent Building & Land | 0 | 0 | 0 | 0 |
| 505233 Rent Equipment | 0 | 0 | 0 | 0 |
| 505269 Other License & Fees | 0 | 0 | 0 | 0 |
| 505279 Notary | 0 | 0 | 0 | 0 |
| 505282 Professional Privilege Tax | 0 | 0 | 0 | 0 |
| 505500 Change in Claims Payable | 0 | 0 | 0 | 0 |
| 505740 Compensation for Damages | 0 | 0 | 0 | 0 |
| 505959 Insurance-Surety Bond | 0 | 0 | 0 | 0 |
| 507455 Software-eDiscovery | 0 | 0 | 0 | 0 |
| 531001 Transfer Operational | 0 | 0 | 31,222,200 | 0 |
| Departmental Total Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| DIRECT COST | 0 | 0 | 0 | 0 |
| Functional Cost | 130 | 1,593 | 31,222,200 | 1,870 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | (130) | (1,593) | (31,222,200) | (1,870) |
| 1st Allocation | 0 | 0 | 0 | 0 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For 006 Law | | | | |
| Schedule .3 Total | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 006 Law**



Activity - Legal Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 1,467.08 | 1.318983 | 124,239 | | 124,239 | 66,288 | 190,527 |
| 003 Metropolitan Clerk - Records Center | 50.25 | 0.045177 | 4,255 | | 4,255 | | 4,255 |
| 004 Mayor's Office | 89.52 | 0.080483 | 7,581 | | 7,581 | 4,045 | 11,626 |
| 004 Mayor's Office - Administration | 894.33 | 0.804050 | 75,736 | | 75,736 | 40,409 | 116,145 |
| 005 Election Commission | 348.33 | 0.313167 | 29,498 | | 29,498 | 15,739 | 45,237 |
| 006 Law | 37,060.57 | 33.319433 | 3,138,468 | | 3,138,468 | | 3,138,468 |
| 007 Planning Commission | 1,281.50 | 1.152137 | 108,524 | | 108,524 | 57,902 | 166,426 |
| 008 Human Resources | 339.58 | 0.305301 | 28,757 | | 28,757 | 15,343 | 44,101 |
| 009 Register of Deeds | 90.00 | 0.080915 | 7,622 | | 7,622 | 4,066 | 11,688 |
| 010 General Services - Administration | 281.08 | 0.252706 | 23,803 | | 23,803 | 12,700 | 36,503 |
| 010 General Services - Fleet Management | 11.50 | 0.010339 | 974 | | 974 | 519 | 1,493 |
| 011 Historical Commission | 893.33 | 0.803151 | 75,651 | | 75,651 | 40,364 | 116,015 |
| 012 Employee Benefit Board | 732.42 | 0.658485 | 62,025 | | 62,025 | 33,093 | 95,118 |
| 014 Information Technology Service | 337.67 | 0.303583 | 28,596 | | 28,596 | 15,257 | 43,852 |
| 015 Finance - Administration | 1,254.25 | 1.127638 | 106,216 | | 106,216 | 56,671 | 162,887 |
| 015 Finance - Grants & Cost Planning | 13.00 | 0.011688 | 1,101 | | 1,101 | 587 | 1,688 |
| 015 Finance - Property Administration | 378.17 | 0.339995 | 32,025 | | 32,025 | 17,087 | 49,112 |
| 015 Finance - Purchasing | 746.50 | 0.671143 | 63,217 | | 63,217 | 33,729 | 96,947 |
| 015 Finance - Treasury | 106.75 | 0.095974 | 9,040 | | 9,040 | 4,823 | 13,863 |
| 016 Assessor of Property | 2,256.00 | 2.028265 | 191,049 | | 191,049 | 101,934 | 292,983 |
| 017 Trustee | 2,068.73 | 1.859899 | 175,190 | | 175,190 | 93,472 | 268,662 |
| 018 County Clerk | 28.83 | 0.025920 | 2,441 | | 2,441 | 1,302 | 3,744 |
| 019 District Attorney | 4.00 | 0.003596 | 339 | | 339 | 181 | 519 |
| 021 Public Defender | 3.25 | 0.002922 | 275 | | 275 | 147 | 422 |
| 022 Juvenile Court Clerk | 38.75 | 0.034838 | 3,282 | | 3,282 | 1,751 | 5,032 |
| 023 Circuit Court Clerk | 520.25 | 0.467733 | 44,057 | | 44,057 | 23,507 | 67,564 |
| 024 Criminal Court Clerk | 318.33 | 0.286196 | 26,958 | | 26,958 | 14,383 | 41,341 |
| 025 Clerk and Master - Chancery | 10.50 | 0.009440 | 889 | | 889 | 474 | 1,364 |
| 026 Juvenile Court | 145.50 | 0.130812 | 12,322 | | 12,322 | 6,574 | 18,896 |
| 027 General Sessions Court | 405.42 | 0.364494 | 34,333 | | 34,333 | 18,318 | 52,651 |
| 028 State Trial Courts | 48.92 | 0.043982 | 4,143 | | 4,143 | 2,210 | 6,353 |
| 029 Justice Integration Services | 33.75 | 0.030343 | 2,858 | | 2,858 | 1,525 | 4,383 |
| 030 Sheriff's Office | 1,356.00 | 1.219117 | 114,833 | | 114,833 | 61,269 | 176,101 |
| 031 Police | 10,208.03 | 9.177565 | 864,465 | | 864,465 | 461,235 | 1,325,700 |
| 032 Fire | 4,518.73 | 4.062580 | 382,668 | | 382,668 | 204,172 | 586,840 |
| 033 Codes Administration | 7,732.68 | 6.952093 | 654,841 | | 654,841 | 349,390 | 1,004,230 |
| 034 Beer Board | 302.92 | 0.272341 | 25,653 | | 25,653 | 13,687 | 39,340 |
| 037 Social Services | 199.25 | 0.179136 | 16,873 | | 16,873 | 9,003 | 25,876 |
| 038 Health | 1,799.60 | 1.617937 | 152,399 | | 152,399 | 81,312 | 233,711 |
| 039 Public Library | 441.33 | 0.396779 | 37,374 | | 37,374 | 19,941 | 57,315 |
| 040 Parks | 1,689.27 | 1.518744 | 143,056 | | 143,056 | 76,327 | 219,383 |
| 041 Arts Commission | 1,300.10 | 1.168859 | 110,099 | | 110,099 | 58,743 | 168,842 |
| 042 Transportation | 8,956.86 | 8.052696 | 758,510 | (30,000) | 728,510 | 404,702 | 1,133,213 |
| 044 Human Relations Commission | 176.30 | 0.158503 | 14,930 | | 14,930 | 7,966 | 22,896 |
| 047 Criminal Justice Planning | 2.00 | 0.001798 | 169 | | 169 | 90 | 260 |
| 048 Internal Audit | 81.17 | 0.072976 | 6,874 | | 6,874 | 3,667 | 10,541 |
| 049 Office of Emergency Management | 64.50 | 0.057989 | 5,462 | | 5,462 | 2,914 | 8,376 |
| 051 Office of Family Safety | 73.08 | 0.065703 | 6,189 | | 6,189 | 3,302 | 9,491 |
| 053 Office of Homeless Services | 222.27 | 0.199833 | 18,823 | | 18,823 | 10,043 | 28,866 |
| 054 Community Review Board | 602.83 | 0.541976 | 51,051 | | 51,051 | 27,238 | 78,288 |
| 060 Farmer's Market | 514.25 | 0.462338 | 43,549 | | 43,549 | 23,236 | 66,785 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 006 Law



Activity - Legal Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 061 Municipal Auditorium | 128.17 | 0.115232 | 10,854 | | 10,854 | 5,791 | 16,645 |
| 062 State Fair Board | 626.67 | 0.563410 | 53,069 | | 53,069 | 28,315 | 81,384 |
| 064 Sports Authority | 566.67 | 0.509467 | 47,988 | | 47,988 | 25,604 | 73,592 |
| 065 Water and Sewer - Stormwater Svcs | 30.08 | 0.027044 | 2,547 | (62,300) | (59,753) | 1,359 | (58,394) |
| 065 Water and Sewer - Waste Services | 203.92 | 0.183335 | 17,269 | (53,400) | (36,131) | 9,214 | (26,917) |
| 065 Water and Sewer - Water Services | 2,800.92 | 2.518177 | 237,195 | (186,700) | 50,495 | 126,555 | 177,051 |
| 067 General Hospital | 104.00 | 0.093502 | 8,807 | | 8,807 | 4,699 | 13,506 |
| 068 District Energy System (DES) | 285.25 | 0.256455 | 24,156 | | 24,156 | 12,888 | 37,045 |
| 071 Convention Center Authority | 4.33 | 0.003893 | 367 | | 367 | 196 | 562 |
| 075 Metro Action Commission (MAC) | 361.75 | 0.325233 | 30,635 | | 30,635 | 16,345 | 46,980 |
| 077 Metro Devlp & Housing Auth (MDHA) | 39.97 | 0.035935 | 3,385 | | 3,385 | 1,806 | 5,191 |
| 078 Metropolitan Transit Authority (MTA) | 34.58 | 0.031089 | 2,928 | | 2,928 | 1,562 | 4,491 |
| 080 Metro Nashville Public School (MNPS) | 11,428.80 | 10.275102 | 967,846 | (144,000) | 823,846 | 516,402 | 1,340,248 |
| 083 Industrial Development Board | 186.25 | 0.167449 | 15,773 | | 15,773 | 8,415 | 24,188 |
| 088 Airport Authority | 684.25 | 0.615177 | 57,946 | | 57,946 | 30,917 | 88,862 |
| 091 Emergency Communication Center | 59.25 | 0.053269 | 5,018 | | 5,018 | 2,677 | 7,695 |
| Bordeaux Longterm Care | 1.50 | 0.001349 | 127 | | 127 | 68 | 195 |
| Hospital Authority | 844.50 | 0.759251 | 71,516 | | 71,516 | 38,157 | 109,674 |
| Medical Examiner | 14.17 | 0.012740 | 1,200 | | 1,200 | 640 | 1,840 |
| Nashville Electric Service (NES) | 113.75 | 0.102267 | 9,633 | | 9,633 | 5,139 | 14,772 |
| All Other | 210.08 | 0.188873 | 17,791 | | 17,791 | 9,492 | 27,283 |
| Schedule .4 Total for Legal Services | 111,228.09 | 100.000000 | 9,419,333 | (476,400) | 8,942,933 | 3,348,879 | 12,291,812 |
| Direct Billed | | | | 476,400 | 476,400 | | 476,400 |
| Schedule .3 Total for Legal Services | 111,228.09 | 100.000000 | | 0 | 9,419,333 | 3,348,879 | 12,768,212 |

Allocation Basis: Law Staff Hours by Benefiting Department
Allocation Source: FY 2024 Total Time Report - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 006 Law**



Activity - Risk Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Insurance | 100 | 100.000000 | 452,242 | | 452,242 | | 452,242 |
| Schedule .4 Total for Risk Management | 100 | 100.000000 | 452,242 | | 452,242 | 0 | 452,242 |

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 006 Law**



Activity - Self-Insured & Liability Funds

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 006 Law



| Receiving Department | Total | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|---|---|---|---|
| 001 Administrative - Insurance | 452,242 | 0 | 452,242 | 0 |
| 002 Metropolitan Council | 190,527 | 190,527 | 0 | 0 |
| 003 Metropolitan Clerk - Records Center | 4,255 | 4,255 | 0 | 0 |
| 004 Mayor's Office | 11,626 | 11,626 | 0 | 0 |
| 004 Mayor's Office - Administration | 116,145 | 116,145 | 0 | 0 |
| 005 Election Commission | 45,237 | 45,237 | 0 | 0 |
| 006 Law | 3,138,468 | 3,138,468 | 0 | 0 |
| 007 Planning Commission | 166,426 | 166,426 | 0 | 0 |
| 008 Human Resources | 44,101 | 44,101 | 0 | 0 |
| 009 Register of Deeds | 11,688 | 11,688 | 0 | 0 |
| 010 General Services - Administration | 36,503 | 36,503 | 0 | 0 |
| 010 General Services - Fleet Management | 1,493 | 1,493 | 0 | 0 |
| 011 Historical Commission | 116,015 | 116,015 | 0 | 0 |
| 012 Employee Benefit Board | 95,118 | 95,118 | 0 | 0 |
| 014 Information Technology Service | 43,852 | 43,852 | 0 | 0 |
| 015 Finance - Administration | 162,887 | 162,887 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 1,688 | 1,688 | 0 | 0 |
| 015 Finance - Property Administration | 49,112 | 49,112 | 0 | 0 |
| 015 Finance - Purchasing | 96,947 | 96,947 | 0 | 0 |
| 015 Finance - Treasury | 13,863 | 13,863 | 0 | 0 |
| 016 Assessor of Property | 292,983 | 292,983 | 0 | 0 |
| 017 Trustee | 268,662 | 268,662 | 0 | 0 |
| 018 County Clerk | 3,744 | 3,744 | 0 | 0 |
| 019 District Attorney | 519 | 519 | 0 | 0 |
| 021 Public Defender | 422 | 422 | 0 | 0 |
| 022 Juvenile Court Clerk | 5,032 | 5,032 | 0 | 0 |
| 023 Circuit Court Clerk | 67,564 | 67,564 | 0 | 0 |
| 024 Criminal Court Clerk | 41,341 | 41,341 | 0 | 0 |
| 025 Clerk and Master - Chancery | 1,364 | 1,364 | 0 | 0 |
| 026 Juvenile Court | 18,896 | 18,896 | 0 | 0 |
| 027 General Sessions Court | 52,651 | 52,651 | 0 | 0 |
| 028 State Trial Courts | 6,353 | 6,353 | 0 | 0 |
| 029 Justice Integration Services | 4,383 | 4,383 | 0 | 0 |
| 030 Sheriff's Office | 176,101 | 176,101 | 0 | 0 |
| 031 Police | 1,325,700 | 1,325,700 | 0 | 0 |
| 032 Fire | 586,840 | 586,840 | 0 | 0 |
| 033 Codes Administration | 1,004,230 | 1,004,230 | 0 | 0 |
| 034 Beer Board | 39,340 | 39,340 | 0 | 0 |
| 037 Social Services | 25,876 | 25,876 | 0 | 0 |
| 038 Health | 233,711 | 233,711 | 0 | 0 |
| 039 Public Library | 57,315 | 57,315 | 0 | 0 |
| 040 Parks | 219,383 | 219,383 | 0 | 0 |
| 041 Arts Commission | 168,842 | 168,842 | 0 | 0 |
| 042 Transportation | 1,133,213 | 1,133,213 | 0 | 0 |
| 044 Human Relations Commission | 22,896 | 22,896 | 0 | 0 |
| 047 Criminal Justice Planning | 260 | 260 | 0 | 0 |
| 048 Internal Audit | 10,541 | 10,541 | 0 | 0 |
| 049 Office of Emergency Management | 8,376 | 8,376 | 0 | 0 |
| 051 Office of Family Safety | 9,491 | 9,491 | 0 | 0 |
| 053 Office of Homeless Services | 28,866 | 28,866 | 0 | 0 |
| 054 Community Review Board | 78,288 | 78,288 | 0 | 0 |
| 060 Farmer's Market | 66,785 | 66,785 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 006 Law



| Receiving Department | Total | Legal Services | Risk Management | Self-Insured & Liability Funds |
|---|---|---|---|---|
| 061 Municipal Auditorium | 16,645 | 16,645 | 0 | 0 |
| 062 State Fair Board | 81,384 | 81,384 | 0 | 0 |
| 064 Sports Authority | 73,592 | 73,592 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | (58,394) | (58,394) | 0 | 0 |
| 065 Water and Sewer - Waste Services | (26,917) | (26,917) | 0 | 0 |
| 065 Water and Sewer - Water Services | 177,051 | 177,051 | 0 | 0 |
| 067 General Hospital | 13,506 | 13,506 | 0 | 0 |
| 068 District Energy System (DES) | 37,045 | 37,045 | 0 | 0 |
| 071 Convention Center Authority | 562 | 562 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 46,980 | 46,980 | 0 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 5,191 | 5,191 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 4,491 | 4,491 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 1,340,248 | 1,340,248 | 0 | 0 |
| 083 Industrial Development Board | 24,188 | 24,188 | 0 | 0 |
| 088 Airport Authority | 88,862 | 88,862 | 0 | 0 |
| 091 Emergency Communication Center | 7,695 | 7,695 | 0 | 0 |
| Bordeaux Longterm Care | 195 | 195 | 0 | 0 |
| Hospital Authority | 109,674 | 109,674 | 0 | 0 |
| Medical Examiner | 1,840 | 1,840 | 0 | 0 |
| Nashville Electric Service (NES) | 14,772 | 14,772 | 0 | 0 |
| All Other | 27,283 | 27,283 | 0 | 0 |
| Direct Bill | 476,400 | 476,400 | 0 | 0 |
| Total | 13,220,454 | 12,768,212 | 452,242 | 0 |

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

Human Resources costs are recorded in GSD General Fund 10101. The costs recorded to business units 08126100 (**Employee Relations**), 08126400 (**Workforce Management**), 08126500 (**Benefits Program**), 08126600 (**Admin & Customer Service Program**), and 08126800 (**Safety Administration**) have been allocated using the number of full-time equivalent (FTE) employees by benefiting department receiving support and services. The costs recorded for the **Veterans Affairs Officer** in business unit 08126700 have *not* been allocated within this cost allocation plan.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 008 Human Resources



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 8,664,349 | | | 8,664,349 |
| Inbound Costs: | | | | |
| Depreciation | 230 | | 230 | |
| 001 Administrative - Employee Benefits | 310,466 | 737 | 311,203 | |
| 001 Administrative - Facility Rental | 3,601 | 7 | 3,607 | |
| 001 Administrative - Insurance | 12,499 | 843 | 13,343 | |
| 001 Administrative - Post Audits | 64,645 | 220 | 64,864 | |
| 001 Administrative - Miscellaneous | 642 | 3 | 645 | |
| 003 Metropolitan Clerk - Records Center | 11,396 | 556 | 11,952 | |
| 006 Law | 28,757 | 15,343 | 44,101 | |
| 008 Human Resources | | 63,602 | 63,602 | |
| 010 General Services - Facilities | | 16,857 | 16,857 | |
| 010 General Services - Fleet Management | | 5,965 | 5,965 | |
| 010 General Services - Mail Services | | 12,223 | 12,223 | |
| 012 IOD Network (Injured-On-Duty) | | 7,736 | 7,736 | |
| 014 Information Technology Service | | 35,525 | 35,525 | |
| 015 Finance - Accountability | | 201 | 201 | |
| 015 Finance - Business Assistance | | 9,822 | 9,822 | |
| 015 Finance - Grants & Cost Planning | | 549 | 549 | |
| 015 Finance - Office of Mgmt & Budget | | 6,676 | 6,676 | |
| 015 Finance - Operations | | 6,518 | 6,518 | |
| 015 Finance - Payroll | | 5,121 | 5,121 | |
| 015 Finance - Property Administration | | 1,304 | 1,304 | |
| 015 Finance - Purchasing | | 76,026 | 76,026 | |
| 015 Finance - Treasury | | 1,249 | 1,249 | |
| 015 Finance - Diversity Equity & Inclus | | 41,960 | 41,960 | |
| 030 Sheriff's Office - Security Services | | 3,054 | 3,054 | |
| 048 Internal Audit | | 2,938 | 2,938 | |
| Total Allocated Additions: | 432,236 | 315,034 | 747,270 | 747,270 |
| Total To Be Allocated: | 9,096,585 | 315,034 | | 9,411,619 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 008 Human Resources



| | Total | G&A | Employee Relations | Workforce Management | Benefits Program |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 4,190,975 | 0 | 439,047 | 1,564,156 | 711,995 |
| 501102 Leave Pay | 411,180 | 0 | 21,167 | 167,903 | 110,253 |
| 501103 Holiday Pay | 219,574 | 0 | 22,266 | 83,144 | 38,761 |
| 501109 Longevity | 22,261 | 0 | 935 | 5,752 | 6,856 |
| 501134 Paid Family Leave | 3,530 | 0 | 0 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 24,649 | 0 | 2,450 | 9,155 | 4,534 |
| 501172 Employer OASDI | 284,539 | 0 | 28,928 | 106,761 | 50,541 |
| 501173 Employer SSN Medical | 66,796 | 0 | 6,766 | 24,968 | 11,854 |
| 501174 Employer Group Health | 632,984 | 0 | 38,121 | 264,334 | 136,695 |
| 501175 Employer Dental Group | 20,616 | 0 | 1,671 | 7,857 | 4,083 |
| 501176 Employer Group Life | 9,337 | 0 | 985 | 3,382 | 1,663 |
| 501177 Employer Pension | 554,597 | 0 | 52,643 | 200,131 | 104,580 |
| 501181 FSA Pre-Tax Savings | 796 | 0 | 230 | 319 | 19 |
| 501182 Cafe Plan Pre-Tax Savings | 355 | 0 | 21 | 135 | 81 |
| 502220 Other Professional Srvc | 236,157 | 0 | 0 | 236,157 | 0 |
| 502229 Annual Enrollment Support CSS | 143,200 | 0 | 0 | 0 | 143,200 |
| 502229 Gen Con Commun Key Msg | 45,451 | 0 | 0 | 0 | 45,451 |
| 502229 Management Consultant | 1,098,002 | 0 | 0 | 0 | 275,030 |
| 502314 Pre-Employment Checks | 300 | 0 | 0 | 300 | 0 |
| 502451 Employee Out-of-town Travel | 1,798 | 0 | 0 | 396 | 0 |
| 502453 Employee Local Travel/Park | 80 | 0 | 80 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 1,164 | 0 | 260 | 312 | 388 |
| 502503 Cell Phone Service | 9,761 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 85,707 | 0 | 0 | 0 | 84,846 |
| 502701 Printing/Binding | 198 | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 4,129 | 0 | 102 | 2,459 | 397 |
| 502883 Registration | 6,901 | 0 | 1,405 | 626 | 0 |
| 502884 Membership Dues | 1,920 | 0 | 396 | 364 | 0 |
| 502951 Info Systems Charge | 360,600 | 0 | 0 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 32,171 | 0 | 0 | 0 | 0 |
| 502977 Fleet Management | 100 | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 2,200 | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 5,338 | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 20,150 | 0 | 3,137 | 0 | 680 |
| 503130 Computer Hardware <$10K | 9,970 | 0 | 0 | 3,521 | 1,163 |
| 503140 Office Equipment < $10K | 6,708 | 0 | 0 | 0 | 880 |
| 503350 Educational Supply | 54,323 | 0 | 5,351 | 48,899 | 0 |
| 505233 Rent Equipment | 8,304 | 0 | 0 | 0 | 0 |
| 505252 Software License | 87,528 | 0 | 908 | 0 | 26,630 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 8,664,349 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 8,664,349 | 0 | 626,869 | 2,731,031 | 1,760,580 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 008 Human Resources



| | Total | G&A | Employee Relations | Workforce Management | Benefits Program |
|---|---|---|---|---|---|
| Allocation Step 1 | | | | | |
| Inbound - All Others | 432,236 | 0 | 45,298 | 161,267 | 73,437 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (337,843) | 0 | 0 | 0 | 0 |
| 1st Allocation | 8,758,742 | 0 | 672,167 | 2,892,298 | 1,834,017 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 315,034 | 0 | 33,014 | 117,547 | 53,524 |
| Unallocated Costs | (16,160) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 298,874 | 0 | 33,014 | 117,547 | 53,524 |
| Total For 008 Human Resources | | | | | |
| Schedule .3 Total | 9,057,616 | 0 | 705,181 | 3,009,845 | 1,887,540 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 008 Human Resources



| | Admin & Customer Svc Program | Safety Administration | Veterans Affairs Officer** |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 1,031,280 | 229,551 | 214,946 |
| 501102 Leave Pay | 84,890 | 11,676 | 15,291 |
| 501103 Holiday Pay | 52,613 | 11,610 | 11,180 |
| 501109 Longevity | 8,003 | 275 | 440 |
| 501134 Paid Family Leave | 697 | 0 | 2,833 |
| 501160 YE Biweekly Sal/Fringe Accr | 6,003 | 1,241 | 1,266 |
| 501172 Employer OASDI | 68,201 | 15,355 | 14,753 |
| 501173 Employer SSN Medical | 16,167 | 3,591 | 3,450 |
| 501174 Employer Group Health | 159,551 | 16,020 | 18,263 |
| 501175 Employer Dental Group | 5,072 | 1,182 | 751 |
| 501176 Employer Group Life | 2,161 | 502 | 644 |
| 501177 Employer Pension | 141,304 | 31,229 | 24,710 |
| 501181 FSA Pre-Tax Savings | 228 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 97 | 8 | 13 |
| 502220 Other Professional Srvc | 0 | 0 | 0 |
| 502229 Annual Enrollment Support CSS | 0 | 0 | 0 |
| 502229 Gen Con Commun Key Msg | 0 | 0 | 0 |
| 502229 Management Consultant | 822,972 | 0 | 0 |
| 502314 Pre-Employment Checks | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 1,402 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 204 | 0 | 0 |
| 502503 Cell Phone Service | 9,046 | 0 | 715 |
| 502520 Postage & Delivery Srvc | 861 | 0 | 0 |
| 502701 Printing/Binding | 198 | 0 | 0 |
| 502851 Subscriptions | 1,171 | 0 | 0 |
| 502883 Registration | 4,193 | 0 | 677 |
| 502884 Membership Dues | 1,160 | 0 | 0 |
| 502951 Info Systems Charge | 360,600 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 32,171 | 0 | 0 |
| 502977 Fleet Management | 100 | 0 | 0 |
| 502983 Surplus Property | 2,200 | 0 | 0 |
| 503050 Host & Hostess | 5,338 | 0 | 0 |
| 503100 Offc & Admin Supply | 14,009 | 0 | 2,324 |
| 503130 Computer Hardware <$10K | 3,720 | 0 | 1,566 |
| 503140 Office Equipment < $10K | 5,828 | 0 | 0 |
| 503350 Educational Supply | 0 | 0 | 73 |
| 505233 Rent Equipment | 8,304 | 0 | 0 |
| 505252 Software License | 59,618 | 0 | 372 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 2,907,960 | 322,240 | 315,669 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 008 Human Resources



| | Admin & Customer Svc Program | Safety Administration | Veterans Affairs Officer** |
|---|---|---|---|
| Allocation Step 1 | | | |
| Inbound - All Others | 106,373 | 23,687 | 22,174 |
| Reallocate Admin Costs | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | (337,843) |
| 1st Allocation | 3,014,333 | 345,927 | 0 |
| Allocation Step 2 | | | |
| Inbound - All Others | 77,527 | 17,262 | 16,160 |
| Unallocated Costs | 0 | 0 | (16,160) |
| 2nd Allocation | 77,527 | 17,262 | 0 |
| Total For 008 Human Resources | | | |
| Schedule .3 Total | 3,091,860 | 363,189 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Employee Relations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 53.48 | 0.516491 | 3,472 | | 3,472 | 172 | 3,644 |
| 003 Metropolitan Clerk | 6.50 | 0.062775 | 422 | | 422 | 21 | 443 |
| 004 Mayor's Office - Administration | 28.50 | 0.275243 | 1,850 | | 1,850 | 92 | 1,942 |
| 005 Election Commission | 24.50 | 0.236612 | 1,590 | | 1,590 | 79 | 1,669 |
| 006 Law | 55.00 | 0.531171 | 3,570 | | 3,570 | | 3,570 |
| 007 Planning Commission | 76.41 | 0.737941 | 4,960 | | 4,960 | 247 | 5,207 |
| 008 Human Resources | 75.19 | 0.726158 | 4,881 | | 4,881 | | 4,881 |
| 009 Register of Deeds | 25.00 | 0.241441 | 1,623 | | 1,623 | 81 | 1,703 |
| 010 General Services - Administration | 47.00 | 0.453909 | 3,051 | | 3,051 | 152 | 3,203 |
| 010 General Services - Fleet Management | 81.00 | 0.782269 | 5,258 | | 5,258 | 261 | 5,520 |
| 010 General Services - Surplus Property | 8.00 | 0.077261 | 519 | | 519 | 26 | 545 |
| 011 Historical Commission | 15.30 | 0.147762 | 993 | | 993 | 49 | 1,042 |
| 014 Information Technology Service | 158.49 | 1.530640 | 10,288 | | 10,288 | 512 | 10,800 |
| 015 Finance - Administration | 118.34 | 1.142886 | 7,682 | | 7,682 | 382 | 8,064 |
| 015 Finance - Treasury | 7.00 | 0.067604 | 454 | | 454 | 22 | 477 |
| 016 Assessor of Property | 84.69 | 0.817906 | 5,498 | | 5,498 | 273 | 5,771 |
| 017 Trustee | 25.33 | 0.244628 | 1,644 | | 1,644 | 82 | 1,726 |
| 018 County Clerk | 77.82 | 0.751558 | 5,052 | | 5,052 | 251 | 5,303 |
| 019 District Attorney | 96.23 | 0.929355 | 6,247 | | 6,247 | 311 | 6,557 |
| 021 Public Defender | 94.49 | 0.912551 | 6,134 | | 6,134 | 305 | 6,439 |
| 022 Juvenile Court Clerk | 32.00 | 0.309045 | 2,077 | | 2,077 | 103 | 2,180 |
| 023 Circuit Court Clerk | 99.99 | 0.965668 | 6,491 | | 6,491 | 323 | 6,814 |
| 024 Criminal Court Clerk | 86.00 | 0.830558 | 5,583 | | 5,583 | 277 | 5,860 |
| 025 Clerk and Master - Chancery | 15.00 | 0.144865 | 974 | | 974 | 48 | 1,022 |
| 026 Juvenile Court | 106.20 | 1.025642 | 6,894 | | 6,894 | 343 | 7,237 |
| 027 General Sessions Court | 123.07 | 1.188567 | 7,989 | | 7,989 | 397 | 8,386 |
| 028 State Trial Courts | 142.59 | 1.377084 | 9,256 | | 9,256 | 460 | 9,717 |
| 029 Justice Integration Services | 23.00 | 0.222126 | 1,493 | | 1,493 | 74 | 1,567 |
| 030 Sheriff's Office | 1,056.34 | 10.201758 | 68,573 | | 68,573 | 3,411 | 71,984 |
| 031 Police | 1,997.29 | 19.289118 | 129,655 | | 129,655 | 6,459 | 136,114 |
| 032 Fire | 1,505.98 | 14.544222 | 97,762 | | 97,762 | 4,863 | 102,624 |
| 033 Codes Administration | 147.50 | 1.424503 | 9,575 | | 9,575 | 476 | 10,051 |
| 034 Beer Board | 7.49 | 0.072336 | 486 | | 486 | 24 | 510 |
| 035 Agricultural Extension | 7.25 | 0.070018 | 471 | | 471 | 23 | 494 |
| 037 Social Services | 60.44 | 0.583708 | 3,923 | | 3,923 | 195 | 4,118 |
| 038 Health | 541.12 | 5.225945 | 35,127 | | 35,127 | 1,747 | 36,874 |
| 039 Public Library | 395.19 | 3.816605 | 25,654 | | 25,654 | 1,276 | 26,930 |
| 040 Parks | 628.59 | 6.070700 | 40,805 | | 40,805 | 2,030 | 42,835 |
| 041 Arts Commission | 13.60 | 0.131344 | 883 | | 883 | 44 | 927 |
| 042 Transportation | 405.98 | 3.920811 | 26,354 | | 26,354 | 1,311 | 27,665 |
| 044 Human Relations Commission | 5.00 | 0.048288 | 325 | | 325 | 16 | 341 |
| 047 Criminal Justice Planning | 4.00 | 0.038631 | 260 | | 260 | 13 | 272 |
| 048 Internal Audit | 9.00 | 0.086919 | 584 | | 584 | 29 | 613 |
| 049 Office of Emergency Management | 15.87 | 0.153267 | 1,030 | | 1,030 | 51 | 1,081 |
| 051 Office of Family Safety | 45.90 | 0.443286 | 2,980 | | 2,980 | 148 | 3,128 |
| 053 Office of Homeless Services | 32.00 | 0.309045 | 2,077 | | 2,077 | 103 | 2,180 |
| 054 Community Review Board | 12.00 | 0.115892 | 779 | | 779 | 39 | 818 |
| 060 Farmer's Market | 7.38 | 0.071273 | 479 | | 479 | 24 | 503 |
| 061 Municipal Auditorium | 9.00 | 0.086919 | 584 | | 584 | 29 | 613 |
| 062 State Fair Board | 21.93 | 0.211792 | 1,424 | | 1,424 | 71 | 1,494 |
| 064 Sports Authority | 4.48 | 0.043266 | 291 | | 291 | 14 | 305 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Employee Relations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 065 Water and Sewer - Stormwater Svcs | 111.00 | 1.071999 | 7,206 | | 7,206 | 358 | 7,564 |
| 065 Water and Sewer - Waste Services | 98.00 | 0.946449 | 6,362 | | 6,362 | 316 | 6,678 |
| 065 Water and Sewer - Water Services | 737.90 | 7.126377 | 47,901 | | 47,901 | 2,383 | 50,284 |
| 071 Convention Center Authority | 154.20 | 1.489209 | 10,010 | | 10,010 | 498 | 10,508 |
| 075 Metro Action Commission (MAC) | 299.94 | 2.896714 | 19,471 | | 19,471 | 968 | 20,439 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.009658 | 65 | | 65 | 3 | 68 |
| 091 Emergency Communication Center | 233.00 | 2.250232 | 15,125 | | 15,125 | 752 | 15,878 |
| Schedule .4 Total for Employee Relations | 10,354.49 | 100.000000 | 672,167 | | 672,167 | 33,014 | 705,181 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2024 Human Resources Model - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Workforce Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 53.48 | 0.516491 | 14,938 | | 14,938 | 615 | 15,553 |
| 003 Metropolitan Clerk | 6.50 | 0.062775 | 1,816 | | 1,816 | 75 | 1,890 |
| 004 Mayor's Office - Administration | 28.50 | 0.275243 | 7,961 | | 7,961 | 327 | 8,288 |
| 005 Election Commission | 24.50 | 0.236612 | 6,844 | | 6,844 | 281 | 7,125 |
| 006 Law | 55.00 | 0.531171 | 15,363 | | 15,363 | | 15,363 |
| 007 Planning Commission | 76.41 | 0.737941 | 21,343 | | 21,343 | 878 | 22,222 |
| 008 Human Resources | 75.19 | 0.726158 | 21,003 | | 21,003 | | 21,003 |
| 009 Register of Deeds | 25.00 | 0.241441 | 6,983 | | 6,983 | 287 | 7,270 |
| 010 General Services - Administration | 47.00 | 0.453909 | 13,128 | | 13,128 | 540 | 13,669 |
| 010 General Services - Fleet Management | 81.00 | 0.782269 | 22,626 | | 22,626 | 931 | 23,557 |
| 010 General Services - Surplus Property | 8.00 | 0.077261 | 2,235 | | 2,235 | 92 | 2,326 |
| 011 Historical Commission | 15.30 | 0.147762 | 4,274 | | 4,274 | 176 | 4,449 |
| 014 Information Technology Service | 158.49 | 1.530640 | 44,271 | | 44,271 | 1,822 | 46,093 |
| 015 Finance - Administration | 118.34 | 1.142886 | 33,056 | | 33,056 | 1,360 | 34,416 |
| 015 Finance - Treasury | 7.00 | 0.067604 | 1,955 | | 1,955 | 80 | 2,036 |
| 016 Assessor of Property | 84.69 | 0.817906 | 23,656 | | 23,656 | 974 | 24,630 |
| 017 Trustee | 25.33 | 0.244628 | 7,075 | | 7,075 | 291 | 7,366 |
| 018 County Clerk | 77.82 | 0.751558 | 21,737 | | 21,737 | 894 | 22,632 |
| 019 District Attorney | 96.23 | 0.929355 | 26,880 | | 26,880 | 1,106 | 27,986 |
| 021 Public Defender | 94.49 | 0.912551 | 26,394 | | 26,394 | 1,086 | 27,480 |
| 022 Juvenile Court Clerk | 32.00 | 0.309045 | 8,939 | | 8,939 | 368 | 9,306 |
| 023 Circuit Court Clerk | 99.99 | 0.965668 | 27,930 | | 27,930 | 1,149 | 29,079 |
| 024 Criminal Court Clerk | 86.00 | 0.830558 | 24,022 | | 24,022 | 989 | 25,011 |
| 025 Clerk and Master - Chancery | 15.00 | 0.144865 | 4,190 | | 4,190 | 172 | 4,362 |
| 026 Juvenile Court | 106.20 | 1.025642 | 29,665 | | 29,665 | 1,221 | 30,885 |
| 027 General Sessions Court | 123.07 | 1.188567 | 34,377 | | 34,377 | 1,415 | 35,792 |
| 028 State Trial Courts | 142.59 | 1.377084 | 39,829 | | 39,829 | 1,639 | 41,469 |
| 029 Justice Integration Services | 23.00 | 0.222126 | 6,425 | | 6,425 | 264 | 6,689 |
| 030 Sheriff's Office | 1,056.34 | 10.201758 | 295,065 | | 295,065 | 12,144 | 307,210 |
| 031 Police | 1,997.29 | 19.289118 | 557,899 | | 557,899 | 22,972 | 580,871 |
| 032 Fire | 1,505.98 | 14.544222 | 420,662 | | 420,662 | 17,314 | 437,976 |
| 033 Codes Administration | 147.50 | 1.424503 | 41,201 | | 41,201 | 1,696 | 42,896 |
| 034 Beer Board | 7.49 | 0.072336 | 2,092 | | 2,092 | 86 | 2,178 |
| 035 Agricultural Extension | 7.25 | 0.070018 | 2,025 | | 2,025 | 83 | 2,108 |
| 037 Social Services | 60.44 | 0.583708 | 16,883 | | 16,883 | 695 | 17,577 |
| 038 Health | 541.12 | 5.225945 | 151,150 | | 151,150 | 6,221 | 157,371 |
| 039 Public Library | 395.19 | 3.816605 | 110,388 | | 110,388 | 4,543 | 114,931 |
| 040 Parks | 628.59 | 6.070700 | 175,583 | | 175,583 | 7,227 | 182,809 |
| 041 Arts Commission | 13.60 | 0.131344 | 3,799 | | 3,799 | 156 | 3,955 |
| 042 Transportation | 405.98 | 3.920811 | 113,402 | | 113,402 | 4,667 | 118,069 |
| 044 Human Relations Commission | 5.00 | 0.048288 | 1,397 | | 1,397 | 57 | 1,454 |
| 047 Criminal Justice Planning | 4.00 | 0.038631 | 1,117 | | 1,117 | 46 | 1,163 |
| 048 Internal Audit | 9.00 | 0.086919 | 2,514 | | 2,514 | 103 | 2,617 |
| 049 Office of Emergency Management | 15.87 | 0.153267 | 4,433 | | 4,433 | 182 | 4,615 |
| 051 Office of Family Safety | 45.90 | 0.443286 | 12,821 | | 12,821 | 527 | 13,349 |
| 053 Office of Homeless Services | 32.00 | 0.309045 | 8,939 | | 8,939 | 368 | 9,306 |
| 054 Community Review Board | 12.00 | 0.115892 | 3,352 | | 3,352 | 138 | 3,490 |
| 060 Farmer's Market | 7.38 | 0.071273 | 2,061 | | 2,061 | 85 | 2,146 |
| 061 Municipal Auditorium | 9.00 | 0.086919 | 2,514 | | 2,514 | 103 | 2,617 |
| 062 State Fair Board | 21.93 | 0.211792 | 6,126 | | 6,126 | 252 | 6,378 |
| 064 Sports Authority | 4.48 | 0.043266 | 1,251 | | 1,251 | 51 | 1,303 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Workforce Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 065 Water and Sewer - Stormwater Svcs | 111.00 | 1.071999 | 31,005 | | 31,005 | 1,276 | 32,281 |
| 065 Water and Sewer - Waste Services | 98.00 | 0.946449 | 27,374 | | 27,374 | 1,126 | 28,501 |
| 065 Water and Sewer - Water Services | 737.90 | 7.126377 | 206,116 | | 206,116 | 8,483 | 214,599 |
| 071 Convention Center Authority | 154.20 | 1.489209 | 43,072 | | 43,072 | 1,773 | 44,845 |
| 075 Metro Action Commission (MAC) | 299.94 | 2.896714 | 83,782 | | 83,782 | 3,448 | 87,230 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.009658 | 279 | | 279 | 11 | 291 |
| 091 Emergency Communication Center | 233.00 | 2.250232 | 65,083 | | 65,083 | 2,678 | 67,762 |
| Schedule .4 Total for Workforce Management | 10,354.49 | 100.000000 | 2,892,298 | | 2,892,298 | 117,547 | 3,009,845 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2024 Human Resources Model - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Benefits Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 53.48 | 0.516491 | 9,473 | | 9,473 | 280 | 9,752 |
| 003 Metropolitan Clerk | 6.50 | 0.062775 | 1,151 | | 1,151 | 34 | 1,185 |
| 004 Mayor's Office - Administration | 28.50 | 0.275243 | 5,048 | | 5,048 | 149 | 5,197 |
| 005 Election Commission | 24.50 | 0.236612 | 4,339 | | 4,339 | 128 | 4,468 |
| 006 Law | 55.00 | 0.531171 | 9,742 | | 9,742 | | 9,742 |
| 007 Planning Commission | 76.41 | 0.737941 | 13,534 | | 13,534 | 400 | 13,934 |
| 008 Human Resources | 75.19 | 0.726158 | 13,318 | | 13,318 | | 13,318 |
| 009 Register of Deeds | 25.00 | 0.241441 | 4,428 | | 4,428 | 131 | 4,559 |
| 010 General Services - Administration | 47.00 | 0.453909 | 8,325 | | 8,325 | 246 | 8,571 |
| 010 General Services - Fleet Management | 81.00 | 0.782269 | 14,347 | | 14,347 | 424 | 14,771 |
| 010 General Services - Surplus Property | 8.00 | 0.077261 | 1,417 | | 1,417 | 42 | 1,459 |
| 011 Historical Commission | 15.30 | 0.147762 | 2,710 | | 2,710 | 80 | 2,790 |
| 014 Information Technology Service | 158.49 | 1.530640 | 28,072 | | 28,072 | 830 | 28,902 |
| 015 Finance - Administration | 118.34 | 1.142886 | 20,961 | | 20,961 | 619 | 21,580 |
| 015 Finance - Treasury | 7.00 | 0.067604 | 1,240 | | 1,240 | 36 | 1,276 |
| 016 Assessor of Property | 84.69 | 0.817906 | 15,001 | | 15,001 | 443 | 15,444 |
| 017 Trustee | 25.33 | 0.244628 | 4,487 | | 4,487 | 133 | 4,619 |
| 018 County Clerk | 77.82 | 0.751558 | 13,784 | | 13,784 | 407 | 14,191 |
| 019 District Attorney | 96.23 | 0.929355 | 17,045 | | 17,045 | 503 | 17,548 |
| 021 Public Defender | 94.49 | 0.912551 | 16,736 | | 16,736 | 494 | 17,231 |
| 022 Juvenile Court Clerk | 32.00 | 0.309045 | 5,668 | | 5,668 | 167 | 5,835 |
| 023 Circuit Court Clerk | 99.99 | 0.965668 | 17,711 | | 17,711 | 523 | 18,234 |
| 024 Criminal Court Clerk | 86.00 | 0.830558 | 15,233 | | 15,233 | 450 | 15,683 |
| 025 Clerk and Master - Chancery | 15.00 | 0.144865 | 2,657 | | 2,657 | 78 | 2,735 |
| 026 Juvenile Court | 106.20 | 1.025642 | 18,810 | | 18,810 | 556 | 19,366 |
| 027 General Sessions Court | 123.07 | 1.188567 | 21,799 | | 21,799 | 644 | 22,443 |
| 028 State Trial Courts | 142.59 | 1.377084 | 25,256 | | 25,256 | 746 | 26,002 |
| 029 Justice Integration Services | 23.00 | 0.222126 | 4,074 | | 4,074 | 120 | 4,194 |
| 030 Sheriff's Office | 1,056.34 | 10.201758 | 187,102 | | 187,102 | 5,530 | 192,632 |
| 031 Police | 1,997.29 | 19.289118 | 353,766 | | 353,766 | 10,465 | 364,231 |
| 032 Fire | 1,505.98 | 14.544222 | 266,743 | | 266,743 | 7,884 | 274,627 |
| 033 Codes Administration | 147.50 | 1.424503 | 26,126 | | 26,126 | 772 | 26,898 |
| 034 Beer Board | 7.49 | 0.072336 | 1,327 | | 1,327 | 39 | 1,366 |
| 035 Agricultural Extension | 7.25 | 0.070018 | 1,284 | | 1,284 | 38 | 1,322 |
| 037 Social Services | 60.44 | 0.583708 | 10,705 | | 10,705 | 316 | 11,022 |
| 038 Health | 541.12 | 5.225945 | 95,845 | | 95,845 | 2,833 | 98,677 |
| 039 Public Library | 395.19 | 3.816605 | 69,997 | | 69,997 | 2,069 | 72,066 |
| 040 Parks | 628.59 | 6.070700 | 111,338 | | 111,338 | 3,290 | 114,628 |
| 041 Arts Commission | 13.60 | 0.131344 | 2,409 | | 2,409 | 71 | 2,480 |
| 042 Transportation | 405.98 | 3.920811 | 71,908 | | 71,908 | 2,125 | 74,033 |
| 044 Human Relations Commission | 5.00 | 0.048288 | 886 | | 886 | 26 | 912 |
| 047 Criminal Justice Planning | 4.00 | 0.038631 | 709 | | 709 | 21 | 729 |
| 048 Internal Audit | 9.00 | 0.086919 | 1,594 | | 1,594 | 47 | 1,641 |
| 049 Office of Emergency Management | 15.87 | 0.153267 | 2,811 | | 2,811 | 83 | 2,894 |
| 051 Office of Family Safety | 45.90 | 0.443286 | 8,130 | | 8,130 | 240 | 8,370 |
| 053 Office of Homeless Services | 32.00 | 0.309045 | 5,668 | | 5,668 | 167 | 5,835 |
| 054 Community Review Board | 12.00 | 0.115892 | 2,125 | | 2,125 | 63 | 2,188 |
| 060 Farmer's Market | 7.38 | 0.071273 | 1,307 | | 1,307 | 38 | 1,346 |
| 061 Municipal Auditorium | 9.00 | 0.086919 | 1,594 | | 1,594 | 47 | 1,641 |
| 062 State Fair Board | 21.93 | 0.211792 | 3,884 | | 3,884 | 115 | 3,999 |
| 064 Sports Authority | 4.48 | 0.043266 | 794 | | 794 | 23 | 817 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 008 Human Resources**



Activity - Benefits Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 065 Water and Sewer - Stormwater Svcs | 111.00 | 1.071999 | 19,661 | | 19,661 | 581 | 20,241 |
| 065 Water and Sewer - Waste Services | 98.00 | 0.946449 | 17,358 | | 17,358 | 513 | 17,871 |
| 065 Water and Sewer - Water Services | 737.90 | 7.126377 | 130,699 | | 130,699 | 3,863 | 134,562 |
| 071 Convention Center Authority | 154.20 | 1.489209 | 27,312 | | 27,312 | 807 | 28,119 |
| 075 Metro Action Commission (MAC) | 299.94 | 2.896714 | 53,126 | | 53,126 | 1,570 | 54,696 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.009658 | 177 | | 177 | 5 | 182 |
| 091 Emergency Communication Center | 233.00 | 2.250232 | 41,270 | | 41,270 | 1,220 | 42,489 |
| Schedule .4 Total for Benefits Program | 10,354.49 | 100.000000 | 1,834,017 | | 1,834,017 | 53,524 | 1,887,540 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2024 Human Resources Model - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Admin & Customer Svc Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 53.48 | 0.516491 | 15,569 | | 15,569 | 405 | 15,974 |
| 003 Metropolitan Clerk | 6.50 | 0.062775 | 1,892 | | 1,892 | 49 | 1,941 |
| 004 Mayor's Office - Administration | 28.50 | 0.275243 | 8,297 | | 8,297 | 216 | 8,513 |
| 005 Election Commission | 24.50 | 0.236612 | 7,132 | | 7,132 | 186 | 7,318 |
| 006 Law | 55.00 | 0.531171 | 16,011 | | 16,011 | | 16,011 |
| 007 Planning Commission | 76.41 | 0.737941 | 22,244 | | 22,244 | 579 | 22,823 |
| 008 Human Resources | 75.19 | 0.726158 | 21,889 | | 21,889 | | 21,889 |
| 009 Register of Deeds | 25.00 | 0.241441 | 7,278 | | 7,278 | 189 | 7,467 |
| 010 General Services - Administration | 47.00 | 0.453909 | 13,682 | | 13,682 | 356 | 14,039 |
| 010 General Services - Fleet Management | 81.00 | 0.782269 | 23,580 | | 23,580 | 614 | 24,194 |
| 010 General Services - Surplus Property | 8.00 | 0.077261 | 2,329 | | 2,329 | 61 | 2,389 |
| 011 Historical Commission | 15.30 | 0.147762 | 4,454 | | 4,454 | 116 | 4,570 |
| 014 Information Technology Service | 158.49 | 1.530640 | 46,139 | | 46,139 | 1,202 | 47,340 |
| 015 Finance - Administration | 118.34 | 1.142886 | 34,450 | | 34,450 | 897 | 35,348 |
| 015 Finance - Treasury | 7.00 | 0.067604 | 2,038 | | 2,038 | 53 | 2,091 |
| 016 Assessor of Property | 84.69 | 0.817906 | 24,654 | | 24,654 | 642 | 25,296 |
| 017 Trustee | 25.33 | 0.244628 | 7,374 | | 7,374 | 192 | 7,566 |
| 018 County Clerk | 77.82 | 0.751558 | 22,654 | | 22,654 | 590 | 23,244 |
| 019 District Attorney | 96.23 | 0.929355 | 28,014 | | 28,014 | 730 | 28,743 |
| 021 Public Defender | 94.49 | 0.912551 | 27,507 | | 27,507 | 716 | 28,224 |
| 022 Juvenile Court Clerk | 32.00 | 0.309045 | 9,316 | | 9,316 | 242 | 9,558 |
| 023 Circuit Court Clerk | 99.99 | 0.965668 | 29,108 | | 29,108 | 758 | 29,867 |
| 024 Criminal Court Clerk | 86.00 | 0.830558 | 25,036 | | 25,036 | 652 | 25,688 |
| 025 Clerk and Master - Chancery | 15.00 | 0.144865 | 4,367 | | 4,367 | 114 | 4,480 |
| 026 Juvenile Court | 106.20 | 1.025642 | 30,916 | | 30,916 | 805 | 31,721 |
| 027 General Sessions Court | 123.07 | 1.188567 | 35,827 | | 35,827 | 933 | 36,760 |
| 028 State Trial Courts | 142.59 | 1.377084 | 41,510 | | 41,510 | 1,081 | 42,591 |
| 029 Justice Integration Services | 23.00 | 0.222126 | 6,696 | | 6,696 | 174 | 6,870 |
| 030 Sheriff's Office | 1,056.34 | 10.201758 | 307,515 | | 307,515 | 8,010 | 315,525 |
| 031 Police | 1,997.29 | 19.289118 | 581,438 | | 581,438 | 15,154 | 596,592 |
| 032 Fire | 1,505.98 | 14.544222 | 438,411 | | 438,411 | 11,419 | 449,831 |
| 033 Codes Administration | 147.50 | 1.424503 | 42,939 | | 42,939 | 1,118 | 44,058 |
| 034 Beer Board | 7.49 | 0.072336 | 2,180 | | 2,180 | 57 | 2,237 |
| 035 Agricultural Extension | 7.25 | 0.070018 | 2,111 | | 2,111 | 55 | 2,165 |
| 037 Social Services | 60.44 | 0.583708 | 17,595 | | 17,595 | 458 | 18,053 |
| 038 Health | 541.12 | 5.225945 | 157,527 | | 157,527 | 4,103 | 161,630 |
| 039 Public Library | 395.19 | 3.816605 | 115,045 | | 115,045 | 2,996 | 118,042 |
| 040 Parks | 628.59 | 6.070700 | 182,991 | | 182,991 | 4,766 | 187,757 |
| 041 Arts Commission | 13.60 | 0.131344 | 3,959 | | 3,959 | 103 | 4,062 |
| 042 Transportation | 405.98 | 3.920811 | 118,186 | | 118,186 | 3,078 | 121,265 |
| 044 Human Relations Commission | 5.00 | 0.048288 | 1,456 | | 1,456 | 38 | 1,493 |
| 047 Criminal Justice Planning | 4.00 | 0.038631 | 1,164 | | 1,164 | 30 | 1,195 |
| 048 Internal Audit | 9.00 | 0.086919 | 2,620 | | 2,620 | 68 | 2,688 |
| 049 Office of Emergency Management | 15.87 | 0.153267 | 4,620 | | 4,620 | 120 | 4,740 |
| 051 Office of Family Safety | 45.90 | 0.443286 | 13,362 | | 13,362 | 348 | 13,710 |
| 053 Office of Homeless Services | 32.00 | 0.309045 | 9,316 | | 9,316 | 242 | 9,558 |
| 054 Community Review Board | 12.00 | 0.115892 | 3,493 | | 3,493 | 91 | 3,584 |
| 060 Farmer's Market | 7.38 | 0.071273 | 2,148 | | 2,148 | 56 | 2,204 |
| 061 Municipal Auditorium | 9.00 | 0.086919 | 2,620 | | 2,620 | 68 | 2,688 |
| 062 State Fair Board | 21.93 | 0.211792 | 6,384 | | 6,384 | 166 | 6,550 |
| 064 Sports Authority | 4.48 | 0.043266 | 1,304 | | 1,304 | 34 | 1,338 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Admin & Customer Svc Program

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 065 Water and Sewer - Stormwater Svcs | 111.00 | 1.071999 | 32,314 | | 32,314 | 842 | 33,155 |
| 065 Water and Sewer - Waste Services | 98.00 | 0.946449 | 28,529 | | 28,529 | 743 | 29,272 |
| 065 Water and Sewer - Water Services | 737.90 | 7.126377 | 214,813 | | 214,813 | 5,595 | 220,408 |
| 071 Convention Center Authority | 154.20 | 1.489209 | 44,890 | | 44,890 | 1,169 | 46,059 |
| 075 Metro Action Commission (MAC) | 299.94 | 2.896714 | 87,317 | | 87,317 | 2,274 | 89,591 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.009658 | 291 | | 291 | 7 | 299 |
| 091 Emergency Communication Center | 233.00 | 2.250232 | 67,830 | | 67,830 | 1,767 | 69,596 |
| Schedule .4 Total for Admin & Customer Svc Program | 10,354.49 | 100.000000 | 3,014,333 | | 3,014,333 | 77,527 | 3,091,860 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2024 Human Resources Model - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Safety Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 53.48 | 0.516491 | 1,787 | | 1,787 | 90 | 1,877 |
| 003 Metropolitan Clerk | 6.50 | 0.062775 | 217 | | 217 | 11 | 228 |
| 004 Mayor's Office - Administration | 28.50 | 0.275243 | 952 | | 952 | 48 | 1,000 |
| 005 Election Commission | 24.50 | 0.236612 | 819 | | 819 | 41 | 860 |
| 006 Law | 55.00 | 0.531171 | 1,837 | | 1,837 | | 1,837 |
| 007 Planning Commission | 76.41 | 0.737941 | 2,553 | | 2,553 | 129 | 2,682 |
| 008 Human Resources | 75.19 | 0.726158 | 2,512 | | 2,512 | | 2,512 |
| 009 Register of Deeds | 25.00 | 0.241441 | 835 | | 835 | 42 | 877 |
| 010 General Services - Administration | 47.00 | 0.453909 | 1,570 | | 1,570 | 79 | 1,649 |
| 010 General Services - Fleet Management | 81.00 | 0.782269 | 2,706 | | 2,706 | 137 | 2,843 |
| 010 General Services - Surplus Property | 8.00 | 0.077261 | 267 | | 267 | 13 | 281 |
| 011 Historical Commission | 15.30 | 0.147762 | 511 | | 511 | 26 | 537 |
| 014 Information Technology Service | 158.49 | 1.530640 | 5,295 | | 5,295 | 267 | 5,562 |
| 015 Finance - Administration | 118.34 | 1.142886 | 3,954 | | 3,954 | 200 | 4,153 |
| 015 Finance - Treasury | 7.00 | 0.067604 | 234 | | 234 | 12 | 245 |
| 016 Assessor of Property | 84.69 | 0.817906 | 2,829 | | 2,829 | 143 | 2,972 |
| 017 Trustee | 25.33 | 0.244628 | 846 | | 846 | 43 | 889 |
| 018 County Clerk | 77.82 | 0.751558 | 2,600 | | 2,600 | 131 | 2,731 |
| 019 District Attorney | 96.23 | 0.929355 | 3,215 | | 3,215 | 162 | 3,377 |
| 021 Public Defender | 94.49 | 0.912551 | 3,157 | | 3,157 | 159 | 3,316 |
| 022 Juvenile Court Clerk | 32.00 | 0.309045 | 1,069 | | 1,069 | 54 | 1,123 |
| 023 Circuit Court Clerk | 99.99 | 0.965668 | 3,341 | | 3,341 | 169 | 3,509 |
| 024 Criminal Court Clerk | 86.00 | 0.830558 | 2,873 | | 2,873 | 145 | 3,018 |
| 025 Clerk and Master - Chancery | 15.00 | 0.144865 | 501 | | 501 | 25 | 526 |
| 026 Juvenile Court | 106.20 | 1.025642 | 3,548 | | 3,548 | 179 | 3,727 |
| 027 General Sessions Court | 123.07 | 1.188567 | 4,112 | | 4,112 | 208 | 4,319 |
| 028 State Trial Courts | 142.59 | 1.377084 | 4,764 | | 4,764 | 241 | 5,004 |
| 029 Justice Integration Services | 23.00 | 0.222126 | 768 | | 768 | 39 | 807 |
| 030 Sheriff's Office | 1,056.34 | 10.201758 | 35,291 | | 35,291 | 1,783 | 37,074 |
| 031 Police | 1,997.29 | 19.289118 | 66,726 | | 66,726 | 3,380 | 70,107 |
| 032 Fire | 1,505.98 | 14.544222 | 50,312 | | 50,312 | 2,543 | 52,855 |
| 033 Codes Administration | 147.50 | 1.424503 | 4,928 | | 4,928 | 249 | 5,177 |
| 034 Beer Board | 7.49 | 0.072336 | 250 | | 250 | 13 | 263 |
| 035 Agricultural Extension | 7.25 | 0.070018 | 242 | | 242 | 12 | 254 |
| 037 Social Services | 60.44 | 0.583708 | 2,019 | | 2,019 | 102 | 2,121 |
| 038 Health | 541.12 | 5.225945 | 18,078 | | 18,078 | 913 | 18,991 |
| 039 Public Library | 395.19 | 3.816605 | 13,203 | | 13,203 | 667 | 13,870 |
| 040 Parks | 628.59 | 6.070700 | 21,000 | | 21,000 | 1,061 | 22,061 |
| 041 Arts Commission | 13.60 | 0.131344 | 454 | | 454 | 23 | 477 |
| 042 Transportation | 405.98 | 3.920811 | 13,563 | | 13,563 | 685 | 14,248 |
| 044 Human Relations Commission | 5.00 | 0.048288 | 167 | | 167 | 8 | 175 |
| 047 Criminal Justice Planning | 4.00 | 0.038631 | 134 | | 134 | 7 | 140 |
| 048 Internal Audit | 9.00 | 0.086919 | 301 | | 301 | 15 | 316 |
| 049 Office of Emergency Management | 15.87 | 0.153267 | 530 | | 530 | 27 | 557 |
| 051 Office of Family Safety | 45.90 | 0.443286 | 1,533 | | 1,533 | 77 | 1,611 |
| 053 Office of Homeless Services | 32.00 | 0.309045 | 1,069 | | 1,069 | 54 | 1,123 |
| 054 Community Review Board | 12.00 | 0.115892 | 401 | | 401 | 20 | 421 |
| 060 Farmer's Market | 7.38 | 0.071273 | 247 | | 247 | 12 | 259 |
| 061 Municipal Auditorium | 9.00 | 0.086919 | 301 | | 301 | 15 | 316 |
| 062 State Fair Board | 21.93 | 0.211792 | 733 | | 733 | 37 | 769 |
| 064 Sports Authority | 4.48 | 0.043266 | 150 | | 150 | 7 | 157 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 008 Human Resources



Activity - Safety Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 065 Water and Sewer - Stormwater Svcs | 111.00 | 1.071999 | 3,708 | | 3,708 | 187 | 3,896 |
| 065 Water and Sewer - Waste Services | 98.00 | 0.946449 | 3,274 | | 3,274 | 165 | 3,439 |
| 065 Water and Sewer - Water Services | 737.90 | 7.126377 | 24,652 | | 24,652 | 1,246 | 25,898 |
| 071 Convention Center Authority | 154.20 | 1.489209 | 5,152 | | 5,152 | 260 | 5,412 |
| 075 Metro Action Commission (MAC) | 299.94 | 2.896714 | 10,021 | | 10,021 | 506 | 10,527 |
| 078 Metropolitan Transit Authority (MTA) | 1.00 | 0.009658 | 33 | | 33 | 2 | 35 |
| 091 Emergency Communication Center | 233.00 | 2.250232 | 7,784 | | 7,784 | 393 | 8,177 |
| Schedule .4 Total for Safety Administration | 10,354.49 | 100.000000 | 345,927 | | 345,927 | 17,262 | 363,189 |

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2024 Human Resources Model - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 008 Human Resources



| Receiving Department | Total | Employee Relations | Workforce Management | Benefits Program | Admin & Customer Svc Program |
|---|---|---|---|---|---|
| 002 Metropolitan Council | 46,801 | 3,644 | 15,553 | 9,752 | 15,974 |
| 003 Metropolitan Clerk | 5,688 | 443 | 1,890 | 1,185 | 1,941 |
| 004 Mayor's Office - Administration | 24,940 | 1,942 | 8,288 | 5,197 | 8,513 |
| 005 Election Commission | 21,440 | 1,669 | 7,125 | 4,468 | 7,318 |
| 006 Law | 46,524 | 3,570 | 15,363 | 9,742 | 16,011 |
| 007 Planning Commission | 66,867 | 5,207 | 22,222 | 13,934 | 22,823 |
| 008 Human Resources | 63,602 | 4,881 | 21,003 | 13,318 | 21,889 |
| 009 Register of Deeds | 21,877 | 1,703 | 7,270 | 4,559 | 7,467 |
| 010 General Services - Administration | 41,130 | 3,203 | 13,669 | 8,571 | 14,039 |
| 010 General Services - Fleet Management | 70,884 | 5,520 | 23,557 | 14,771 | 24,194 |
| 010 General Services - Surplus Property | 7,000 | 545 | 2,326 | 1,459 | 2,389 |
| 011 Historical Commission | 13,388 | 1,042 | 4,449 | 2,790 | 4,570 |
| 014 Information Technology Service | 138,697 | 10,800 | 46,093 | 28,902 | 47,340 |
| 015 Finance - Administration | 103,561 | 8,064 | 34,416 | 21,580 | 35,348 |
| 015 Finance - Treasury | 6,125 | 477 | 2,036 | 1,276 | 2,091 |
| 016 Assessor of Property | 74,113 | 5,771 | 24,630 | 15,444 | 25,296 |
| 017 Trustee | 22,166 | 1,726 | 7,366 | 4,619 | 7,566 |
| 018 County Clerk | 68,101 | 5,303 | 22,632 | 14,191 | 23,244 |
| 019 District Attorney | 84,212 | 6,557 | 27,986 | 17,548 | 28,743 |
| 021 Public Defender | 82,689 | 6,439 | 27,480 | 17,231 | 28,224 |
| 022 Juvenile Court Clerk | 28,003 | 2,180 | 9,306 | 5,835 | 9,558 |
| 023 Circuit Court Clerk | 87,502 | 6,814 | 29,079 | 18,234 | 29,867 |
| 024 Criminal Court Clerk | 75,260 | 5,860 | 25,011 | 15,683 | 25,688 |
| 025 Clerk and Master - Chancery | 13,126 | 1,022 | 4,362 | 2,735 | 4,480 |
| 026 Juvenile Court | 92,937 | 7,237 | 30,885 | 19,366 | 31,721 |
| 027 General Sessions Court | 107,700 | 8,386 | 35,792 | 22,443 | 36,760 |
| 028 State Trial Courts | 124,782 | 9,717 | 41,469 | 26,002 | 42,591 |
| 029 Justice Integration Services | 20,127 | 1,567 | 6,689 | 4,194 | 6,870 |
| 030 Sheriff's Office | 924,424 | 71,984 | 307,210 | 192,632 | 315,525 |
| 031 Police | 1,747,914 | 136,114 | 580,871 | 364,231 | 596,592 |
| 032 Fire | 1,317,913 | 102,624 | 437,976 | 274,627 | 449,831 |
| 033 Codes Administration | 129,079 | 10,051 | 42,896 | 26,898 | 44,058 |
| 034 Beer Board | 6,554 | 510 | 2,178 | 1,366 | 2,237 |
| 035 Agricultural Extension | 6,344 | 494 | 2,108 | 1,322 | 2,165 |
| 037 Social Services | 52,891 | 4,118 | 17,577 | 11,022 | 18,053 |
| 038 Health | 473,544 | 36,874 | 157,371 | 98,677 | 161,630 |
| 039 Public Library | 345,838 | 26,930 | 114,931 | 72,066 | 118,042 |
| 040 Parks | 550,091 | 42,835 | 182,809 | 114,628 | 187,757 |
| 041 Arts Commission | 11,901 | 927 | 3,955 | 2,480 | 4,062 |
| 042 Transportation | 355,281 | 27,665 | 118,069 | 74,033 | 121,265 |
| 044 Human Relations Commission | 4,375 | 341 | 1,454 | 912 | 1,493 |
| 047 Criminal Justice Planning | 3,500 | 272 | 1,163 | 729 | 1,195 |
| 048 Internal Audit | 7,875 | 613 | 2,617 | 1,641 | 2,688 |
| 049 Office of Emergency Management | 13,887 | 1,081 | 4,615 | 2,894 | 4,740 |
| 051 Office of Family Safety | 40,167 | 3,128 | 13,349 | 8,370 | 13,710 |
| 053 Office of Homeless Services | 28,003 | 2,180 | 9,306 | 5,835 | 9,558 |
| 054 Community Review Board | 10,501 | 818 | 3,490 | 2,188 | 3,584 |
| 060 Farmer's Market | 6,458 | 503 | 2,146 | 1,346 | 2,204 |
| 061 Municipal Auditorium | 7,875 | 613 | 2,617 | 1,641 | 2,688 |
| 062 State Fair Board | 19,190 | 1,494 | 6,378 | 3,999 | 6,550 |
| 064 Sports Authority | 3,920 | 305 | 1,303 | 817 | 1,338 |
| 065 Water and Sewer - Stormwater Svcs | 97,137 | 7,564 | 32,281 | 20,241 | 33,155 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 008 Human Resources



| Receiving Department | Total | Employee Relations | Workforce Management | Benefits Program | Admin & Customer Svc Program |
|---|---|---|---|---|---|
| 065 Water and Sewer - Waste Services | 85,761 | 6,678 | 28,501 | 17,871 | 29,272 |
| 065 Water and Sewer - Water Services | 645,751 | 50,284 | 214,599 | 134,562 | 220,408 |
| 071 Convention Center Authority | 134,943 | 10,508 | 44,845 | 28,119 | 46,059 |
| 075 Metro Action Commission (MAC) | 262,482 | 20,439 | 87,230 | 54,696 | 89,591 |
| 078 Metropolitan Transit Authority (MTA) | 875 | 68 | 291 | 182 | 299 |
| 091 Emergency Communication Center | 203,902 | 15,878 | 67,762 | 42,489 | 69,596 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 9,057,616 | 705,181 | 3,009,845 | 1,887,540 | 3,091,860 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 008 Human Resources



| Receiving Department | Safety Administration |
|---|---|
| 002 Metropolitan Council | 1,877 |
| 003 Metropolitan Clerk | 228 |
| 004 Mayor's Office - Administration | 1,000 |
| 005 Election Commission | 860 |
| 006 Law | 1,837 |
| 007 Planning Commission | 2,682 |
| 008 Human Resources | 2,512 |
| 009 Register of Deeds | 877 |
| 010 General Services - Administration | 1,649 |
| 010 General Services - Fleet Management | 2,843 |
| 010 General Services - Surplus Property | 281 |
| 011 Historical Commission | 537 |
| 014 Information Technology Service | 5,562 |
| 015 Finance - Administration | 4,153 |
| 015 Finance - Treasury | 245 |
| 016 Assessor of Property | 2,972 |
| 017 Trustee | 889 |
| 018 County Clerk | 2,731 |
| 019 District Attorney | 3,377 |
| 021 Public Defender | 3,316 |
| 022 Juvenile Court Clerk | 1,123 |
| 023 Circuit Court Clerk | 3,509 |
| 024 Criminal Court Clerk | 3,018 |
| 025 Clerk and Master - Chancery | 526 |
| 026 Juvenile Court | 3,727 |
| 027 General Sessions Court | 4,319 |
| 028 State Trial Courts | 5,004 |
| 029 Justice Integration Services | 807 |
| 030 Sheriff's Office | 37,074 |
| 031 Police | 70,107 |
| 032 Fire | 52,855 |
| 033 Codes Administration | 5,177 |
| 034 Beer Board | 263 |
| 035 Agricultural Extension | 254 |
| 037 Social Services | 2,121 |
| 038 Health | 18,991 |
| 039 Public Library | 13,870 |
| 040 Parks | 22,061 |
| 041 Arts Commission | 477 |
| 042 Transportation | 14,248 |
| 044 Human Relations Commission | 175 |
| 047 Criminal Justice Planning | 140 |
| 048 Internal Audit | 316 |
| 049 Office of Emergency Management | 557 |
| 051 Office of Family Safety | 1,611 |
| 053 Office of Homeless Services | 1,123 |
| 054 Community Review Board | 421 |
| 060 Farmer's Market | 259 |
| 061 Municipal Auditorium | 316 |
| 062 State Fair Board | 769 |
| 064 Sports Authority | 157 |
| 065 Water and Sewer - Stormwater Svcs | 3,896 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .5 - Allocation Summary**
**For Department 008 Human Resources**



| Receiving Department | Safety Administration |
|---|---|
| 065 Water and Sewer - Waste Services | 3,439 |
| 065 Water and Sewer - Water Services | 25,898 |
| 071 Convention Center Authority | 5,412 |
| 075 Metro Action Commission (MAC) | 10,527 |
| 078 Metropolitan Transit Authority (MTA) | 35 |
| 091 Emergency Communication Center | 8,177 |
| Direct Bill | 0 |
| Total | 363,189 |

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 010 General Services - Administration



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,661,011 | | | 1,661,011 |
| Deductions: | | | | |
| 503210 Food & Ice | -2,879 | | | |
| Total Deductions: | -2,879 | | | -2,879 |
| Inbound Costs: | | | | |
| Depreciation | 69,768 | | 69,768 | |
| 001 Administrative - Employee Benefits | 736,764 | 1,749 | 738,514 | |
| 001 Administrative - Facility Rental | 28,312 | 53 | 28,365 | |
| 001 Administrative - Post Audits | 352 | 1 | 353 | |
| 001 Administrative - Miscellaneous | 123 | 1 | 124 | |
| 003 Metropolitan Clerk - Records Center | 37 | 2 | 39 | |
| 006 Law | 23,803 | 12,700 | 36,503 | |
| 008 Human Resources | 39,757 | 1,373 | 41,130 | |
| 010 General Services - Facilities | | 45,244 | 45,244 | |
| 010 General Services - Fleet Management | | 114,100 | 114,100 | |
| 010 General Services - Mail Services | | 839 | 839 | |
| 012 IOD Network (Injured-On-Duty) | | 30,815 | 30,815 | |
| 014 Information Technology Service | | 4,690 | 4,690 | |
| 015 Finance - Accountability | | 201 | 201 | |
| 015 Finance - Business Assistance | | 465 | 465 | |
| 015 Finance - Grants & Cost Planning | | 2,691 | 2,691 | |
| 015 Finance - Office of Mgmt & Budget | | 1,400 | 1,400 | |
| 015 Finance - Operations | | 1,539 | 1,539 | |
| 015 Finance - Payroll | | 3,656 | 3,656 | |
| 015 Finance - Property Administration | | 8,380 | 8,380 | |
| 015 Finance - Purchasing | | 563,537 | 563,537 | |
| 015 Finance - Treasury | | 626 | 626 | |
| 015 Finance - Diversity Equity & Inclus | | 3,946 | 3,946 | |
| 030 Sheriff's Office - Security Services | | 24,285 | 24,285 | |
| 038 Health - Employee Health & Wellness | | 12,553 | 12,553 | |
| 048 Internal Audit | | 563 | 563 | |
| Total Allocated Additions: | 898,917 | 835,408 | 1,734,325 | 1,734,325 |
| Total To Be Allocated: | 2,557,049 | 835,408 | | 3,392,457 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Administration



| | Total | G&A | Business Office |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 871,428 | 0 | 871,428 |
| 501102 Leave Pay | 96,412 | 0 | 96,412 |
| 501103 Holiday Pay | 43,789 | 0 | 43,789 |
| 501104 Overtime Pay | 155 | 0 | 155 |
| 501109 Longevity | 7,817 | 0 | 7,817 |
| 501134 Paid Family Leave | 10,642 | 0 | 10,642 |
| 501160 YE Biweekly Sal/Fringe Accr | 5,114 | 0 | 5,114 |
| 501172 Employer OASDI | 59,726 | 0 | 59,726 |
| 501173 Employer SSN Medical | 14,219 | 0 | 14,219 |
| 501174 Employer Group Health | 137,860 | 0 | 137,860 |
| 501175 Employer Dental Group | 3,488 | 0 | 3,488 |
| 501176 Employer Group Life | 1,409 | 0 | 1,409 |
| 501177 Employer Pension | 100,807 | 0 | 100,807 |
| 501181 FSA Pre-Tax Savings | 147 | 0 | 147 |
| 501182 Cafe Plan Pre-Tax Savings | 81 | 0 | 81 |
| 502229 Management Consultant | 117,389 | 0 | 117,389 |
| 502309 Educational Service | 9,672 | 0 | 9,672 |
| 502314 Pre-Employment Checks | 424 | 0 | 424 |
| 502330 Other Purchased Srvc | 1,989 | 0 | 1,989 |
| 502337 DP-Outside Metro | 706 | 0 | 706 |
| 502365 Bus Service | 100,000 | 0 | 100,000 |
| 502451 Employee Out-of-town Travel | 2,340 | 0 | 2,340 |
| 502454 Moving reimbursement | 10,030 | 0 | 10,030 |
| 502502 Allowance-Cell/Mobile Devices | 1,763 | 0 | 1,763 |
| 502701 Printing/Binding | 133 | 0 | 133 |
| 502801 Advertising & Promot'n | 1,849 | 0 | 1,849 |
| 502883 Registration | 2,019 | 0 | 2,019 |
| 502884 Membership Dues | 601 | 0 | 601 |
| 502951 Info Systems Charge | 37,600 | 0 | 37,600 |
| 502957 Telecmmnct'n Charge | 14,251 | 0 | 14,251 |
| 502983 Surplus Property | 500 | 0 | 500 |
| 503100 Offc & Admin Supply | 483 | 0 | 483 |
| 503120 Computer Software | 379 | 0 | 379 |
| *503210 Food & Ice | 2,879 | 0 | 0 |
| 503850 Small Equipment Supply | 329 | 0 | 329 |
| 505233 Rent Equipment | 2,581 | 0 | 2,581 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,661,011 | | |
| Deductions | | | |
| *Total Disallowed Costs | (2,879) | 0 | 0 |
| Functional Cost | 1,658,132 | 0 | 1,658,132 |
| Allocation Step 1 | | | |
| Inbound - All Others | 898,917 | 0 | 898,917 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 2,557,049 | 0 | 2,557,049 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Administration



| | Total | G&A | Business Office |
|---|---|---|---|
| Allocation Step 2 | | | |
| Inbound - All Others | 835,408 | 0 | 835,408 |
| 2nd Allocation | 835,408 | 0 | 835,408 |
| Total For 010 General Services - Administration | | | |
| Schedule .3 Total | 3,392,457 | 0 | 3,392,457 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Administration



Activity - Business Office

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services | 11,634.99 | 0.108535 | 2,775 | | 2,775 | 907 | 3,682 |
| 010 General Services - Facilities | 4,214,825.72 | 39.317243 | 1,005,361 | | 1,005,361 | 328,460 | 1,333,821 |
| 010 General Services - Fleet Management | 5,447,276.80 | 50.813942 | 1,299,337 | | 1,299,337 | 424,504 | 1,723,842 |
| 010 General Services - Mail Services | 374,732.57 | 3.495625 | 89,385 | | 89,385 | 29,203 | 118,587 |
| 010 General Services - Surplus Property | 671,573.75 | 6.264655 | 160,190 | | 160,190 | 52,335 | 212,526 |
| Schedule .4 Total for Business Office | 10,720,043.83 | 100.000000 | 2,557,049 | | 2,557,049 | 835,408 | 3,392,457 |

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 010 General Services - Administration



| Receiving Department | Total | Business Office |
|---|---|---|
| 010 General Services | 3,682 | 3,682 |
| 010 General Services - Facilities | 1,333,821 | 1,333,821 |
| 010 General Services - Fleet Management | 1,723,842 | 1,723,842 |
| 010 General Services - Mail Services | 118,587 | 118,587 |
| 010 General Services - Surplus Property | 212,526 | 212,526 |
| Direct Bill | 0 | 0 |
| Total | 3,392,457 | 3,392,457 |

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

The costs of **General Services - Facilities** are included in GSD General Fund 10101 business units 10103210 (GSR BOSS Support Services), 10103220 (GSR BOSS Building Services), 10103230 (GSR BOSS Utilities), 10103260 (GSR SS ADA Compliance), 10103270 (GSR BOSS Construction Services), and 10103280 (GSR Sustainability). General Services - Facilities maintains a rate model where the costs of utilities, environmental services, maintenance, grounds maintenance, and the salaries and fringe benefits of certain employees are identified directly to specific buildings and allocated to building occupants based on assigned square footage. For cost allocation purposes, these costs have been allocated using the total facilities costs by benefiting department. The allocated costs have been reduced by any actual direct billings identified to billed departments. Costs recorded to General Fund 4% Reserve Fund 30003 have been separately identified and have *not* been allocated within the cost allocation plan.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 010 General Services - Facilities



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 34,918,829 | | | 34,918,829 |
| Inbound Costs: | | | | |
| Depreciation | 641,848 | | 641,848 | |
| 001 Administrative - Facility Rental | 28,476 | 53 | 28,529 | |
| 001 Administrative - Insurance | 650,755 | 43,923 | 694,678 | |
| 001 Administrative - Post Audits | 6,445 | 22 | 6,467 | |
| 001 Administrative - Miscellaneous | 792,201 | 3,986 | 796,187 | |
| 003 Metropolitan Clerk - Records Center | 2,382 | 116 | 2,498 | |
| 010 General Services - Administration | 1,005,361 | 328,460 | 1,333,821 | |
| 010 General Services - Fleet Management | | -1,323 | -1,323 | |
| 014 Information Technology Service | | 75,792 | 75,792 | |
| 015 Finance - Business Assistance | | 226,912 | 226,912 | |
| 015 Finance - Grants & Cost Planning | | 1,930 | 1,930 | |
| 015 Finance - Office of Mgmt & Budget | | 20,600 | 20,600 | |
| 015 Finance - Operations | | 107,782 | 107,782 | |
| 015 Finance - Payroll | | 1,965 | 1,965 | |
| 015 Finance - Property Administration | | 4,581 | 4,581 | |
| 015 Finance - Treasury | | 3,488 | 3,488 | |
| 015 Finance - Diversity Equity & Inclus | | 5,139 | 5,139 | |
| 030 Sheriff's Office - Security Services | | 683,362 | 683,362 | |
| 048 Internal Audit | | 10,317 | 10,317 | |
| Total Allocated Additions: | 3,127,467 | 1,517,104 | 4,644,571 | 4,644,571 |
| Total To Be Allocated: | 38,046,296 | 1,517,104 | | 39,563,400 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Facilities



| | Total | G&A | Facilities | 30003 General Fund 4% Reserve** |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 2,671,215 | 0 | 2,671,215 | 0 |
| 501102 Leave Pay | 297,438 | 0 | 297,438 | 0 |
| 501103 Holiday Pay | 140,569 | 0 | 140,569 | 0 |
| 501104 Overtime Pay | 22 | 0 | 22 | 0 |
| 501105 Out of Class Pay | 8,198 | 0 | 8,198 | 0 |
| 501106 Shift Differential Pay | 1 | 0 | 1 | 0 |
| 501109 Longevity | 14,253 | 0 | 14,253 | 0 |
| 501134 Paid Family Leave | 17,480 | 0 | 17,480 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 17,752 | 0 | 17,752 | 0 |
| 501172 Employer OASDI | 184,848 | 0 | 184,848 | 0 |
| 501173 Employer SSN Medical | 43,345 | 0 | 43,345 | 0 |
| 501174 Employer Group Health | 433,453 | 0 | 433,453 | 0 |
| 501175 Employer Dental Group | 13,831 | 0 | 13,831 | 0 |
| 501176 Employer Group Life | 5,954 | 0 | 5,954 | 0 |
| 501177 Employer Pension | 365,519 | 0 | 365,519 | 0 |
| 501181 FSA Pre-Tax Savings | 749 | 0 | 749 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 198 | 0 | 198 | 0 |
| 502101 Electric | 4,292,951 | 0 | 4,292,951 | 0 |
| 502102 Water | 826,445 | 0 | 826,445 | 0 |
| 502103 Gas | 604,243 | 0 | 604,243 | 0 |
| 502105 Cable Television | 1,111 | 0 | 1,111 | 0 |
| 502110 District Energy System | 995,230 | 0 | 995,230 | 0 |
| 502111 Stormwater | 187,570 | 0 | 187,570 | 0 |
| 502227 Landscaping Srvc | 776,966 | 0 | 776,966 | 0 |
| 502229 Management Consultant | 67,341 | 0 | 67,341 | 0 |
| 502236 Project Management (non-cap) | 13,147 | 0 | 0 | 13,147 |
| 502302 Security Services | 146,246 | 0 | 146,246 | 0 |
| 502303 Refuse Disposal | 68,267 | 0 | 68,267 | 0 |
| 502314 Pre-Employment Checks | 35 | 0 | 35 | 0 |
| 502334 Pest Control Srvc | 69,996 | 0 | 69,996 | 0 |
| 502335 Janitorial Srvc | 4,811,841 | 0 | 4,811,841 | 0 |
| 502337 DP-Outside Metro | 776 | 0 | 776 | 0 |
| 502345 Lock & Key Service | 26,639 | 0 | 26,639 | 0 |
| 502346 Grass/Grounds Maintenance | 775,930 | 0 | 775,930 | 0 |
| 502360 Security Monitoring Service | 28,210 | 0 | 28,210 | 0 |
| 502373 Interpretation Services | 1,440 | 0 | 1,440 | 0 |
| 502451 Employee Out-of-town Travel | 2,869 | 0 | 2,869 | 0 |
| 502452 Employee Air Travel | 406 | 0 | 406 | 0 |
| 502453 Employee Local Travel/Park | 633 | 0 | 633 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 4,854 | 0 | 4,854 | 0 |
| 502503 Cell Phone Service | 13,804 | 0 | 13,804 | 0 |
| 502701 Printing/Binding | 3,546 | 0 | 3,546 | 0 |
| 502851 Subscriptions | 474 | 0 | 474 | 0 |
| 502883 Registration | 6,299 | 0 | 6,299 | 0 |
| 502884 Membership Dues | 20,490 | 0 | 20,490 | 0 |
| 502920 Other Rpr & Maint Srvc | 10,071,072 | 0 | 8,652,643 | 1,418,429 |
| 502951 Info Systems Charge | 642,200 | 0 | 642,200 | 0 |
| 502954 Radio Shop Charge | 11,200 | 0 | 11,200 | 0 |
| 502957 Telecmmnct'n Charge | 180,431 | 0 | 180,431 | 0 |
| 502977 Fleet Management | 20,700 | 0 | 20,700 | 0 |
| 502983 Surplus Property | 7,200 | 0 | 7,200 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Facilities



| | Total | G&A | Facilities | 30003 General Fund 4% Reserve** |
|---|---|---|---|---|
| 503100 Offc & Admin Supply | 3,649 | 0 | 3,649 | 0 |
| 503120 Computer Software | 2,498 | 0 | 2,498 | 0 |
| 503130 Computer Hardware <$10K | 1,189 | 0 | 1,189 | 0 |
| 503150 Furniture/Fixtures<$10K | 117,703 | 0 | 34,587 | 83,116 |
| 503210 Food & Ice | 5,456 | 0 | 5,456 | 0 |
| 503320 Uniforms/Work Related Items | 4,408 | 0 | 4,408 | 0 |
| 503325 Safety Shoes | 1,176 | 0 | 1,176 | 0 |
| 503600 Repair & Maint Supply | 948,802 | 0 | 863,613 | 85,189 |
| 503620 Electrical Supply | 3,089 | 0 | 3,089 | 0 |
| 503720 Signs | 1,089 | 0 | 1,089 | 0 |
| 503850 Small Equipment Supply | 692 | 0 | 692 | 0 |
| 503851 Work Equipment < $10K | 8,673 | 0 | 0 | 8,673 |
| 505231 Rent Building & Land | 243,359 | 0 | 243,359 | 0 |
| 505233 Rent Equipment | 27,678 | 0 | 27,678 | 0 |
| 505241 Licenses Permits & Fees | 1,925 | 0 | 1,925 | 0 |
| 505242 Elevator Permit | 4,497 | 0 | 4,497 | 0 |
| 505252 Software License | 153,447 | 0 | 153,447 | 0 |
| 505259 Alarm Permits | 3,350 | 0 | 3,350 | 0 |
| 507275 Leasehold Improvements | 44,827 | 0 | 0 | 44,827 |
| 507400 Machinery & Equipment | 214,151 | 0 | 0 | 214,151 |
| 531005 Transfer FA Proprietary Funds | 4,231,784 | 0 | 0 | 4,231,784 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 34,918,829 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 34,918,829 | 0 | 28,819,513 | 6,099,316 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 3,127,467 | 0 | 3,127,467 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | (6,099,316) | 0 | 0 | (6,099,316) |
| 1st Allocation | 31,946,980 | 0 | 31,946,980 | 0 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 1,517,104 | 0 | 1,517,104 | 0 |
| 2nd Allocation | 1,517,104 | 0 | 1,517,104 | 0 |
| Total For 010 General Services - Facilities | | | | |
| Schedule .3 Total | 33,464,084 | 0 | 33,464,084 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Facilities



Activity - Facilities

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 96,916.36 | 0.357482 | 114,205 | | 114,205 | 5,439 | 119,644 |
| 003 Metropolitan Clerk | 371,602.78 | 1.370682 | 437,892 | | 437,892 | 20,854 | 458,746 |
| 004 Mayor's Office - Administration | 127,956.89 | 0.471978 | 150,783 | | 150,783 | 7,181 | 157,964 |
| 005 Election Commission | 80,293.42 | 0.296168 | 94,617 | | 94,617 | 4,506 | 99,123 |
| 006 Law | 24,968.58 | 0.092098 | 29,423 | | 29,423 | | 29,423 |
| 007 Planning Commission | 105,416.06 | 0.388834 | 124,221 | | 124,221 | 5,916 | 130,137 |
| 008 Human Resources | 14,304.85 | 0.052764 | 16,857 | | 16,857 | | 16,857 |
| 010 General Services - Administration | 38,394.85 | 0.141622 | 45,244 | | 45,244 | | 45,244 |
| 010 General Services - Fleet Management | 1,421,403.51 | 5.242942 | 1,674,962 | | 1,674,962 | 79,769 | 1,754,731 |
| 010 General Services - Surplus Property | 234,586.18 | 0.865287 | 276,433 | | 276,433 | 13,165 | 289,598 |
| 011 Historical Commission | 486.58 | 0.001795 | 573 | | 573 | 27 | 601 |
| 012 IOD Network (Injured-On-Duty) | 26,283.86 | 0.096950 | 30,973 | (37,500) | (6,527) | 1,475 | (5,052) |
| 014 Information Technology Service | 1,213,829.52 | 4.477291 | 1,430,359 | | 1,430,359 | 68,120 | 1,498,480 |
| 015 Finance - Administration | 20,745.50 | 0.076521 | 24,446 | | 24,446 | 1,164 | 25,610 |
| 015 Finance - Office of Mgmt & Budget | 54,178.32 | 0.199840 | 63,843 | | 63,843 | 3,040 | 66,883 |
| 015 Finance - Operations | 69,660.08 | 0.256946 | 82,086 | | 82,086 | 3,909 | 85,996 |
| 015 Finance - Property Administration | 15,265.71 | 0.056309 | 17,989 | | 17,989 | 857 | 18,846 |
| 015 Finance - Purchasing | 59,617.78 | 0.219904 | 70,253 | | 70,253 | 3,346 | 73,598 |
| 015 Finance - Treasury | 19,857.27 | 0.073245 | 23,400 | | 23,400 | 1,114 | 24,514 |
| 016 Assessor of Property | 130,110.54 | 0.479921 | 153,320 | | 153,320 | 7,302 | 160,622 |
| 017 Trustee | 38,130.69 | 0.140648 | 44,933 | | 44,933 | 2,140 | 47,073 |
| 018 County Clerk | 130,805.23 | 0.482484 | 154,139 | | 154,139 | 7,341 | 161,480 |
| 019 District Attorney | 27,258.70 | 0.100546 | 32,121 | | 32,121 | 1,530 | 33,651 |
| 021 Public Defender | 17,918.46 | 0.066093 | 21,115 | | 21,115 | 1,005 | 22,120 |
| 023 Circuit Court Clerk | 463,554.97 | 1.709854 | 546,247 | | 546,247 | 26,015 | 572,261 |
| 024 Criminal Court Clerk | 318,843.17 | 1.176074 | 375,720 | | 375,720 | 17,893 | 393,614 |
| 025 Clerk and Master - Chancery | 130,755.90 | 0.482302 | 154,081 | | 154,081 | 7,338 | 161,419 |
| 026 Juvenile Court | 598,614.02 | 2.208028 | 705,398 | | 705,398 | 33,594 | 738,992 |
| 027 General Sessions Court | 516,504.68 | 1.905162 | 608,642 | | 608,642 | 28,986 | 637,628 |
| 028 State Trial Courts | 556,263.61 | 2.051816 | 655,493 | | 655,493 | 31,218 | 686,711 |
| 029 Justice Integration Services | 29,007.70 | 0.106997 | 34,182 | | 34,182 | 1,628 | 35,810 |
| 030 Sheriff's Office - Security Services | 338,812.47 | 1.249732 | 399,252 | | 399,252 | 19,014 | 418,266 |
| 031 Police | 6,314,607.86 | 23.291854 | 7,441,044 | | 7,441,044 | 354,377 | 7,795,421 |
| 032 Fire | 2,905,094.56 | 10.715636 | 3,423,322 | | 3,423,322 | 163,034 | 3,586,356 |
| 033 Codes Administration | 140,308.98 | 0.517539 | 165,338 | | 165,338 | 7,874 | 173,212 |
| 034 Beer Board | 6,160.32 | 0.022723 | 7,259 | | 7,259 | 346 | 7,605 |
| 035 Agricultural Extension | 39,604.51 | 0.146084 | 46,669 | | 46,669 | 2,222 | 48,892 |
| 037 Social Services | 84,966.62 | 0.313405 | 100,123 | | 100,123 | 4,768 | 104,892 |
| 038 Health | 848,094.06 | 3.128252 | 999,382 | | 999,382 | 47,595 | 1,046,977 |
| 039 Public Library | 461,287.07 | 1.701488 | 543,574 | | 543,574 | 25,887 | 569,461 |
| 040 Parks | 738,462.02 | 2.723867 | 870,193 | | 870,193 | 41,443 | 911,636 |
| 041 Arts Commission | 11,805.61 | 0.043546 | 13,912 | | 13,912 | 662 | 14,574 |
| 042 Transportation | 41,998.09 | 0.154913 | 49,490 | | 49,490 | 2,357 | 51,847 |
| 049 Office of Emergency Management | 191,338.04 | 0.705763 | 225,470 | | 225,470 | 10,738 | 236,208 |
| 051 Office of Family Safety | 63,954.03 | 0.235899 | 75,363 | | 75,363 | 3,589 | 78,952 |
| 060 Farmer's Market | 17,012.57 | 0.062752 | 20,047 | | 20,047 | 955 | 21,002 |
| 064 Sports Authority | 10,964.92 | 0.040445 | 12,921 | | 12,921 | 615 | 13,536 |
| 065 Water and Sewer - General | 72,637.33 | 0.267928 | 85,595 | | 85,595 | 4,076 | 89,671 |
| 075 Metro Action Commission (MAC) | 346,619.48 | 1.278529 | 408,451 | (300,600) | 107,851 | 19,452 | 127,304 |
| 080 Metro Nashville Public School (MNPS) | 635,337.44 | 2.343485 | 748,673 | | 748,673 | 35,655 | 784,328 |
| 091 Emergency Communication Center | 180,664.24 | 0.666392 | 212,892 | | 212,892 | 10,139 | 223,031 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Facilities



Activity - Facilities

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| All Other | 6,707,534.02 | 24.741185 | 7,904,062 | (656,739) | 7,247,323 | 376,433 | 7,623,756 |
| Schedule .4 Total for Facilities | 27,110,800.01 | 100.000000 | 31,946,980 | (994,839) | 30,952,141 | 1,517,104 | 32,469,245 |
| Direct Billed | | | | 994,839 | 994,839 | | 994,839 |
| Schedule .3 Total for Facilities | 27,110,800.01 | 100.000000 | | 0 | 31,946,980 | 1,517,104 | 33,464,084 |

Allocation Basis: Total Facilities Costs by Benefiting Department
Allocation Source: FY 2024 General Services Rate Model - General Services

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 010 General Services - Facilities



| Receiving Department | Total | Facilities |
|---|---|---|
| 002 Metropolitan Council | 119,644 | 119,644 |
| 003 Metropolitan Clerk | 458,746 | 458,746 |
| 004 Mayor's Office - Administration | 157,964 | 157,964 |
| 005 Election Commission | 99,123 | 99,123 |
| 006 Law | 29,423 | 29,423 |
| 007 Planning Commission | 130,137 | 130,137 |
| 008 Human Resources | 16,857 | 16,857 |
| 010 General Services - Administration | 45,244 | 45,244 |
| 010 General Services - Fleet Management | 1,754,731 | 1,754,731 |
| 010 General Services - Surplus Property | 289,598 | 289,598 |
| 011 Historical Commission | 601 | 601 |
| 012 IOD Network (Injured-On-Duty) | (5,052) | (5,052) |
| 014 Information Technology Service | 1,498,480 | 1,498,480 |
| 015 Finance - Administration | 25,610 | 25,610 |
| 015 Finance - Office of Mgmt & Budget | 66,883 | 66,883 |
| 015 Finance - Operations | 85,996 | 85,996 |
| 015 Finance - Property Administration | 18,846 | 18,846 |
| 015 Finance - Purchasing | 73,598 | 73,598 |
| 015 Finance - Treasury | 24,514 | 24,514 |
| 016 Assessor of Property | 160,622 | 160,622 |
| 017 Trustee | 47,073 | 47,073 |
| 018 County Clerk | 161,480 | 161,480 |
| 019 District Attorney | 33,651 | 33,651 |
| 021 Public Defender | 22,120 | 22,120 |
| 023 Circuit Court Clerk | 572,261 | 572,261 |
| 024 Criminal Court Clerk | 393,614 | 393,614 |
| 025 Clerk and Master - Chancery | 161,419 | 161,419 |
| 026 Juvenile Court | 738,992 | 738,992 |
| 027 General Sessions Court | 637,628 | 637,628 |
| 028 State Trial Courts | 686,711 | 686,711 |
| 029 Justice Integration Services | 35,810 | 35,810 |
| 030 Sheriff's Office - Security Services | 418,266 | 418,266 |
| 031 Police | 7,795,421 | 7,795,421 |
| 032 Fire | 3,586,356 | 3,586,356 |
| 033 Codes Administration | 173,212 | 173,212 |
| 034 Beer Board | 7,605 | 7,605 |
| 035 Agricultural Extension | 48,892 | 48,892 |
| 037 Social Services | 104,892 | 104,892 |
| 038 Health | 1,046,977 | 1,046,977 |
| 039 Public Library | 569,461 | 569,461 |
| 040 Parks | 911,636 | 911,636 |
| 041 Arts Commission | 14,574 | 14,574 |
| 042 Transportation | 51,847 | 51,847 |
| 049 Office of Emergency Management | 236,208 | 236,208 |
| 051 Office of Family Safety | 78,952 | 78,952 |
| 060 Farmer's Market | 21,002 | 21,002 |
| 064 Sports Authority | 13,536 | 13,536 |
| 065 Water and Sewer - General | 89,671 | 89,671 |
| 075 Metro Action Commission (MAC) | 127,304 | 127,304 |
| 080 Metro Nashville Public School (MNPS) | 784,328 | 784,328 |
| 091 Emergency Communication Center | 223,031 | 223,031 |
| All Other | 7,623,756 | 7,623,756 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .5 - Allocation Summary**
**For Department 010 General Services - Facilities**



| Receiving Department | Total | Facilities |
|---|---|---|
| Direct Bill | 994,839 | 994,839 |
| Total | 33,464,084 | 33,464,084 |

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

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 010 General Services - Fleet Management



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 58,258,354 | | | 58,258,354 |
| Deductions: | | | | |
| 503210 Food & Ice | -1,287 | | | |
| Total Deductions: | -1,287 | | | -1,287 |
| Cost Adjustments: | | | | |
| ACFR Non-Operating (Revenue)/Expense: | 0 | | | |
| Investment Income | -1,125,305 | | | |
| Loss on Sale of Property | 205,424 | | | |
| Other | -323,213 | | | |
| Total Departmental Cost Adjustments: | -1,243,094 | | | -1,243,094 |
| Inbound Costs: | | | | |
| Depreciation | 13,197 | | 13,197 | |
| 001 Administrative - Facility Rental | 141,989 | 268 | 142,257 | |
| 001 Administrative - Post Audits | 12,346 | 42 | 12,388 | |
| 001 Administrative - Miscellaneous | 4,321 | 22 | 4,343 | |
| 006 Law | 974 | 519 | 1,493 | |
| 008 Human Resources | 68,517 | 2,367 | 70,884 | |
| 010 General Services - Administration | 1,299,337 | 424,504 | 1,723,842 | |
| 010 General Services - Facilities | 1,674,962 | 79,769 | 1,754,731 | |
| 010 General Services - Fleet Management | | 16,712 | 16,712 | |
| 012 IOD Network (Injured-On-Duty) | | -13,052 | -13,052 | |
| 014 Information Technology Service | | 54,283 | 54,283 | |
| 015 Finance - Grants & Cost Planning | | 3,697 | 3,697 | |
| 015 Finance - Office of Mgmt & Budget | | 25,275 | 25,275 | |
| 015 Finance - Operations | | 173,456 | 173,456 | |
| 015 Finance - Payroll | | 3,837 | 3,837 | |
| 015 Finance - Property Administration | | 8,775 | 8,775 | |
| 015 Finance - Treasury | | 4,875 | 4,875 | |
| 015 Finance - Diversity Equity & Inclus | | 6,305 | 6,305 | |
| 030 Sheriff's Office - Security Services | | 59,182 | 59,182 | |
| 048 Internal Audit | | 19,764 | 19,764 | |
| Total Allocated Additions: | 3,215,643 | 870,605 | 4,086,248 | 4,086,248 |
| Total To Be Allocated: | 60,229,616 | 870,605 | | 61,100,221 |


MAXCAP 2025 Maximus US Services, Inc.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Fleet Management



| | Total | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 3,200,742 | 0 | 3,200,742 | 0 |
| 501102 Leave Pay | 436,012 | 0 | 436,012 | 0 |
| 501103 Holiday Pay | 212,214 | 0 | 212,214 | 0 |
| 501104 Overtime Pay | 50,354 | 0 | 50,354 | 0 |
| 501106 Shift Differential Pay | 15,732 | 0 | 15,732 | 0 |
| 501108 Injured on Duty Pay | 4,850 | 0 | 4,850 | 0 |
| 501109 Longevity | 23,129 | 0 | 23,129 | 0 |
| 501129 IOD-Light Duty | 13,080 | 0 | 13,080 | 0 |
| 501133 IOD-CS 90 Percent | 10,108 | 0 | 10,108 | 0 |
| 501134 Paid Family Leave | 11,803 | 0 | 11,803 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 40,467 | 0 | 40,467 | 0 |
| 501172 Employer OASDI | 220,790 | 0 | 220,790 | 0 |
| 501173 Employer SSN Medical | 51,746 | 0 | 51,746 | 0 |
| 501174 Employer Group Health | 758,189 | 0 | 758,189 | 0 |
| 501175 Employer Dental Group | 21,219 | 0 | 21,219 | 0 |
| 501176 Employer Group Life | 9,343 | 0 | 9,343 | 0 |
| 501177 Employer Pension | 366,469 | 0 | 366,469 | 0 |
| 501181 FSA Pre-Tax Savings | 605 | 0 | 605 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 427 | 0 | 427 | 0 |
| 502105 Cable Television | 836 | 0 | 836 | 0 |
| 502222 Apprsl & Ngtn Srvc | 21,210 | 0 | 21,210 | 0 |
| 502314 Pre-Employment Checks | 2,538 | 0 | 2,538 | 0 |
| 502337 DP-Outside Metro | 5,241 | 0 | 5,241 | 0 |
| 502340 Tow-In Service | 227,550 | 0 | 227,550 | 0 |
| 502345 Lock & Key Service | (100) | 0 | (100) | 0 |
| 502349 Uniform Rental | 6,340 | 0 | 6,340 | 0 |
| 502451 Employee Out-of-town Travel | 6,475 | 0 | 6,475 | 0 |
| 502452 Employee Air Travel | 2,748 | 0 | 2,748 | 0 |
| 502453 Employee Local Travel/Park | 143 | 0 | 143 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 1,164 | 0 | 1,164 | 0 |
| 502503 Cell Phone Service | 9,111 | 0 | 9,111 | 0 |
| 502701 Printing/Binding | 278 | 0 | 278 | 0 |
| 502883 Registration | 14,324 | 0 | 14,324 | 0 |
| 502884 Membership Dues | 1,569 | 0 | 1,569 | 0 |
| 502920 Other Rpr & Maint Srvc | 147,420 | 0 | 147,420 | 0 |
| 502930 Automotive Repair Service | 12,506,356 | 0 | 12,506,356 | 0 |
| 502930 OFM Tires | 1,357,131 | 0 | 1,357,131 | 0 |
| 502930 OFM Wrecks | 1,037,296 | 0 | 1,037,296 | 0 |
| 502951 Info Systems Charge | 543,400 | 0 | 543,400 | 0 |
| 502954 Radio Shop Charge | 15,400 | 0 | 15,400 | 0 |
| 502957 Telecmmnct'n Charge | 35,677 | 0 | 35,677 | 0 |
| 502976 MIS Tech Revolving Charge | 9,897 | 0 | 9,897 | 0 |
| 502983 Surplus Property | 7,500 | 0 | 7,500 | 0 |
| 503100 Offc & Admin Supply | 7,937 | 0 | 7,937 | 0 |
| 503120 Computer Software | 99,068 | 0 | 99,068 | 0 |
| 503130 Computer Hardware <$10K | 14,665 | 0 | 14,665 | 0 |
| 503140 Office Equipment < $10K | 3,303 | 0 | 3,303 | 0 |
| 503150 Furniture/Fixtures<$10K | 1,269 | 0 | 1,269 | 0 |
| 503200 HHold & Jnitr Supply | 3,351 | 0 | 3,351 | 0 |
| *503210 Food & Ice | 1,287 | 0 | 0 | 0 |
| 503300 Personal Use Supply | 19,233 | 0 | 19,233 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Fleet Management



| | Total | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|---|---|---|---|---|
| 503320 Uniforms/Work Related Items | 6,762 | 0 | 6,762 | 0 |
| 503325 Safety Shoes | 1,865 | 0 | 1,865 | 0 |
| 503400 Medical Supply | 1,903 | 0 | 1,903 | 0 |
| 503600 Repair & Maint Supply | 1,249 | 0 | 1,249 | 0 |
| 503640 Safety Supply | 4,764 | 0 | 4,764 | 0 |
| 503700 Construction Supply | 1,450 | 0 | 1,450 | 0 |
| 503800 Auto Supply | 199,528 | 0 | 199,528 | 0 |
| 503801 Auto Fuel | 9,013,964 | 0 | 9,013,964 | 0 |
| 503802 Auto Tires | 11,311 | 0 | 11,311 | 0 |
| 503803 Auto Oil/Lubricants | 144,002 | 0 | 144,002 | 0 |
| 503804 Auto Repair Parts | 2,690,646 | 0 | 2,690,646 | 0 |
| 503806 Fuel Hedging Contra Account | (78,947) | 0 | (78,947) | 0 |
| 503850 Small Equipment Supply | 605 | 0 | 605 | 0 |
| 503851 Work Equipment < $10K | 53,840 | 0 | 53,840 | 0 |
| 505102 Other non-operating expense | (32,601) | 0 | (32,601) | 0 |
| 505233 Rent Equipment | 84,042 | 0 | 84,042 | 0 |
| 505252 Software License | 6,581 | 0 | 6,581 | 0 |
| 505253 Vehicle Registration | 15,957 | 0 | 15,957 | 0 |
| 505254 Drug Test Fee | 2,315 | 0 | 2,315 | 0 |
| 505269 Other License & Fees | 400 | 0 | 400 | 0 |
| 505901 Depreciation | 24,445,237 | 0 | 0 | 24,445,237 |
| 505904 SBITA's Amortization | 29,885 | 0 | 29,885 | 0 |
| 505951 Insurance-Buildings | 6,200 | 0 | 6,200 | 0 |
| 505955 Insurance-Liab/PropDmg | 14,500 | 0 | 14,500 | 0 |
| 505957 Insurance-Premium J&L | 34,000 | 0 | 34,000 | 0 |
| 505960 Insurance-IOD | 42,000 | 0 | 42,000 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 58,258,354 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | (1,287) | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| ACFR Non-Operating (Revenue)/Expense: | 0 | 0 | 0 | 0 |
| Investment Income | (1,125,305) | 0 | (1,125,305) | 0 |
| Loss on Sale of Property | 205,424 | 0 | 205,424 | 0 |
| Other | (323,213) | 0 | (323,213) | 0 |
| Functional Cost | 57,013,973 | 0 | 32,568,736 | 24,445,237 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 3,215,643 | 0 | 3,215,643 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 60,229,616 | 0 | 35,784,379 | 24,445,237 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 870,605 | 0 | 870,605 | 0 |
| 2nd Allocation | 870,605 | 0 | 870,605 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Fleet Management



| | Total | G&A | GS Fleet Management | GS Fleet Mgmt Depreciation |
|---|---|---|---|---|
| Total For 010 General Services - Fleet Management | | | | |
| Schedule .3 Total | 61,100,221 | 0 | 36,654,984 | 24,445,237 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Fleet Management



Activity - GS Fleet Management

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk - Records Center | 500.00 | 0.001308 | 468 | (500) | (32) | | (32) |
| 005 Election Commission | 900.00 | 0.002354 | 842 | (900) | (58) | 20 | (37) |
| 006 Law | 1,300.00 | 0.003401 | 1,217 | (1,300) | (83) | | (83) |
| 007 Planning Commission | 800.00 | 0.002093 | 749 | (800) | (51) | 18 | (33) |
| 008 Human Resources | 100.00 | 0.000262 | 94 | (100) | (6) | | (6) |
| 009 Register of Deeds | 500.00 | 0.001308 | 468 | (500) | (32) | 11 | (21) |
| 010 General Services - Facilities | 20,700.00 | 0.054149 | 19,377 | (20,700) | (1,323) | | (1,323) |
| 010 General Services - Mail Services | 5,100.00 | 0.013341 | 4,774 | (5,100) | (326) | 116 | (210) |
| 010 General Services - Surplus Property | 8,500.00 | 0.022235 | 7,957 | (8,500) | (543) | 194 | (350) |
| 011 Historical Commission | 500.00 | 0.001308 | 468 | (500) | (32) | 11 | (21) |
| 014 Information Technology Service | 31,200.00 | 0.081615 | 29,205 | (31,200) | (1,995) | 711 | (1,284) |
| 016 Assessor of Property | 45,800.00 | 0.119807 | 42,872 | (45,800) | (2,928) | 1,044 | (1,884) |
| 017 Trustee | 3,200.00 | 0.008371 | 2,996 | (3,200) | (204) | 73 | (132) |
| 018 County Clerk | 4,800.00 | 0.012556 | 4,493 | (4,800) | (307) | 109 | (198) |
| 019 District Attorney | 36,200.00 | 0.094695 | 33,886 | (36,200) | (2,314) | 825 | (1,489) |
| 021 Public Defender | 1,900.00 | 0.004970 | 1,778 | (1,900) | (122) | 43 | (78) |
| 022 Juvenile Court Clerk | 200.00 | 0.000523 | 187 | (200) | (13) | 4 | (8) |
| 023 Circuit Court Clerk | 600.00 | 0.001570 | 562 | (600) | (38) | 14 | (25) |
| 024 Criminal Court Clerk | 900.00 | 0.002354 | 842 | (900) | (58) | 20 | (37) |
| 026 Juvenile Court | 50,500.00 | 0.132102 | 47,272 | (50,500) | (3,228) | 1,151 | (2,077) |
| 027 General Sessions Court | 400.00 | 0.001046 | 374 | (400) | (26) | 9 | (17) |
| 028 State Trial Courts | 22,400.00 | 0.058596 | 20,968 | (22,400) | (1,432) | 510 | (922) |
| 030 Sheriff's Office - Security Services | 873,600.00 | 2.285229 | 817,755 | (873,600) | (55,845) | 19,907 | (35,938) |
| 031 Police | 7,879,300.00 | 20.611265 | 7,375,613 | (7,879,300) | (503,687) | 179,549 | (324,138) |
| 032 Fire | 10,057,500.00 | 26.309163 | 9,414,571 | (10,057,500) | (642,929) | 229,188 | (413,741) |
| 034 Beer Board | 21,700.00 | 0.056764 | 20,313 | (21,700) | (1,387) | 494 | (893) |
| 037 Social Services | 19,600.00 | 0.051271 | 18,347 | (19,600) | (1,253) | 446 | (807) |
| 038 Health | 140,800.00 | 0.368315 | 131,799 | (140,800) | (9,001) | 3,208 | (5,792) |
| 039 Public Library | 136,600.00 | 0.357329 | 127,868 | (136,600) | (8,732) | 3,113 | (5,619) |
| 040 Parks | 1,878,500.00 | 4.913921 | 1,758,416 | (1,878,500) | (120,084) | 42,806 | (77,278) |
| 042 Transportation | 7,887,300.00 | 20.632192 | 7,383,102 | (7,887,300) | (504,198) | 179,731 | (324,467) |
| 049 Office of Emergency Management | 74,500.00 | 0.194883 | 69,738 | (74,500) | (4,762) | 1,698 | (3,065) |
| 065 Water and Sewer - Stormwater Svcs | 733,700.00 | 1.919268 | 686,798 | (733,700) | (46,902) | 16,719 | (30,183) |
| 065 Water and Sewer - Waste Services | 5,199,200.00 | 13.600458 | 4,866,839 | (5,199,200) | (332,361) | 118,476 | (213,884) |
| 065 Water and Sewer - Water Services | 2,844,000.00 | 7.439549 | 2,662,196 | (2,844,000) | (181,804) | 64,807 | (116,996) |
| 075 Metro Action Commission (MAC) | 237,800.00 | 0.622055 | 222,599 | (237,800) | (15,201) | 5,419 | (9,783) |
| All Other | 7,024.00 | 0.018374 | 6,575 | (7,024) | (449) | 160 | (289) |
| Schedule .4 Total for GS Fleet Management | 38,228,124.00 | 100.000000 | 35,784,379 | (38,228,124) | (2,443,745) | 870,605 | (1,573,140) |
| Direct Billed | | | | 38,228,124 | 38,228,124 | | 38,228,124 |
| Schedule .3 Total for GS Fleet Management | 38,228,124.00 | 100.000000 | | 0 | 35,784,379 | 870,605 | 36,654,984 |

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2024 Fleet Management Billings Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Fleet Management



Activity - GS Fleet Mgmt Depreciation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk - Records Center | 5,973.60 | 0.024437 | 5,974 | | 5,974 | | 5,974 |
| 005 Election Commission | 4,683.46 | 0.019159 | 4,683 | | 4,683 | | 4,683 |
| 006 Law | 5,971.03 | 0.024426 | 5,971 | | 5,971 | | 5,971 |
| 007 Planning Commission | 35,826.18 | 0.146557 | 35,826 | | 35,826 | | 35,826 |
| 008 Human Resources | 5,971.03 | 0.024426 | 5,971 | | 5,971 | | 5,971 |
| 010 General Services - Administration | 114,100.33 | 0.466759 | 114,100 | | 114,100 | | 114,100 |
| 010 General Services - Fleet Management | 16,712.43 | 0.068367 | 16,712 | | 16,712 | | 16,712 |
| 014 Information Technology Service | 98,742.99 | 0.403935 | 98,743 | | 98,743 | | 98,743 |
| 016 Assessor of Property | 43,333.63 | 0.177268 | 43,334 | | 43,334 | | 43,334 |
| 018 County Clerk | 14,957.83 | 0.061189 | 14,958 | | 14,958 | | 14,958 |
| 019 District Attorney | 47,084.57 | 0.192612 | 47,084 | | 47,084 | | 47,084 |
| 021 Public Defender | 9,251.03 | 0.037844 | 9,251 | | 9,251 | | 9,251 |
| 023 Circuit Court Clerk | 6,445.97 | 0.026369 | 6,446 | | 6,446 | | 6,446 |
| 026 Juvenile Court | 57,197.99 | 0.233984 | 57,198 | | 57,198 | | 57,198 |
| 028 State Trial Courts | 49,896.98 | 0.204117 | 49,897 | | 49,897 | | 49,897 |
| 030 Sheriff's Office | 767,437.33 | 3.139415 | 767,437 | | 767,437 | | 767,437 |
| 031 Police | 7,005,363.99 | 28.657380 | 7,005,364 | | 7,005,364 | | 7,005,364 |
| 032 Fire | 6,676,554.56 | 27.312292 | 6,676,555 | | 6,676,555 | | 6,676,555 |
| 034 Beer Board | 12,417.00 | 0.050795 | 12,417 | | 12,417 | | 12,417 |
| 037 Social Services | 26,687.41 | 0.109172 | 26,687 | | 26,687 | | 26,687 |
| 038 Health | 134,664.12 | 0.550881 | 134,664 | | 134,664 | | 134,664 |
| 039 Public Library | 69,783.26 | 0.285468 | 69,783 | | 69,783 | | 69,783 |
| 040 Parks | 1,124,019.91 | 4.598114 | 1,124,020 | | 1,124,020 | | 1,124,020 |
| 042 Transportation | 2,784,672.20 | 11.391471 | 2,784,672 | | 2,784,672 | | 2,784,672 |
| 049 Office of Emergency Management | 143,087.65 | 0.585340 | 143,088 | | 143,088 | | 143,088 |
| 065 Water and Sewer - Water Services | 5,126,431.23 | 20.971084 | 5,126,431 | | 5,126,431 | | 5,126,431 |
| 075 Metro Action Commission (MAC) | 57,969.31 | 0.237139 | 57,969 | | 57,969 | | 57,969 |
| Schedule .4 Total for GS Fleet Mgmt Depreciation | 24,445,237.02 | 100.000000 | 24,445,237 | | 24,445,237 | 0 | 24,445,237 |

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2024 Fleet Management Asset Report - General Services

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 010 General Services - Fleet Management



| Receiving Department | Total | GS Fleet Management | GS Fleet Mgmt Depreciation |
|---|---|---|---|
| 003 Metropolitan Clerk - Records Center | 5,942 | (32) | 5,974 |
| 005 Election Commission | 4,646 | (37) | 4,683 |
| 006 Law | 5,888 | (83) | 5,971 |
| 007 Planning Commission | 35,793 | (33) | 35,826 |
| 008 Human Resources | 5,965 | (6) | 5,971 |
| 009 Register of Deeds | (21) | (21) | 0 |
| 010 General Services - Administration | 114,100 | 0 | 114,100 |
| 010 General Services - Facilities | (1,323) | (1,323) | 0 |
| 010 General Services - Fleet Management | 16,712 | 0 | 16,712 |
| 010 General Services - Mail Services | (210) | (210) | 0 |
| 010 General Services - Surplus Property | (350) | (350) | 0 |
| 011 Historical Commission | (21) | (21) | 0 |
| 014 Information Technology Service | 97,459 | (1,284) | 98,743 |
| 016 Assessor of Property | 41,449 | (1,884) | 43,334 |
| 017 Trustee | (132) | (132) | 0 |
| 018 County Clerk | 14,760 | (198) | 14,958 |
| 019 District Attorney | 45,595 | (1,489) | 47,084 |
| 021 Public Defender | 9,173 | (78) | 9,251 |
| 022 Juvenile Court Clerk | (8) | (8) | 0 |
| 023 Circuit Court Clerk | 6,421 | (25) | 6,446 |
| 024 Criminal Court Clerk | (37) | (37) | 0 |
| 026 Juvenile Court | 55,121 | (2,077) | 57,198 |
| 027 General Sessions Court | (17) | (17) | 0 |
| 028 State Trial Courts | 48,975 | (922) | 49,897 |
| 030 Sheriff's Office | 767,437 | 0 | 767,437 |
| 030 Sheriff's Office - Security Services | (35,938) | (35,938) | 0 |
| 031 Police | 6,681,227 | (324,138) | 7,005,364 |
| 032 Fire | 6,262,813 | (413,741) | 6,676,555 |
| 034 Beer Board | 11,524 | (893) | 12,417 |
| 037 Social Services | 25,881 | (807) | 26,687 |
| 038 Health | 128,872 | (5,792) | 134,664 |
| 039 Public Library | 64,164 | (5,619) | 69,783 |
| 040 Parks | 1,046,742 | (77,278) | 1,124,020 |
| 042 Transportation | 2,460,205 | (324,467) | 2,784,672 |
| 049 Office of Emergency Management | 140,023 | (3,065) | 143,088 |
| 065 Water and Sewer - Stormwater Svcs | (30,183) | (30,183) | 0 |
| 065 Water and Sewer - Waste Services | (213,884) | (213,884) | 0 |
| 065 Water and Sewer - Water Services | 5,009,435 | (116,996) | 5,126,431 |
| 075 Metro Action Commission (MAC) | 48,186 | (9,783) | 57,969 |
| All Other | (289) | (289) | 0 |
| Direct Bill | 38,228,124 | 38,228,124 | 0 |
| Total | 61,100,221 | 36,654,984 | 24,445,237 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 010 General Services - Mail Services



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,109,806 | | | 1,109,806 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 235 | 1 | 236 | |
| 001 Administrative - Miscellaneous | 82 | 0 | 83 | |
| 003 Metropolitan Clerk - Records Center | 16 | 1 | 17 | |
| 010 General Services - Administration | 89,385 | 29,203 | 118,587 | |
| 010 General Services - Fleet Management | -326 | 116 | -210 | |
| 014 Information Technology Service | | 1,079 | 1,079 | |
| 015 Finance - Grants & Cost Planning | | 70 | 70 | |
| 015 Finance - Office of Mgmt & Budget | | 821 | 821 | |
| 015 Finance - Operations | | 2,776 | 2,776 | |
| 015 Finance - Payroll | | 261 | 261 | |
| 015 Finance - Property Administration | | 167 | 167 | |
| 015 Finance - Treasury | | 103 | 103 | |
| 015 Finance - Diversity Equity & Inclus | | 205 | 205 | |
| 048 Internal Audit | | 376 | 376 | |
| Total Allocated Additions: | 89,392 | 35,179 | 124,571 | 124,571 |
| Total To Be Allocated: | 1,199,198 | 35,179 | | 1,234,377 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 010 General Services - Mail Services



| | Total | G&A | GS Mail Services |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 195,735 | 0 | 195,735 |
| 501102 Leave Pay | 44,182 | 0 | 44,182 |
| 501103 Holiday Pay | 11,081 | 0 | 11,081 |
| 501109 Longevity | 2,924 | 0 | 2,924 |
| 501160 YE Biweekly Sal/Fringe Accr | 1,457 | 0 | 1,457 |
| 501172 Employer OASDI | 14,198 | 0 | 14,198 |
| 501173 Employer SSN Medical | 3,321 | 0 | 3,321 |
| 501174 Employer Group Health | 69,913 | 0 | 69,913 |
| 501175 Employer Dental Group | 1,973 | 0 | 1,973 |
| 501176 Employer Group Life | 769 | 0 | 769 |
| 501177 Employer Pension | 29,139 | 0 | 29,139 |
| 501182 Cafe Plan Pre-Tax Savings | 40 | 0 | 40 |
| 502105 Cable Television | 119 | 0 | 119 |
| 502314 Pre-Employment Checks | 86 | 0 | 86 |
| 502345 Lock & Key Service | 11 | 0 | 11 |
| 502502 Allowance-Cell/Mobile Devices | 312 | 0 | 312 |
| 502520 Postage & Delivery Srvc | 685,320 | 0 | 685,320 |
| 502951 Info Systems Charge | 11,000 | 0 | 11,000 |
| 502957 Telecmmnct'n Charge | 931 | 0 | 931 |
| 502977 Fleet Management | 5,100 | 0 | 5,100 |
| 502983 Surplus Property | 300 | 0 | 300 |
| 503100 Offc & Admin Supply | 5,616 | 0 | 5,616 |
| 503320 Uniforms/Work Related Items | 840 | 0 | 840 |
| 505233 Rent Equipment | 25,439 | 0 | 25,439 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,109,806 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,109,806 | 0 | 1,109,806 |
| Allocation Step 1 | | | |
| Inbound - All Others | 89,392 | 0 | 89,392 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,199,198 | 0 | 1,199,198 |
| Allocation Step 2 | | | |
| Inbound - All Others | 35,179 | 0 | 35,179 |
| 2nd Allocation | 35,179 | 0 | 35,179 |
| Total For 010 General Services - Mail Services | | | |
| Schedule .3 Total | 1,234,377 | 0 | 1,234,377 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Mail Services



Activity - GS Mail Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 121.04 | 0.010436 | 125 | | 125 | 4 | 129 |
| 002 Metropolitan Council | 6,413.67 | 0.552998 | 6,632 | | 6,632 | 198 | 6,829 |
| 003 Metropolitan Clerk | 100.11 | 0.008632 | 104 | | 104 | 3 | 107 |
| 004 Mayor's Office - Administration | 979.65 | 0.084467 | 1,013 | | 1,013 | 30 | 1,043 |
| 005 Election Commission | 27,353.94 | 2.358505 | 28,283 | | 28,283 | 844 | 29,128 |
| 006 Law | 7,743.52 | 0.667660 | 8,007 | | 8,007 | | 8,007 |
| 007 Planning Commission | 2,654.41 | 0.228868 | 2,745 | | 2,745 | 82 | 2,826 |
| 008 Human Resources | 11,820.95 | 1.019223 | 12,223 | | 12,223 | | 12,223 |
| 009 Register of Deeds | 2,981.32 | 0.257055 | 3,083 | | 3,083 | 92 | 3,174 |
| 010 General Services - Administration | 811.14 | 0.069938 | 839 | | 839 | | 839 |
| 011 Historical Commission | 1,450.01 | 0.125022 | 1,499 | | 1,499 | 45 | 1,544 |
| 012 Employee Benefit Board | 362.13 | 0.031223 | 374 | | 374 | 11 | 386 |
| 014 Information Technology Service | 78,161.89 | 6.739256 | 80,817 | | 80,817 | 2,413 | 83,230 |
| 015 Finance - Administration | 236.43 | 0.020385 | 244 | | 244 | 7 | 252 |
| 015 Finance - Office of Mgmt & Budget | 339.33 | 0.029258 | 351 | | 351 | 10 | 361 |
| 015 Finance - Operations | 6,880.94 | 0.593287 | 7,115 | | 7,115 | 212 | 7,327 |
| 015 Finance - Payroll | 23,175.48 | 1.998231 | 23,963 | | 23,963 | 715 | 24,678 |
| 015 Finance - Property Administration | 352.52 | 0.030395 | 365 | | 365 | 11 | 375 |
| 015 Finance - Purchasing | 534.76 | 0.046108 | 553 | | 553 | 16 | 569 |
| 015 Finance - Treasury | 12,452.83 | 1.073705 | 12,876 | | 12,876 | 384 | 13,260 |
| 016 Assessor of Property | 8,854.32 | 0.763435 | 9,155 | | 9,155 | 273 | 9,428 |
| 017 Trustee | 6,566.92 | 0.566211 | 6,790 | | 6,790 | 203 | 6,993 |
| 018 County Clerk | 521,732.91 | 44.984734 | 539,457 | | 539,457 | 16,113 | 555,570 |
| 019 District Attorney | 12,440.62 | 1.072652 | 12,863 | | 12,863 | 384 | 13,247 |
| 021 Public Defender | 2,647.84 | 0.228301 | 2,738 | | 2,738 | 82 | 2,819 |
| 022 Juvenile Court Clerk | 9,188.95 | 0.792287 | 9,501 | | 9,501 | 284 | 9,785 |
| 023 Circuit Court Clerk | 118,941.78 | 10.255370 | 122,982 | | 122,982 | 3,672 | 126,654 |
| 024 Criminal Court Clerk | 27,061.71 | 2.333308 | 27,981 | | 27,981 | 835 | 28,816 |
| 025 Clerk and Master - Chancery | 11,112.58 | 0.958146 | 11,490 | | 11,490 | 343 | 11,833 |
| 026 Juvenile Court | 7,878.05 | 0.679259 | 8,146 | | 8,146 | 243 | 8,389 |
| 027 General Sessions Court | 5,894.82 | 0.508262 | 6,095 | | 6,095 | 182 | 6,277 |
| 028 State Trial Courts | 8,419.84 | 0.725973 | 8,706 | | 8,706 | 260 | 8,966 |
| 029 Justice Integration Services | 85.61 | 0.007381 | 89 | | 89 | 3 | 91 |
| 030 Sheriff's Office | 82,634.86 | 7.124923 | 85,442 | | 85,442 | 2,551 | 87,993 |
| 031 Police | 25,244.90 | 2.176660 | 26,102 | | 26,102 | 779 | 26,882 |
| 032 Fire | 2,302.93 | 0.198563 | 2,381 | | 2,381 | 71 | 2,452 |
| 033 Codes Administration | 64,720.82 | 5.580343 | 66,919 | | 66,919 | 1,998 | 68,917 |
| 034 Beer Board | 546.30 | 0.047103 | 565 | | 565 | 17 | 582 |
| 035 Agricultural Extension | 105.28 | 0.009077 | 109 | | 109 | 3 | 112 |
| 037 Social Services | 2,097.93 | 0.180887 | 2,169 | | 2,169 | 65 | 2,234 |
| 038 Health | 496.17 | 0.042781 | 513 | | 513 | 15 | 528 |
| 039 Public Library | 29,469.34 | 2.540898 | 30,470 | | 30,470 | 910 | 31,380 |
| 040 Parks | 3,973.82 | 0.342630 | 4,109 | | 4,109 | 123 | 4,231 |
| 041 Arts Commission | 153.93 | 0.013272 | 159 | | 159 | 5 | 164 |
| 042 Transportation | 2,428.78 | 0.209414 | 2,511 | | 2,511 | 75 | 2,586 |
| 048 Internal Audit | 109.64 | 0.009453 | 113 | | 113 | 3 | 117 |
| 049 Office of Emergency Management | 229.43 | 0.019782 | 237 | | 237 | 7 | 244 |
| 060 Farmer's Market | 4.98 | 0.000429 | 5 | | 5 | 0 | 5 |
| 061 Municipal Auditorium | 261.80 | 0.022573 | 271 | | 271 | 8 | 279 |
| 062 State Fair Board | 342.85 | 0.029561 | 354 | | 354 | 11 | 365 |
| 064 Sports Authority | 132.36 | 0.011412 | 137 | | 137 | 4 | 141 |
| 065 Water and Sewer - Stormwater Svcs | 2.20 | 0.000190 | 2 | | 2 | 0 | 2 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 010 General Services - Mail Services



Activity - GS Mail Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 065 Water and Sewer - General | 3,771.29 | 0.325167 | 3,899 | | 3,899 | 116 | 4,016 |
| 070 Community Education Commission | 1,132.44 | 0.097641 | 1,171 | | 1,171 | 35 | 1,206 |
| 071 Convention Center Authority | 1,175.53 | 0.101356 | 1,215 | | 1,215 | 36 | 1,252 |
| 075 Metro Action Commission (MAC) | 12,653.39 | 1.090998 | 13,083 | (12,700) | 383 | 391 | 774 |
| 077 Metro Devlp & Housing Auth (MDHA) | 57.02 | 0.004916 | 59 | (57) | 2 | 2 | 4 |
| 078 Metropolitan Transit Authority (MTA) | 0.00 | 0.000000 | 0 | (100) | (100) | | (100) |
| Schedule .4 Total for GS Mail Services | 1,159,800.01 | 100.000000 | 1,199,198 | (12,857) | 1,186,341 | 35,179 | 1,221,520 |
| Direct Billed | | | | 12,857 | 12,857 | | 12,857 |
| Schedule .3 Total for GS Mail Services | 1,159,800.01 | 100.000000 | | 0 | 1,199,198 | 35,179 | 1,234,377 |

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2024 Postal Charges Report - General Services

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 010 General Services - Mail Services



| Receiving Department | Total | GS Mail Services |
|---|---|---|
| 001 Administrative - Direct | 129 | 129 |
| 002 Metropolitan Council | 6,829 | 6,829 |
| 003 Metropolitan Clerk | 107 | 107 |
| 004 Mayor's Office - Administration | 1,043 | 1,043 |
| 005 Election Commission | 29,128 | 29,128 |
| 006 Law | 8,007 | 8,007 |
| 007 Planning Commission | 2,826 | 2,826 |
| 008 Human Resources | 12,223 | 12,223 |
| 009 Register of Deeds | 3,174 | 3,174 |
| 010 General Services - Administration | 839 | 839 |
| 011 Historical Commission | 1,544 | 1,544 |
| 012 Employee Benefit Board | 386 | 386 |
| 014 Information Technology Service | 83,230 | 83,230 |
| 015 Finance - Administration | 252 | 252 |
| 015 Finance - Office of Mgmt & Budget | 361 | 361 |
| 015 Finance - Operations | 7,327 | 7,327 |
| 015 Finance - Payroll | 24,678 | 24,678 |
| 015 Finance - Property Administration | 375 | 375 |
| 015 Finance - Purchasing | 569 | 569 |
| 015 Finance - Treasury | 13,260 | 13,260 |
| 016 Assessor of Property | 9,428 | 9,428 |
| 017 Trustee | 6,993 | 6,993 |
| 018 County Clerk | 555,570 | 555,570 |
| 019 District Attorney | 13,247 | 13,247 |
| 021 Public Defender | 2,819 | 2,819 |
| 022 Juvenile Court Clerk | 9,785 | 9,785 |
| 023 Circuit Court Clerk | 126,654 | 126,654 |
| 024 Criminal Court Clerk | 28,816 | 28,816 |
| 025 Clerk and Master - Chancery | 11,833 | 11,833 |
| 026 Juvenile Court | 8,389 | 8,389 |
| 027 General Sessions Court | 6,277 | 6,277 |
| 028 State Trial Courts | 8,966 | 8,966 |
| 029 Justice Integration Services | 91 | 91 |
| 030 Sheriff's Office | 87,993 | 87,993 |
| 031 Police | 26,882 | 26,882 |
| 032 Fire | 2,452 | 2,452 |
| 033 Codes Administration | 68,917 | 68,917 |
| 034 Beer Board | 582 | 582 |
| 035 Agricultural Extension | 112 | 112 |
| 037 Social Services | 2,234 | 2,234 |
| 038 Health | 528 | 528 |
| 039 Public Library | 31,380 | 31,380 |
| 040 Parks | 4,231 | 4,231 |
| 041 Arts Commission | 164 | 164 |
| 042 Transportation | 2,586 | 2,586 |
| 048 Internal Audit | 117 | 117 |
| 049 Office of Emergency Management | 244 | 244 |
| 060 Farmer's Market | 5 | 5 |
| 061 Municipal Auditorium | 279 | 279 |
| 062 State Fair Board | 365 | 365 |
| 064 Sports Authority | 141 | 141 |
| 065 Water and Sewer - Stormwater Svcs | 2 | 2 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 010 General Services - Mail Services



| Receiving Department | Total | GS Mail Services |
|---|---|---|
| 065 Water and Sewer - General | 4,016 | 4,016 |
| 070 Community Education Commission | 1,206 | 1,206 |
| 071 Convention Center Authority | 1,252 | 1,252 |
| 075 Metro Action Commission (MAC) | 774 | 774 |
| 077 Metro Devlp & Housing Auth (MDHA) | 4 | 4 |
| 078 Metropolitan Transit Authority (MTA) | (100) | (100) |
| Direct Bill | 12,857 | 12,857 |
| Total | 1,234,377 | 1,234,377 |

The Injured on Duty Fund is under the administrative responsibility of the Department of Human Resources and is used for the accumulation of assets for the payment of self insured injured on duty claims. **Injured-On-Duty (IOD)** represents the costs recorded in Fund 52200 IOD Network (Injured-On-Duty) for pensioner and employee IOD benefits. These costs have been allocated using the total IOD payment allocations by benefiting department. Direct bill credits have been applied to the allocated costs for those departments that are directly billed for costs.

Per the terms of an interagency agreement between Human Resources and Health governing Health's occupancy of space within the **IOD clinic**, 30% of the facility expenses associated with the IOD clinic have been directly allocated to 038 Health.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 012 IOD Network (Injured-On-Duty)



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 21,294,448 | | | 21,294,448 |
| Deductions: | | | | |
| 505102 Other non-operating expense | 134,603 | | | |
| Total Deductions: | 134,603 | | | 134,603 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 4,539 | 16 | 4,554 | |
| 001 Administrative - Miscellaneous | 1,589 | 8 | 1,597 | |
| 010 General Services - Facilities | -6,527 | 1,475 | -5,052 | |
| 014 Information Technology Service | | 322 | 322 | |
| 015 Finance - Grants & Cost Planning | | 1,359 | 1,359 | |
| 015 Finance - Operations | | 1,664 | 1,664 | |
| 015 Finance - Property Administration | | 3,226 | 3,226 | |
| 015 Finance - Treasury | | 2,884 | 2,884 | |
| 048 Internal Audit | | 7,266 | 7,266 | |
| Total Allocated Additions: | -400 | 18,219 | 17,819 | 17,819 |
| Total To Be Allocated: | 21,428,651 | 18,219 | | 21,446,870 |


MAXCAP 2025 Maximus US Services, Inc.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 012 IOD Network (Injured-On-Duty)



| | Total | G&A | Injured-On-Duty | IOD Clinic - Health Occupancy |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 502229 Management Consultant | 3,302,850 | 0 | 3,302,850 | 0 |
| 502910 Building Maintenance Srvc | 37,500 | 0 | 26,250 | 11,250 |
| 502957 Telecmmnct'n Charge | 3,556 | 0 | 3,556 | 0 |
| *505102 Other non-operating expense | (134,603) | 0 | 0 | 0 |
| 505231 Rent Building & Land | 145,498 | 0 | 101,849 | 43,649 |
| 505750 Health/Dental Claims | 17,794,541 | 0 | 17,794,541 | 0 |
| 505903 Lease Amortization | 145,106 | 0 | 145,106 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 21,294,448 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 134,603 | 0 | 0 | 0 |
| Functional Cost | 21,429,051 | 0 | 21,374,152 | 54,899 |
| Allocation Step 1 | | | | |
| Inbound - All Others | (400) | 0 | (400) | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 21,428,651 | 0 | 21,373,752 | 54,899 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 18,219 | 0 | 18,219 | 0 |
| 2nd Allocation | 18,219 | 0 | 18,219 | 0 |
| Total For 012 IOD Network (Injured-On-Duty) | | | | |
| Schedule .3 Total | 21,446,870 | 0 | 21,391,971 | 54,899 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 012 IOD Network (Injured-On-Duty)



Activity - Injured-On-Duty

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 004 Mayor's Office | 11.57 | 0.000054 | 12 | | 12 | | 12 |
| 005 Election Commission | 23,330.67 | 0.108877 | 23,271 | | 23,271 | 20 | 23,291 |
| 006 Law | 6,137.07 | 0.028640 | 6,121 | | 6,121 | | 6,121 |
| 008 Human Resources | 7,755.90 | 0.036194 | 7,736 | | 7,736 | | 7,736 |
| 010 General Services - Administration | 30,893.90 | 0.144173 | 30,815 | | 30,815 | | 30,815 |
| 010 General Services - Fleet Management | 29,022.43 | 0.135439 | 28,948 | (42,000) | (13,052) | | (13,052) |
| 010 General Services - Surplus Property | 0.00 | 0.000000 | 0 | (1,500) | (1,500) | | (1,500) |
| 011 Historical Commission | 1,207.48 | 0.005635 | 1,204 | | 1,204 | 1 | 1,205 |
| 014 Information Technology Service | 0.00 | 0.000000 | 0 | (10,000) | (10,000) | | (10,000) |
| 015 Finance - Administration | 23,088.12 | 0.107745 | 23,029 | | 23,029 | 20 | 23,049 |
| 017 Trustee | 1,212.12 | 0.005657 | 1,209 | | 1,209 | 1 | 1,210 |
| 021 Public Defender | 7,274.39 | 0.033947 | 7,256 | | 7,256 | 6 | 7,262 |
| 022 Juvenile Court Clerk | 4,331.21 | 0.020212 | 4,320 | | 4,320 | 4 | 4,324 |
| 023 Circuit Court Clerk | 4,455.56 | 0.020793 | 4,444 | | 4,444 | 4 | 4,448 |
| 024 Criminal Court Clerk | 92.40 | 0.000431 | 92 | | 92 | 0 | 92 |
| 026 Juvenile Court | 48,581.87 | 0.226717 | 48,458 | | 48,458 | 41 | 48,499 |
| 027 General Sessions Court | 2,895.35 | 0.013512 | 2,888 | | 2,888 | 2 | 2,890 |
| 028 State Trial Courts | 3,815.89 | 0.017808 | 3,806 | | 3,806 | 3 | 3,809 |
| 030 Sheriff's Office | 1,419,888.97 | 6.626201 | 1,416,268 | | 1,416,268 | 1,211 | 1,417,479 |
| 031 Police | 3,607,302.65 | 16.834213 | 3,598,103 | | 3,598,103 | 3,078 | 3,601,181 |
| 032 Fire | 10,980,522.28 | 51.242846 | 10,952,519 | | 10,952,519 | 9,370 | 10,961,889 |
| 033 Codes Administration | 42,081.73 | 0.196383 | 41,974 | | 41,974 | 36 | 42,010 |
| 034 Beer Board | 10,005.01 | 0.046690 | 9,979 | | 9,979 | 8 | 9,988 |
| 037 Social Services | 48,598.03 | 0.226793 | 48,474 | | 48,474 | 41 | 48,516 |
| 038 Health | 197,728.06 | 0.922738 | 197,224 | | 197,224 | 169 | 197,392 |
| 039 Public Library | 155,742.25 | 0.726803 | 155,345 | | 155,345 | 133 | 155,478 |
| 040 Parks | 652,492.07 | 3.044987 | 650,828 | | 650,828 | 557 | 651,385 |
| 042 Transportation | 366,073.03 | 1.708354 | 365,139 | | 365,139 | 312 | 365,452 |
| 053 Office of Homeless Services | 23,459.74 | 0.109480 | 23,400 | | 23,400 | 20 | 23,420 |
| 061 Municipal Auditorium | 0.00 | 0.000000 | 0 | (3,500) | (3,500) | | (3,500) |
| 062 State Fair Board | 16,477.51 | 0.076896 | 16,436 | (22,000) | (5,564) | 14 | (5,550) |
| 065 Water and Sewer - Stormwater Svcs | 81,110.80 | 0.378520 | 80,904 | (56,700) | 24,204 | 69 | 24,273 |
| 065 Water and Sewer - Water Services | 729,997.23 | 3.406681 | 728,136 | (510,300) | 217,836 | 623 | 218,458 |
| 067 General Hospital | 3,174.56 | 0.014815 | 3,167 | | 3,167 | 3 | 3,169 |
| 071 Convention Center Authority | 1,215.73 | 0.005673 | 1,213 | | 1,213 | 1 | 1,214 |
| 075 Metro Action Commission (MAC) | 203,824.44 | 0.951188 | 203,305 | (140,000) | 63,305 | 174 | 63,478 |
| 080 Metro Nashville Public School (MNPS) | 2,600,124.24 | 12.134010 | 2,593,493 | (1,200,000) | 1,393,493 | 2,218 | 1,395,711 |
| 091 Emergency Communication Center | 24,093.87 | 0.112439 | 24,032 | | 24,032 | 20 | 24,053 |
| Bordeaux Longterm Care | 70,382.87 | 0.328456 | 70,203 | | 70,203 | 60 | 70,263 |
| Schedule .4 Total for Injured-On-Duty | 21,428,401.00 | 100.000000 | 21,373,752 | (1,986,000) | 19,387,752 | 18,219 | 19,405,971 |
| Direct Billed | | | | 1,986,000 | 1,986,000 | | 1,986,000 |
| Schedule .3 Total for Injured-On-Duty | 21,428,401.00 | 100.000000 | | 0 | 21,373,752 | 18,219 | 21,391,971 |

Allocation Basis: Total IOD Payment Allocations by Benefiting Department
Allocation Source: FY 2024 IOD Summary - Finance-Cost Planning

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 012 IOD Network (Injured-On-Duty)



Activity - IOD Clinic - Health Occupancy

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 038 Health | 100.00 | 100.000000 | 54,899 | | 54,899 | | 54,899 |
| Schedule .4 Total for IOD Clinic - Health Occupancy | 100.00 | 100.000000 | 54,899 | | 54,899 | 0 | 54,899 |

Allocation Basis: Direct Allocation to 038 Health
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 012 IOD Network (Injured-On-Duty)



| Receiving Department | Total | Injured-On-Duty | IOD Clinic - Health Occupancy |
|---|---|---|---|
| 004 Mayor's Office | 12 | 12 | 0 |
| 005 Election Commission | 23,291 | 23,291 | 0 |
| 006 Law | 6,121 | 6,121 | 0 |
| 008 Human Resources | 7,736 | 7,736 | 0 |
| 010 General Services - Administration | 30,815 | 30,815 | 0 |
| 010 General Services - Fleet Management | (13,052) | (13,052) | 0 |
| 010 General Services - Surplus Property | (1,500) | (1,500) | 0 |
| 011 Historical Commission | 1,205 | 1,205 | 0 |
| 014 Information Technology Service | (10,000) | (10,000) | 0 |
| 015 Finance - Administration | 23,049 | 23,049 | 0 |
| 017 Trustee | 1,210 | 1,210 | 0 |
| 021 Public Defender | 7,262 | 7,262 | 0 |
| 022 Juvenile Court Clerk | 4,324 | 4,324 | 0 |
| 023 Circuit Court Clerk | 4,448 | 4,448 | 0 |
| 024 Criminal Court Clerk | 92 | 92 | 0 |
| 026 Juvenile Court | 48,499 | 48,499 | 0 |
| 027 General Sessions Court | 2,890 | 2,890 | 0 |
| 028 State Trial Courts | 3,809 | 3,809 | 0 |
| 030 Sheriff's Office | 1,417,479 | 1,417,479 | 0 |
| 031 Police | 3,601,181 | 3,601,181 | 0 |
| 032 Fire | 10,961,889 | 10,961,889 | 0 |
| 033 Codes Administration | 42,010 | 42,010 | 0 |
| 034 Beer Board | 9,988 | 9,988 | 0 |
| 037 Social Services | 48,516 | 48,516 | 0 |
| 038 Health | 252,291 | 197,392 | 54,899 |
| 039 Public Library | 155,478 | 155,478 | 0 |
| 040 Parks | 651,385 | 651,385 | 0 |
| 042 Transportation | 365,452 | 365,452 | 0 |
| 053 Office of Homeless Services | 23,420 | 23,420 | 0 |
| 061 Municipal Auditorium | (3,500) | (3,500) | 0 |
| 062 State Fair Board | (5,550) | (5,550) | 0 |
| 065 Water and Sewer - Stormwater Svcs | 24,273 | 24,273 | 0 |
| 065 Water and Sewer - Water Services | 218,458 | 218,458 | 0 |
| 067 General Hospital | 3,169 | 3,169 | 0 |
| 071 Convention Center Authority | 1,214 | 1,214 | 0 |
| 075 Metro Action Commission (MAC) | 63,478 | 63,478 | 0 |
| 080 Metro Nashville Public School (MNPS) | 1,395,711 | 1,395,711 | 0 |
| 091 Emergency Communication Center | 24,053 | 24,053 | 0 |
| Bordeaux Longterm Care | 70,263 | 70,263 | 0 |
| Direct Bill | 1,986,000 | 1,986,000 | 0 |
| Total | 21,446,870 | 21,391,971 | 54,899 |

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

ITS operates as an internal service fund in Fund 51137. Accordingly, departments are charged for the cost of services provided. For cost allocation purposes, the costs included in Metro's FY 2023 Annual Comprehensive Financial Report (ACFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the total revenues recorded to the fund.

The FY 2023 depreciation expense has been separately identified as to the purpose of the equipment. Information Systems Depreciation has been allocated using the total information systems billings (excluding radio communication billings) by department/agency. The Radio Communications Depreciation has been allocated using the total radio billings by benefiting department.

The costs recorded to other internal service and capital project funds, including 30003 General Fund 4% Reserve Fund, 30112 COVID Reserve Post 2020, 30163 Civil Unrest May 2020, 30175 Equipment & Major Maintenance Fund, 30216 ARPA-COVID Stimulas, 30370 ITS Community Asset & Land Use Fund, 34155 Nash Educ Comm & ArtsTVCapital Fund, 4XXXX Capital Projects Funds, and 51138 ITS Technology Revolving Fund have been included in this schedule for presentation purposes, but these costs have *not* been allocated within this cost allocation plan.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 014 Information Technology Service



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 76,519,663 | | | 76,519,663 |
| Cost Adjustments: | | | | |
| ACFR Revenue/Expense: | 0 | | | |
| Charges for Services | -47,269,058 | | | |
| Investment Income | -450,605 | | | |
| Total Departmental Cost Adjustments: | -47,719,663 | | | -47,719,663 |
| Inbound Costs: | | | | |
| Depreciation | 1,138,558 | | 1,138,558 | |
| 001 Administrative - Employee Benefits | 600,813 | 1,426 | 602,239 | |
| 001 Administrative - Facility Rental | 1,698 | 3 | 1,701 | |
| 001 Administrative - Insurance | 2,090 | 141 | 2,231 | |
| 001 Administrative - Post Audits | 14,688 | 50 | 14,738 | |
| 001 Administrative - Miscellaneous | 5,141 | 26 | 5,167 | |
| 003 Metropolitan Clerk - Records Center | 1,171 | 57 | 1,228 | |
| 006 Law | 28,596 | 15,257 | 43,852 | |
| 008 Human Resources | 134,065 | 4,632 | 138,697 | |
| 010 General Services - Facilities | 1,430,359 | 68,120 | 1,498,480 | |
| 010 General Services - Fleet Management | 96,748 | 711 | 97,459 | |
| 010 General Services - Mail Services | 80,817 | 2,413 | 83,230 | |
| 012 IOD Network (Injured-On-Duty) | -10,000 | | -10,000 | |
| 014 Information Technology Service | | -193,465 | -193,465 | |
| 015 Finance - Accountability | | 201 | 201 | |
| 015 Finance - Business Assistance | | 28,536 | 28,536 | |
| 015 Finance - Grants & Cost Planning | | 8,277 | 8,277 | |
| 015 Finance - Office of Mgmt & Budget | | 33,700 | 33,700 | |
| 015 Finance - Operations | | 57,896 | 57,896 | |
| 015 Finance - Payroll | | 10,314 | 10,314 | |
| 015 Finance - Property Administration | | 13,150 | 13,150 | |
| 015 Finance - Purchasing | | 75,348 | 75,348 | |
| 015 Finance - Treasury | | 10,246 | 10,246 | |
| 015 Finance - Diversity Equity & Inclus | | 9,508 | 9,508 | |
| 030 Sheriff's Office - Security Services | | 213,651 | 213,651 | |
| 048 Internal Audit | | 23,514 | 23,514 | |
| Total Allocated Additions: | 3,524,743 | 383,712 | 3,908,455 | 3,908,455 |
| Total To Be Allocated: | 32,324,743 | 383,712 | | 32,708,455 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 014 Information Technology Service



| | Total | G&A | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 13,777,003 | 0 | 13,538,889 | 0 | 0 |
| 501102 Leave Pay | 1,182,950 | 0 | 1,172,073 | 0 | 0 |
| 501103 Holiday Pay | 740,340 | 0 | 733,706 | 0 | 0 |
| 501104 Overtime Pay | 28,472 | 0 | 28,472 | 0 | 0 |
| 501105 Out of Class Pay | 13,358 | 0 | 13,358 | 0 | 0 |
| 501106 Shift Differential Pay | 1,049 | 0 | 1,049 | 0 | 0 |
| 501109 Longevity | 58,691 | 0 | 58,691 | 0 | 0 |
| 501134 Paid Family Leave | 25,303 | 0 | 25,303 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 55,264 | 0 | 53,036 | 0 | 0 |
| 501172 Employer OASDI | 924,354 | 0 | 916,988 | 0 | 0 |
| 501173 Employer SSN Medical | 217,366 | 0 | 215,643 | 0 | 0 |
| 501174 Employer Group Health | 2,159,298 | 0 | 2,118,995 | 0 | 0 |
| 501175 Employer Dental Group | 59,385 | 0 | 58,516 | 0 | 0 |
| 501176 Employer Group Life | 24,936 | 0 | 24,594 | 0 | 0 |
| 501177 Employer Pension | 1,817,092 | 0 | 1,807,298 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 4,953 | 0 | 4,734 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 1,177 | 0 | 1,153 | 0 | 0 |
| 502105 Cable Television | 2,111 | 0 | 2,111 | 0 | 0 |
| 502229 Actuary Studies | 9,767,770 | 0 | 6,511,446 | 0 | 0 |
| 502233 Software Consultant Fees | 1,992,341 | 0 | 1,992,341 | 0 | 0 |
| 502284 Membership Dues | 763 | 0 | 763 | 0 | 0 |
| 502309 Educational Service | 70,000 | 0 | 70,000 | 0 | 0 |
| 502335 Janitorial Srvc | 136 | 0 | 136 | 0 | 0 |
| 502337 DP-Outside Metro | 215,657 | 0 | 208,227 | 0 | 0 |
| 502345 Lock & Key Service | 33 | 0 | 33 | 0 | 0 |
| 502351 Network Services | 710,556 | 0 | 565,347 | 0 | 0 |
| 502357 Internet Services | 447,841 | 0 | 447,841 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 23,958 | 0 | 23,958 | 0 | 0 |
| 502452 Employee Air Travel | 4,190 | 0 | 4,190 | 0 | 0 |
| 502453 Employee Local Travel/Park | 27,256 | 0 | 27,256 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 17,872 | 0 | 17,872 | 0 | 0 |
| 502503 Cell Phone Service | 27,070 | 0 | 27,070 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 267 | 0 | 267 | 0 | 0 |
| 502851 Subscriptions | 41,608 | 0 | 41,608 | 0 | 0 |
| 502882 Tuition | 1,700 | 0 | 1,700 | 0 | 0 |
| 502883 Registration | 14,890 | 0 | 14,890 | 0 | 0 |
| 502884 Membership Dues | 6,650 | 0 | 6,650 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 2,000 | 0 | 2,000 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 18,466,469 | 0 | 5,630,256 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 184,749 | 0 | 184,749 | 0 | 0 |
| 502976 MIS Tech Revolving Charge | 54,089 | 0 | 54,089 | 0 | 0 |
| 502977 Fleet Management | 31,200 | 0 | 31,200 | 0 | 0 |
| 502983 Surplus Property | 11,400 | 0 | 11,400 | 0 | 0 |
| 503050 Host & Hostess | 8,556 | 0 | 8,556 | 0 | 0 |
| 503100 Offc & Admin Supply | 16,023 | 0 | 15,641 | 0 | 0 |
| 503120 Computer Software | 10,171,962 | 0 | 527,138 | 0 | 0 |
| 503130 Computer Hardware <$10K | 3,855,666 | 0 | 384,503 | 0 | 0 |
| 503320 Uniforms/Work Related Items | 9,667 | 0 | 9,667 | 0 | 0 |
| 503350 Educational Supply | 98 | 0 | 98 | 0 | 0 |
| 503720 Signs | 40 | 0 | 40 | 0 | 0 |
| 503850 Small Equipment Supply | 31,909 | 0 | 719,226 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 014 Information Technology Service



| | Total | G&A | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|---|---|---|---|---|
| 505174 Interest Expense MIP | 18,439 | 0 | 0 | 0 | 0 |
| 505231 Rent Building & Land | 14,883 | 0 | 14,883 | 0 | 0 |
| 505252 Software License | 2,915,126 | 0 | 7,157,812 | 0 | 0 |
| 505269 Other License & Fees | 347 | 0 | 347 | 0 | 0 |
| 505331 Employee Award/Gift | 2,206 | 0 | 2,206 | 0 | 0 |
| 505901 Depreciation | 243,596 | 0 | 0 | 117,042 | 126,554 |
| 505903 Lease Amortization | 50,942 | 0 | 50,942 | 0 | 0 |
| 505904 SBITA's Amortization | 2,676,039 | 0 | 2,676,039 | 0 | 0 |
| 505951 Insurance-Buildings | 42,500 | 0 | 42,500 | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 4,000 | 0 | 4,000 | 0 | 0 |
| 505957 Insurance-Premium J&L | 69,800 | 0 | 69,800 | 0 | 0 |
| 505960 Insurance-IOD | 10,000 | 0 | 10,000 | 0 | 0 |
| 507450 Computer Hardware | 242,106 | 0 | 0 | 0 | 0 |
| 507455 Computer Software | 602,191 | 0 | 0 | 0 | 0 |
| 531001 Transfer Operational | 2,320,000 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 76,519,663 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| ACFR Revenue/Expense: | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | (47,269,058) | 0 | (47,269,058) | 0 | 0 |
| Investment Income | (450,605) | 0 | (450,605) | 0 | 0 |
| Functional Cost | 28,800,000 | 0 | 623,633 | 117,042 | 126,554 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 3,524,743 | 0 | 3,524,743 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | (27,932,771) | 0 | 0 | 0 | 0 |
| 1st Allocation | 4,391,972 | 0 | 4,148,376 | 117,042 | 126,554 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 383,712 | 0 | 383,712 | 0 | 0 |
| 2nd Allocation | 383,712 | 0 | 383,712 | 0 | 0 |
| Total For 014 Information Technology Service | | | | | |
| Schedule .3 Total | 4,775,684 | 0 | 4,532,088 | 117,042 | 126,554 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 014 Information Technology Service



| | 30003 General Fund 4% Reserve** | 30175 Equip & Major Maint Fund 2023** | 30370 ITS Comm Asset & Land Use | 32240 ITS Grant Fund** | 34155 NECAT** |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 0 | 0 | 117,550 | 120,564 | 0 |
| 501102 Leave Pay | 0 | 0 | 10,877 | 0 | 0 |
| 501103 Holiday Pay | 0 | 0 | 6,634 | 0 | 0 |
| 501104 Overtime Pay | 0 | 0 | 0 | 0 | 0 |
| 501105 Out of Class Pay | 0 | 0 | 0 | 0 | 0 |
| 501106 Shift Differential Pay | 0 | 0 | 0 | 0 | 0 |
| 501109 Longevity | 0 | 0 | 0 | 0 | 0 |
| 501134 Paid Family Leave | 0 | 0 | 0 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 0 | 0 | 2,228 | 0 | 0 |
| 501172 Employer OASDI | 0 | 0 | 7,366 | 0 | 0 |
| 501173 Employer SSN Medical | 0 | 0 | 1,723 | 0 | 0 |
| 501174 Employer Group Health | 0 | 0 | 40,303 | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 | 869 | 0 | 0 |
| 501176 Employer Group Life | 0 | 0 | 342 | 0 | 0 |
| 501177 Employer Pension | 0 | 0 | 9,794 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 0 | 0 | 219 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 | 24 | 0 | 0 |
| 502105 Cable Television | 0 | 0 | 0 | 0 | 0 |
| 502229 Actuary Studies | 311,966 | 755,761 | 1,042,404 | 0 | 0 |
| 502233 Software Consultant Fees | 0 | 0 | 0 | 0 | 0 |
| 502284 Membership Dues | 0 | 0 | 0 | 0 | 0 |
| 502309 Educational Service | 0 | 0 | 0 | 0 | 0 |
| 502335 Janitorial Srvc | 0 | 0 | 0 | 0 | 0 |
| 502337 DP-Outside Metro | 0 | 0 | 0 | 0 | 0 |
| 502345 Lock & Key Service | 0 | 0 | 0 | 0 | 0 |
| 502351 Network Services | 0 | 0 | 145,209 | 0 | 0 |
| 502357 Internet Services | 0 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 0 | 0 | 0 |
| 502452 Employee Air Travel | 0 | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 | 0 | 0 | 0 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 0 | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 0 | 0 | 0 | 0 | 0 |
| 502882 Tuition | 0 | 0 | 0 | 0 | 0 |
| 502883 Registration | 0 | 0 | 0 | 0 | 0 |
| 502884 Membership Dues | 0 | 0 | 0 | 0 | 0 |
| 502885 Employee Tuition Reimburse | 0 | 0 | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 694,007 | 8,632,406 | 0 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 0 | 0 | 0 | 0 | 0 |
| 502976 MIS Tech Revolving Charge | 0 | 0 | 0 | 0 | 0 |
| 502977 Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 0 | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 0 | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 0 | 382 | 0 | 0 | 0 |
| 503120 Computer Software | 9,636,844 | 7,980 | 0 | 0 | 0 |
| 503130 Computer Hardware <$10K | 1,413,893 | 7,036 | 124,209 | 0 | 0 |
| 503320 Uniforms/Work Related Items | 0 | 0 | 0 | 0 | 0 |
| 503350 Educational Supply | 0 | 0 | 0 | 0 | 0 |
| 503720 Signs | 0 | 0 | 0 | 0 | 0 |
| 503850 Small Equipment Supply | 150,116 | 0 | 0 | 0 | 95,039 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 014 Information Technology Service



| | 30003 General Fund 4% Reserve** | 30175 Equip & Major Maint Fund 2023** | 30370 ITS Comm Asset & Land Use | 32240 ITS Grant Fund** | 34155 NECAT** |
|---|---|---|---|---|---|
| 505174 Interest Expense MIP | 0 | 0 | 0 | 0 | 0 |
| 505231 Rent Building & Land | 0 | 0 | 0 | 0 | 0 |
| 505252 Software License | (4,405,864) | 0 | 163,178 | 0 | 0 |
| 505269 Other License & Fees | 0 | 0 | 0 | 0 | 0 |
| 505331 Employee Award/Gift | 0 | 0 | 0 | 0 | 0 |
| 505901 Depreciation | 0 | 0 | 0 | 0 | 0 |
| 505903 Lease Amortization | 0 | 0 | 0 | 0 | 0 |
| 505904 SBITA's Amortization | 0 | 0 | 0 | 0 | 0 |
| 505951 Insurance-Buildings | 0 | 0 | 0 | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 0 | 0 | 0 | 0 | 0 |
| 505957 Insurance-Premium J&L | 0 | 0 | 0 | 0 | 0 |
| 505960 Insurance-IOD | 0 | 0 | 0 | 0 | 0 |
| 507450 Computer Hardware | 227,888 | 14,218 | 0 | 0 | 0 |
| 507455 Computer Software | 510,581 | 0 | 91,610 | 0 | 0 |
| 531001 Transfer Operational | 2,320,000 | 0 | 0 | 0 | 0 |
| Departmental Total Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| ACFR Revenue/Expense: | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 10,859,431 | 9,417,783 | 1,764,539 | 120,564 | 95,039 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | (10,859,431) | (9,417,783) | (1,764,539) | (120,564) | (95,039) |
| 1st Allocation | 0 | 0 | 0 | 0 | 0 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For 014 Information Technology Service | | | | | |
| Schedule .3 Total | 0 | 0 | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 014 Information Technology Service



| | Info Sys - Capital Projects** | nfo Sys - Technology Revolving** |
|---|---|---|
| Other Expense & Cost | | |
| 501101 Regular Pay | 0 | 0 |
| 501102 Leave Pay | 0 | 0 |
| 501103 Holiday Pay | 0 | 0 |
| 501104 Overtime Pay | 0 | 0 |
| 501105 Out of Class Pay | 0 | 0 |
| 501106 Shift Differential Pay | 0 | 0 |
| 501109 Longevity | 0 | 0 |
| 501134 Paid Family Leave | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 0 | 0 |
| 501172 Employer OASDI | 0 | 0 |
| 501173 Employer SSN Medical | 0 | 0 |
| 501174 Employer Group Health | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 |
| 501176 Employer Group Life | 0 | 0 |
| 501177 Employer Pension | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 |
| 502105 Cable Television | 0 | 0 |
| 502229 Actuary Studies | 1,146,193 | 0 |
| 502233 Software Consultant Fees | 0 | 0 |
| 502284 Membership Dues | 0 | 0 |
| 502309 Educational Service | 0 | 0 |
| 502335 Janitorial Srvc | 0 | 0 |
| 502337 DP-Outside Metro | 0 | 7,430 |
| 502345 Lock & Key Service | 0 | 0 |
| 502351 Network Services | 0 | 0 |
| 502357 Internet Services | 0 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 0 |
| 502452 Employee Air Travel | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 |
| 502503 Cell Phone Service | 0 | 0 |
| 502520 Postage & Delivery Srvc | 0 | 0 |
| 502851 Subscriptions | 0 | 0 |
| 502882 Tuition | 0 | 0 |
| 502883 Registration | 0 | 0 |
| 502884 Membership Dues | 0 | 0 |
| 502885 Employee Tuition Reimburse | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 3,509,800 | 0 |
| 502957 Telecmmnct'n Charge | 0 | 0 |
| 502976 MIS Tech Revolving Charge | 0 | 0 |
| 502977 Fleet Management | 0 | 0 |
| 502983 Surplus Property | 0 | 0 |
| 503050 Host & Hostess | 0 | 0 |
| 503100 Offc & Admin Supply | 0 | 0 |
| 503120 Computer Software | 0 | 0 |
| 503130 Computer Hardware <$10K | 264,147 | 1,661,878 |
| 503320 Uniforms/Work Related Items | 0 | 0 |
| 503350 Educational Supply | 0 | 0 |
| 503720 Signs | 0 | 0 |
| 503850 Small Equipment Supply | (932,472) | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 014 Information Technology Service



| | Info Sys - Capital Projects** | nfo Sys - Technology Revolving** |
|---|---|---|
| 505174 Interest Expense MIP | 18,439 | 0 |
| 505231 Rent Building & Land | 0 | 0 |
| 505252 Software License | 0 | 0 |
| 505269 Other License & Fees | 0 | 0 |
| 505331 Employee Award/Gift | 0 | 0 |
| 505901 Depreciation | 0 | 0 |
| 505903 Lease Amortization | 0 | 0 |
| 505904 SBITA's Amortization | 0 | 0 |
| 505951 Insurance-Buildings | 0 | 0 |
| 505955 Insurance-Liab/PropDmg | 0 | 0 |
| 505957 Insurance-Premium J&L | 0 | 0 |
| 505960 Insurance-IOD | 0 | 0 |
| 507450 Computer Hardware | 0 | 0 |
| 507455 Computer Software | 0 | 0 |
| 531001 Transfer Operational | 0 | 0 |
| Departmental Total Expenditures Per Financial Statement | | |
| Deductions | | |
| *Total Disallowed Costs | 0 | 0 |
| Cost Adjustments | | |
| ACFR Revenue/Expense: | 0 | 0 |
| Charges for Services | 0 | 0 |
| Investment Income | 0 | 0 |
| Functional Cost | 4,006,107 | 1,669,308 |
| Allocation Step 1 | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 |
| Unallocated Costs | (4,006,107) | (1,669,308) |
| 1st Allocation | 0 | 0 |
| Allocation Step 2 | | |
| Inbound - All Others | 0 | 0 |
| 2nd Allocation | 0 | 0 |
| Total For 014 Information Technology Service | | |
| Schedule .3 Total | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 014 Information Technology Service



Activity - Information Systems

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 149,489.67 | 0.316253 | 13,119 | | 13,119 | 1,212 | 14,332 |
| 003 Metropolitan Clerk | 213,128.14 | 0.450883 | 18,704 | | 18,704 | 1,728 | 20,433 |
| 003 Metropolitan Clerk - Records Center | 10,782.63 | 0.022811 | 946 | | 946 | | 946 |
| 004 Mayor's Office - Administration | 275,759.40 | 0.583382 | 24,201 | | 24,201 | 2,236 | 26,437 |
| 005 Election Commission | 351,894.32 | 0.744450 | 30,883 | | 30,883 | 2,854 | 33,736 |
| 006 Law | 197,333.74 | 0.417469 | 17,318 | | 17,318 | | 17,318 |
| 007 Planning Commission | 580,971.05 | 1.229073 | 50,987 | | 50,987 | 4,712 | 55,698 |
| 008 Human Resources | 392,770.85 | 0.830926 | 34,470 | | 34,470 | | 34,470 |
| 009 Register of Deeds | 183,428.31 | 0.388052 | 16,098 | | 16,098 | 1,488 | 17,585 |
| 010 General Services - Administration | 51,850.93 | 0.109693 | 4,550 | | 4,550 | | 4,550 |
| 010 General Services - Facilities | 833,830.91 | 1.764010 | 73,178 | | 73,178 | | 73,178 |
| 010 General Services - Fleet Management | 594,476.50 | 1.257644 | 52,172 | | 52,172 | | 52,172 |
| 010 General Services - Mail Services | 11,930.59 | 0.025240 | 1,047 | | 1,047 | | 1,047 |
| 010 General Services - Surplus Property | 27,890.97 | 0.059005 | 2,448 | | 2,448 | 226 | 2,674 |
| 011 Historical Commission | 105,501.27 | 0.223193 | 9,259 | | 9,259 | 856 | 10,114 |
| 012 IOD Network (Injured-On-Duty) | 3,556.17 | 0.007523 | 312 | | 312 | | 312 |
| 014 Information Technology Service | (2,138,989.04) | (4.525136) | (187,720) | | (187,720) | | (187,720) |
| 015 Finance - Accountability | 15,657.43 | 0.033124 | 1,374 | | 1,374 | 127 | 1,501 |
| 015 Finance - Administration | 76,658.73 | 0.162175 | 6,728 | | 6,728 | 622 | 7,349 |
| 015 Finance - Business Assistance | 28,482.77 | 0.060257 | 2,500 | | 2,500 | 231 | 2,731 |
| 015 Finance - Grants & Cost Planning | 8,325.20 | 0.017612 | 731 | | 731 | 67 | 798 |
| 015 Finance - Office of Mgmt & Budget | 47,203.54 | 0.099861 | 4,143 | | 4,143 | 383 | 4,525 |
| 015 Finance - Operations | 227,421.32 | 0.481121 | 19,959 | | 19,959 | 1,844 | 21,803 |
| 015 Finance - Payroll | 44,668.53 | 0.094498 | 3,920 | | 3,920 | 362 | 4,282 |
| 015 Finance - Property Administration | 12,901.74 | 0.027294 | 1,132 | | 1,132 | 104 | 1,237 |
| 015 Finance - Purchasing | 42,266.39 | 0.089417 | 3,709 | | 3,709 | 343 | 4,052 |
| 015 Finance - Treasury | 41,257.34 | 0.087282 | 3,621 | | 3,621 | 335 | 3,955 |
| 016 Assessor of Property | 706,922.52 | 1.495529 | 62,040 | | 62,040 | 5,733 | 67,774 |
| 017 Trustee | 260,521.94 | 0.551147 | 22,864 | | 22,864 | 2,113 | 24,977 |
| 018 County Clerk | 269,264.86 | 0.569643 | 23,631 | | 23,631 | 2,184 | 25,815 |
| 019 District Attorney | 419,885.29 | 0.888288 | 36,850 | | 36,850 | 3,405 | 40,255 |
| 021 Public Defender | 234,688.92 | 0.496496 | 20,596 | | 20,596 | 1,903 | 22,500 |
| 022 Juvenile Court Clerk | 167,258.35 | 0.353843 | 14,679 | | 14,679 | 1,356 | 16,035 |
| 023 Circuit Court Clerk | 199,612.52 | 0.422290 | 17,518 | | 17,518 | 1,619 | 19,137 |
| 024 Criminal Court Clerk | 269,549.22 | 0.570245 | 23,656 | | 23,656 | 2,186 | 25,842 |
| 025 Clerk and Master - Chancery | 44,550.23 | 0.094248 | 3,910 | | 3,910 | 361 | 4,271 |
| 026 Juvenile Court | 324,312.08 | 0.686098 | 28,462 | | 28,462 | 2,630 | 31,092 |
| 027 General Sessions Court | 369,466.64 | 0.781625 | 32,425 | | 32,425 | 2,996 | 35,421 |
| 028 State Trial Courts | 715,313.50 | 1.513281 | 62,777 | | 62,777 | 5,801 | 68,578 |
| 029 Justice Integration Services | 1,285,610.23 | 2.719771 | 112,826 | | 112,826 | 10,427 | 123,253 |
| 030 Sheriff's Office | 149,972.82 | 0.317275 | 13,162 | | 13,162 | 1,216 | 14,378 |
| 030 Sheriff's Office - Security Services | 2,076,380.39 | 4.392684 | 182,225 | | 182,225 | 16,840 | 199,065 |
| 031 Police | 7,651,620.68 | 16.187375 | 671,513 | | 671,513 | 62,066 | 733,579 |
| 032 Fire | 2,698,590.19 | 5.709000 | 236,831 | | 236,831 | 21,886 | 258,717 |
| 033 Codes Administration | 1,663,242.25 | 3.518670 | 145,968 | | 145,968 | 13,489 | 159,457 |
| 034 Beer Board | 107,465.99 | 0.227350 | 9,431 | | 9,431 | 871 | 10,303 |
| 035 Agricultural Extension | 31,795.80 | 0.067266 | 2,790 | | 2,790 | 258 | 3,048 |
| 037 Social Services | 369,437.58 | 0.781563 | 32,422 | | 32,422 | 2,996 | 35,418 |
| 038 Health | 2,315,491.55 | 4.898536 | 203,210 | | 203,210 | 18,779 | 221,989 |
| 039 Public Library | 2,888,582.87 | 6.110938 | 253,505 | | 253,505 | 23,427 | 276,932 |
| 040 Parks | 2,068,424.29 | 4.375853 | 181,527 | | 181,527 | 16,776 | 198,302 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 014 Information Technology Service



Activity - Information Systems

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 041 Arts Commission | 74,791.90 | 0.158226 | 6,564 | | 6,564 | 606 | 7,170 |
| 042 Transportation | 1,286,607.00 | 2.721880 | 112,914 | | 112,914 | 10,435 | 123,349 |
| 044 Human Relations Commission | 36,127.70 | 0.076430 | 3,171 | | 3,171 | 293 | 3,463 |
| 047 Criminal Justice Planning | 25,162.31 | 0.053232 | 2,208 | | 2,208 | 204 | 2,412 |
| 048 Internal Audit | 55,347.61 | 0.117091 | 4,857 | | 4,857 | 449 | 5,306 |
| 049 Office of Emergency Management | 224,447.47 | 0.474830 | 19,698 | | 19,698 | 1,820 | 21,518 |
| 051 Office of Family Safety | 211,730.36 | 0.447926 | 18,582 | | 18,582 | 1,717 | 20,299 |
| 052 Community Oversight Board | 79,450.10 | 0.168081 | 6,973 | | 6,973 | 644 | 7,617 |
| 053 Office of Homeless Services | 38,378.28 | 0.081191 | 3,368 | | 3,368 | 311 | 3,679 |
| 054 Community Review Board | 2,491.23 | 0.005270 | 219 | | 219 | 20 | 239 |
| 060 Farmer's Market | 59,231.79 | 0.125308 | 5,198 | | 5,198 | 480 | 5,679 |
| 061 Municipal Auditorium | 57,044.52 | 0.120680 | 5,006 | | 5,006 | 462 | 5,469 |
| 062 State Fair Board | 129,394.18 | 0.273740 | 11,356 | | 11,356 | 1,049 | 12,405 |
| 064 Sports Authority | 50,839.08 | 0.107553 | 4,462 | | 4,462 | 412 | 4,874 |
| 065 Water and Sewer - Stormwater Svcs | 706,558.26 | 1.494759 | 62,008 | | 62,008 | 5,730 | 67,739 |
| 065 Water and Sewer - Waste Services | 287,087.56 | 0.607348 | 25,195 | | 25,195 | 2,328 | 27,523 |
| 065 Water and Sewer - Water Services | 3,554,936.82 | 7.520643 | 311,985 | | 311,985 | 28,832 | 340,816 |
| 071 Convention Center Authority | 295,100.00 | 0.624298 | 25,898 | | 25,898 | 2,393 | 28,292 |
| 075 Metro Action Commission (MAC) | 1,424,468.13 | 3.013532 | 125,013 | | 125,013 | 11,553 | 136,565 |
| 077 Metro Devlp & Housing Auth (MDHA) | 21,900.00 | 0.046331 | 1,922 | | 1,922 | 177 | 2,099 |
| 078 Metropolitan Transit Authority (MTA) | 956,800.00 | 2.024157 | 83,970 | | 83,970 | 7,760 | 91,730 |
| 080 Metro Nashville Public School (MNPS) | 5,096,700.00 | 10.782318 | 447,291 | | 447,291 | 41,336 | 488,627 |
| 091 Emergency Communication Center | 1,515,931.06 | 3.207026 | 133,040 | | 133,040 | 12,294 | 145,334 |
| Hospital Authority | 129,822.00 | 0.274645 | 11,393 | | 11,393 | 1,053 | 12,446 |
| Nashville Electric Service (NES) | 853,700.00 | 1.806044 | 74,922 | | 74,922 | 6,924 | 81,845 |
| All Other | 416,598.53 | 0.881335 | 36,561 | | 36,561 | 3,379 | 39,940 |
| Schedule .4 Total for Information Systems | 47,269,056.00 | 100.000000 | 4,148,376 | | 4,148,376 | 383,712 | 4,532,088 |

Allocation Basis: Total Information Systems Billings by Benefiting Department
Allocation Source: FY 2024 Information Systems Billings Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 014 Information Technology Service



Activity - Info Sys Depreciation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 149,489.67 | 0.343055 | 402 | | 402 | | 402 |
| 003 Metropolitan Clerk | 213,128.14 | 0.489095 | 572 | | 572 | | 572 |
| 003 Metropolitan Clerk - Records Center | 10,782.63 | 0.024744 | 29 | | 29 | | 29 |
| 004 Mayor's Office - Administration | 275,759.40 | 0.632824 | 741 | | 741 | | 741 |
| 005 Election Commission | 351,894.32 | 0.807541 | 945 | | 945 | | 945 |
| 006 Law | 197,333.74 | 0.452849 | 530 | | 530 | | 530 |
| 007 Planning Commission | 580,971.05 | 1.333235 | 1,560 | | 1,560 | | 1,560 |
| 008 Human Resources | 392,770.85 | 0.901346 | 1,055 | | 1,055 | | 1,055 |
| 009 Register of Deeds | 183,428.31 | 0.420938 | 493 | | 493 | | 493 |
| 010 General Services - Administration | 51,850.93 | 0.118990 | 139 | | 139 | | 139 |
| 010 General Services - Facilities | 822,630.91 | 1.887806 | 2,210 | | 2,210 | | 2,210 |
| 010 General Services - Fleet Management | 579,076.50 | 1.328888 | 1,555 | | 1,555 | | 1,555 |
| 010 General Services - Mail Services | 11,930.59 | 0.027379 | 32 | | 32 | | 32 |
| 010 General Services - Surplus Property | 27,890.97 | 0.064005 | 75 | | 75 | | 75 |
| 011 Historical Commission | 105,501.27 | 0.242108 | 283 | | 283 | | 283 |
| 012 IOD Network (Injured-On-Duty) | 3,556.17 | 0.008161 | 10 | | 10 | | 10 |
| 014 Information Technology Service | (2,138,989.04) | (4.908636) | (5,745) | | (5,745) | | (5,745) |
| 015 Finance - Accountability | 15,657.43 | 0.035931 | 42 | | 42 | | 42 |
| 015 Finance - Administration | 76,658.73 | 0.175919 | 206 | | 206 | | 206 |
| 015 Finance - Business Assistance | 28,482.77 | 0.065363 | 77 | | 77 | | 77 |
| 015 Finance - Grants & Cost Planning | 8,325.20 | 0.019105 | 22 | | 22 | | 22 |
| 015 Finance - Office of Mgmt & Budget | 47,203.54 | 0.108325 | 127 | | 127 | | 127 |
| 015 Finance - Operations | 227,421.32 | 0.521895 | 611 | | 611 | | 611 |
| 015 Finance - Payroll | 44,668.53 | 0.102507 | 120 | | 120 | | 120 |
| 015 Finance - Property Administration | 12,901.74 | 0.029607 | 35 | | 35 | | 35 |
| 015 Finance - Purchasing | 42,266.39 | 0.096995 | 114 | | 114 | | 114 |
| 015 Finance - Treasury | 41,257.34 | 0.094679 | 111 | | 111 | | 111 |
| 016 Assessor of Property | 706,922.52 | 1.622274 | 1,899 | | 1,899 | | 1,899 |
| 017 Trustee | 260,521.94 | 0.597856 | 700 | | 700 | | 700 |
| 018 County Clerk | 269,264.86 | 0.617920 | 723 | | 723 | | 723 |
| 019 District Attorney | 416,385.29 | 0.955537 | 1,118 | | 1,118 | | 1,118 |
| 021 Public Defender | 234,688.92 | 0.538573 | 630 | | 630 | | 630 |
| 022 Juvenile Court Clerk | 167,258.35 | 0.383831 | 449 | | 449 | | 449 |
| 023 Circuit Court Clerk | 199,612.52 | 0.458079 | 536 | | 536 | | 536 |
| 024 Criminal Court Clerk | 269,549.22 | 0.618572 | 724 | | 724 | | 724 |
| 025 Clerk and Master - Chancery | 44,550.23 | 0.102236 | 120 | | 120 | | 120 |
| 026 Juvenile Court | 314,512.08 | 0.721755 | 845 | | 845 | | 845 |
| 027 General Sessions Court | 364,966.64 | 0.837540 | 980 | | 980 | | 980 |
| 028 State Trial Courts | 709,413.50 | 1.627990 | 1,905 | | 1,905 | | 1,905 |
| 029 Justice Integration Services | 1,285,610.23 | 2.950269 | 3,453 | | 3,453 | | 3,453 |
| 030 Sheriff's Office | 148,972.82 | 0.341869 | 400 | | 400 | | 400 |
| 030 Sheriff's Office - Security Services | 1,824,780.39 | 4.187578 | 4,901 | | 4,901 | | 4,901 |
| 031 Police | 6,792,520.68 | 15.587743 | 18,244 | | 18,244 | | 18,244 |
| 032 Fire | 2,253,290.19 | 5.170939 | 6,052 | | 6,052 | | 6,052 |
| 033 Codes Administration | 1,663,242.25 | 3.816874 | 4,467 | | 4,467 | | 4,467 |
| 034 Beer Board | 104,665.99 | 0.240192 | 281 | | 281 | | 281 |
| 035 Agricultural Extension | 31,795.80 | 0.072966 | 85 | | 85 | | 85 |
| 037 Social Services | 369,437.58 | 0.847800 | 992 | | 992 | | 992 |
| 038 Health | 2,258,691.55 | 5.183334 | 6,067 | | 6,067 | | 6,067 |
| 039 Public Library | 2,885,482.87 | 6.621720 | 7,750 | | 7,750 | | 7,750 |
| 040 Parks | 2,046,824.29 | 4.697133 | 5,498 | | 5,498 | | 5,498 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 014 Information Technology Service



Activity - Info Sys Depreciation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 041 Arts Commission | 74,791.90 | 0.171635 | 201 | | 201 | | 201 |
| 042 Transportation | 1,197,307.00 | 2.747627 | 3,216 | | 3,216 | | 3,216 |
| 044 Human Relations Commission | 36,127.70 | 0.082907 | 97 | | 97 | | 97 |
| 047 Criminal Justice Planning | 25,162.31 | 0.057743 | 68 | | 68 | | 68 |
| 048 Internal Audit | 55,347.61 | 0.127014 | 149 | | 149 | | 149 |
| 049 Office of Emergency Management | 173,847.47 | 0.398952 | 467 | | 467 | | 467 |
| 051 Office of Family Safety | 211,730.36 | 0.485887 | 569 | | 569 | | 569 |
| 052 Community Oversight Board | 79,450.10 | 0.182325 | 213 | | 213 | | 213 |
| 053 Office of Homeless Services | 38,378.28 | 0.088072 | 103 | | 103 | | 103 |
| 054 Community Review Board | 2,491.23 | 0.005717 | 7 | | 7 | | 7 |
| 060 Farmer's Market | 59,231.79 | 0.135927 | 159 | | 159 | | 159 |
| 061 Municipal Auditorium | 57,044.52 | 0.130908 | 153 | | 153 | | 153 |
| 062 State Fair Board | 129,394.18 | 0.296939 | 348 | | 348 | | 348 |
| 064 Sports Authority | 50,839.08 | 0.116668 | 137 | | 137 | | 137 |
| 065 Water and Sewer - Stormwater Svcs | 706,558.26 | 1.621438 | 1,898 | | 1,898 | | 1,898 |
| 065 Water and Sewer - Waste Services | 287,087.56 | 0.658820 | 771 | | 771 | | 771 |
| 065 Water and Sewer - Water Services | 3,526,336.82 | 8.092376 | 9,471 | | 9,471 | | 9,471 |
| 071 Convention Center Authority | 295,100.00 | 0.677207 | 793 | | 793 | | 793 |
| 075 Metro Action Commission (MAC) | 1,424,468.13 | 3.268925 | 3,826 | | 3,826 | | 3,826 |
| 077 Metro Devlp & Housing Auth (MDHA) | 21,900.00 | 0.050257 | 59 | | 59 | | 59 |
| 078 Metropolitan Transit Authority (MTA) | 956,800.00 | 2.195702 | 2,570 | | 2,570 | | 2,570 |
| 080 Metro Nashville Public School (MNPS) | 4,703,100.00 | 10.792859 | 12,632 | | 12,632 | | 12,632 |
| 091 Emergency Communication Center | 1,473,031.06 | 3.380370 | 3,956 | | 3,956 | | 3,956 |
| Nashville Electric Service (NES) | 3,700.00 | 0.008491 | 10 | | 10 | | 10 |
| Schedule .4 Total for Info Sys Depreciation | 43,576,035.47 | 100.000000 | 117,042 | | 117,042 | 0 | 117,042 |

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2024 Information Systems Billings Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 014 Information Technology Service



Activity - Radio Depreciation

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 11,200.00 | 0.319616 | 404 | | 404 | | 404 |
| 010 General Services - Fleet Management | 15,400.00 | 0.439473 | 556 | | 556 | | 556 |
| 019 District Attorney | 3,500.00 | 0.099880 | 126 | | 126 | | 126 |
| 026 Juvenile Court | 9,800.00 | 0.279664 | 354 | | 354 | | 354 |
| 027 General Sessions Court | 4,500.00 | 0.128417 | 163 | | 163 | | 163 |
| 028 State Trial Courts | 5,900.00 | 0.168369 | 213 | | 213 | | 213 |
| 030 Sheriff's Office | 1,000.00 | 0.028537 | 36 | | 36 | | 36 |
| 030 Sheriff's Office - Security Services | 251,600.00 | 7.179955 | 9,087 | | 9,087 | | 9,087 |
| 031 Police | 859,100.00 | 24.516297 | 31,026 | | 31,026 | | 31,026 |
| 032 Fire | 445,300.00 | 12.707608 | 16,082 | | 16,082 | | 16,082 |
| 034 Beer Board | 2,800.00 | 0.079904 | 101 | | 101 | | 101 |
| 038 Health | 56,800.00 | 1.620912 | 2,051 | | 2,051 | | 2,051 |
| 039 Public Library | 3,100.00 | 0.088465 | 112 | | 112 | | 112 |
| 040 Parks | 21,600.00 | 0.616403 | 780 | | 780 | | 780 |
| 042 Transportation | 89,300.00 | 2.548371 | 3,225 | | 3,225 | | 3,225 |
| 049 Office of Emergency Management | 50,600.00 | 1.443982 | 1,827 | | 1,827 | | 1,827 |
| 065 Water and Sewer - Water Services | 28,600.00 | 0.816163 | 1,033 | | 1,033 | | 1,033 |
| 080 Metro Nashville Public School (MNPS) | 393,600.00 | 11.232236 | 14,215 | | 14,215 | | 14,215 |
| 091 Emergency Communication Center | 42,900.00 | 1.224245 | 1,549 | | 1,549 | | 1,549 |
| Nashville Electric Service (NES) | 850,000.00 | 24.256606 | 30,698 | | 30,698 | | 30,698 |
| All Other | 357,600.00 | 10.204897 | 12,915 | | 12,915 | | 12,915 |
| Schedule .4 Total for Radio Depreciation | 3,504,200.00 | 100.000000 | 126,554 | | 126,554 | 0 | 126,554 |

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2024 Information Systems Billings Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 014 Information Technology Service



| Receiving Department | Total | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|---|---|---|---|
| 002 Metropolitan Council | 14,733 | 14,332 | 402 | 0 |
| 003 Metropolitan Clerk | 21,005 | 20,433 | 572 | 0 |
| 003 Metropolitan Clerk - Records Center | 975 | 946 | 29 | 0 |
| 004 Mayor's Office - Administration | 27,178 | 26,437 | 741 | 0 |
| 005 Election Commission | 34,682 | 33,736 | 945 | 0 |
| 006 Law | 17,848 | 17,318 | 530 | 0 |
| 007 Planning Commission | 57,259 | 55,698 | 1,560 | 0 |
| 008 Human Resources | 35,525 | 34,470 | 1,055 | 0 |
| 009 Register of Deeds | 18,078 | 17,585 | 493 | 0 |
| 010 General Services - Administration | 4,690 | 4,550 | 139 | 0 |
| 010 General Services - Facilities | 75,792 | 73,178 | 2,210 | 404 |
| 010 General Services - Fleet Management | 54,283 | 52,172 | 1,555 | 556 |
| 010 General Services - Mail Services | 1,079 | 1,047 | 32 | 0 |
| 010 General Services - Surplus Property | 2,749 | 2,674 | 75 | 0 |
| 011 Historical Commission | 10,398 | 10,114 | 283 | 0 |
| 012 IOD Network (Injured-On-Duty) | 322 | 312 | 10 | 0 |
| 014 Information Technology Service | (193,465) | (187,720) | (5,745) | 0 |
| 015 Finance - Accountability | 1,543 | 1,501 | 42 | 0 |
| 015 Finance - Administration | 7,555 | 7,349 | 206 | 0 |
| 015 Finance - Business Assistance | 2,807 | 2,731 | 77 | 0 |
| 015 Finance - Grants & Cost Planning | 820 | 798 | 22 | 0 |
| 015 Finance - Office of Mgmt & Budget | 4,652 | 4,525 | 127 | 0 |
| 015 Finance - Operations | 22,414 | 21,803 | 611 | 0 |
| 015 Finance - Payroll | 4,402 | 4,282 | 120 | 0 |
| 015 Finance - Property Administration | 1,271 | 1,237 | 35 | 0 |
| 015 Finance - Purchasing | 4,166 | 4,052 | 114 | 0 |
| 015 Finance - Treasury | 4,066 | 3,955 | 111 | 0 |
| 016 Assessor of Property | 69,672 | 67,774 | 1,899 | 0 |
| 017 Trustee | 25,676 | 24,977 | 700 | 0 |
| 018 County Clerk | 26,538 | 25,815 | 723 | 0 |
| 019 District Attorney | 41,500 | 40,255 | 1,118 | 126 |
| 021 Public Defender | 23,130 | 22,500 | 630 | 0 |
| 022 Juvenile Court Clerk | 16,484 | 16,035 | 449 | 0 |
| 023 Circuit Court Clerk | 19,673 | 19,137 | 536 | 0 |
| 024 Criminal Court Clerk | 26,566 | 25,842 | 724 | 0 |
| 025 Clerk and Master - Chancery | 4,391 | 4,271 | 120 | 0 |
| 026 Juvenile Court | 32,291 | 31,092 | 845 | 354 |
| 027 General Sessions Court | 36,564 | 35,421 | 980 | 163 |
| 028 State Trial Courts | 70,696 | 68,578 | 1,905 | 213 |
| 029 Justice Integration Services | 126,706 | 123,253 | 3,453 | 0 |
| 030 Sheriff's Office | 14,814 | 14,378 | 400 | 36 |
| 030 Sheriff's Office - Security Services | 213,053 | 199,065 | 4,901 | 9,087 |
| 031 Police | 782,850 | 733,579 | 18,244 | 31,026 |
| 032 Fire | 280,851 | 258,717 | 6,052 | 16,082 |
| 033 Codes Administration | 163,924 | 159,457 | 4,467 | 0 |
| 034 Beer Board | 10,685 | 10,303 | 281 | 101 |
| 035 Agricultural Extension | 3,134 | 3,048 | 85 | 0 |
| 037 Social Services | 36,411 | 35,418 | 992 | 0 |
| 038 Health | 230,107 | 221,989 | 6,067 | 2,051 |
| 039 Public Library | 284,794 | 276,932 | 7,750 | 112 |
| 040 Parks | 204,580 | 198,302 | 5,498 | 780 |
| 041 Arts Commission | 7,371 | 7,170 | 201 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 014 Information Technology Service



| Receiving Department | Total | Information Systems | Info Sys Depreciation | Radio Depreciation |
|---|---|---|---|---|
| 042 Transportation | 129,789 | 123,349 | 3,216 | 3,225 |
| 044 Human Relations Commission | 3,561 | 3,463 | 97 | 0 |
| 047 Criminal Justice Planning | 2,480 | 2,412 | 68 | 0 |
| 048 Internal Audit | 5,455 | 5,306 | 149 | 0 |
| 049 Office of Emergency Management | 23,812 | 21,518 | 467 | 1,827 |
| 051 Office of Family Safety | 20,868 | 20,299 | 569 | 0 |
| 052 Community Oversight Board | 7,830 | 7,617 | 213 | 0 |
| 053 Office of Homeless Services | 3,782 | 3,679 | 103 | 0 |
| 054 Community Review Board | 245 | 239 | 7 | 0 |
| 060 Farmer's Market | 5,838 | 5,679 | 159 | 0 |
| 061 Municipal Auditorium | 5,622 | 5,469 | 153 | 0 |
| 062 State Fair Board | 12,753 | 12,405 | 348 | 0 |
| 064 Sports Authority | 5,010 | 4,874 | 137 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 69,636 | 67,739 | 1,898 | 0 |
| 065 Water and Sewer - Waste Services | 28,295 | 27,523 | 771 | 0 |
| 065 Water and Sewer - Water Services | 351,321 | 340,816 | 9,471 | 1,033 |
| 071 Convention Center Authority | 29,084 | 28,292 | 793 | 0 |
| 075 Metro Action Commission (MAC) | 140,391 | 136,565 | 3,826 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 2,158 | 2,099 | 59 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 94,299 | 91,730 | 2,570 | 0 |
| 080 Metro Nashville Public School (MNPS) | 515,474 | 488,627 | 12,632 | 14,215 |
| 091 Emergency Communication Center | 150,840 | 145,334 | 3,956 | 1,549 |
| Hospital Authority | 12,446 | 12,446 | 0 | 0 |
| Nashville Electric Service (NES) | 112,553 | 81,845 | 10 | 30,698 |
| All Other | 52,854 | 39,940 | 0 | 12,915 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 4,775,684 | 4,532,088 | 117,042 | 126,554 |

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

Key Responsibilities include:

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

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

- **Community Partnerships** - these costs have been allocated directly to *All Other*.
- **Direct Appropriations** - these costs have been allocated directly to *All Other*.
- **Procurement Monitoring/Certificates of Insurance (COI)** - these costs have been allocated directly to *Finance - Purchasing*.
- **Prompt Pay** - these costs have been allocated using the number of prompt pay reviews completed by benefiting department.
- **Special Projects** - these costs have been allocated based on the number of special projects by benefiting department.
- **Grants & Cost Planning** - these costs have been allocated directly to *Finance - Grants and Cost Planning*.
- **Grants** - There were no grant reviews performed during FY 2024. Associated schedules remain as a placeholder for future periods. When present, these costs are allocated based on the total number of grant reviews by benefiting department.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Accountability



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 635,077 | | | 635,077 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 134 | 0 | 135 | |
| 001 Administrative - Miscellaneous | 47 | 0 | 47 | |
| 014 Information Technology Service | 1,416 | 127 | 1,543 | |
| 015 Finance - Administration | | 134,077 | 134,077 | |
| 015 Finance - Grants & Cost Planning | | 40 | 40 | |
| 015 Finance - Office of Mgmt & Budget | | 581 | 581 | |
| 015 Finance - Operations | | 1,025 | 1,025 | |
| 015 Finance - Payroll | | 247 | 247 | |
| 015 Finance - Property Administration | | 96 | 96 | |
| 015 Finance - Treasury | | 73 | 73 | |
| 015 Finance - Diversity Equity & Inclus | | 145 | 145 | |
| 048 Internal Audit | | 215 | 215 | |
| Total Allocated Additions: | 1,598 | 136,626 | 138,224 | 138,224 |
| Total To Be Allocated: | 636,675 | 136,626 | | 773,301 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Accountability



| | Total | G&A | Community Partnerships | Direct Appropriations | Procurement Monitoring/COI |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 379,359 | 0 | 173,253 | 95,333 | 5,615 |
| 501102 Leave Pay | 36,344 | 0 | 16,599 | 9,133 | 538 |
| 501103 Holiday Pay | 16,735 | 0 | 7,642 | 4,206 | 248 |
| 501109 Longevity | 1,823 | 0 | 833 | 458 | 27 |
| 501160 YE Biweekly Sal/Fringe Accr | 2,516 | 0 | 1,149 | 632 | 37 |
| 501172 Employer OASDI | 25,665 | 0 | 11,721 | 6,450 | 380 |
| 501173 Employer SSN Medical | 6,002 | 0 | 2,742 | 1,508 | 89 |
| 501174 Employer Group Health | 52,848 | 0 | 24,135 | 13,281 | 782 |
| 501175 Employer Dental Group | 1,407 | 0 | 642 | 354 | 21 |
| 501176 Employer Group Life | 728 | 0 | 332 | 183 | 11 |
| 501177 Employer Pension | 31,601 | 0 | 14,433 | 7,941 | 468 |
| 501181 FSA Pre-Tax Savings | 18 | 0 | 8 | 5 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 39 | 0 | 17 | 10 | 1 |
| 502314 Pre-Employment Checks | 293 | 0 | 133 | 74 | 4 |
| 502503 Cell Phone Service | 743 | 0 | 339 | 187 | 11 |
| 502701 Printing/Binding | 55 | 0 | 25 | 14 | 1 |
| 502851 Subscriptions | 800 | 0 | 365 | 201 | 12 |
| 502883 Registration | 1,638 | 0 | 748 | 412 | 24 |
| 502884 Membership Dues | 725 | 0 | 331 | 182 | 11 |
| 502951 Info Systems Charge | 14,600 | 0 | 6,668 | 3,669 | 216 |
| 502957 Telecmmnct'n Charge | 1,057 | 0 | 482 | 266 | 16 |
| 502983 Surplus Property | 200 | 0 | 91 | 50 | 3 |
| 503100 Offc & Admin Supply | 110 | 0 | 50 | 28 | 2 |
| 503120 Computer Software | 191 | 0 | 86 | 48 | 3 |
| 505233 Rent Equipment | 285 | 0 | 130 | 72 | 4 |
| 505252 Software License | 59,295 | 0 | 27,079 | 14,901 | 878 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 635,077 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 635,077 | 0 | 290,033 | 159,598 | 9,402 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 1,598 | 0 | 730 | 402 | 24 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 636,675 | 0 | 290,763 | 160,000 | 9,426 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 136,626 | 0 | 62,399 | 34,334 | 2,022 |
| 2nd Allocation | 136,626 | 0 | 62,399 | 34,334 | 2,022 |
| Total For 015 Finance - Accountability | | | | | |
| Schedule .3 Total | 773,301 | 0 | 353,162 | 194,334 | 11,447 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .3 - Costs Allocated By Activity**
**For Department 015 Finance - Accountability**



| | Prompt Pay | Special Projects | Grants & Cost Planning | Grants |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 7,170 | 56,714 | 41,274 | 0 |
| 501102 Leave Pay | 687 | 5,433 | 3,954 | 0 |
| 501103 Holiday Pay | 316 | 2,502 | 1,821 | 0 |
| 501109 Longevity | 34 | 273 | 198 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 48 | 376 | 274 | 0 |
| 501172 Employer OASDI | 485 | 3,837 | 2,792 | 0 |
| 501173 Employer SSN Medical | 113 | 897 | 653 | 0 |
| 501174 Employer Group Health | 999 | 7,901 | 5,750 | 0 |
| 501175 Employer Dental Group | 27 | 210 | 153 | 0 |
| 501176 Employer Group Life | 14 | 109 | 79 | 0 |
| 501177 Employer Pension | 597 | 4,724 | 3,438 | 0 |
| 501181 FSA Pre-Tax Savings | 0 | 3 | 2 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 1 | 6 | 4 | 0 |
| 502314 Pre-Employment Checks | 6 | 44 | 32 | 0 |
| 502503 Cell Phone Service | 14 | 111 | 81 | 0 |
| 502701 Printing/Binding | 1 | 8 | 6 | 0 |
| 502851 Subscriptions | 15 | 120 | 87 | 0 |
| 502883 Registration | 31 | 245 | 178 | 0 |
| 502884 Membership Dues | 14 | 108 | 79 | 0 |
| 502951 Info Systems Charge | 276 | 2,183 | 1,588 | 0 |
| 502957 Telecmmnct'n Charge | 20 | 158 | 115 | 0 |
| 502983 Surplus Property | 4 | 30 | 22 | 0 |
| 503100 Offc & Admin Supply | 2 | 16 | 12 | 0 |
| 503120 Computer Software | 4 | 29 | 21 | 0 |
| 505233 Rent Equipment | 5 | 43 | 31 | 0 |
| 505252 Software License | 1,121 | 8,865 | 6,451 | 0 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 12,004 | 94,945 | 69,095 | 0 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 30 | 239 | 174 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 12,034 | 95,184 | 69,269 | 0 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 2,582 | 20,425 | 14,864 | 0 |
| 2nd Allocation | 2,582 | 20,425 | 14,864 | 0 |
| Total For 015 Finance - Accountability | | | | |
| Schedule .3 Total | 14,616 | 115,609 | 84,133 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 015 Finance - Accountability**



Activity - Community Partnerships

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| All Other | 100 | 100.000000 | 290,763 | | 290,763 | 62,399 | 353,162 |
| Schedule .4 Total for Community Partnerships | 100 | 100.000000 | 290,763 | | 290,763 | 62,399 | 353,162 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Accountability



Activity - Direct Appropriations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| All Other | 100 | 100.000000 | 160,000 | | 160,000 | 34,334 | 194,334 |
| Schedule .4 Total for Direct Appropriations | 100 | 100.000000 | 160,000 | | 160,000 | 34,334 | 194,334 |

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 015 Finance - Accountability**



Activity - Procurement Monitoring/COI

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 015 Finance - Purchasing | 100 | 100.000000 | 9,426 | | 9,426 | 2,022 | 11,447 |
| Schedule .4 Total for Procurement Monitoring/COI | 100 | 100.000000 | 9,426 | | 9,426 | 2,022 | 11,447 |

Allocation Basis: Direct Allocation to 015 Finance-Purchasing
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 015 Finance - Accountability**



Activity - Prompt Pay

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Corporate Dues | 4 | 1.666667 | 201 | | 201 | | 201 |
| 002 Metropolitan Council | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 003 Metropolitan Clerk | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 004 Mayor's Office - Administration | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 005 Election Commission | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 006 Law | 4 | 1.666667 | 201 | | 201 | | 201 |
| 007 Planning Commission | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 008 Human Resources | 4 | 1.666667 | 201 | | 201 | | 201 |
| 009 Register of Deeds | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 010 General Services - Administration | 4 | 1.666667 | 201 | | 201 | | 201 |
| 011 Historical Commission | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 012 Employee Benefit Board | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 014 Information Technology Service | 4 | 1.666667 | 201 | | 201 | | 201 |
| 015 Finance - Administration | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 016 Assessor of Property | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 017 Trustee | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 018 County Clerk | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 019 District Attorney | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 021 Public Defender | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 022 Juvenile Court Clerk | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 023 Circuit Court Clerk | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 024 Criminal Court Clerk | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 025 Clerk and Master - Chancery | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 026 Juvenile Court | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 027 General Sessions Court | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 028 State Trial Courts | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 029 Justice Integration Services | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 030 Sheriff's Office | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 031 Police | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 032 Fire | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 033 Codes Administration | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 034 Beer Board | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 035 Agricultural Extension | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 037 Social Services | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 038 Health | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 039 Public Library | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 040 Parks | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 041 Arts Commission | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 042 Transportation | 8 | 3.333315 | 401 | | 401 | 94 | 495 |
| 044 Human Relations Commission | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 047 Criminal Justice Planning | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 060 Farmer's Market | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 061 Municipal Auditorium | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 062 State Fair Board | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 064 Sports Authority | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 065 Water and Sewer - Stormwater Svcs | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 065 Water and Sewer - General | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 068 District Energy System (DES) | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 070 Community Education Commission | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 071 Convention Center Authority | 8 | 3.333333 | 403 | | 403 | 95 | 498 |
| 077 Metro Devlp & Housing Auth (MDHA) | 4 | 1.666667 | 201 | | 201 | 47 | 247 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Accountability



Activity - Prompt Pay

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 078 Metropolitan Transit Authority (MTA) | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 080 Metro Nashville Public School (MNPS) | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 090 Debt Service | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| 091 Emergency Communication Center | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| Bordeaux Longterm Care | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| Knowles Home | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| All Other | 4 | 1.666667 | 201 | | 201 | 47 | 247 |
| Schedule .4 Total for Prompt Pay | 240 | 100.000000 | 12,034 | | 12,034 | 2,582 | 14,616 |

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2024 Reviews Report - Finance-Accountability

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Accountability



Activity - Special Projects

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 015 Finance - Business Assistance | 1 | 16.666665 | 15,864 | | 15,864 | 3,404 | 19,268 |
| 027 General Sessions Court | 1 | 16.666667 | 15,864 | | 15,864 | 3,404 | 19,268 |
| 039 Public Library | 1 | 16.666667 | 15,864 | | 15,864 | 3,404 | 19,268 |
| 041 Arts Commission | 1 | 16.666667 | 15,864 | | 15,864 | 3,404 | 19,268 |
| Knowles Home | 1 | 16.666667 | 15,864 | | 15,864 | 3,404 | 19,268 |
| All Other | 1 | 16.666667 | 15,864 | | 15,864 | 3,404 | 19,268 |
| Schedule .4 Total for Special Projects | 6 | 100.000000 | 95,184 | | 95,184 | 20,425 | 115,609 |

Allocation Basis: Number of Special Projects by Benefiting Department
Allocation Source: FY 2024 Reviews Report - Finance-Accountability

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Accountability



Activity - Grants & Cost Planning

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 015 Finance - Grants & Cost Planning | 100 | 100.000000 | 69,269 | | 69,269 | 14,864 | 84,133 |
| Schedule .4 Total for Grants & Cost Planning | 100 | 100.000000 | 69,269 | | 69,269 | 14,864 | 84,133 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Accountability



Activity - Grants

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| All Other | 1 | 100.000000 | 0 | | 0 | | 0 |
| Schedule .4 Total for Grants | 1 | 100.000000 | 0 | | 0 | 0 | 0 |

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department
Allocation Source: FY 2024 Reviews Report - Finance-Accountability

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Accountability



| Receiving Department | Total | Community Partnerships | Direct Appropriations | Procurement Monitoring/COI | Prompt Pay |
|---|---|---|---|---|---|
| 001 Administrative - Corporate Dues | 201 | 0 | 0 | 0 | 201 |
| 002 Metropolitan Council | 247 | 0 | 0 | 0 | 247 |
| 003 Metropolitan Clerk | 247 | 0 | 0 | 0 | 247 |
| 004 Mayor's Office - Administration | 247 | 0 | 0 | 0 | 247 |
| 005 Election Commission | 247 | 0 | 0 | 0 | 247 |
| 006 Law | 201 | 0 | 0 | 0 | 201 |
| 007 Planning Commission | 247 | 0 | 0 | 0 | 247 |
| 008 Human Resources | 201 | 0 | 0 | 0 | 201 |
| 009 Register of Deeds | 247 | 0 | 0 | 0 | 247 |
| 010 General Services - Administration | 201 | 0 | 0 | 0 | 201 |
| 011 Historical Commission | 247 | 0 | 0 | 0 | 247 |
| 012 Employee Benefit Board | 247 | 0 | 0 | 0 | 247 |
| 014 Information Technology Service | 201 | 0 | 0 | 0 | 201 |
| 015 Finance - Administration | 247 | 0 | 0 | 0 | 247 |
| 015 Finance - Business Assistance | 19,268 | 0 | 0 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 84,133 | 0 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 11,447 | 0 | 0 | 11,447 | 0 |
| 016 Assessor of Property | 247 | 0 | 0 | 0 | 247 |
| 017 Trustee | 247 | 0 | 0 | 0 | 247 |
| 018 County Clerk | 247 | 0 | 0 | 0 | 247 |
| 019 District Attorney | 247 | 0 | 0 | 0 | 247 |
| 021 Public Defender | 247 | 0 | 0 | 0 | 247 |
| 022 Juvenile Court Clerk | 247 | 0 | 0 | 0 | 247 |
| 023 Circuit Court Clerk | 247 | 0 | 0 | 0 | 247 |
| 024 Criminal Court Clerk | 247 | 0 | 0 | 0 | 247 |
| 025 Clerk and Master - Chancery | 247 | 0 | 0 | 0 | 247 |
| 026 Juvenile Court | 247 | 0 | 0 | 0 | 247 |
| 027 General Sessions Court | 19,515 | 0 | 0 | 0 | 247 |
| 028 State Trial Courts | 247 | 0 | 0 | 0 | 247 |
| 029 Justice Integration Services | 247 | 0 | 0 | 0 | 247 |
| 030 Sheriff's Office | 247 | 0 | 0 | 0 | 247 |
| 031 Police | 247 | 0 | 0 | 0 | 247 |
| 032 Fire | 247 | 0 | 0 | 0 | 247 |
| 033 Codes Administration | 247 | 0 | 0 | 0 | 247 |
| 034 Beer Board | 247 | 0 | 0 | 0 | 247 |
| 035 Agricultural Extension | 247 | 0 | 0 | 0 | 247 |
| 037 Social Services | 247 | 0 | 0 | 0 | 247 |
| 038 Health | 247 | 0 | 0 | 0 | 247 |
| 039 Public Library | 19,516 | 0 | 0 | 0 | 247 |
| 040 Parks | 247 | 0 | 0 | 0 | 247 |
| 041 Arts Commission | 19,516 | 0 | 0 | 0 | 247 |
| 042 Transportation | 495 | 0 | 0 | 0 | 495 |
| 044 Human Relations Commission | 247 | 0 | 0 | 0 | 247 |
| 047 Criminal Justice Planning | 247 | 0 | 0 | 0 | 247 |
| 060 Farmer's Market | 247 | 0 | 0 | 0 | 247 |
| 061 Municipal Auditorium | 247 | 0 | 0 | 0 | 247 |
| 062 State Fair Board | 247 | 0 | 0 | 0 | 247 |
| 064 Sports Authority | 247 | 0 | 0 | 0 | 247 |
| 065 Water and Sewer - Stormwater Svcs | 247 | 0 | 0 | 0 | 247 |
| 065 Water and Sewer - General | 247 | 0 | 0 | 0 | 247 |
| 068 District Energy System (DES) | 247 | 0 | 0 | 0 | 247 |
| 070 Community Education Commission | 247 | 0 | 0 | 0 | 247 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Accountability



| Receiving Department | Total | Community Partnerships | Direct Appropriations | Procurement Monitoring/COI | Prompt Pay |
|---|---|---|---|---|---|
| 071 Convention Center Authority | 498 | 0 | 0 | 0 | 498 |
| 077 Metro Devlp & Housing Auth (MDHA) | 247 | 0 | 0 | 0 | 247 |
| 078 Metropolitan Transit Authority (MTA) | 247 | 0 | 0 | 0 | 247 |
| 080 Metro Nashville Public School (MNPS) | 247 | 0 | 0 | 0 | 247 |
| 090 Debt Service | 247 | 0 | 0 | 0 | 247 |
| 091 Emergency Communication Center | 247 | 0 | 0 | 0 | 247 |
| Bordeaux Longterm Care | 247 | 0 | 0 | 0 | 247 |
| Knowles Home | 19,516 | 0 | 0 | 0 | 247 |
| All Other | 567,011 | 353,162 | 194,334 | 0 | 247 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 773,301 | 353,162 | 194,334 | 11,447 | 14,616 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Accountability



| Receiving Department | Special Projects | Grants & Cost Planning | Grants |
|---|---|---|---|
| 001 Administrative - Corporate Dues | 0 | 0 | 0 |
| 002 Metropolitan Council | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 |
| 006 Law | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 |
| 008 Human Resources | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 |
| 011 Historical Commission | 0 | 0 | 0 |
| 012 Employee Benefit Board | 0 | 0 | 0 |
| 014 Information Technology Service | 0 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 |
| 015 Finance - Business Assistance | 19,268 | 0 | 0 |
| 015 Finance - Grants & Cost Planning | 0 | 84,133 | 0 |
| 015 Finance - Purchasing | 0 | 0 | 0 |
| 016 Assessor of Property | 0 | 0 | 0 |
| 017 Trustee | 0 | 0 | 0 |
| 018 County Clerk | 0 | 0 | 0 |
| 019 District Attorney | 0 | 0 | 0 |
| 021 Public Defender | 0 | 0 | 0 |
| 022 Juvenile Court Clerk | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 0 | 0 |
| 027 General Sessions Court | 19,268 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 |
| 029 Justice Integration Services | 0 | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 | 0 |
| 031 Police | 0 | 0 | 0 |
| 032 Fire | 0 | 0 | 0 |
| 033 Codes Administration | 0 | 0 | 0 |
| 034 Beer Board | 0 | 0 | 0 |
| 035 Agricultural Extension | 0 | 0 | 0 |
| 037 Social Services | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 0 |
| 039 Public Library | 19,268 | 0 | 0 |
| 040 Parks | 0 | 0 | 0 |
| 041 Arts Commission | 19,268 | 0 | 0 |
| 042 Transportation | 0 | 0 | 0 |
| 044 Human Relations Commission | 0 | 0 | 0 |
| 047 Criminal Justice Planning | 0 | 0 | 0 |
| 060 Farmer's Market | 0 | 0 | 0 |
| 061 Municipal Auditorium | 0 | 0 | 0 |
| 062 State Fair Board | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 0 | 0 |
| 065 Water and Sewer - General | 0 | 0 | 0 |
| 068 District Energy System (DES) | 0 | 0 | 0 |
| 070 Community Education Commission | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Accountability



| Receiving Department | Special Projects | Grants & Cost Planning | Grants |
|---|---|---|---|
| 071 Convention Center Authority | 0 | 0 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 | 0 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 | 0 | 0 |
| 090 Debt Service | 0 | 0 | 0 |
| 091 Emergency Communication Center | 0 | 0 | 0 |
| Bordeaux Longterm Care | 0 | 0 | 0 |
| Knowles Home | 19,268 | 0 | 0 |
| All Other | 19,268 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 115,609 | 84,133 | 0 |

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

The **Finance - Administration** costs are recorded in GSD General Fund 10101, business unit 15160810. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Administration



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 2,272,380 | | | 2,272,380 |
| Inbound Costs: | | | | |
| Depreciation | 49,419 | | 49,419 | |
| 001 Administrative - Corporate Dues | 1,775 | 5 | 1,780 | |
| 001 Administrative - Employee Benefits | 478,190 | 1,135 | 479,326 | |
| 001 Administrative - Insurance | 24,476 | 1,652 | 26,128 | |
| 001 Administrative - Post Audits | 481 | 2 | 483 | |
| 001 Administrative - Miscellaneous | 168 | 1 | 169 | |
| 003 Metropolitan Clerk - Records Center | 13 | 1 | 14 | |
| 006 Law | 106,216 | 56,671 | 162,887 | |
| 008 Human Resources | 100,102 | 3,458 | 103,561 | |
| 010 General Services - Facilities | 24,446 | 1,164 | 25,610 | |
| 010 General Services - Mail Services | 244 | 7 | 252 | |
| 012 IOD Network (Injured-On-Duty) | 23,029 | 20 | 23,049 | |
| 014 Information Technology Service | 6,934 | 622 | 7,555 | |
| 015 Finance - Accountability | 201 | 47 | 247 | |
| 015 Finance - Business Assistance | | 2,804 | 2,804 | |
| 015 Finance - Grants & Cost Planning | | 4,023 | 4,023 | |
| 015 Finance - Office of Mgmt & Budget | | 1,445 | 1,445 | |
| 015 Finance - Operations | | 2,418 | 2,418 | |
| 015 Finance - Payroll | | 2,279 | 2,279 | |
| 015 Finance - Property Administration | | 342 | 342 | |
| 015 Finance - Purchasing | | 155,084 | 155,084 | |
| 015 Finance - Treasury | | 463 | 463 | |
| 015 Finance - Diversity Equity & Inclus | | 14,966 | 14,966 | |
| 030 Sheriff's Office - Security Services | | 19,169 | 19,169 | |
| 048 Internal Audit | | 770 | 770 | |
| Total Allocated Additions: | 815,695 | 268,547 | 1,084,243 | 1,084,243 |
| Total To Be Allocated: | 3,088,075 | 268,547 | | 3,356,623 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Administration



| | Total | G&A | Administration |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 1,292,905 | 0 | 1,292,905 |
| 501102 Leave Pay | 128,533 | 0 | 128,533 |
| 501103 Holiday Pay | 67,713 | 0 | 67,713 |
| 501109 Longevity | 2,420 | 0 | 2,420 |
| 501134 Paid Family Leave | 3,887 | 0 | 3,887 |
| 501160 YE Biweekly Sal/Fringe Accr | 8,220 | 0 | 8,220 |
| 501172 Employer OASDI | 80,643 | 0 | 80,643 |
| 501173 Employer SSN Medical | 20,983 | 0 | 20,983 |
| 501174 Employer Group Health | 117,685 | 0 | 117,685 |
| 501175 Employer Dental Group | 3,580 | 0 | 3,580 |
| 501176 Employer Group Life | 1,487 | 0 | 1,487 |
| 501177 Employer Pension | 164,549 | 0 | 164,549 |
| 501181 FSA Pre-Tax Savings | 473 | 0 | 473 |
| 501182 Cafe Plan Pre-Tax Savings | 58 | 0 | 58 |
| 502105 Cable Television | 503 | 0 | 503 |
| 502220 Other Professional Srvc | 41,871 | 0 | 41,871 |
| 502229 Actuary Studies | 25,987 | 0 | 25,987 |
| 502309 Educational Service | 12,000 | 0 | 12,000 |
| 502451 Employee Out-of-town Travel | 25,679 | 0 | 25,679 |
| 502452 Employee Air Travel | 7,397 | 0 | 7,397 |
| 502503 Cell Phone Service | 3,863 | 0 | 3,863 |
| 502701 Printing/Binding | 2,142 | 0 | 2,142 |
| 502851 Subscriptions | 6,065 | 0 | 6,065 |
| 502883 Registration | 60,729 | 0 | 60,729 |
| 502884 Membership Dues | 5,329 | 0 | 5,329 |
| 502951 Info Systems Charge | 70,300 | 0 | 70,300 |
| 502957 Telecmmnct'n Charge | 6,359 | 0 | 6,359 |
| 502983 Surplus Property | 600 | 0 | 600 |
| 503001 Supplies & Materials | 395 | 0 | 395 |
| 503050 Host & Hostess | 3,720 | 0 | 3,720 |
| 503100 Offc & Admin Supply | 8,763 | 0 | 8,763 |
| 503120 Computer Software | 716 | 0 | 716 |
| 503130 Computer Hardware <$10K | 54,155 | 0 | 54,155 |
| 503140 Office Equipment < $10K | 4,241 | 0 | 4,241 |
| 505233 Rent Equipment | 2,298 | 0 | 2,298 |
| 505252 Software License | 35,980 | 0 | 35,980 |
| 505279 Notary | 152 | 0 | 152 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 2,272,380 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 2,272,380 | 0 | 2,272,380 |
| Allocation Step 1 | | | |
| Inbound - All Others | 815,695 | 0 | 815,695 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Administration



| | Total | G&A | Administration |
|---|---|---|---|
| 1st Allocation | 3,088,075 | 0 | 3,088,075 |
| Allocation Step 2 | | | |
| Inbound - All Others | 268,547 | 0 | 268,547 |
| 2nd Allocation | 268,547 | 0 | 268,547 |
| Total For 015 Finance - Administration | | | |
| Schedule .3 Total | 3,356,623 | 0 | 3,356,623 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Administration



Activity - Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 015 Finance | 62,476.62 | 0.488681 | 15,091 | | 15,091 | 1,372 | 16,463 |
| 015 Finance - Accountability | 555,085.00 | 4.341773 | 134,077 | | 134,077 | | 134,077 |
| 015 Finance - Business Assistance | 1,225,259.57 | 9.583756 | 295,954 | | 295,954 | 26,905 | 322,859 |
| 015 Finance - Grants & Cost Planning | 391,002.10 | 3.058347 | 94,444 | | 94,444 | 8,586 | 103,030 |
| 015 Finance - Office of Mgmt & Budget | 1,735,499.93 | 13.574763 | 419,199 | | 419,199 | 38,109 | 457,308 |
| 015 Finance - Operations | 3,598,795.94 | 28.149122 | 869,266 | | 869,266 | 79,026 | 948,292 |
| 015 Finance - Payroll | 943,522.29 | 7.380059 | 227,902 | | 227,902 | 20,718 | 248,620 |
| 015 Finance - Property Administration | 680,912.70 | 5.325974 | 164,470 | | 164,470 | 14,952 | 179,422 |
| 015 Finance - Purchasing | 1,638,617.31 | 12.816965 | 395,798 | | 395,798 | 35,982 | 431,779 |
| 015 Finance - Treasury | 1,393,143.23 | 10.896911 | 336,505 | | 336,505 | 30,591 | 367,096 |
| 015 Finance - Diversity Equity & Inclus | 560,438.75 | 4.383649 | 135,370 | | 135,370 | 12,306 | 147,677 |
| Schedule .4 Total for Administration | 12,784,753.44 | 100.000000 | 3,088,075 | | 3,088,075 | 268,547 | 3,356,623 |

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Administration



| Receiving Department | Total | Administration |
|---|---|---|
| 015 Finance | 16,463 | 16,463 |
| 015 Finance - Accountability | 134,077 | 134,077 |
| 015 Finance - Business Assistance | 322,859 | 322,859 |
| 015 Finance - Grants & Cost Planning | 103,030 | 103,030 |
| 015 Finance - Office of Mgmt & Budget | 457,308 | 457,308 |
| 015 Finance - Operations | 948,292 | 948,292 |
| 015 Finance - Payroll | 248,620 | 248,620 |
| 015 Finance - Property Administration | 179,422 | 179,422 |
| 015 Finance - Purchasing | 431,779 | 431,779 |
| 015 Finance - Treasury | 367,096 | 367,096 |
| 015 Finance - Diversity Equity & Inclus | 147,677 | 147,677 |
| Direct Bill | 0 | 0 |
| Total | 3,356,623 | 3,356,623 |

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

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Business Assistance



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,292,060 | | | 1,292,060 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 274 | 1 | 275 | |
| 001 Administrative - Miscellaneous | 96 | 0 | 96 | |
| 014 Information Technology Service | 2,576 | 231 | 2,807 | |
| 015 Finance - Accountability | 15,864 | 3,404 | 19,268 | |
| 015 Finance - Administration | 295,954 | 26,905 | 322,859 | |
| 015 Finance - Grants & Cost Planning | | 82 | 82 | |
| 015 Finance - Office of Mgmt & Budget | | 910 | 910 | |
| 015 Finance - Operations | | 1,254 | 1,254 | |
| 015 Finance - Payroll | | 635 | 635 | |
| 015 Finance - Property Administration | | 194 | 194 | |
| 015 Finance - Treasury | | 168 | 168 | |
| 015 Finance - Diversity Equity & Inclus | | 227 | 227 | |
| 048 Internal Audit | | 438 | 438 | |
| Total Allocated Additions: | 314,763 | 34,450 | 349,213 | 349,213 |
| Total To Be Allocated: | 1,606,823 | 34,450 | | 1,641,273 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Business Assistance



| | Total | G&A | Vendor Assistance | Procurement Post Award | Procurement Accountability |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 813,765 | 251,209 | 219,554 | 294,095 | 24,494 |
| 501102 Leave Pay | 62,296 | 19,231 | 16,807 | 22,514 | 1,875 |
| 501103 Holiday Pay | 41,640 | 12,854 | 11,234 | 15,049 | 1,253 |
| 501109 Longevity | 2,585 | 798 | 697 | 934 | 78 |
| 501160 YE Biweekly Sal/Fringe Accr | 4,710 | 1,454 | 1,271 | 1,701 | 142 |
| 501172 Employer OASDI | 53,729 | 16,586 | 14,496 | 19,418 | 1,617 |
| 501173 Employer SSN Medical | 12,566 | 3,879 | 3,390 | 4,542 | 378 |
| 501174 Employer Group Health | 112,644 | 34,773 | 30,391 | 40,709 | 3,391 |
| 501175 Employer Dental Group | 4,762 | 1,470 | 1,285 | 1,721 | 143 |
| 501176 Employer Group Life | 2,009 | 620 | 542 | 727 | 60 |
| 501177 Employer Pension | 113,545 | 35,051 | 30,634 | 41,035 | 3,418 |
| 501181 FSA Pre-Tax Savings | 933 | 288 | 252 | 337 | 28 |
| 501182 Cafe Plan Pre-Tax Savings | 76 | 23 | 21 | 28 | 2 |
| 502229 Actuary Studies | (10,600) | (3,272) | (2,860) | (3,831) | (319) |
| 502451 Employee Out-of-town Travel | 11,224 | 3,465 | 3,028 | 4,056 | 338 |
| 502452 Employee Air Travel | 2,611 | 806 | 704 | 944 | 79 |
| 502453 Employee Local Travel/Park | 10 | 3 | 3 | 4 | 0 |
| 502701 Printing/Binding | 390 | 120 | 105 | 141 | 12 |
| 502801 Promotion | 2,411 | 744 | 650 | 872 | 73 |
| 502883 Registration | 5,670 | 1,750 | 1,530 | 2,049 | 171 |
| 502884 Membership Dues | 1,700 | 525 | 459 | 614 | 51 |
| 502951 Info Systems Charge | 27,700 | 8,551 | 7,473 | 10,011 | 834 |
| 502957 Telecmmnct'n Charge | 783 | 242 | 211 | 283 | 24 |
| 502983 Surplus Property | 300 | 93 | 81 | 108 | 9 |
| 503120 Computer Software | 758 | 234 | 205 | 273 | 23 |
| 503130 Computer Hardware <$10K | 102 | 31 | 28 | 37 | 3 |
| 505233 Rent Equipment | 70 | 22 | 19 | 25 | 2 |
| 505252 Software License | 23,671 | 7,307 | 6,386 | 8,556 | 712 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,292,060 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,292,060 | 398,857 | 348,596 | 466,952 | 38,891 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 314,763 | 314,763 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (713,620) | 278,509 | 373,069 | 31,072 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 1,606,823 | 0 | 627,105 | 840,021 | 69,963 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 34,450 | 34,450 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (34,450) | 13,445 | 18,010 | 1,500 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 34,450 | 0 | 13,445 | 18,010 | 1,500 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Business Assistance



| | Total | G&A | Vendor Assistance | Procurement Post Award | Procurement Accountability |
|---|---|---|---|---|---|
| Total For 015 Finance - Business Assistance | | | | | |
| Schedule .3 Total | 1,641,273 | 0 | 640,550 | 858,031 | 71,463 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Business Assistance



| | Prompt Pay | COI |
|---|---|---|
| **Other Expense & Cost** | | |
| 501101 Regular Pay | 9,765 | 14,648 |
| 501102 Leave Pay | 748 | 1,121 |
| 501103 Holiday Pay | 500 | 750 |
| 501109 Longevity | 31 | 47 |
| 501160 YE Biweekly Sal/Fringe Accr | 57 | 85 |
| 501172 Employer OASDI | 645 | 967 |
| 501173 Employer SSN Medical | 151 | 226 |
| 501174 Employer Group Health | 1,352 | 2,028 |
| 501175 Employer Dental Group | 57 | 86 |
| 501176 Employer Group Life | 24 | 36 |
| 501177 Employer Pension | 1,363 | 2,044 |
| 501181 FSA Pre-Tax Savings | 11 | 17 |
| 501182 Cafe Plan Pre-Tax Savings | 1 | 1 |
| 502229 Actuary Studies | (127) | (191) |
| 502451 Employee Out-of-town Travel | 135 | 202 |
| 502452 Employee Air Travel | 31 | 47 |
| 502453 Employee Local Travel/Park | 0 | 0 |
| 502701 Printing/Binding | 5 | 7 |
| 502801 Promotion | 29 | 43 |
| 502883 Registration | 68 | 102 |
| 502884 Membership Dues | 20 | 31 |
| 502951 Info Systems Charge | 332 | 499 |
| 502957 Telecmmnct'n Charge | 9 | 14 |
| 502983 Surplus Property | 4 | 5 |
| 503120 Computer Software | 9 | 14 |
| 503130 Computer Hardware <$10K | 1 | 2 |
| 505233 Rent Equipment | 1 | 1 |
| 505252 Software License | 284 | 426 |
| **Departmental Total** | | |
| Expenditures Per Financial Statement | | |
| **Deductions** | | |
| *Total Disallowed Costs | 0 | 0 |
| Functional Cost | 15,506 | 23,258 |
| **Allocation Step 1** | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 12,388 | 18,582 |
| Unallocated Costs | 0 | 0 |
| 1st Allocation | 27,894 | 41,840 |
| **Allocation Step 2** | | |
| Inbound - All Others | 0 | 0 |
| Reallocate Admin Costs | 598 | 897 |
| Unallocated Costs | 0 | 0 |
| 2nd Allocation | 598 | 897 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Business Assistance



| | Prompt Pay | COI |
|---|---|---|
| Total For 015 Finance - Business Assistance | | |
| Schedule .3 Total | 28,492 | 42,737 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 015 Finance - Business Assistance**



Activity - Vendor Assistance

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 015 Finance - Purchasing | 100 | 100.000000 | 627,105 | | 627,105 | 13,445 | 640,550 |
| Schedule .4 Total for Vendor Assistance | 100 | 100.000000 | 627,105 | | 627,105 | 13,445 | 640,550 |

Allocation Basis: Direct Allocation to 015 Finance-Purchasing
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Business Assistance



Activity - Procurement Post Award

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 004 Mayor's Office | 3 | 0.771208 | 6,478 | | 6,478 | 196 | 6,675 |
| 005 Election Commission | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 007 Planning Commission | 15 | 3.856041 | 32,392 | | 32,392 | 982 | 33,374 |
| 008 Human Resources | 4 | 1.028278 | 8,638 | | 8,638 | | 8,638 |
| 010 General Services - Facilities | 97 | 24.935736 | 209,466 | | 209,466 | | 209,466 |
| 014 Information Technology Service | 12 | 3.084833 | 25,913 | | 25,913 | | 25,913 |
| 015 Finance | 3 | 0.771208 | 6,478 | | 6,478 | 196 | 6,675 |
| 015 Finance - Administration | 1 | 0.257069 | 2,159 | | 2,159 | | 2,159 |
| 015 Finance - Grants & Cost Planning | 2 | 0.514139 | 4,319 | | 4,319 | 131 | 4,450 |
| 015 Finance - Operations | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 015 Finance - Payroll | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 016 Assessor of Property | 2 | 0.514139 | 4,319 | | 4,319 | 131 | 4,450 |
| 017 Trustee | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 026 Juvenile Court | 3 | 0.771208 | 6,478 | | 6,478 | 196 | 6,675 |
| 030 Sheriff's Office | 2 | 0.514139 | 4,319 | | 4,319 | 131 | 4,450 |
| 030 Sheriff's Office - Security Services | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 031 Police | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 033 Codes Administration | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 038 Health | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 039 Public Library | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 040 Parks | 23 | 5.912596 | 49,667 | | 49,667 | 1,506 | 51,173 |
| 041 Arts Commission | 2 | 0.514139 | 4,319 | | 4,319 | 131 | 4,450 |
| 042 Transportation | 73 | 18.766067 | 157,639 | | 157,639 | 4,781 | 162,420 |
| 048 Internal Audit | 7 | 1.799486 | 15,116 | | 15,116 | 458 | 15,574 |
| 060 Farmer's Market | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 061 Municipal Auditorium | 2 | 0.514139 | 4,319 | | 4,319 | 131 | 4,450 |
| 062 State Fair Board | 4 | 1.028278 | 8,638 | | 8,638 | 262 | 8,900 |
| 064 Sports Authority | 4 | 1.028278 | 8,638 | | 8,638 | 262 | 8,900 |
| 065 Water and Sewer - Stormwater Svcs | 12 | 3.084833 | 25,913 | | 25,913 | 786 | 26,699 |
| 065 Water and Sewer - Waste Services | 1 | 0.257069 | 2,159 | | 2,159 | 65 | 2,225 |
| 065 Water and Sewer - Water Services | 9 | 2.313625 | 19,435 | | 19,435 | 589 | 20,024 |
| 065 Water and Sewer - General | 85 | 21.850900 | 183,552 | | 183,552 | 5,569 | 189,122 |
| 075 Metro Action Commission (MAC) | 5 | 1.285347 | 10,797 | | 10,797 | 327 | 11,125 |
| All Other | 8 | 2.056555 | 17,275 | | 17,275 | 524 | 17,799 |
| Schedule .4 Total for Procurement Post Award | 389 | 100.000000 | 840,021 | | 840,021 | 18,010 | 858,031 |

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2024 Business Assistance Report - Finance-Business Assistance

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Business Assistance



Activity - Procurement Accountability

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 004 Mayor's Office | 3 | 0.771208 | 540 | | 540 | 16 | 556 |
| 005 Election Commission | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 007 Planning Commission | 15 | 3.856041 | 2,698 | | 2,698 | 82 | 2,780 |
| 008 Human Resources | 4 | 1.028278 | 719 | | 719 | | 719 |
| 010 General Services - Facilities | 97 | 24.935736 | 17,446 | | 17,446 | | 17,446 |
| 014 Information Technology Service | 12 | 3.084833 | 2,158 | | 2,158 | | 2,158 |
| 015 Finance | 3 | 0.771208 | 540 | | 540 | 16 | 556 |
| 015 Finance - Administration | 1 | 0.257069 | 180 | | 180 | | 180 |
| 015 Finance - Grants & Cost Planning | 2 | 0.514139 | 360 | | 360 | 11 | 371 |
| 015 Finance - Operations | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 015 Finance - Payroll | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 016 Assessor of Property | 2 | 0.514139 | 360 | | 360 | 11 | 371 |
| 017 Trustee | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 026 Juvenile Court | 3 | 0.771208 | 540 | | 540 | 16 | 556 |
| 030 Sheriff's Office | 2 | 0.514139 | 360 | | 360 | 11 | 371 |
| 030 Sheriff's Office - Security Services | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 031 Police | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 033 Codes Administration | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 038 Health | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 039 Public Library | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 040 Parks | 23 | 5.912596 | 4,137 | | 4,137 | 125 | 4,262 |
| 041 Arts Commission | 2 | 0.514139 | 360 | | 360 | 11 | 371 |
| 042 Transportation | 73 | 18.766067 | 13,129 | | 13,129 | 398 | 13,527 |
| 048 Internal Audit | 7 | 1.799486 | 1,259 | | 1,259 | 38 | 1,297 |
| 060 Farmer's Market | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 061 Municipal Auditorium | 2 | 0.514139 | 360 | | 360 | 11 | 371 |
| 062 State Fair Board | 4 | 1.028278 | 719 | | 719 | 22 | 741 |
| 064 Sports Authority | 4 | 1.028278 | 719 | | 719 | 22 | 741 |
| 065 Water and Sewer - Stormwater Svcs | 12 | 3.084833 | 2,158 | | 2,158 | 65 | 2,224 |
| 065 Water and Sewer - Waste Services | 1 | 0.257069 | 180 | | 180 | 5 | 185 |
| 065 Water and Sewer - Water Services | 9 | 2.313625 | 1,619 | | 1,619 | 49 | 1,668 |
| 065 Water and Sewer - General | 85 | 21.850900 | 15,287 | | 15,287 | 466 | 15,753 |
| 075 Metro Action Commission (MAC) | 5 | 1.285347 | 899 | | 899 | 27 | 926 |
| All Other | 8 | 2.056555 | 1,439 | | 1,439 | 44 | 1,482 |
| Schedule .4 Total for Procurement Accountability | 389 | 100.000000 | 69,963 | | 69,963 | 1,500 | 71,463 |

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2024 Business Assistance Report - Finance-Business Assistance

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Business Assistance



Activity - Prompt Pay

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Corporate Dues | 4 | 1.666667 | 465 | | 465 | | 465 |
| 002 Metropolitan Council | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 003 Metropolitan Clerk | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 004 Mayor's Office - Administration | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 005 Election Commission | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 006 Law | 4 | 1.666667 | 465 | | 465 | | 465 |
| 007 Planning Commission | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 008 Human Resources | 4 | 1.666667 | 465 | | 465 | | 465 |
| 009 Register of Deeds | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 010 General Services - Administration | 4 | 1.666667 | 465 | | 465 | | 465 |
| 011 Historical Commission | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 012 Employee Benefit Board | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 014 Information Technology Service | 4 | 1.666667 | 465 | | 465 | | 465 |
| 015 Finance - Administration | 4 | 1.666667 | 465 | | 465 | | 465 |
| 016 Assessor of Property | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 017 Trustee | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 018 County Clerk | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 019 District Attorney | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 021 Public Defender | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 022 Juvenile Court Clerk | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 023 Circuit Court Clerk | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 024 Criminal Court Clerk | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 025 Clerk and Master - Chancery | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 026 Juvenile Court | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 027 General Sessions Court | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 028 State Trial Courts | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 029 Justice Integration Services | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 030 Sheriff's Office | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 031 Police | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 032 Fire | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 033 Codes Administration | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 034 Beer Board | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 035 Agricultural Extension | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 037 Social Services | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 038 Health | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 039 Public Library | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 040 Parks | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 041 Arts Commission | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 042 Transportation | 8 | 3.333315 | 930 | | 930 | 25 | 955 |
| 044 Human Relations Commission | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 047 Criminal Justice Planning | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 060 Farmer's Market | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 061 Municipal Auditorium | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 062 State Fair Board | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 064 Sports Authority | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 065 Water and Sewer - Stormwater Svcs | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 065 Water and Sewer - General | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 068 District Energy System (DES) | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 070 Community Education Commission | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 071 Convention Center Authority | 8 | 3.333333 | 930 | | 930 | 22 | 952 |
| 077 Metro Devlp & Housing Auth (MDHA) | 4 | 1.666667 | 465 | | 465 | 11 | 476 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Business Assistance



Activity - Prompt Pay

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 078 Metropolitan Transit Authority (MTA) | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 080 Metro Nashville Public School (MNPS) | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 090 Debt Service | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| 091 Emergency Communication Center | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| Bordeaux Longterm Care | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| Knowles Home | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| All Other | 4 | 1.666667 | 465 | | 465 | 11 | 476 |
| Schedule .4 Total for Prompt Pay | 240 | 100.000000 | 27,894 | | 27,894 | 598 | 28,492 |

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2024 Reviews Report - Finance-Accountability

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Business Assistance



Activity - COI

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 015 Finance - Purchasing | 100 | 100.000000 | 41,840 | | 41,840 | 897 | 42,737 |
| Schedule .4 Total for COI | 100 | 100.000000 | 41,840 | | 41,840 | 897 | 42,737 |

Allocation Basis: Direct Allocation to 015 Finance-Purchasing
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Business Assistance



| Receiving Department | Total | Vendor Assistance | Procurement Post Award | Procurement Accountability | Prompt Pay |
|---|---|---|---|---|---|
| 001 Administrative - Corporate Dues | 465 | 0 | 0 | 0 | 465 |
| 002 Metropolitan Council | 476 | 0 | 0 | 0 | 476 |
| 003 Metropolitan Clerk | 476 | 0 | 0 | 0 | 476 |
| 004 Mayor's Office | 7,230 | 0 | 6,675 | 556 | 0 |
| 004 Mayor's Office - Administration | 476 | 0 | 0 | 0 | 476 |
| 005 Election Commission | 2,886 | 0 | 2,225 | 185 | 476 |
| 006 Law | 465 | 0 | 0 | 0 | 465 |
| 007 Planning Commission | 36,629 | 0 | 33,374 | 2,780 | 476 |
| 008 Human Resources | 9,822 | 0 | 8,638 | 719 | 465 |
| 009 Register of Deeds | 476 | 0 | 0 | 0 | 476 |
| 010 General Services - Administration | 465 | 0 | 0 | 0 | 465 |
| 010 General Services - Facilities | 226,912 | 0 | 209,466 | 17,446 | 0 |
| 011 Historical Commission | 476 | 0 | 0 | 0 | 476 |
| 012 Employee Benefit Board | 476 | 0 | 0 | 0 | 476 |
| 014 Information Technology Service | 28,536 | 0 | 25,913 | 2,158 | 465 |
| 015 Finance | 7,230 | 0 | 6,675 | 556 | 0 |
| 015 Finance - Administration | 2,804 | 0 | 2,159 | 180 | 465 |
| 015 Finance - Grants & Cost Planning | 4,820 | 0 | 4,450 | 371 | 0 |
| 015 Finance - Operations | 2,410 | 0 | 2,225 | 185 | 0 |
| 015 Finance - Payroll | 2,410 | 0 | 2,225 | 185 | 0 |
| 015 Finance - Purchasing | 683,287 | 640,550 | 0 | 0 | 0 |
| 016 Assessor of Property | 5,296 | 0 | 4,450 | 371 | 476 |
| 017 Trustee | 2,886 | 0 | 2,225 | 185 | 476 |
| 018 County Clerk | 476 | 0 | 0 | 0 | 476 |
| 019 District Attorney | 476 | 0 | 0 | 0 | 476 |
| 021 Public Defender | 476 | 0 | 0 | 0 | 476 |
| 022 Juvenile Court Clerk | 476 | 0 | 0 | 0 | 476 |
| 023 Circuit Court Clerk | 476 | 0 | 0 | 0 | 476 |
| 024 Criminal Court Clerk | 476 | 0 | 0 | 0 | 476 |
| 025 Clerk and Master - Chancery | 476 | 0 | 0 | 0 | 476 |
| 026 Juvenile Court | 7,706 | 0 | 6,675 | 556 | 476 |
| 027 General Sessions Court | 476 | 0 | 0 | 0 | 476 |
| 028 State Trial Courts | 476 | 0 | 0 | 0 | 476 |
| 029 Justice Integration Services | 476 | 0 | 0 | 0 | 476 |
| 030 Sheriff's Office | 5,296 | 0 | 4,450 | 371 | 476 |
| 030 Sheriff's Office - Security Services | 2,410 | 0 | 2,225 | 185 | 0 |
| 031 Police | 2,886 | 0 | 2,225 | 185 | 476 |
| 032 Fire | 476 | 0 | 0 | 0 | 476 |
| 033 Codes Administration | 2,886 | 0 | 2,225 | 185 | 476 |
| 034 Beer Board | 476 | 0 | 0 | 0 | 476 |
| 035 Agricultural Extension | 476 | 0 | 0 | 0 | 476 |
| 037 Social Services | 476 | 0 | 0 | 0 | 476 |
| 038 Health | 2,886 | 0 | 2,225 | 185 | 476 |
| 039 Public Library | 2,886 | 0 | 2,225 | 185 | 476 |
| 040 Parks | 55,911 | 0 | 51,173 | 4,262 | 476 |
| 041 Arts Commission | 5,296 | 0 | 4,450 | 371 | 476 |
| 042 Transportation | 176,903 | 0 | 162,420 | 13,527 | 955 |
| 044 Human Relations Commission | 476 | 0 | 0 | 0 | 476 |
| 047 Criminal Justice Planning | 476 | 0 | 0 | 0 | 476 |
| 048 Internal Audit | 16,872 | 0 | 15,574 | 1,297 | 0 |
| 060 Farmer's Market | 2,886 | 0 | 2,225 | 185 | 476 |
| 061 Municipal Auditorium | 5,296 | 0 | 4,450 | 371 | 476 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Business Assistance



| Receiving Department | Total | Vendor Assistance | Procurement Post Award | Procurement Accountability | Prompt Pay |
|---|---|---|---|---|---|
| 062 State Fair Board | 10,117 | 0 | 8,900 | 741 | 476 |
| 064 Sports Authority | 10,117 | 0 | 8,900 | 741 | 476 |
| 065 Water and Sewer - Stormwater Svcs | 29,399 | 0 | 26,699 | 2,224 | 476 |
| 065 Water and Sewer - Waste Services | 2,410 | 0 | 2,225 | 185 | 0 |
| 065 Water and Sewer - Water Services | 21,692 | 0 | 20,024 | 1,668 | 0 |
| 065 Water and Sewer - General | 205,350 | 0 | 189,122 | 15,753 | 476 |
| 068 District Energy System (DES) | 476 | 0 | 0 | 0 | 476 |
| 070 Community Education Commission | 476 | 0 | 0 | 0 | 476 |
| 071 Convention Center Authority | 952 | 0 | 0 | 0 | 952 |
| 075 Metro Action Commission (MAC) | 12,051 | 0 | 11,125 | 926 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 476 | 0 | 0 | 0 | 476 |
| 078 Metropolitan Transit Authority (MTA) | 476 | 0 | 0 | 0 | 476 |
| 080 Metro Nashville Public School (MNPS) | 476 | 0 | 0 | 0 | 476 |
| 090 Debt Service | 476 | 0 | 0 | 0 | 476 |
| 091 Emergency Communication Center | 476 | 0 | 0 | 0 | 476 |
| Bordeaux Longterm Care | 476 | 0 | 0 | 0 | 476 |
| Knowles Home | 476 | 0 | 0 | 0 | 476 |
| All Other | 19,758 | 0 | 17,799 | 1,482 | 476 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 1,641,273 | 640,550 | 858,031 | 71,463 | 28,492 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Business Assistance



| Receiving Department | COI |
|---|---|
| 001 Administrative - Corporate Dues | 0 |
| 002 Metropolitan Council | 0 |
| 003 Metropolitan Clerk | 0 |
| 004 Mayor's Office | 0 |
| 004 Mayor's Office - Administration | 0 |
| 005 Election Commission | 0 |
| 006 Law | 0 |
| 007 Planning Commission | 0 |
| 008 Human Resources | 0 |
| 009 Register of Deeds | 0 |
| 010 General Services - Administration | 0 |
| 010 General Services - Facilities | 0 |
| 011 Historical Commission | 0 |
| 012 Employee Benefit Board | 0 |
| 014 Information Technology Service | 0 |
| 015 Finance | 0 |
| 015 Finance - Administration | 0 |
| 015 Finance - Grants & Cost Planning | 0 |
| 015 Finance - Operations | 0 |
| 015 Finance - Payroll | 0 |
| 015 Finance - Purchasing | 42,737 |
| 016 Assessor of Property | 0 |
| 017 Trustee | 0 |
| 018 County Clerk | 0 |
| 019 District Attorney | 0 |
| 021 Public Defender | 0 |
| 022 Juvenile Court Clerk | 0 |
| 023 Circuit Court Clerk | 0 |
| 024 Criminal Court Clerk | 0 |
| 025 Clerk and Master - Chancery | 0 |
| 026 Juvenile Court | 0 |
| 027 General Sessions Court | 0 |
| 028 State Trial Courts | 0 |
| 029 Justice Integration Services | 0 |
| 030 Sheriff's Office | 0 |
| 030 Sheriff's Office - Security Services | 0 |
| 031 Police | 0 |
| 032 Fire | 0 |
| 033 Codes Administration | 0 |
| 034 Beer Board | 0 |
| 035 Agricultural Extension | 0 |
| 037 Social Services | 0 |
| 038 Health | 0 |
| 039 Public Library | 0 |
| 040 Parks | 0 |
| 041 Arts Commission | 0 |
| 042 Transportation | 0 |
| 044 Human Relations Commission | 0 |
| 047 Criminal Justice Planning | 0 |
| 048 Internal Audit | 0 |
| 060 Farmer's Market | 0 |
| 061 Municipal Auditorium | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Business Assistance



| Receiving Department | COI |
|---|---|
| 062 State Fair Board | 0 |
| 064 Sports Authority | 0 |
| 065 Water and Sewer - Stormwater Svcs | 0 |
| 065 Water and Sewer - Waste Services | 0 |
| 065 Water and Sewer - Water Services | 0 |
| 065 Water and Sewer - General | 0 |
| 068 District Energy System (DES) | 0 |
| 070 Community Education Commission | 0 |
| 071 Convention Center Authority | 0 |
| 075 Metro Action Commission (MAC) | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 0 |
| 078 Metropolitan Transit Authority (MTA) | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 |
| 090 Debt Service | 0 |
| 091 Emergency Communication Center | 0 |
| Bordeaux Longterm Care | 0 |
| Knowles Home | 0 |
| All Other | 0 |
| Direct Bill | 0 |
| Total | 42,737 |

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

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

- **Grants Coordination** - these costs have been allocated using the number of Grant Assessments by benefiting department.
- **Cost Planning** - these costs have been allocated government-wide based on the total modified expenditures (in 000's) by benefiting department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **Direct Appropriations** - these costs have been allocated directly to *All Other*.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Grants & Cost Planning



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 400,586 | | | 400,586 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 48,085 | 163 | 48,248 | |
| 001 Administrative - Miscellaneous | 30 | 0 | 30 | |
| 006 Law | 1,101 | 587 | 1,688 | |
| 014 Information Technology Service | 753 | 67 | 820 | |
| 015 Finance - Accountability | 69,269 | 14,864 | 84,133 | |
| 015 Finance - Administration | 94,444 | 8,586 | 103,030 | |
| 015 Finance - Business Assistance | 4,679 | 142 | 4,820 | |
| 015 Finance - Grants & Cost Planning | | 25 | 25 | |
| 015 Finance - Office of Mgmt & Budget | | 261 | 261 | |
| 015 Finance - Operations | | 823 | 823 | |
| 015 Finance - Payroll | | 161 | 161 | |
| 015 Finance - Property Administration | | 60 | 60 | |
| 015 Finance - Treasury | | 47 | 47 | |
| 015 Finance - Diversity Equity & Inclus | | 65 | 65 | |
| 048 Internal Audit | | 136 | 136 | |
| Total Allocated Additions: | 218,360 | 25,987 | 244,348 | 244,348 |
| Total To Be Allocated: | 618,946 | 25,987 | | 644,934 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Grants & Cost Planning



| | Total | G&A | Grants Coordination | Cost Planning | Direct Appropriations |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 249,137 | 8,471 | 102,047 | 113,232 | 25,387 |
| 501102 Leave Pay | 38,938 | 1,324 | 15,949 | 17,697 | 3,968 |
| 501103 Holiday Pay | 13,858 | 471 | 5,676 | 6,299 | 1,412 |
| 501109 Longevity | 1,870 | 64 | 766 | 849 | 191 |
| 501160 YE Biweekly Sal/Fringe Accr | 1,499 | 51 | 614 | 681 | 153 |
| 501172 Employer OASDI | 18,302 | 622 | 7,496 | 8,319 | 1,865 |
| 501173 Employer SSN Medical | 4,281 | 146 | 1,753 | 1,946 | 436 |
| 501174 Employer Group Health | 24,030 | 817 | 9,843 | 10,921 | 2,449 |
| 501175 Employer Dental Group | 1,182 | 40 | 484 | 538 | 120 |
| 501176 Employer Group Life | 414 | 14 | 170 | 188 | 42 |
| 501177 Employer Pension | 37,483 | 1,274 | 15,353 | 17,036 | 3,820 |
| 501182 Cafe Plan Pre-Tax Savings | 8 | 0 | 3 | 4 | 1 |
| 502701 Printing/Binding | 56 | 2 | 23 | 25 | 6 |
| 502851 Subscriptions | 400 | 14 | 164 | 181 | 41 |
| 502884 Membership Dues | 30 | 1 | 12 | 14 | 3 |
| 502951 Info Systems Charge | 8,300 | 282 | 3,400 | 3,772 | 846 |
| 502957 Telecmmnct'n Charge | 25 | 1 | 10 | 11 | 3 |
| 502983 Surplus Property | 200 | 7 | 82 | 91 | 20 |
| 503100 Offc & Admin Supply | 61 | 2 | 25 | 28 | 6 |
| 503120 Computer Software | 227 | 8 | 93 | 103 | 23 |
| 505233 Rent Equipment | 285 | 10 | 117 | 129 | 29 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 400,586 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 400,586 | 13,621 | 164,080 | 182,064 | 40,821 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 218,360 | 218,360 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (231,981) | 98,364 | 109,146 | 24,472 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 618,946 | 0 | 262,444 | 291,210 | 65,293 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 25,987 | 25,987 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (25,987) | 11,019 | 12,227 | 2,741 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 25,987 | 0 | 11,019 | 12,227 | 2,741 |
| Total For 015 Finance - Grants & Cost Planning | | | | | |
| Schedule .3 Total | 644,934 | 0 | 273,463 | 303,436 | 68,034 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Grants & Cost Planning



Activity - Grants Coordination

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 004 Mayor's Office - Administration | 1 | 0.492611 | 1,293 | | 1,293 | 56 | 1,349 |
| 005 Election Commission | 1 | 0.492611 | 1,293 | | 1,293 | 56 | 1,349 |
| 007 Planning Commission | 2 | 0.985222 | 2,586 | | 2,586 | 113 | 2,699 |
| 010 General Services - Administration | 2 | 0.985222 | 2,586 | | 2,586 | | 2,586 |
| 011 Historical Commission | 4 | 1.970443 | 5,171 | | 5,171 | 226 | 5,397 |
| 014 Information Technology Service | 3 | 1.477833 | 3,878 | | 3,878 | | 3,878 |
| 015 Finance - Administration | 3 | 1.477833 | 3,878 | | 3,878 | | 3,878 |
| 019 District Attorney | 1 | 0.492611 | 1,293 | | 1,293 | 56 | 1,349 |
| 026 Juvenile Court | 5 | 2.463054 | 6,464 | | 6,464 | 282 | 6,747 |
| 027 General Sessions Court | 8 | 3.940887 | 10,343 | | 10,343 | 452 | 10,795 |
| 028 State Trial Courts | 7 | 3.448276 | 9,050 | | 9,050 | 395 | 9,445 |
| 030 Sheriff's Office | 7 | 3.448276 | 9,050 | | 9,050 | 395 | 9,445 |
| 031 Police | 18 | 8.866995 | 23,271 | | 23,271 | 1,017 | 24,288 |
| 032 Fire | 4 | 1.970443 | 5,171 | | 5,171 | 226 | 5,397 |
| 037 Social Services | 1 | 0.492611 | 1,293 | | 1,293 | 56 | 1,349 |
| 038 Health | 50 | 24.630540 | 64,642 | | 64,642 | 2,828 | 67,470 |
| 039 Public Library | 9 | 4.433498 | 11,635 | | 11,635 | 508 | 12,144 |
| 040 Parks | 24 | 11.822660 | 31,028 | | 31,028 | 1,356 | 32,384 |
| 041 Arts Commission | 4 | 1.970443 | 5,171 | | 5,171 | 226 | 5,397 |
| 042 Transportation | 14 | 6.896552 | 18,100 | | 18,100 | 791 | 18,891 |
| 049 Office of Emergency Management | 10 | 4.926108 | 12,928 | | 12,928 | 565 | 13,493 |
| 051 Office of Family Safety | 7 | 3.448276 | 9,050 | | 9,050 | 395 | 9,445 |
| 053 Office of Homeless Services | 4 | 1.970443 | 5,171 | | 5,171 | 226 | 5,397 |
| 065 Water and Sewer - Waste Services | 2 | 0.985222 | 2,586 | | 2,586 | 113 | 2,699 |
| 065 Water and Sewer - General | 2 | 0.985222 | 2,586 | | 2,586 | 113 | 2,699 |
| 075 Metro Action Commission (MAC) | 10 | 4.926108 | 12,928 | | 12,928 | 565 | 13,493 |
| Schedule .4 Total for Grants Coordination | 203 | 100.000000 | 262,444 | | 262,444 | 11,019 | 273,463 |

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2024 Grant Assessment Report - Finance-Grants Coordination

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Grants & Cost Planning



Activity - Cost Planning

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 190,476 | 4.148306 | 12,080 | | 12,080 | 542 | 12,623 |
| 001 Administrative - Corporate Dues | 853 | 0.018577 | 54 | | 54 | | 54 |
| 001 Administrative - Employee Benefits | 43,578 | 0.949069 | 2,764 | | 2,764 | | 2,764 |
| 001 Administrative - Facility Rental | 9,217 | 0.200734 | 585 | | 585 | | 585 |
| 001 Administrative - Insurance | 6,885 | 0.149946 | 437 | | 437 | | 437 |
| 001 Administrative - Post Audits | 1,083 | 0.023586 | 69 | | 69 | | 69 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.040661 | 118 | | 118 | | 118 |
| 001 Administrative - Miscellaneous | 1,144 | 0.024915 | 73 | | 73 | | 73 |
| 002 Metropolitan Council | 3,395 | 0.073938 | 215 | | 215 | 10 | 225 |
| 003 Metropolitan Clerk | 994 | 0.021648 | 63 | | 63 | 3 | 66 |
| 003 Metropolitan Clerk - Records Center | 262 | 0.005706 | 17 | | 17 | | 17 |
| 004 Mayor's Office | 1,458 | 0.031753 | 92 | | 92 | 4 | 96 |
| 004 Mayor's Office - Administration | 4,752 | 0.103492 | 301 | | 301 | 13 | 315 |
| 005 Election Commission | 4,187 | 0.091187 | 266 | | 266 | 12 | 277 |
| 006 Law | 37,810 | 0.823450 | 2,398 | | 2,398 | | 2,398 |
| 007 Planning Commission | 30,560 | 0.665555 | 1,938 | | 1,938 | 87 | 2,025 |
| 008 Human Resources | 8,664 | 0.188690 | 549 | | 549 | | 549 |
| 009 Register of Deeds | 4,204 | 0.091557 | 267 | | 267 | 12 | 278 |
| 010 General Services | 6,286 | 0.136900 | 399 | | 399 | 18 | 416 |
| 010 General Services - Administration | 1,661 | 0.036174 | 105 | | 105 | | 105 |
| 010 General Services - Facilities | 30,428 | 0.662680 | 1,930 | | 1,930 | | 1,930 |
| 010 General Services - Fleet Management | 58,291 | 1.269498 | 3,697 | | 3,697 | | 3,697 |
| 010 General Services - Mail Services | 1,110 | 0.024174 | 70 | | 70 | | 70 |
| 010 General Services - Surplus Property | 786 | 0.017118 | 50 | | 50 | 2 | 52 |
| 011 Historical Commission | 2,029 | 0.044189 | 129 | | 129 | 6 | 134 |
| 012 Employee Benefit Board | 627,046 | 13.656203 | 39,768 | | 39,768 | 1,786 | 41,554 |
| 012 IOD Network (Injured-On-Duty) | 21,429 | 0.466694 | 1,359 | | 1,359 | | 1,359 |
| 014 Information Technology Service | 69,349 | 1.510326 | 4,398 | | 4,398 | | 4,398 |
| 015 Finance | 445 | 0.009691 | 28 | | 28 | 1 | 29 |
| 015 Finance - Accountability | 635 | 0.013829 | 40 | | 40 | | 40 |
| 015 Finance - Administration | 2,272 | 0.049481 | 144 | | 144 | | 144 |
| 015 Finance - Business Assistance | 1,292 | 0.028138 | 82 | | 82 | | 82 |
| 015 Finance - Grants & Cost Planning | 401 | 0.008733 | 25 | | 25 | | 25 |
| 015 Finance - Office of Mgmt & Budget | 1,789 | 0.038962 | 113 | | 113 | 5 | 118 |
| 015 Finance - Operations | 3,886 | 0.084632 | 246 | | 246 | 11 | 257 |
| 015 Finance - Payroll | 1,179 | 0.025677 | 75 | | 75 | 3 | 78 |
| 015 Finance - Property Administration | 699 | 0.015223 | 44 | | 44 | 2 | 46 |
| 015 Finance - Purchasing | 1,779 | 0.038744 | 113 | | 113 | 5 | 118 |
| 015 Finance - Treasury | 1,461 | 0.031819 | 93 | | 93 | 4 | 97 |
| 015 Finance - Diversity Equity & Inclus | 571 | 0.012436 | 36 | | 36 | 2 | 38 |
| 016 Assessor of Property | 10,307 | 0.224472 | 654 | | 654 | 29 | 683 |
| 017 Trustee | 2,831 | 0.061655 | 179 | | 179 | 8 | 187 |
| 018 County Clerk | 6,535 | 0.142323 | 414 | | 414 | 19 | 433 |
| 019 District Attorney | 12,509 | 0.272429 | 793 | | 793 | 36 | 829 |
| 021 Public Defender | 11,428 | 0.248886 | 725 | | 725 | 32 | 757 |
| 022 Juvenile Court Clerk | 2,986 | 0.065031 | 189 | | 189 | 8 | 198 |
| 023 Circuit Court Clerk | 9,511 | 0.207137 | 603 | | 603 | 27 | 630 |
| 024 Criminal Court Clerk | 8,063 | 0.175601 | 511 | | 511 | 23 | 534 |
| 025 Clerk and Master - Chancery | 1,604 | 0.034933 | 102 | | 102 | 4 | 106 |
| 026 Juvenile Court | 18,178 | 0.395892 | 1,153 | | 1,153 | 52 | 1,204 |
| 027 General Sessions Court | 15,157 | 0.330099 | 961 | | 961 | 43 | 1,004 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Grants & Cost Planning



Activity - Cost Planning

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 16,159 | 0.351921 | 1,025 | | 1,025 | 46 | 1,071 |
| 029 Justice Integration Services | 4,773 | 0.103949 | 303 | | 303 | 13 | 316 |
| 030 Sheriff's Office | 99,956 | 2.176905 | 6,339 | | 6,339 | 285 | 6,624 |
| 030 Sheriff's Office - Security Services | 20,471 | 0.445830 | 1,298 | | 1,298 | 58 | 1,356 |
| 031 Police | 317,939 | 6.924276 | 20,164 | | 20,164 | 905 | 21,069 |
| 032 Fire | 214,985 | 4.682079 | 13,635 | | 13,635 | 612 | 14,247 |
| 033 Codes Administration | 17,096 | 0.372327 | 1,084 | | 1,084 | 49 | 1,133 |
| 034 Beer Board | 1,059 | 0.023064 | 67 | | 67 | 3 | 70 |
| 035 Agricultural Extension | 327 | 0.007122 | 21 | | 21 | 1 | 22 |
| 037 Social Services | 7,826 | 0.170440 | 496 | | 496 | 22 | 518 |
| 038 Health | 69,646 | 1.516794 | 4,417 | | 4,417 | 198 | 4,615 |
| 038 Health - Employee Health & Wellness | 1,527 | 0.033256 | 97 | | 97 | 4 | 101 |
| 039 Public Library | 49,022 | 1.067632 | 3,109 | | 3,109 | 140 | 3,249 |
| 040 Parks | 78,902 | 1.718377 | 5,004 | | 5,004 | 225 | 5,229 |
| 041 Arts Commission | 5,557 | 0.121024 | 352 | | 352 | 16 | 368 |
| 042 Transportation | 86,998 | 1.894697 | 5,517 | | 5,517 | 248 | 5,765 |
| 044 Human Relations Commission | 721 | 0.015702 | 46 | | 46 | 2 | 48 |
| 047 Criminal Justice Planning | 671 | 0.014613 | 43 | | 43 | 2 | 44 |
| 048 Internal Audit | 1,453 | 0.031644 | 92 | | 92 | 4 | 96 |
| 049 Office of Emergency Management | 2,814 | 0.061285 | 178 | | 178 | 8 | 186 |
| 051 Office of Family Safety | 6,027 | 0.131260 | 382 | | 382 | 17 | 399 |
| 052 Community Oversight Board | 750 | 0.016334 | 48 | | 48 | 2 | 50 |
| 053 Office of Homeless Services | 13,422 | 0.292313 | 851 | | 851 | 38 | 889 |
| 054 Community Review Board | 1,060 | 0.023085 | 67 | | 67 | 3 | 70 |
| 060 Farmer's Market | 3,070 | 0.066860 | 195 | | 195 | 9 | 203 |
| 061 Municipal Auditorium | 3,389 | 0.073808 | 215 | | 215 | 10 | 224 |
| 062 State Fair Board | 5,267 | 0.114708 | 334 | | 334 | 15 | 349 |
| 064 Sports Authority | 51,338 | 1.118071 | 3,256 | | 3,256 | 146 | 3,402 |
| 065 Water and Sewer - Stormwater Svcs | 21,715 | 0.472923 | 1,377 | | 1,377 | 62 | 1,439 |
| 065 Water and Sewer - Waste Services | 50,662 | 1.103349 | 3,213 | | 3,213 | 144 | 3,357 |
| 065 Water and Sewer - Water Services | 208,477 | 4.540343 | 13,222 | | 13,222 | 594 | 13,816 |
| 068 District Energy System (DES) | 19,055 | 0.414992 | 1,208 | | 1,208 | 54 | 1,263 |
| 071 Convention Center Authority | 86,682 | 1.887815 | 5,497 | | 5,497 | 247 | 5,744 |
| 075 Metro Action Commission (MAC) | 42,357 | 0.922477 | 2,686 | | 2,686 | 120 | 2,807 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43 | 0.000936 | 3 | | 3 | 0 | 3 |
| 078 Metropolitan Transit Authority (MTA) | 321 | 0.006991 | 20 | | 20 | 1 | 21 |
| 080 Metro Nashville Public School (MNPS) | 1,770,489 | 38.558832 | 112,290 | | 112,290 | 5,050 | 117,339 |
| 091 Emergency Communication Center | 23,998 | 0.522644 | 1,522 | | 1,522 | 68 | 1,590 |
| Medical Examiner | 311 | 0.006773 | 20 | | 20 | 1 | 20 |
| Schedule .4 Total for Cost Planning | 4,591,657 | 100.000000 | 291,210 | | 291,210 | 12,227 | 303,436 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Grants & Cost Planning



Activity - Direct Appropriations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| All Other | 100 | 100.000000 | 65,293 | | 65,293 | 2,741 | 68,034 |
| Schedule .4 Total for Direct Appropriations | 100 | 100.000000 | 65,293 | | 65,293 | 2,741 | 68,034 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Grants & Cost Planning



| Receiving Department | Total | Grants Coordination | Cost Planning | Direct Appropriations |
|---|---|---|---|---|
| 001 Administrative - Direct | 12,623 | 0 | 12,623 | 0 |
| 001 Administrative - Corporate Dues | 54 | 0 | 54 | 0 |
| 001 Administrative - Employee Benefits | 2,764 | 0 | 2,764 | 0 |
| 001 Administrative - Facility Rental | 585 | 0 | 585 | 0 |
| 001 Administrative - Insurance | 437 | 0 | 437 | 0 |
| 001 Administrative - Post Audits | 69 | 0 | 69 | 0 |
| 001 Administrative - Gen Svcs Energy | 118 | 0 | 118 | 0 |
| 001 Administrative - Miscellaneous | 73 | 0 | 73 | 0 |
| 002 Metropolitan Council | 225 | 0 | 225 | 0 |
| 003 Metropolitan Clerk | 66 | 0 | 66 | 0 |
| 003 Metropolitan Clerk - Records Center | 17 | 0 | 17 | 0 |
| 004 Mayor's Office | 96 | 0 | 96 | 0 |
| 004 Mayor's Office - Administration | 1,664 | 1,349 | 315 | 0 |
| 005 Election Commission | 1,627 | 1,349 | 277 | 0 |
| 006 Law | 2,398 | 0 | 2,398 | 0 |
| 007 Planning Commission | 4,723 | 2,699 | 2,025 | 0 |
| 008 Human Resources | 549 | 0 | 549 | 0 |
| 009 Register of Deeds | 278 | 0 | 278 | 0 |
| 010 General Services | 416 | 0 | 416 | 0 |
| 010 General Services - Administration | 2,691 | 2,586 | 105 | 0 |
| 010 General Services - Facilities | 1,930 | 0 | 1,930 | 0 |
| 010 General Services - Fleet Management | 3,697 | 0 | 3,697 | 0 |
| 010 General Services - Mail Services | 70 | 0 | 70 | 0 |
| 010 General Services - Surplus Property | 52 | 0 | 52 | 0 |
| 011 Historical Commission | 5,531 | 5,397 | 134 | 0 |
| 012 Employee Benefit Board | 41,554 | 0 | 41,554 | 0 |
| 012 IOD Network (Injured-On-Duty) | 1,359 | 0 | 1,359 | 0 |
| 014 Information Technology Service | 8,277 | 3,878 | 4,398 | 0 |
| 015 Finance | 29 | 0 | 29 | 0 |
| 015 Finance - Accountability | 40 | 0 | 40 | 0 |
| 015 Finance - Administration | 4,023 | 3,878 | 144 | 0 |
| 015 Finance - Business Assistance | 82 | 0 | 82 | 0 |
| 015 Finance - Grants & Cost Planning | 25 | 0 | 25 | 0 |
| 015 Finance - Office of Mgmt & Budget | 118 | 0 | 118 | 0 |
| 015 Finance - Operations | 257 | 0 | 257 | 0 |
| 015 Finance - Payroll | 78 | 0 | 78 | 0 |
| 015 Finance - Property Administration | 46 | 0 | 46 | 0 |
| 015 Finance - Purchasing | 118 | 0 | 118 | 0 |
| 015 Finance - Treasury | 97 | 0 | 97 | 0 |
| 015 Finance - Diversity Equity & Inclus | 38 | 0 | 38 | 0 |
| 016 Assessor of Property | 683 | 0 | 683 | 0 |
| 017 Trustee | 187 | 0 | 187 | 0 |
| 018 County Clerk | 433 | 0 | 433 | 0 |
| 019 District Attorney | 2,178 | 1,349 | 829 | 0 |
| 021 Public Defender | 757 | 0 | 757 | 0 |
| 022 Juvenile Court Clerk | 198 | 0 | 198 | 0 |
| 023 Circuit Court Clerk | 630 | 0 | 630 | 0 |
| 024 Criminal Court Clerk | 534 | 0 | 534 | 0 |
| 025 Clerk and Master - Chancery | 106 | 0 | 106 | 0 |
| 026 Juvenile Court | 7,951 | 6,747 | 1,204 | 0 |
| 027 General Sessions Court | 11,799 | 10,795 | 1,004 | 0 |
| 028 State Trial Courts | 10,516 | 9,445 | 1,071 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Grants & Cost Planning



| Receiving Department | Total | Grants Coordination | Cost Planning | Direct Appropriations |
|---|---|---|---|---|
| 029 Justice Integration Services | 316 | 0 | 316 | 0 |
| 030 Sheriff's Office | 16,069 | 9,445 | 6,624 | 0 |
| 030 Sheriff's Office - Security Services | 1,356 | 0 | 1,356 | 0 |
| 031 Police | 45,357 | 24,288 | 21,069 | 0 |
| 032 Fire | 19,644 | 5,397 | 14,247 | 0 |
| 033 Codes Administration | 1,133 | 0 | 1,133 | 0 |
| 034 Beer Board | 70 | 0 | 70 | 0 |
| 035 Agricultural Extension | 22 | 0 | 22 | 0 |
| 037 Social Services | 1,868 | 1,349 | 518 | 0 |
| 038 Health | 72,085 | 67,470 | 4,615 | 0 |
| 038 Health - Employee Health & Wellness | 101 | 0 | 101 | 0 |
| 039 Public Library | 15,392 | 12,144 | 3,249 | 0 |
| 040 Parks | 37,613 | 32,384 | 5,229 | 0 |
| 041 Arts Commission | 5,765 | 5,397 | 368 | 0 |
| 042 Transportation | 24,656 | 18,891 | 5,765 | 0 |
| 044 Human Relations Commission | 48 | 0 | 48 | 0 |
| 047 Criminal Justice Planning | 44 | 0 | 44 | 0 |
| 048 Internal Audit | 96 | 0 | 96 | 0 |
| 049 Office of Emergency Management | 13,679 | 13,493 | 186 | 0 |
| 051 Office of Family Safety | 9,844 | 9,445 | 399 | 0 |
| 052 Community Oversight Board | 50 | 0 | 50 | 0 |
| 053 Office of Homeless Services | 6,287 | 5,397 | 889 | 0 |
| 054 Community Review Board | 70 | 0 | 70 | 0 |
| 060 Farmer's Market | 203 | 0 | 203 | 0 |
| 061 Municipal Auditorium | 224 | 0 | 224 | 0 |
| 062 State Fair Board | 349 | 0 | 349 | 0 |
| 064 Sports Authority | 3,402 | 0 | 3,402 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 1,439 | 0 | 1,439 | 0 |
| 065 Water and Sewer - Waste Services | 6,056 | 2,699 | 3,357 | 0 |
| 065 Water and Sewer - Water Services | 13,816 | 0 | 13,816 | 0 |
| 065 Water and Sewer - General | 2,699 | 2,699 | 0 | 0 |
| 068 District Energy System (DES) | 1,263 | 0 | 1,263 | 0 |
| 071 Convention Center Authority | 5,744 | 0 | 5,744 | 0 |
| 075 Metro Action Commission (MAC) | 16,300 | 13,493 | 2,807 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 3 | 0 | 3 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 21 | 0 | 21 | 0 |
| 080 Metro Nashville Public School (MNPS) | 117,339 | 0 | 117,339 | 0 |
| 091 Emergency Communication Center | 1,590 | 0 | 1,590 | 0 |
| Medical Examiner | 20 | 0 | 20 | 0 |
| All Other | 68,034 | 0 | 0 | 68,034 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 644,934 | 273,463 | 303,436 | 68,034 |

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

The **Finance - Office of Management & Budget** are recorded in GSD General Fund 10101 and business unit 15103110. For cost allocation purposes, these costs have been allocated government-wide based on the modified budgeted expenditures (in 000's) by benefiting department. Modified budgeted expenditures have been defined as total budgeted expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Office of Mgmt & Budget



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,789,431 | | | 1,789,431 |
| Inbound Costs: | | | | |
| Depreciation | 77,057 | | 77,057 | |
| 001 Administrative - Post Audits | 379 | 1 | 380 | |
| 001 Administrative - Miscellaneous | 133 | 1 | 133 | |
| 003 Metropolitan Clerk - Records Center | 16 | 1 | 17 | |
| 010 General Services - Facilities | 63,843 | 3,040 | 66,883 | |
| 010 General Services - Mail Services | 351 | 10 | 361 | |
| 014 Information Technology Service | 4,269 | 383 | 4,652 | |
| 015 Finance - Administration | 419,199 | 38,109 | 457,308 | |
| 015 Finance - Grants & Cost Planning | 113 | 5 | 118 | |
| 015 Finance - Office of Mgmt & Budget | | 1,373 | 1,373 | |
| 015 Finance - Operations | | 1,166 | 1,166 | |
| 015 Finance - Payroll | | 740 | 740 | |
| 015 Finance - Property Administration | | 269 | 269 | |
| 015 Finance - Treasury | | 212 | 212 | |
| 015 Finance - Diversity Equity & Inclus | | 342 | 342 | |
| 030 Sheriff's Office - Security Services | | 33,241 | 33,241 | |
| 048 Internal Audit | | 606 | 606 | |
| Total Allocated Additions: | 565,360 | 79,500 | 644,859 | 644,859 |
| Total To Be Allocated: | 2,354,791 | 79,500 | | 2,434,290 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Office of Mgmt & Budget



| | Total | G&A | Budget Planning & Mgmt |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 1,164,253 | 0 | 1,164,253 |
| 501102 Leave Pay | 95,285 | 0 | 95,285 |
| 501103 Holiday Pay | 61,577 | 0 | 61,577 |
| 501109 Longevity | 4,538 | 0 | 4,538 |
| 501134 Paid Family Leave | 5,237 | 0 | 5,237 |
| 501160 YE Biweekly Sal/Fringe Accr | 6,396 | 0 | 6,396 |
| 501172 Employer OASDI | 78,806 | 0 | 78,806 |
| 501173 Employer SSN Medical | 18,430 | 0 | 18,430 |
| 501174 Employer Group Health | 142,356 | 0 | 142,356 |
| 501175 Employer Dental Group | 5,062 | 0 | 5,062 |
| 501176 Employer Group Life | 2,309 | 0 | 2,309 |
| 501177 Employer Pension | 150,561 | 0 | 150,561 |
| 501181 FSA Pre-Tax Savings | 595 | 0 | 595 |
| 501182 Cafe Plan Pre-Tax Savings | 95 | 0 | 95 |
| 502105 Cable Television | 199 | 0 | 199 |
| 502314 Pre-Employment Checks | 455 | 0 | 455 |
| 502453 Employee Local Travel/Park | 130 | 0 | 130 |
| 502503 Cell Phone Service | 453 | 0 | 453 |
| 502883 Registration | 1,964 | 0 | 1,964 |
| 502884 Membership Dues | 630 | 0 | 630 |
| 502951 Info Systems Charge | 33,400 | 0 | 33,400 |
| 502957 Telecmmnct'n Charge | 13,804 | 0 | 13,804 |
| 502983 Surplus Property | 500 | 0 | 500 |
| 503100 Offc & Admin Supply | 1,054 | 0 | 1,054 |
| 503120 Computer Software | 1,261 | 0 | 1,261 |
| 505233 Rent Equipment | 81 | 0 | 81 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,789,431 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,789,431 | 0 | 1,789,431 |
| Allocation Step 1 | | | |
| Inbound - All Others | 565,360 | 565,360 | 0 |
| Reallocate Admin Costs | | (565,360) | 565,360 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 2,354,791 | 0 | 2,354,791 |
| Allocation Step 2 | | | |
| Inbound - All Others | 79,500 | 79,500 | 0 |
| Reallocate Admin Costs | | (79,500) | 79,500 |
| Unallocated Costs | 0 | 0 | 0 |
| 2nd Allocation | 79,500 | 0 | 79,500 |
| Total For 015 Finance - Office of Mgmt & Budget | | | |
| Schedule .3 Total | 2,434,290 | 0 | 2,434,290 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Office of Mgmt & Budget



Activity - Budget Planning & Mgmt

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 128,071 | 3.596436 | 84,689 | | 84,689 | 3,074 | 87,763 |
| 001 Administrative - Corporate Dues | 864 | 0.024262 | 571 | | 571 | | 571 |
| 001 Administrative - Employee Benefits | 70,597 | 1.982475 | 46,683 | | 46,683 | | 46,683 |
| 001 Administrative - Facility Rental | 10,087 | 0.283259 | 6,670 | | 6,670 | | 6,670 |
| 001 Administrative - Insurance | 6,894 | 0.193594 | 4,559 | | 4,559 | | 4,559 |
| 001 Administrative - Post Audits | 2,800 | 0.078628 | 1,851 | | 1,851 | | 1,851 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.052428 | 1,235 | | 1,235 | | 1,235 |
| 001 Administrative - Miscellaneous | 5,538 | 0.155516 | 3,662 | | 3,662 | | 3,662 |
| 002 Metropolitan Council | 4,158 | 0.116763 | 2,750 | | 2,750 | 100 | 2,849 |
| 003 Metropolitan Clerk | 1,062 | 0.029823 | 702 | | 702 | 25 | 728 |
| 003 Metropolitan Clerk - Records Center | 271 | 0.007610 | 179 | | 179 | | 179 |
| 004 Mayor's Office | 1,390 | 0.039033 | 919 | | 919 | 33 | 952 |
| 004 Mayor's Office - Administration | 5,981 | 0.167956 | 3,955 | | 3,955 | 144 | 4,099 |
| 005 Election Commission | 4,266 | 0.119796 | 2,821 | | 2,821 | 102 | 2,923 |
| 006 Law | 9,822 | 0.275817 | 6,495 | | 6,495 | | 6,495 |
| 007 Planning Commission | 13,064 | 0.366858 | 8,639 | | 8,639 | 313 | 8,952 |
| 008 Human Resources | 10,096 | 0.283512 | 6,676 | | 6,676 | | 6,676 |
| 009 Register of Deeds | 325 | 0.009127 | 215 | | 215 | 8 | 223 |
| 010 General Services | 684 | 0.019208 | 452 | | 452 | 16 | 469 |
| 010 General Services - Administration | 2,117 | 0.059449 | 1,400 | | 1,400 | | 1,400 |
| 010 General Services - Facilities | 31,153 | 0.874826 | 20,600 | | 20,600 | | 20,600 |
| 010 General Services - Fleet Management | 38,222 | 1.073334 | 25,275 | | 25,275 | | 25,275 |
| 010 General Services - Mail Services | 1,241 | 0.034849 | 821 | | 821 | | 821 |
| 010 General Services - Surplus Property | 860 | 0.024150 | 569 | | 569 | 21 | 589 |
| 011 Historical Commission | 2,035 | 0.057146 | 1,346 | | 1,346 | 49 | 1,394 |
| 014 Information Technology Service | 50,963 | 1.431122 | 33,700 | | 33,700 | | 33,700 |
| 015 Finance | 215 | 0.006038 | 142 | | 142 | 5 | 147 |
| 015 Finance - Accountability | 878 | 0.024656 | 581 | | 581 | | 581 |
| 015 Finance - Administration | 2,185 | 0.061358 | 1,445 | | 1,445 | | 1,445 |
| 015 Finance - Business Assistance | 1,376 | 0.038640 | 910 | | 910 | | 910 |
| 015 Finance - Grants & Cost Planning | 394 | 0.011064 | 261 | | 261 | | 261 |
| 015 Finance - Office of Mgmt & Budget | 2,076 | 0.058297 | 1,373 | | 1,373 | | 1,373 |
| 015 Finance - Operations | 4,041 | 0.113478 | 2,672 | | 2,672 | 97 | 2,769 |
| 015 Finance - Payroll | 1,157 | 0.032490 | 765 | | 765 | 28 | 793 |
| 015 Finance - Property Administration | 770 | 0.021623 | 509 | | 509 | 18 | 528 |
| 015 Finance - Purchasing | 1,852 | 0.052007 | 1,225 | | 1,225 | 44 | 1,269 |
| 015 Finance - Treasury | 1,613 | 0.045296 | 1,067 | | 1,067 | 39 | 1,105 |
| 015 Finance - Diversity Equity & Inclus | 808 | 0.022690 | 534 | | 534 | 19 | 554 |
| 016 Assessor of Property | 11,618 | 0.326252 | 7,683 | | 7,683 | 279 | 7,961 |
| 017 Trustee | 3,429 | 0.096292 | 2,267 | | 2,267 | 82 | 2,350 |
| 018 County Clerk | 7,371 | 0.206989 | 4,874 | | 4,874 | 177 | 5,051 |
| 019 District Attorney | 13,129 | 0.368683 | 8,682 | | 8,682 | 315 | 8,997 |
| 021 Public Defender | 12,348 | 0.346751 | 8,165 | | 8,165 | 296 | 8,462 |
| 022 Juvenile Court Clerk | 3,026 | 0.084975 | 2,001 | | 2,001 | 73 | 2,073 |
| 023 Circuit Court Clerk | 3,678 | 0.103284 | 2,432 | | 2,432 | 88 | 2,520 |
| 024 Criminal Court Clerk | 8,242 | 0.231448 | 5,450 | | 5,450 | 198 | 5,648 |
| 025 Clerk and Master - Chancery | 2,020 | 0.056725 | 1,336 | | 1,336 | 48 | 1,384 |
| 026 Juvenile Court | 19,814 | 0.556408 | 13,102 | | 13,102 | 475 | 13,578 |
| 027 General Sessions Court | 15,944 | 0.447733 | 10,543 | | 10,543 | 383 | 10,926 |
| 028 State Trial Courts | 16,446 | 0.461830 | 10,875 | | 10,875 | 395 | 11,270 |
| 029 Justice Integration Services | 4,828 | 0.135578 | 3,193 | | 3,193 | 116 | 3,308 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Office of Mgmt & Budget



Activity - Budget Planning & Mgmt

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 030 Sheriff's Office | 98,062 | 2.753736 | 64,845 | | 64,845 | 2,354 | 67,199 |
| 030 Sheriff's Office - Security Services | 17,712 | 0.497381 | 11,712 | | 11,712 | 425 | 12,137 |
| 031 Police | 316,266 | 8.881249 | 209,135 | | 209,135 | 7,592 | 216,727 |
| 032 Fire | 208,579 | 5.857228 | 137,925 | | 137,925 | 5,007 | 142,933 |
| 033 Codes Administration | 19,381 | 0.544249 | 12,816 | | 12,816 | 465 | 13,281 |
| 034 Beer Board | 1,290 | 0.036225 | 853 | | 853 | 31 | 884 |
| 035 Agricultural Extension | 427 | 0.011991 | 282 | | 282 | 10 | 292 |
| 037 Social Services | 8,494 | 0.238525 | 5,617 | | 5,617 | 204 | 5,821 |
| 038 Health | 86,636 | 2.432876 | 57,289 | | 57,289 | 2,080 | 59,369 |
| 038 Health - Employee Health & Wellness | 1,585 | 0.044509 | 1,048 | | 1,048 | 38 | 1,086 |
| 039 Public Library | 46,144 | 1.295796 | 30,513 | | 30,513 | 1,108 | 31,621 |
| 040 Parks | 67,214 | 1.887475 | 44,446 | | 44,446 | 1,613 | 46,059 |
| 041 Arts Commission | 3,212 | 0.090198 | 2,124 | | 2,124 | 77 | 2,201 |
| 042 Transportation | 78,539 | 2.205499 | 51,935 | | 51,935 | 1,885 | 53,820 |
| 044 Human Relations Commission | 746 | 0.020949 | 493 | | 493 | 18 | 511 |
| 047 Criminal Justice Planning | 678 | 0.019039 | 448 | | 448 | 16 | 465 |
| 048 Internal Audit | 2,009 | 0.056416 | 1,328 | | 1,328 | 48 | 1,377 |
| 049 Office of Emergency Management | 3,864 | 0.108507 | 2,555 | | 2,555 | 93 | 2,648 |
| 051 Office of Family Safety | 5,638 | 0.158324 | 3,728 | | 3,728 | 135 | 3,863 |
| 052 Community Oversight Board | 750 | 0.021061 | 496 | | 496 | 18 | 514 |
| 053 Office of Homeless Services | 5,525 | 0.155151 | 3,653 | | 3,653 | 133 | 3,786 |
| 054 Community Review Board | 1,402 | 0.039370 | 927 | | 927 | 34 | 961 |
| 060 Farmer's Market | 2,817 | 0.079106 | 1,863 | | 1,863 | 68 | 1,930 |
| 061 Municipal Auditorium | 2,538 | 0.071271 | 1,678 | | 1,678 | 61 | 1,739 |
| 062 State Fair Board | 4,404 | 0.123671 | 2,912 | | 2,912 | 106 | 3,018 |
| 064 Sports Authority | 29,309 | 0.823043 | 19,381 | | 19,381 | 704 | 20,084 |
| 065 Water and Sewer - Stormwater Svcs | 25,280 | 0.709902 | 16,717 | | 16,717 | 607 | 17,323 |
| 065 Water and Sewer - Waste Services | 54,246 | 1.523313 | 35,871 | | 35,871 | 1,302 | 37,173 |
| 065 Water and Sewer - Water Services | 221,704 | 6.225799 | 146,605 | | 146,605 | 5,322 | 151,927 |
| 068 District Energy System (DES) | 16,877 | 0.473933 | 11,160 | | 11,160 | 405 | 11,565 |
| 071 Convention Center Authority | 55,155 | 1.548840 | 36,472 | | 36,472 | 1,324 | 37,796 |
| 075 Metro Action Commission (MAC) | 50,056 | 1.405652 | 33,100 | | 33,100 | 1,202 | 34,302 |
| 080 Metro Nashville Public School (MNPS) | 1,555,788 | 43.688991 | 1,028,785 | | 1,028,785 | 37,355 | 1,066,141 |
| 091 Emergency Communication Center | 24,590 | 0.690526 | 16,260 | | 16,260 | 590 | 16,851 |
| Medical Examiner | 450 | 0.012637 | 298 | | 298 | 11 | 308 |
| Schedule .4 Total for Budget Planning & Mgmt | 3,561,053 | 100.000000 | 2,354,791 | | 2,354,791 | 79,500 | 2,434,290 |

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

Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Office of Mgmt & Budget



| Receiving Department | Total | Budget Planning & Mgmt |
|---|---|---|
| 001 Administrative - Direct | 87,763 | 87,763 |
| 001 Administrative - Corporate Dues | 571 | 571 |
| 001 Administrative - Employee Benefits | 46,683 | 46,683 |
| 001 Administrative - Facility Rental | 6,670 | 6,670 |
| 001 Administrative - Insurance | 4,559 | 4,559 |
| 001 Administrative - Post Audits | 1,851 | 1,851 |
| 001 Administrative - Gen Svcs Energy | 1,235 | 1,235 |
| 001 Administrative - Miscellaneous | 3,662 | 3,662 |
| 002 Metropolitan Council | 2,849 | 2,849 |
| 003 Metropolitan Clerk | 728 | 728 |
| 003 Metropolitan Clerk - Records Center | 179 | 179 |
| 004 Mayor's Office | 952 | 952 |
| 004 Mayor's Office - Administration | 4,099 | 4,099 |
| 005 Election Commission | 2,923 | 2,923 |
| 006 Law | 6,495 | 6,495 |
| 007 Planning Commission | 8,952 | 8,952 |
| 008 Human Resources | 6,676 | 6,676 |
| 009 Register of Deeds | 223 | 223 |
| 010 General Services | 469 | 469 |
| 010 General Services - Administration | 1,400 | 1,400 |
| 010 General Services - Facilities | 20,600 | 20,600 |
| 010 General Services - Fleet Management | 25,275 | 25,275 |
| 010 General Services - Mail Services | 821 | 821 |
| 010 General Services - Surplus Property | 589 | 589 |
| 011 Historical Commission | 1,394 | 1,394 |
| 014 Information Technology Service | 33,700 | 33,700 |
| 015 Finance | 147 | 147 |
| 015 Finance - Accountability | 581 | 581 |
| 015 Finance - Administration | 1,445 | 1,445 |
| 015 Finance - Business Assistance | 910 | 910 |
| 015 Finance - Grants & Cost Planning | 261 | 261 |
| 015 Finance - Office of Mgmt & Budget | 1,373 | 1,373 |
| 015 Finance - Operations | 2,769 | 2,769 |
| 015 Finance - Payroll | 793 | 793 |
| 015 Finance - Property Administration | 528 | 528 |
| 015 Finance - Purchasing | 1,269 | 1,269 |
| 015 Finance - Treasury | 1,105 | 1,105 |
| 015 Finance - Diversity Equity & Inclus | 554 | 554 |
| 016 Assessor of Property | 7,961 | 7,961 |
| 017 Trustee | 2,350 | 2,350 |
| 018 County Clerk | 5,051 | 5,051 |
| 019 District Attorney | 8,997 | 8,997 |
| 021 Public Defender | 8,462 | 8,462 |
| 022 Juvenile Court Clerk | 2,073 | 2,073 |
| 023 Circuit Court Clerk | 2,520 | 2,520 |
| 024 Criminal Court Clerk | 5,648 | 5,648 |
| 025 Clerk and Master - Chancery | 1,384 | 1,384 |
| 026 Juvenile Court | 13,578 | 13,578 |
| 027 General Sessions Court | 10,926 | 10,926 |
| 028 State Trial Courts | 11,270 | 11,270 |
| 029 Justice Integration Services | 3,308 | 3,308 |
| 030 Sheriff's Office | 67,199 | 67,199 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Office of Mgmt & Budget



| Receiving Department | Total | Budget Planning & Mgmt |
|---|---|---|
| 030 Sheriff's Office - Security Services | 12,137 | 12,137 |
| 031 Police | 216,727 | 216,727 |
| 032 Fire | 142,933 | 142,933 |
| 033 Codes Administration | 13,281 | 13,281 |
| 034 Beer Board | 884 | 884 |
| 035 Agricultural Extension | 292 | 292 |
| 037 Social Services | 5,821 | 5,821 |
| 038 Health | 59,369 | 59,369 |
| 038 Health - Employee Health & Wellness | 1,086 | 1,086 |
| 039 Public Library | 31,621 | 31,621 |
| 040 Parks | 46,059 | 46,059 |
| 041 Arts Commission | 2,201 | 2,201 |
| 042 Transportation | 53,820 | 53,820 |
| 044 Human Relations Commission | 511 | 511 |
| 047 Criminal Justice Planning | 465 | 465 |
| 048 Internal Audit | 1,377 | 1,377 |
| 049 Office of Emergency Management | 2,648 | 2,648 |
| 051 Office of Family Safety | 3,863 | 3,863 |
| 052 Community Oversight Board | 514 | 514 |
| 053 Office of Homeless Services | 3,786 | 3,786 |
| 054 Community Review Board | 961 | 961 |
| 060 Farmer's Market | 1,930 | 1,930 |
| 061 Municipal Auditorium | 1,739 | 1,739 |
| 062 State Fair Board | 3,018 | 3,018 |
| 064 Sports Authority | 20,084 | 20,084 |
| 065 Water and Sewer - Stormwater Svcs | 17,323 | 17,323 |
| 065 Water and Sewer - Waste Services | 37,173 | 37,173 |
| 065 Water and Sewer - Water Services | 151,927 | 151,927 |
| 068 District Energy System (DES) | 11,565 | 11,565 |
| 071 Convention Center Authority | 37,796 | 37,796 |
| 075 Metro Action Commission (MAC) | 34,302 | 34,302 |
| 080 Metro Nashville Public School (MNPS) | 1,066,141 | 1,066,141 |
| 091 Emergency Communication Center | 16,851 | 16,851 |
| Medical Examiner | 308 | 308 |
| Direct Bill | 0 | 0 |
| Total | 2,434,290 | 2,434,290 |

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

The costs of Finance - Operations are included in GSD General Fund 10101 and business units 15102210 (**Accounting and Reporting**), 15102110 (**Accounts Payable**) and 15108000 (**Collections)**.

- **Accounting and Reporting** - these costs have been allocated using the total number of accounting transactions by benefitting department.
- **Accounts Payable -** these costs have been allocated using the total number of accounts payable transactions processed by benefiting department
- **Collections -** these costs have been allocated based on the percentage of revenue collected by benefiting department.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Operations



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 3,885,786 | | | 3,885,786 |
| Inbound Costs: | | | | |
| Depreciation | 126,291 | | 126,291 | |
| 001 Administrative - Post Audits | 823 | 3 | 826 | |
| 001 Administrative - Miscellaneous | 288 | 1 | 290 | |
| 003 Metropolitan Clerk - Records Center | 701 | 34 | 735 | |
| 010 General Services - Facilities | 82,086 | 3,909 | 85,996 | |
| 010 General Services - Mail Services | 7,115 | 212 | 7,327 | |
| 014 Information Technology Service | 20,570 | 1,844 | 22,414 | |
| 015 Finance - Administration | 869,266 | 79,026 | 948,292 | |
| 015 Finance - Business Assistance | 2,339 | 71 | 2,410 | |
| 015 Finance - Grants & Cost Planning | 246 | 11 | 257 | |
| 015 Finance - Office of Mgmt & Budget | 2,672 | 97 | 2,769 | |
| 015 Finance - Operations | | 3,355 | 3,355 | |
| 015 Finance - Payroll | | 1,804 | 1,804 | |
| 015 Finance - Property Administration | | 585 | 585 | |
| 015 Finance - Treasury | | 489 | 489 | |
| 015 Finance - Diversity Equity & Inclus | | 667 | 667 | |
| 030 Sheriff's Office - Security Services | | 51,174 | 51,174 | |
| 048 Internal Audit | | 1,318 | 1,318 | |
| Total Allocated Additions: | 1,112,398 | 144,600 | 1,256,998 | 1,256,998 |
| Total To Be Allocated: | 4,998,184 | 144,600 | | 5,142,784 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Operations



| | Total | G&A | Accounting and Reporting | Accounts Payable | Collections |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 2,322,150 | 0 | 1,675,387 | 531,235 | 115,528 |
| 501102 Leave Pay | 239,911 | 0 | 157,384 | 70,099 | 12,428 |
| 501103 Holiday Pay | 122,122 | 0 | 87,049 | 28,545 | 6,528 |
| 501109 Longevity | 17,708 | 0 | 10,475 | 6,655 | 578 |
| 501160 YE Biweekly Sal/Fringe Accr | 13,982 | 0 | 9,876 | 3,399 | 707 |
| 501172 Employer OASDI | 159,962 | 0 | 114,564 | 37,479 | 7,919 |
| 501173 Employer SSN Medical | 37,410 | 0 | 26,793 | 8,765 | 1,852 |
| 501174 Employer Group Health | 342,743 | 0 | 240,627 | 82,754 | 19,362 |
| 501175 Employer Dental Group | 12,856 | 0 | 8,645 | 3,513 | 698 |
| 501176 Employer Group Life | 5,369 | 0 | 3,489 | 1,558 | 322 |
| 501177 Employer Pension | 323,575 | 0 | 230,173 | 76,738 | 16,664 |
| 501181 FSA Pre-Tax Savings | 841 | 0 | 623 | 210 | 8 |
| 501182 Cafe Plan Pre-Tax Savings | 166 | 0 | 109 | 36 | 21 |
| 502314 Pre-Employment Checks | 205 | 0 | 158 | 47 | 0 |
| 502331 Temporary Service | 4,508 | 0 | 0 | 0 | 4,508 |
| 502503 Cell Phone Service | 581 | 0 | 581 | 0 | 0 |
| 502701 Printing/Binding | 901 | 0 | 884 | 17 | 0 |
| 502851 Subscriptions | 798 | 0 | 798 | 0 | 0 |
| 502883 Registration | 3,215 | 0 | 3,215 | 0 | 0 |
| 502884 Membership Dues | 2,775 | 0 | 2,617 | 0 | 158 |
| 502920 Other Rpr & Maint Srvc | 1,150 | 0 | 0 | 1,150 | 0 |
| 502951 Info Systems Charge | 207,900 | 0 | 64,500 | 136,300 | 7,100 |
| 502957 Telecmmnct'n Charge | 19,521 | 0 | 10,143 | 9,378 | 0 |
| 502983 Surplus Property | 1,100 | 0 | 500 | 500 | 100 |
| 503050 Host & Hostess | 297 | 0 | 297 | 0 | 0 |
| 503100 Offc & Admin Supply | 5,617 | 0 | 2,637 | 2,146 | 834 |
| 503120 Computer Software | 1,381 | 0 | 1,078 | 227 | 76 |
| 503130 Computer Hardware <$10K | 1,081 | 0 | 679 | 224 | 178 |
| 503140 Office Equipment < $10K | 43 | 0 | 43 | 0 | 0 |
| 505233 Rent Equipment | 981 | 0 | 626 | 355 | 0 |
| 505252 Software License | 34,937 | 0 | 3,243 | 31,694 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 3,885,786 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 3,885,786 | 0 | 2,657,193 | 1,033,024 | 195,569 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 1,112,398 | 0 | 802,484 | 254,517 | 55,397 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 4,998,184 | 0 | 3,459,677 | 1,287,541 | 250,966 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 144,600 | 0 | 104,317 | 33,083 | 7,200 |
| 2nd Allocation | 144,600 | 0 | 104,317 | 33,083 | 7,200 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Operations



| | Total | G&A | Accounting and Reporting | Accounts Payable | Collections |
|---|---|---|---|---|---|
| Total For 015 Finance - Operations | | | | | |
| Schedule .3 Total | 5,142,784 | 0 | 3,563,995 | 1,320,624 | 258,166 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Operations



Activity - Accounting and Reporting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 13,346.00 | 2.763725 | 95,616 | | 95,616 | 3,124 | 98,740 |
| 001 Administrative - Corporate Dues | 34.00 | 0.007041 | 244 | | 244 | | 244 |
| 001 Administrative - Employee Benefits | 236.00 | 0.048872 | 1,691 | | 1,691 | | 1,691 |
| 001 Administrative - Facility Rental | 61.00 | 0.012632 | 437 | | 437 | | 437 |
| 001 Administrative - Insurance | 31.00 | 0.006420 | 222 | | 222 | | 222 |
| 001 Administrative - Post Audits | 37.00 | 0.007662 | 265 | | 265 | | 265 |
| 001 Administrative - Gen Svcs Energy | 402.00 | 0.083247 | 2,880 | | 2,880 | | 2,880 |
| 001 Administrative - Miscellaneous | 33.00 | 0.006834 | 236 | | 236 | | 236 |
| 002 Metropolitan Council | 408.00 | 0.084490 | 2,923 | | 2,923 | 95 | 3,018 |
| 003 Metropolitan Clerk | 395.00 | 0.081798 | 2,830 | | 2,830 | 92 | 2,922 |
| 003 Metropolitan Clerk - Records Center | 128.00 | 0.026507 | 917 | | 917 | | 917 |
| 004 Mayor's Office | 126.00 | 0.026092 | 903 | | 903 | 29 | 932 |
| 004 Mayor's Office - Administration | 371.00 | 0.076828 | 2,658 | | 2,658 | 87 | 2,745 |
| 005 Election Commission | 438.00 | 0.090702 | 3,138 | | 3,138 | 102 | 3,240 |
| 006 Law | 2,451.00 | 0.507560 | 17,560 | | 17,560 | | 17,560 |
| 007 Planning Commission | 2,801.00 | 0.580038 | 20,067 | | 20,067 | 656 | 20,723 |
| 008 Human Resources | 711.00 | 0.147236 | 5,094 | | 5,094 | | 5,094 |
| 009 Register of Deeds | 162.00 | 0.033547 | 1,161 | | 1,161 | 38 | 1,198 |
| 010 General Services | 1,731.00 | 0.358460 | 12,402 | | 12,402 | 405 | 12,807 |
| 010 General Services - Administration | 167.00 | 0.034583 | 1,196 | | 1,196 | | 1,196 |
| 010 General Services - Facilities | 9,286.00 | 1.922969 | 66,529 | | 66,529 | | 66,529 |
| 010 General Services - Fleet Management | 15,851.00 | 3.282467 | 113,563 | | 113,563 | | 113,563 |
| 010 General Services - Mail Services | 285.00 | 0.059019 | 2,042 | | 2,042 | | 2,042 |
| 010 General Services - Surplus Property | 541.00 | 0.112032 | 3,876 | | 3,876 | 126 | 4,002 |
| 011 Historical Commission | 617.00 | 0.127770 | 4,420 | | 4,420 | 144 | 4,565 |
| 012 Employee Benefit Board | 3,211.00 | 0.664942 | 23,005 | | 23,005 | 752 | 23,756 |
| 012 IOD Network (Injured-On-Duty) | 194.00 | 0.040174 | 1,390 | | 1,390 | | 1,390 |
| 014 Information Technology Service | 6,214.00 | 1.286812 | 44,520 | | 44,520 | | 44,520 |
| 015 Finance | 429.00 | 0.088838 | 3,073 | | 3,073 | 100 | 3,174 |
| 015 Finance - Accountability | 128.00 | 0.026507 | 917 | | 917 | | 917 |
| 015 Finance - Administration | 259.00 | 0.053634 | 1,856 | | 1,856 | | 1,856 |
| 015 Finance - Business Assistance | 145.00 | 0.030027 | 1,039 | | 1,039 | | 1,039 |
| 015 Finance - Grants & Cost Planning | 106.00 | 0.021951 | 759 | | 759 | | 759 |
| 015 Finance - Office of Mgmt & Budget | 147.00 | 0.030441 | 1,053 | | 1,053 | | 1,053 |
| 015 Finance - Operations | 400.00 | 0.082833 | 2,866 | | 2,866 | | 2,866 |
| 015 Finance - Payroll | 189.00 | 0.039139 | 1,354 | | 1,354 | 44 | 1,398 |
| 015 Finance - Property Administration | 111.00 | 0.022986 | 795 | | 795 | 26 | 821 |
| 015 Finance - Purchasing | 197.00 | 0.040795 | 1,411 | | 1,411 | 46 | 1,457 |
| 015 Finance - Treasury | 513.00 | 0.106233 | 3,675 | | 3,675 | 120 | 3,795 |
| 015 Finance - Diversity Equity & Inclus | 103.00 | 0.021330 | 738 | | 738 | 24 | 762 |
| 016 Assessor of Property | 652.00 | 0.135018 | 4,671 | | 4,671 | 153 | 4,824 |
| 017 Trustee | 307.00 | 0.063574 | 2,199 | | 2,199 | 72 | 2,271 |
| 018 County Clerk | 561.00 | 0.116173 | 4,019 | | 4,019 | 131 | 4,150 |
| 019 District Attorney | 980.00 | 0.202941 | 7,021 | | 7,021 | 229 | 7,250 |
| 021 Public Defender | 1,146.00 | 0.237317 | 8,210 | | 8,210 | 268 | 8,478 |
| 022 Juvenile Court Clerk | 293.00 | 0.060675 | 2,099 | | 2,099 | 68 | 2,168 |
| 023 Circuit Court Clerk | 516.00 | 0.106855 | 3,697 | | 3,697 | 121 | 3,817 |
| 024 Criminal Court Clerk | 669.00 | 0.138538 | 4,793 | | 4,793 | 157 | 4,949 |
| 025 Clerk and Master - Chancery | 228.00 | 0.047215 | 1,633 | | 1,633 | 53 | 1,687 |
| 026 Juvenile Court | 2,984.00 | 0.617935 | 21,379 | | 21,379 | 698 | 22,077 |
| 027 General Sessions Court | 2,502.00 | 0.518121 | 17,925 | | 17,925 | 586 | 18,511 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Operations



Activity - Accounting and Reporting

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 2,436.00 | 0.504453 | 17,452 | | 17,452 | 570 | 18,023 |
| 029 Justice Integration Services | 262.00 | 0.054256 | 1,877 | | 1,877 | 61 | 1,938 |
| 030 Sheriff's Office | 6,098.00 | 1.262790 | 43,688 | | 43,688 | 1,427 | 45,116 |
| 030 Sheriff's Office - Security Services | 1,616.00 | 0.334646 | 11,578 | | 11,578 | 378 | 11,956 |
| 031 Police | 17,995.00 | 3.726452 | 128,923 | | 128,923 | 4,213 | 133,136 |
| 032 Fire | 9,459.00 | 1.958795 | 67,768 | | 67,768 | 2,214 | 69,982 |
| 033 Codes Administration | 3,813.00 | 0.789606 | 27,318 | | 27,318 | 893 | 28,210 |
| 034 Beer Board | 854.00 | 0.176849 | 6,118 | | 6,118 | 200 | 6,318 |
| 035 Agricultural Extension | 153.00 | 0.031684 | 1,096 | | 1,096 | 36 | 1,132 |
| 037 Social Services | 1,972.00 | 0.408367 | 14,128 | | 14,128 | 462 | 14,590 |
| 038 Health | 14,467.00 | 2.995865 | 103,647 | | 103,647 | 3,387 | 107,034 |
| 038 Health - Employee Health & Wellness | 232.00 | 0.048043 | 1,662 | | 1,662 | 54 | 1,716 |
| 039 Public Library | 24,338.00 | 5.039977 | 174,367 | | 174,367 | 5,698 | 180,064 |
| 040 Parks | 39,090.00 | 8.094860 | 280,056 | | 280,056 | 9,151 | 289,207 |
| 041 Arts Commission | 1,154.00 | 0.238973 | 8,268 | | 8,268 | 270 | 8,538 |
| 042 Transportation | 12,930.00 | 2.677579 | 92,636 | | 92,636 | 3,027 | 95,662 |
| 044 Human Relations Commission | 206.00 | 0.042659 | 1,476 | | 1,476 | 48 | 1,524 |
| 047 Criminal Justice Planning | 116.00 | 0.024022 | 831 | | 831 | 27 | 858 |
| 048 Internal Audit | 222.00 | 0.045972 | 1,590 | | 1,590 | 52 | 1,642 |
| 049 Office of Emergency Management | 498.00 | 0.103127 | 3,568 | | 3,568 | 116 | 3,684 |
| 051 Office of Family Safety | 1,006.00 | 0.208325 | 7,207 | | 7,207 | 235 | 7,443 |
| 052 Community Oversight Board | 99.00 | 0.020501 | 709 | | 709 | 23 | 732 |
| 053 Office of Homeless Services | 1,222.00 | 0.253055 | 8,755 | | 8,755 | 286 | 9,041 |
| 054 Community Review Board | 148.00 | 0.030648 | 1,060 | | 1,060 | 35 | 1,095 |
| 060 Farmer's Market | 1,627.00 | 0.336923 | 11,656 | | 11,656 | 381 | 12,037 |
| 061 Municipal Auditorium | 1,046.00 | 0.216608 | 7,494 | | 7,494 | 245 | 7,739 |
| 062 State Fair Board | 1,965.00 | 0.406917 | 14,078 | | 14,078 | 460 | 14,538 |
| 064 Sports Authority | 1,388.00 | 0.287431 | 9,944 | | 9,944 | 325 | 10,269 |
| 065 Water and Sewer - Stormwater Svcs | 4,033.00 | 0.835164 | 28,894 | | 28,894 | 944 | 29,838 |
| 065 Water and Sewer - Waste Services | 5,791.00 | 1.199216 | 41,489 | | 41,489 | 1,356 | 42,845 |
| 065 Water and Sewer - Water Services | 37,502.00 | 7.766013 | 268,679 | | 268,679 | 8,780 | 277,459 |
| 067 General Hospital | 5.00 | 0.001035 | 36 | | 36 | 1 | 37 |
| 068 District Energy System (DES) | 696.00 | 0.144130 | 4,986 | | 4,986 | 163 | 5,149 |
| 071 Convention Center Authority | 8,567.00 | 1.774077 | 61,377 | | 61,377 | 2,005 | 63,383 |
| 075 Metro Action Commission (MAC) | 10,248.00 | 2.122183 | 73,421 | | 73,421 | 2,399 | 75,820 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43.00 | 0.008905 | 308 | | 308 | 10 | 318 |
| 078 Metropolitan Transit Authority (MTA) | 238.00 | 0.049286 | 1,705 | | 1,705 | 56 | 1,761 |
| 080 Metro Nashville Public School (MNPS) | 193,661.00 | 40.103829 | 1,387,465 | | 1,387,465 | 45,347 | 1,432,813 |
| 083 Industrial Development Board | 27.00 | 0.005591 | 193 | | 193 | 6 | 200 |
| 090 Debt Service | 705.00 | 0.145993 | 5,051 | | 5,051 | 165 | 5,216 |
| 091 Emergency Communication Center | 1,137.00 | 0.235453 | 8,146 | | 8,146 | 266 | 8,412 |
| Medical Examiner | 1.00 | 0.000207 | 7 | | 7 | 0 | 7 |
| Schedule .4 Total for Accounting and Reporting | 482,899.00 | 100.000000 | 3,459,677 | | 3,459,677 | 104,317 | 3,563,995 |

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2024 Transaction Count Reports - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Operations



Activity - Accounts Payable

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 1,022 | 0.388345 | 5,000 | | 5,000 | 143 | 5,143 |
| 001 Administrative - Corporate Dues | 31 | 0.011780 | 152 | | 152 | | 152 |
| 001 Administrative - Employee Benefits | 8 | 0.003040 | 39 | | 39 | | 39 |
| 001 Administrative - Facility Rental | 57 | 0.021659 | 279 | | 279 | | 279 |
| 001 Administrative - Insurance | 2 | 0.000760 | 10 | | 10 | | 10 |
| 001 Administrative - Post Audits | 26 | 0.009880 | 127 | | 127 | | 127 |
| 001 Administrative - Gen Svcs Energy | 396 | 0.150474 | 1,937 | | 1,937 | | 1,937 |
| 001 Administrative - Miscellaneous | 33 | 0.012540 | 161 | | 161 | | 161 |
| 002 Metropolitan Council | 269 | 0.102216 | 1,316 | | 1,316 | 37 | 1,353 |
| 003 Metropolitan Clerk | 170 | 0.064598 | 832 | | 832 | 24 | 855 |
| 003 Metropolitan Clerk - Records Center | 40 | 0.015199 | 196 | | 196 | | 196 |
| 004 Mayor's Office | 69 | 0.026219 | 338 | | 338 | 10 | 347 |
| 004 Mayor's Office - Administration | 184 | 0.069917 | 900 | | 900 | 26 | 926 |
| 005 Election Commission | 226 | 0.085877 | 1,106 | | 1,106 | 31 | 1,137 |
| 006 Law | 1,506 | 0.572258 | 7,368 | | 7,368 | | 7,368 |
| 007 Planning Commission | 1,041 | 0.395565 | 5,093 | | 5,093 | 145 | 5,238 |
| 008 Human Resources | 291 | 0.110576 | 1,424 | | 1,424 | | 1,424 |
| 009 Register of Deeds | 95 | 0.036099 | 465 | | 465 | 13 | 478 |
| 010 General Services | 1,309 | 0.497401 | 6,404 | | 6,404 | 183 | 6,587 |
| 010 General Services - Administration | 70 | 0.026599 | 342 | | 342 | | 342 |
| 010 General Services - Facilities | 8,432 | 3.204037 | 41,253 | | 41,253 | | 41,253 |
| 010 General Services - Fleet Management | 12,242 | 4.651781 | 59,894 | | 59,894 | | 59,894 |
| 010 General Services - Mail Services | 150 | 0.056998 | 734 | | 734 | | 734 |
| 010 General Services - Surplus Property | 152 | 0.057758 | 744 | | 744 | 21 | 765 |
| 011 Historical Commission | 310 | 0.117795 | 1,517 | | 1,517 | 43 | 1,560 |
| 012 Employee Benefit Board | 1,199 | 0.455603 | 5,866 | | 5,866 | 167 | 6,034 |
| 012 IOD Network (Injured-On-Duty) | 56 | 0.021279 | 274 | | 274 | | 274 |
| 014 Information Technology Service | 2,734 | 1.038880 | 13,376 | | 13,376 | | 13,376 |
| 015 Finance | 213 | 0.080937 | 1,042 | | 1,042 | 30 | 1,072 |
| 015 Finance - Accountability | 22 | 0.008360 | 108 | | 108 | | 108 |
| 015 Finance - Administration | 115 | 0.043698 | 563 | | 563 | | 563 |
| 015 Finance - Business Assistance | 44 | 0.016719 | 215 | | 215 | | 215 |
| 015 Finance - Grants & Cost Planning | 13 | 0.004940 | 64 | | 64 | | 64 |
| 015 Finance - Office of Mgmt & Budget | 23 | 0.008740 | 113 | | 113 | | 113 |
| 015 Finance - Operations | 100 | 0.037999 | 489 | | 489 | | 489 |
| 015 Finance - Payroll | 84 | 0.031919 | 411 | | 411 | 12 | 423 |
| 015 Finance - Property Administration | 14 | 0.005320 | 68 | | 68 | 2 | 70 |
| 015 Finance - Purchasing | 81 | 0.030779 | 396 | | 396 | 11 | 408 |
| 015 Finance - Treasury | 53 | 0.020139 | 259 | | 259 | 7 | 267 |
| 015 Finance - Diversity Equity & Inclus | 26 | 0.009880 | 127 | | 127 | 4 | 131 |
| 016 Assessor of Property | 482 | 0.183153 | 2,358 | | 2,358 | 67 | 2,425 |
| 017 Trustee | 163 | 0.061938 | 797 | | 797 | 23 | 820 |
| 018 County Clerk | 285 | 0.108296 | 1,394 | | 1,394 | 40 | 1,434 |
| 019 District Attorney | 530 | 0.201392 | 2,593 | | 2,593 | 74 | 2,667 |
| 021 Public Defender | 642 | 0.243951 | 3,141 | | 3,141 | 90 | 3,231 |
| 022 Juvenile Court Clerk | 90 | 0.034199 | 440 | | 440 | 12 | 453 |
| 023 Circuit Court Clerk | 241 | 0.091576 | 1,179 | | 1,179 | 34 | 1,213 |
| 024 Criminal Court Clerk | 306 | 0.116276 | 1,497 | | 1,497 | 43 | 1,540 |
| 025 Clerk and Master - Chancery | 104 | 0.039518 | 509 | | 509 | 14 | 523 |
| 026 Juvenile Court | 985 | 0.374286 | 4,819 | | 4,819 | 137 | 4,957 |
| 027 General Sessions Court | 651 | 0.247371 | 3,185 | | 3,185 | 91 | 3,276 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Operations



Activity - Accounts Payable

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 1,184 | 0.449903 | 5,793 | | 5,793 | 165 | 5,958 |
| 029 Justice Integration Services | 108 | 0.041038 | 528 | | 528 | 15 | 543 |
| 030 Sheriff's Office | 3,899 | 1.481563 | 19,076 | | 19,076 | 545 | 19,620 |
| 030 Sheriff's Office - Security Services | 1,329 | 0.505001 | 6,502 | | 6,502 | 186 | 6,688 |
| 031 Police | 9,608 | 3.650900 | 47,007 | | 47,007 | 1,342 | 48,349 |
| 032 Fire | 6,326 | 2.403788 | 30,950 | | 30,950 | 884 | 31,833 |
| 033 Codes Administration | 893 | 0.339327 | 4,369 | | 4,369 | 125 | 4,494 |
| 034 Beer Board | 170 | 0.064598 | 832 | | 832 | 24 | 855 |
| 035 Agricultural Extension | 6 | 0.002280 | 29 | | 29 | 1 | 30 |
| 037 Social Services | 1,030 | 0.391385 | 5,039 | | 5,039 | 144 | 5,183 |
| 038 Health | 6,038 | 2.294352 | 29,541 | | 29,541 | 844 | 30,384 |
| 038 Health - Employee Health & Wellness | 113 | 0.042938 | 553 | | 553 | 16 | 568 |
| 039 Public Library | 18,626 | 7.077608 | 91,127 | | 91,127 | 2,602 | 93,729 |
| 040 Parks | 12,387 | 4.706879 | 60,603 | | 60,603 | 1,731 | 62,334 |
| 041 Arts Commission | 713 | 0.270930 | 3,488 | | 3,488 | 99 | 3,588 |
| 042 Transportation | 7,544 | 2.866610 | 36,909 | | 36,909 | 1,054 | 37,963 |
| 044 Human Relations Commission | 113 | 0.042938 | 553 | | 553 | 16 | 568 |
| 047 Criminal Justice Planning | 25 | 0.009500 | 122 | | 122 | 3 | 126 |
| 048 Internal Audit | 46 | 0.017479 | 225 | | 225 | 6 | 231 |
| 049 Office of Emergency Management | 234 | 0.088917 | 1,145 | | 1,145 | 33 | 1,177 |
| 051 Office of Family Safety | 559 | 0.212412 | 2,735 | | 2,735 | 78 | 2,813 |
| 052 Community Oversight Board | 37 | 0.014059 | 181 | | 181 | 5 | 186 |
| 053 Office of Homeless Services | 940 | 0.357186 | 4,599 | | 4,599 | 131 | 4,730 |
| 054 Community Review Board | 81 | 0.030779 | 396 | | 396 | 11 | 408 |
| 060 Farmer's Market | 668 | 0.253830 | 3,268 | | 3,268 | 93 | 3,361 |
| 061 Municipal Auditorium | 637 | 0.242051 | 3,116 | | 3,116 | 89 | 3,205 |
| 062 State Fair Board | 784 | 0.297909 | 3,836 | | 3,836 | 109 | 3,945 |
| 064 Sports Authority | 188 | 0.071437 | 920 | | 920 | 26 | 946 |
| 065 Water and Sewer - Stormwater Svcs | 2,121 | 0.805949 | 10,377 | | 10,377 | 296 | 10,673 |
| 065 Water and Sewer - Waste Services | 2,082 | 0.791130 | 10,186 | | 10,186 | 291 | 10,477 |
| 065 Water and Sewer - Water Services | 17,626 | 6.697623 | 86,235 | | 86,235 | 2,463 | 88,697 |
| 067 General Hospital | 5 | 0.001900 | 24 | | 24 | 1 | 25 |
| 068 District Energy System (DES) | 223 | 0.084737 | 1,091 | | 1,091 | 31 | 1,122 |
| 071 Convention Center Authority | 3,038 | 1.154396 | 14,863 | | 14,863 | 424 | 15,288 |
| 075 Metro Action Commission (MAC) | 6,689 | 2.541722 | 32,726 | | 32,726 | 934 | 33,660 |
| 077 Metro Devlp & Housing Auth (MDHA) | 37 | 0.014059 | 181 | | 181 | 5 | 186 |
| 078 Metropolitan Transit Authority (MTA) | 154 | 0.058518 | 753 | | 753 | 21 | 775 |
| 080 Metro Nashville Public School (MNPS) | 118,910 | 45.184058 | 581,766 | | 581,766 | 16,623 | 598,389 |
| 083 Industrial Development Board | 5 | 0.001900 | 24 | | 24 | 1 | 25 |
| 090 Debt Service | 238 | 0.090437 | 1,164 | | 1,164 | 33 | 1,197 |
| 091 Emergency Communication Center | 366 | 0.139075 | 1,791 | | 1,791 | 51 | 1,842 |
| Medical Examiner | 1 | 0.000380 | 5 | | 5 | 0 | 5 |
| Schedule .4 Total for Accounts Payable | 263,168 | 100.000000 | 1,287,541 | | 1,287,541 | 33,083 | 1,320,624 |

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2024 Transaction Count Reports - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Operations



Activity - Collections

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 007 Planning Commission | 9.94 | 9.940000 | 24,946 | | 24,946 | 715 | 25,661 |
| 034 Beer Board | 10.41 | 10.410000 | 26,126 | | 26,126 | 749 | 26,875 |
| 064 Sports Authority | 9.92 | 9.920000 | 24,896 | | 24,896 | 714 | 25,610 |
| 071 Convention Center Authority | 43.43 | 43.430000 | 108,995 | | 108,995 | 3,127 | 112,122 |
| All Other | 26.30 | 26.300000 | 66,004 | | 66,004 | 1,893 | 67,898 |
| Schedule .4 Total for Collections | 100.00 | 100.000000 | 250,966 | | 250,966 | 7,200 | 258,166 |

Allocation Basis: Percentage of Total Collections by Benefiting Department
Allocation Source: FY 2024 Collections Report

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Operations



| Receiving Department | Total | Accounting and Reporting | Accounts Payable | Collections |
|---|---|---|---|---|
| 001 Administrative - Direct | 103,883 | 98,740 | 5,143 | 0 |
| 001 Administrative - Corporate Dues | 395 | 244 | 152 | 0 |
| 001 Administrative - Employee Benefits | 1,730 | 1,691 | 39 | 0 |
| 001 Administrative - Facility Rental | 716 | 437 | 279 | 0 |
| 001 Administrative - Insurance | 232 | 222 | 10 | 0 |
| 001 Administrative - Post Audits | 392 | 265 | 127 | 0 |
| 001 Administrative - Gen Svcs Energy | 4,817 | 2,880 | 1,937 | 0 |
| 001 Administrative - Miscellaneous | 398 | 236 | 161 | 0 |
| 002 Metropolitan Council | 4,372 | 3,018 | 1,353 | 0 |
| 003 Metropolitan Clerk | 3,777 | 2,922 | 855 | 0 |
| 003 Metropolitan Clerk - Records Center | 1,113 | 917 | 196 | 0 |
| 004 Mayor's Office | 1,279 | 932 | 347 | 0 |
| 004 Mayor's Office - Administration | 3,670 | 2,745 | 926 | 0 |
| 005 Election Commission | 4,377 | 3,240 | 1,137 | 0 |
| 006 Law | 24,928 | 17,560 | 7,368 | 0 |
| 007 Planning Commission | 51,623 | 20,723 | 5,238 | 25,661 |
| 008 Human Resources | 6,518 | 5,094 | 1,424 | 0 |
| 009 Register of Deeds | 1,676 | 1,198 | 478 | 0 |
| 010 General Services | 19,394 | 12,807 | 6,587 | 0 |
| 010 General Services - Administration | 1,539 | 1,196 | 342 | 0 |
| 010 General Services - Facilities | 107,782 | 66,529 | 41,253 | 0 |
| 010 General Services - Fleet Management | 173,456 | 113,563 | 59,894 | 0 |
| 010 General Services - Mail Services | 2,776 | 2,042 | 734 | 0 |
| 010 General Services - Surplus Property | 4,767 | 4,002 | 765 | 0 |
| 011 Historical Commission | 6,125 | 4,565 | 1,560 | 0 |
| 012 Employee Benefit Board | 29,790 | 23,756 | 6,034 | 0 |
| 012 IOD Network (Injured-On-Duty) | 1,664 | 1,390 | 274 | 0 |
| 014 Information Technology Service | 57,896 | 44,520 | 13,376 | 0 |
| 015 Finance | 4,245 | 3,174 | 1,072 | 0 |
| 015 Finance - Accountability | 1,025 | 917 | 108 | 0 |
| 015 Finance - Administration | 2,418 | 1,856 | 563 | 0 |
| 015 Finance - Business Assistance | 1,254 | 1,039 | 215 | 0 |
| 015 Finance - Grants & Cost Planning | 823 | 759 | 64 | 0 |
| 015 Finance - Office of Mgmt & Budget | 1,166 | 1,053 | 113 | 0 |
| 015 Finance - Operations | 3,355 | 2,866 | 489 | 0 |
| 015 Finance - Payroll | 1,821 | 1,398 | 423 | 0 |
| 015 Finance - Property Administration | 891 | 821 | 70 | 0 |
| 015 Finance - Purchasing | 1,865 | 1,457 | 408 | 0 |
| 015 Finance - Treasury | 4,062 | 3,795 | 267 | 0 |
| 015 Finance - Diversity Equity & Inclus | 893 | 762 | 131 | 0 |
| 016 Assessor of Property | 7,249 | 4,824 | 2,425 | 0 |
| 017 Trustee | 3,091 | 2,271 | 820 | 0 |
| 018 County Clerk | 5,584 | 4,150 | 1,434 | 0 |
| 019 District Attorney | 9,917 | 7,250 | 2,667 | 0 |
| 021 Public Defender | 11,709 | 8,478 | 3,231 | 0 |
| 022 Juvenile Court Clerk | 2,620 | 2,168 | 453 | 0 |
| 023 Circuit Court Clerk | 5,030 | 3,817 | 1,213 | 0 |
| 024 Criminal Court Clerk | 6,489 | 4,949 | 1,540 | 0 |
| 025 Clerk and Master - Chancery | 2,210 | 1,687 | 523 | 0 |
| 026 Juvenile Court | 27,034 | 22,077 | 4,957 | 0 |
| 027 General Sessions Court | 21,787 | 18,511 | 3,276 | 0 |
| 028 State Trial Courts | 23,981 | 18,023 | 5,958 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .5 - Allocation Summary**
**For Department 015 Finance - Operations**



| Receiving Department | Total | Accounting and Reporting | Accounts Payable | Collections |
|---|---|---|---|---|
| 029 Justice Integration Services | 2,482 | 1,938 | 543 | 0 |
| 030 Sheriff's Office | 64,736 | 45,116 | 19,620 | 0 |
| 030 Sheriff's Office - Security Services | 18,643 | 11,956 | 6,688 | 0 |
| 031 Police | 181,485 | 133,136 | 48,349 | 0 |
| 032 Fire | 101,816 | 69,982 | 31,833 | 0 |
| 033 Codes Administration | 32,704 | 28,210 | 4,494 | 0 |
| 034 Beer Board | 34,049 | 6,318 | 855 | 26,875 |
| 035 Agricultural Extension | 1,162 | 1,132 | 30 | 0 |
| 037 Social Services | 19,773 | 14,590 | 5,183 | 0 |
| 038 Health | 137,418 | 107,034 | 30,384 | 0 |
| 038 Health - Employee Health & Wellness | 2,285 | 1,716 | 568 | 0 |
| 039 Public Library | 273,794 | 180,064 | 93,729 | 0 |
| 040 Parks | 351,541 | 289,207 | 62,334 | 0 |
| 041 Arts Commission | 12,125 | 8,538 | 3,588 | 0 |
| 042 Transportation | 133,625 | 95,662 | 37,963 | 0 |
| 044 Human Relations Commission | 2,092 | 1,524 | 568 | 0 |
| 047 Criminal Justice Planning | 984 | 858 | 126 | 0 |
| 048 Internal Audit | 1,874 | 1,642 | 231 | 0 |
| 049 Office of Emergency Management | 4,862 | 3,684 | 1,177 | 0 |
| 051 Office of Family Safety | 10,256 | 7,443 | 2,813 | 0 |
| 052 Community Oversight Board | 918 | 732 | 186 | 0 |
| 053 Office of Homeless Services | 13,771 | 9,041 | 4,730 | 0 |
| 054 Community Review Board | 1,502 | 1,095 | 408 | 0 |
| 060 Farmer's Market | 15,398 | 12,037 | 3,361 | 0 |
| 061 Municipal Auditorium | 10,944 | 7,739 | 3,205 | 0 |
| 062 State Fair Board | 18,483 | 14,538 | 3,945 | 0 |
| 064 Sports Authority | 36,825 | 10,269 | 946 | 25,610 |
| 065 Water and Sewer - Stormwater Svcs | 40,511 | 29,838 | 10,673 | 0 |
| 065 Water and Sewer - Waste Services | 53,321 | 42,845 | 10,477 | 0 |
| 065 Water and Sewer - Water Services | 366,156 | 277,459 | 88,697 | 0 |
| 067 General Hospital | 62 | 37 | 25 | 0 |
| 068 District Energy System (DES) | 6,271 | 5,149 | 1,122 | 0 |
| 071 Convention Center Authority | 190,792 | 63,383 | 15,288 | 112,122 |
| 075 Metro Action Commission (MAC) | 109,480 | 75,820 | 33,660 | 0 |
| 077 Metro Devlp & Housing Auth (MDHA) | 504 | 318 | 186 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 2,536 | 1,761 | 775 | 0 |
| 080 Metro Nashville Public School (MNPS) | 2,031,202 | 1,432,813 | 598,389 | 0 |
| 083 Industrial Development Board | 225 | 200 | 25 | 0 |
| 090 Debt Service | 6,413 | 5,216 | 1,197 | 0 |
| 091 Emergency Communication Center | 10,254 | 8,412 | 1,842 | 0 |
| Medical Examiner | 12 | 7 | 5 | 0 |
| All Other | 67,898 | 0 | 0 | 67,898 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 5,142,784 | 3,563,995 | 1,320,624 | 258,166 |

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Payroll



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,178,846 | | | 1,178,846 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 250 | 1 | 251 | |
| 001 Administrative - Miscellaneous | 87 | 0 | 88 | |
| 003 Metropolitan Clerk - Records Center | 720 | 35 | 755 | |
| 010 General Services - Mail Services | 23,963 | 715 | 24,678 | |
| 014 Information Technology Service | 4,040 | 362 | 4,402 | |
| 015 Finance - Administration | 227,902 | 20,718 | 248,620 | |
| 015 Finance - Business Assistance | 2,339 | 71 | 2,410 | |
| 015 Finance - Grants & Cost Planning | 75 | 3 | 78 | |
| 015 Finance - Office of Mgmt & Budget | 765 | 28 | 793 | |
| 015 Finance - Operations | 1,765 | 56 | 1,821 | |
| 015 Finance - Payroll | | 583 | 583 | |
| 015 Finance - Property Administration | | 177 | 177 | |
| 015 Finance - Treasury | | 153 | 153 | |
| 015 Finance - Diversity Equity & Inclus | | 191 | 191 | |
| 048 Internal Audit | | 400 | 400 | |
| Total Allocated Additions: | 261,906 | 23,494 | 285,400 | 285,400 |
| Total To Be Allocated: | 1,440,752 | 23,494 | | 1,464,246 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Payroll



| | Total | G&A | Payroll |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 614,859 | 0 | 614,859 |
| 501102 Leave Pay | 56,450 | 0 | 56,450 |
| 501103 Holiday Pay | 32,824 | 0 | 32,824 |
| 501108 Injured on Duty Pay | 668 | 0 | 668 |
| 501109 Longevity | 2,750 | 0 | 2,750 |
| 501134 Paid Family Leave | 5,730 | 0 | 5,730 |
| 501160 YE Biweekly Sal/Fringe Accr | 3,551 | 0 | 3,551 |
| 501172 Employer OASDI | 41,578 | 0 | 41,578 |
| 501173 Employer SSN Medical | 9,724 | 0 | 9,724 |
| 501174 Employer Group Health | 91,845 | 0 | 91,845 |
| 501175 Employer Dental Group | 3,261 | 0 | 3,261 |
| 501176 Employer Group Life | 1,496 | 0 | 1,496 |
| 501177 Employer Pension | 78,193 | 0 | 78,193 |
| 501181 FSA Pre-Tax Savings | 536 | 0 | 536 |
| 501182 Cafe Plan Pre-Tax Savings | 57 | 0 | 57 |
| 502229 Actuary Studies | 76,576 | 0 | 76,576 |
| 502314 Pre-Employment Checks | 94 | 0 | 94 |
| 502331 Temporary Service | (534) | 0 | (534) |
| 502453 Employee Local Travel/Park | 196 | 0 | 196 |
| 502520 Postage & Delivery Srvc | 3,749 | 0 | 3,749 |
| 502701 Printing/Binding | 40,039 | 0 | 40,039 |
| 502883 Registration | 200 | 0 | 200 |
| 502884 Membership Dues | 1,103 | 0 | 1,103 |
| 502951 Info Systems Charge | 41,100 | 0 | 41,100 |
| 502957 Telecmmnct'n Charge | 3,569 | 0 | 3,569 |
| 502983 Surplus Property | 400 | 0 | 400 |
| 503100 Offc & Admin Supply | 14,494 | 0 | 14,494 |
| 503120 Computer Software | 758 | 0 | 758 |
| 503150 Furniture/Fixtures<$10K | 134 | 0 | 134 |
| 505233 Rent Equipment | 628 | 0 | 628 |
| 505252 Software License | 52,818 | 0 | 52,818 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,178,846 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,178,846 | 0 | 1,178,846 |
| Allocation Step 1 | | | |
| Inbound - All Others | 261,906 | 0 | 261,906 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,440,752 | 0 | 1,440,752 |
| Allocation Step 2 | | | |
| Inbound - All Others | 23,494 | 0 | 23,494 |
| 2nd Allocation | 23,494 | 0 | 23,494 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Payroll



| | Total | G&A | Payroll |
|---|---|---|---|
| Total For 015 Finance - Payroll | | | |
| Schedule .3 Total | 1,464,246 | 0 | 1,464,246 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Payroll



Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 2,023 | 0.282401 | 4,069 | | 4,069 | 68 | 4,137 |
| 003 Metropolitan Clerk | 268 | 0.037411 | 539 | | 539 | 9 | 548 |
| 003 Metropolitan Clerk - Records Center | 54 | 0.007538 | 109 | | 109 | | 109 |
| 004 Mayor's Office | 29 | 0.004048 | 58 | | 58 | 1 | 59 |
| 004 Mayor's Office - Administration | 1,025 | 0.143085 | 2,061 | | 2,061 | 34 | 2,096 |
| 005 Election Commission | 1,076 | 0.150204 | 2,164 | | 2,164 | 36 | 2,200 |
| 006 Law | 1,645 | 0.229634 | 3,308 | | 3,308 | | 3,308 |
| 007 Planning Commission | 2,335 | 0.325954 | 4,696 | | 4,696 | 78 | 4,775 |
| 008 Human Resources | 2,546 | 0.355409 | 5,121 | | 5,121 | | 5,121 |
| 009 Register of Deeds | 264 | 0.036853 | 531 | | 531 | 9 | 540 |
| 010 General Services - Administration | 1,818 | 0.253784 | 3,656 | | 3,656 | | 3,656 |
| 010 General Services - Facilities | 977 | 0.136384 | 1,965 | | 1,965 | | 1,965 |
| 010 General Services - Fleet Management | 1,908 | 0.266347 | 3,837 | | 3,837 | | 3,837 |
| 010 General Services - Mail Services | 130 | 0.018147 | 261 | | 261 | | 261 |
| 010 General Services - Surplus Property | 204 | 0.028477 | 410 | | 410 | 7 | 417 |
| 011 Historical Commission | 487 | 0.067983 | 979 | | 979 | 16 | 996 |
| 012 Employee Benefit Board | 24 | 0.003350 | 48 | | 48 | 1 | 49 |
| 014 Information Technology Service | 5,128 | 0.715843 | 10,314 | | 10,314 | | 10,314 |
| 015 Finance - Accountability | 123 | 0.017170 | 247 | | 247 | | 247 |
| 015 Finance - Administration | 1,133 | 0.158161 | 2,279 | | 2,279 | | 2,279 |
| 015 Finance - Business Assistance | 316 | 0.044112 | 635 | | 635 | | 635 |
| 015 Finance - Grants & Cost Planning | 80 | 0.011168 | 161 | | 161 | | 161 |
| 015 Finance - Office of Mgmt & Budget | 368 | 0.051371 | 740 | | 740 | | 740 |
| 015 Finance - Operations | 897 | 0.125217 | 1,804 | | 1,804 | | 1,804 |
| 015 Finance - Payroll | 290 | 0.040483 | 583 | | 583 | | 583 |
| 015 Finance - Property Administration | 131 | 0.018287 | 263 | | 263 | 4 | 268 |
| 015 Finance - Purchasing | 378 | 0.052767 | 760 | | 760 | 13 | 773 |
| 015 Finance - Treasury | 259 | 0.036155 | 521 | | 521 | 9 | 529 |
| 015 Finance - Diversity Equity & Inclus | 132 | 0.018427 | 265 | | 265 | 4 | 270 |
| 016 Assessor of Property | 3,178 | 0.443633 | 6,392 | | 6,392 | 107 | 6,498 |
| 017 Trustee | 924 | 0.128986 | 1,858 | | 1,858 | 31 | 1,889 |
| 018 County Clerk | 2,834 | 0.395612 | 5,700 | | 5,700 | 95 | 5,795 |
| 019 District Attorney | 2,866 | 0.400079 | 5,764 | | 5,764 | 96 | 5,860 |
| 021 Public Defender | 2,826 | 0.394495 | 5,684 | | 5,684 | 95 | 5,779 |
| 022 Juvenile Court Clerk | 957 | 0.133592 | 1,925 | | 1,925 | 32 | 1,957 |
| 023 Circuit Court Clerk | 1,921 | 0.268162 | 3,863 | | 3,863 | 64 | 3,928 |
| 024 Criminal Court Clerk | 2,965 | 0.413899 | 5,963 | | 5,963 | 100 | 6,063 |
| 025 Clerk and Master - Chancery | 602 | 0.084036 | 1,211 | | 1,211 | 20 | 1,231 |
| 026 Juvenile Court | 3,765 | 0.525575 | 7,572 | | 7,572 | 126 | 7,699 |
| 027 General Sessions Court | 4,334 | 0.605005 | 8,717 | | 8,717 | 146 | 8,862 |
| 028 State Trial Courts | 4,873 | 0.680246 | 9,801 | | 9,801 | 164 | 9,964 |
| 029 Justice Integration Services | 631 | 0.088084 | 1,269 | | 1,269 | 21 | 1,290 |
| 030 Sheriff's Office | 32,403 | 4.523297 | 65,169 | | 65,169 | 1,089 | 66,258 |
| 030 Sheriff's Office - Security Services | 2,212 | 0.308784 | 4,449 | | 4,449 | 74 | 4,523 |
| 031 Police | 69,785 | 9.741638 | 140,353 | | 140,353 | 2,346 | 142,698 |
| 032 Fire | 48,274 | 6.738809 | 97,089 | | 97,089 | 1,622 | 98,712 |
| 033 Codes Administration | 4,892 | 0.682899 | 9,839 | | 9,839 | 164 | 10,003 |
| 034 Beer Board | 219 | 0.030571 | 440 | | 440 | 7 | 448 |
| 035 Agricultural Extension | 187 | 0.026104 | 376 | | 376 | 6 | 382 |
| 037 Social Services | 3,032 | 0.423252 | 6,098 | | 6,098 | 102 | 6,200 |
| 038 Health | 18,821 | 2.627318 | 37,853 | | 37,853 | 633 | 38,486 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Payroll



Activity - Payroll

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 038 Health - Employee Health & Wellness | 171 | 0.023871 | 344 | | 344 | 6 | 350 |
| 039 Public Library | 12,891 | 1.799519 | 25,927 | | 25,927 | 433 | 26,360 |
| 040 Parks | 22,327 | 3.116738 | 44,904 | | 44,904 | 750 | 45,655 |
| 041 Arts Commission | 409 | 0.057094 | 823 | | 823 | 14 | 836 |
| 042 Transportation | 14,318 | 1.998721 | 28,797 | | 28,797 | 481 | 29,278 |
| 044 Human Relations Commission | 157 | 0.021916 | 316 | | 316 | 5 | 321 |
| 047 Criminal Justice Planning | 107 | 0.014937 | 215 | | 215 | 3 | 219 |
| 048 Internal Audit | 302 | 0.042158 | 607 | | 607 | 10 | 617 |
| 049 Office of Emergency Management | 487 | 0.067983 | 979 | | 979 | 16 | 996 |
| 051 Office of Family Safety | 1,314 | 0.183428 | 2,643 | | 2,643 | 44 | 2,687 |
| 052 Community Oversight Board | 125 | 0.017449 | 251 | | 251 | 4 | 255 |
| 053 Office of Homeless Services | 773 | 0.107907 | 1,555 | | 1,555 | 26 | 1,581 |
| 054 Community Review Board | 230 | 0.032107 | 463 | | 463 | 8 | 470 |
| 060 Farmer's Market | 285 | 0.039785 | 573 | | 573 | 9 | 583 |
| 061 Municipal Auditorium | 381 | 0.053186 | 766 | | 766 | 13 | 779 |
| 062 State Fair Board | 1,078 | 0.150483 | 2,168 | | 2,168 | 36 | 2,204 |
| 064 Sports Authority | 144 | 0.020102 | 290 | | 290 | 5 | 294 |
| 065 Water and Sewer - Stormwater Svcs | 2,976 | 0.415435 | 5,985 | | 5,985 | 100 | 6,085 |
| 065 Water and Sewer - Waste Services | 10,318 | 1.440341 | 20,752 | | 20,752 | 347 | 21,098 |
| 065 Water and Sewer - Water Services | 19,536 | 2.727128 | 39,291 | | 39,291 | 657 | 39,948 |
| 067 General Hospital | 6,239 | 0.870933 | 12,548 | | 12,548 | 210 | 12,758 |
| 070 Community Education Commission | 24 | 0.003350 | 48 | | 48 | 1 | 49 |
| 071 Convention Center Authority | 4,439 | 0.619662 | 8,928 | | 8,928 | 149 | 9,077 |
| 075 Metro Action Commission (MAC) | 9,495 | 1.325455 | 19,096 | | 19,096 | 319 | 19,415 |
| 078 Metropolitan Transit Authority (MTA) | 38 | 0.005305 | 76 | | 76 | 1 | 78 |
| 080 Metro Nashville Public School (MNPS) | 357,887 | 49.959241 | 719,791 | | 719,791 | 12,037 | 731,829 |
| 088 Airport Authority | 72 | 0.010051 | 145 | | 145 | 2 | 147 |
| 091 Emergency Communication Center | 6,694 | 0.934449 | 13,463 | | 13,463 | 225 | 13,688 |
| Bordeaux Longterm Care | 3,851 | 0.537580 | 7,745 | | 7,745 | 129 | 7,874 |
| Knowles Home | 465 | 0.064912 | 935 | | 935 | 16 | 951 |
| All Other | 276 | 0.038528 | 555 | | 555 | 9 | 564 |
| Schedule .4 Total for Payroll | 716,358 | 100.000000 | 1,440,752 | | 1,440,752 | 23,494 | 1,464,246 |

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2024 Active Employee Reports - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Payroll



| Receiving Department | Total | Payroll |
|---|---|---|
| 002 Metropolitan Council | 4,137 | 4,137 |
| 003 Metropolitan Clerk | 548 | 548 |
| 003 Metropolitan Clerk - Records Center | 109 | 109 |
| 004 Mayor's Office | 59 | 59 |
| 004 Mayor's Office - Administration | 2,096 | 2,096 |
| 005 Election Commission | 2,200 | 2,200 |
| 006 Law | 3,308 | 3,308 |
| 007 Planning Commission | 4,775 | 4,775 |
| 008 Human Resources | 5,121 | 5,121 |
| 009 Register of Deeds | 540 | 540 |
| 010 General Services - Administration | 3,656 | 3,656 |
| 010 General Services - Facilities | 1,965 | 1,965 |
| 010 General Services - Fleet Management | 3,837 | 3,837 |
| 010 General Services - Mail Services | 261 | 261 |
| 010 General Services - Surplus Property | 417 | 417 |
| 011 Historical Commission | 996 | 996 |
| 012 Employee Benefit Board | 49 | 49 |
| 014 Information Technology Service | 10,314 | 10,314 |
| 015 Finance - Accountability | 247 | 247 |
| 015 Finance - Administration | 2,279 | 2,279 |
| 015 Finance - Business Assistance | 635 | 635 |
| 015 Finance - Grants & Cost Planning | 161 | 161 |
| 015 Finance - Office of Mgmt & Budget | 740 | 740 |
| 015 Finance - Operations | 1,804 | 1,804 |
| 015 Finance - Payroll | 583 | 583 |
| 015 Finance - Property Administration | 268 | 268 |
| 015 Finance - Purchasing | 773 | 773 |
| 015 Finance - Treasury | 529 | 529 |
| 015 Finance - Diversity Equity & Inclus | 270 | 270 |
| 016 Assessor of Property | 6,498 | 6,498 |
| 017 Trustee | 1,889 | 1,889 |
| 018 County Clerk | 5,795 | 5,795 |
| 019 District Attorney | 5,860 | 5,860 |
| 021 Public Defender | 5,779 | 5,779 |
| 022 Juvenile Court Clerk | 1,957 | 1,957 |
| 023 Circuit Court Clerk | 3,928 | 3,928 |
| 024 Criminal Court Clerk | 6,063 | 6,063 |
| 025 Clerk and Master - Chancery | 1,231 | 1,231 |
| 026 Juvenile Court | 7,699 | 7,699 |
| 027 General Sessions Court | 8,862 | 8,862 |
| 028 State Trial Courts | 9,964 | 9,964 |
| 029 Justice Integration Services | 1,290 | 1,290 |
| 030 Sheriff's Office | 66,258 | 66,258 |
| 030 Sheriff's Office - Security Services | 4,523 | 4,523 |
| 031 Police | 142,698 | 142,698 |
| 032 Fire | 98,712 | 98,712 |
| 033 Codes Administration | 10,003 | 10,003 |
| 034 Beer Board | 448 | 448 |
| 035 Agricultural Extension | 382 | 382 |
| 037 Social Services | 6,200 | 6,200 |
| 038 Health | 38,486 | 38,486 |
| 038 Health - Employee Health & Wellness | 350 | 350 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Payroll



| Receiving Department | Total | Payroll |
|---|---|---|
| 039 Public Library | 26,360 | 26,360 |
| 040 Parks | 45,655 | 45,655 |
| 041 Arts Commission | 836 | 836 |
| 042 Transportation | 29,278 | 29,278 |
| 044 Human Relations Commission | 321 | 321 |
| 047 Criminal Justice Planning | 219 | 219 |
| 048 Internal Audit | 617 | 617 |
| 049 Office of Emergency Management | 996 | 996 |
| 051 Office of Family Safety | 2,687 | 2,687 |
| 052 Community Oversight Board | 255 | 255 |
| 053 Office of Homeless Services | 1,581 | 1,581 |
| 054 Community Review Board | 470 | 470 |
| 060 Farmer's Market | 583 | 583 |
| 061 Municipal Auditorium | 779 | 779 |
| 062 State Fair Board | 2,204 | 2,204 |
| 064 Sports Authority | 294 | 294 |
| 065 Water and Sewer - Stormwater Svcs | 6,085 | 6,085 |
| 065 Water and Sewer - Waste Services | 21,098 | 21,098 |
| 065 Water and Sewer - Water Services | 39,948 | 39,948 |
| 067 General Hospital | 12,758 | 12,758 |
| 070 Community Education Commission | 49 | 49 |
| 071 Convention Center Authority | 9,077 | 9,077 |
| 075 Metro Action Commission (MAC) | 19,415 | 19,415 |
| 078 Metropolitan Transit Authority (MTA) | 78 | 78 |
| 080 Metro Nashville Public School (MNPS) | 731,829 | 731,829 |
| 088 Airport Authority | 147 | 147 |
| 091 Emergency Communication Center | 13,688 | 13,688 |
| Bordeaux Longterm Care | 7,874 | 7,874 |
| Knowles Home | 951 | 951 |
| All Other | 564 | 564 |
| Direct Bill | 0 | 0 |
| Total | 1,464,246 | 1,464,246 |

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

Costs are accounted for within GSD General Fund 10101 and business unit 15151000. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Public Property Services -** These costs have been allocated using the modified total direct costs by department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **Lease Administration -** These costs have been allocated using the total number of leases administered by benefiting department.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Property Administration



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 698,505 | | | 698,505 |
| Inbound Costs: | | | | |
| Depreciation | 10,604 | | 10,604 | |
| 001 Administrative - Post Audits | 148 | 0 | 149 | |
| 001 Administrative - Miscellaneous | 52 | 0 | 52 | |
| 003 Metropolitan Clerk - Records Center | 27 | 1 | 28 | |
| 006 Law | 32,025 | 17,087 | 49,112 | |
| 010 General Services - Facilities | 17,989 | 857 | 18,846 | |
| 010 General Services - Mail Services | 365 | 11 | 375 | |
| 014 Information Technology Service | 1,167 | 104 | 1,271 | |
| 015 Finance - Administration | 164,470 | 14,952 | 179,422 | |
| 015 Finance - Grants & Cost Planning | 44 | 2 | 46 | |
| 015 Finance - Office of Mgmt & Budget | 509 | 18 | 528 | |
| 015 Finance - Operations | 864 | 28 | 891 | |
| 015 Finance - Payroll | 263 | 4 | 268 | |
| 015 Finance - Property Administration | | 5,525 | 5,525 | |
| 015 Finance - Treasury | | 79 | 79 | |
| 015 Finance - Diversity Equity & Inclus | | 127 | 127 | |
| 030 Sheriff's Office - Security Services | | 4,574 | 4,574 | |
| 048 Internal Audit | | 237 | 237 | |
| Total Allocated Additions: | 228,527 | 43,608 | 272,135 | 272,135 |
| Total To Be Allocated: | 927,032 | 43,608 | | 970,640 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Property Administration



| | Total | G&A | Public Property Services | Lease Administration |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 461,810 | 241,942 | 125,520 | 94,348 |
| 501102 Leave Pay | 23,797 | 12,467 | 6,468 | 4,862 |
| 501103 Holiday Pay | 23,396 | 12,257 | 6,359 | 4,780 |
| 501109 Longevity | 358 | 188 | 97 | 73 |
| 501160 YE Biweekly Sal/Fringe Accr | 2,635 | 1,381 | 716 | 538 |
| 501172 Employer OASDI | 29,954 | 15,693 | 8,141 | 6,120 |
| 501173 Employer SSN Medical | 7,005 | 3,670 | 1,904 | 1,431 |
| 501174 Employer Group Health | 66,150 | 34,656 | 17,980 | 13,514 |
| 501175 Employer Dental Group | 1,954 | 1,024 | 531 | 399 |
| 501176 Employer Group Life | 778 | 408 | 211 | 159 |
| 501177 Employer Pension | 62,845 | 32,925 | 17,081 | 12,839 |
| 501181 FSA Pre-Tax Savings | 194 | 101 | 53 | 40 |
| 501182 Cafe Plan Pre-Tax Savings | 37 | 19 | 10 | 8 |
| 502339 Recording | 1,380 | 723 | 375 | 282 |
| 502503 Cell Phone Service | 502 | 263 | 136 | 103 |
| 502701 Printing/Binding | 35 | 18 | 10 | 7 |
| 502851 Subscriptions | 960 | 503 | 261 | 196 |
| 502883 Registration | 525 | 275 | 143 | 107 |
| 502884 Membership Dues | 680 | 356 | 185 | 139 |
| 502951 Info Systems Charge | 10,800 | 5,659 | 2,935 | 2,206 |
| 502957 Telecmmnct'n Charge | 2,102 | 1,102 | 571 | 429 |
| 503100 Offc & Admin Supply | 381 | 199 | 104 | 78 |
| 503120 Computer Software | 227 | 119 | 62 | 46 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | 698,505 | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Functional Cost | 698,505 | 365,948 | 189,853 | 142,704 |
| Allocation Step 1 | | | | |
| Inbound - All Others | 228,527 | 0 | 228,527 | 0 |
| Reallocate Admin Costs | | (365,948) | 272,874 | 93,074 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 927,032 | 0 | 691,255 | 235,778 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 43,608 | 0 | 43,608 | 0 |
| 2nd Allocation | 43,608 | 0 | 43,608 | 0 |
| Total For 015 Finance - Property Administration | | | | |
| Schedule .3 Total | 970,640 | 0 | 734,862 | 235,778 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Property Administration



Activity - Public Property Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 190,476 | 4.148306 | 28,675 | | 28,675 | 1,938 | 30,613 |
| 001 Administrative - Corporate Dues | 853 | 0.018577 | 128 | | 128 | | 128 |
| 001 Administrative - Employee Benefits | 43,578 | 0.949069 | 6,560 | | 6,560 | | 6,560 |
| 001 Administrative - Facility Rental | 9,217 | 0.200734 | 1,388 | | 1,388 | | 1,388 |
| 001 Administrative - Insurance | 6,885 | 0.149946 | 1,036 | | 1,036 | | 1,036 |
| 001 Administrative - Post Audits | 1,083 | 0.023586 | 163 | | 163 | | 163 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.040661 | 281 | | 281 | | 281 |
| 001 Administrative - Miscellaneous | 1,144 | 0.024915 | 172 | | 172 | | 172 |
| 002 Metropolitan Council | 3,395 | 0.073938 | 511 | | 511 | 34 | 546 |
| 003 Metropolitan Clerk | 994 | 0.021648 | 150 | | 150 | 10 | 160 |
| 003 Metropolitan Clerk - Records Center | 262 | 0.005706 | 39 | | 39 | | 39 |
| 004 Mayor's Office | 1,458 | 0.031753 | 219 | | 219 | 15 | 234 |
| 004 Mayor's Office - Administration | 4,752 | 0.103492 | 715 | | 715 | 48 | 764 |
| 005 Election Commission | 4,187 | 0.091187 | 630 | | 630 | 43 | 673 |
| 006 Law | 37,810 | 0.823450 | 5,692 | | 5,692 | | 5,692 |
| 007 Planning Commission | 30,560 | 0.665555 | 4,601 | | 4,601 | 311 | 4,912 |
| 008 Human Resources | 8,664 | 0.188690 | 1,304 | | 1,304 | | 1,304 |
| 009 Register of Deeds | 4,204 | 0.091557 | 633 | | 633 | 43 | 676 |
| 010 General Services | 6,286 | 0.136900 | 946 | | 946 | 64 | 1,010 |
| 010 General Services - Administration | 1,661 | 0.036174 | 250 | | 250 | | 250 |
| 010 General Services - Facilities | 30,428 | 0.662680 | 4,581 | | 4,581 | | 4,581 |
| 010 General Services - Fleet Management | 58,291 | 1.269498 | 8,775 | | 8,775 | | 8,775 |
| 010 General Services - Mail Services | 1,110 | 0.024174 | 167 | | 167 | | 167 |
| 010 General Services - Surplus Property | 786 | 0.017118 | 118 | | 118 | 8 | 126 |
| 011 Historical Commission | 2,029 | 0.044189 | 305 | | 305 | 21 | 326 |
| 012 Employee Benefit Board | 627,046 | 13.656203 | 94,399 | | 94,399 | 6,380 | 100,779 |
| 012 IOD Network (Injured-On-Duty) | 21,429 | 0.466694 | 3,226 | | 3,226 | | 3,226 |
| 014 Information Technology Service | 69,349 | 1.510326 | 10,440 | | 10,440 | | 10,440 |
| 015 Finance | 445 | 0.009691 | 67 | | 67 | 4 | 71 |
| 015 Finance - Accountability | 635 | 0.013829 | 96 | | 96 | | 96 |
| 015 Finance - Administration | 2,272 | 0.049481 | 342 | | 342 | | 342 |
| 015 Finance - Business Assistance | 1,292 | 0.028138 | 194 | | 194 | | 194 |
| 015 Finance - Grants & Cost Planning | 401 | 0.008733 | 60 | | 60 | | 60 |
| 015 Finance - Office of Mgmt & Budget | 1,789 | 0.038962 | 269 | | 269 | | 269 |
| 015 Finance - Operations | 3,886 | 0.084632 | 585 | | 585 | | 585 |
| 015 Finance - Payroll | 1,179 | 0.025677 | 177 | | 177 | | 177 |
| 015 Finance - Property Administration | 699 | 0.015223 | 105 | | 105 | | 105 |
| 015 Finance - Purchasing | 1,779 | 0.038744 | 268 | | 268 | 18 | 286 |
| 015 Finance - Treasury | 1,461 | 0.031819 | 220 | | 220 | 15 | 235 |
| 015 Finance - Diversity Equity & Inclus | 571 | 0.012436 | 86 | | 86 | 6 | 92 |
| 016 Assessor of Property | 10,307 | 0.224472 | 1,552 | | 1,552 | 105 | 1,656 |
| 017 Trustee | 2,831 | 0.061655 | 426 | | 426 | 29 | 455 |
| 018 County Clerk | 6,535 | 0.142323 | 984 | | 984 | 66 | 1,050 |
| 019 District Attorney | 12,509 | 0.272429 | 1,883 | | 1,883 | 127 | 2,010 |
| 021 Public Defender | 11,428 | 0.248886 | 1,720 | | 1,720 | 116 | 1,837 |
| 022 Juvenile Court Clerk | 2,986 | 0.065031 | 450 | | 450 | 30 | 480 |
| 023 Circuit Court Clerk | 9,511 | 0.207137 | 1,432 | | 1,432 | 97 | 1,529 |
| 024 Criminal Court Clerk | 8,063 | 0.175601 | 1,214 | | 1,214 | 82 | 1,296 |
| 025 Clerk and Master - Chancery | 1,604 | 0.034933 | 241 | | 241 | 16 | 258 |
| 026 Juvenile Court | 18,178 | 0.395892 | 2,737 | | 2,737 | 185 | 2,921 |
| 027 General Sessions Court | 15,157 | 0.330099 | 2,282 | | 2,282 | 154 | 2,436 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Property Administration



Activity - Public Property Services

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 16,159 | 0.351921 | 2,433 | | 2,433 | 164 | 2,597 |
| 029 Justice Integration Services | 4,773 | 0.103949 | 719 | | 719 | 48 | 767 |
| 030 Sheriff's Office | 99,956 | 2.176905 | 15,048 | | 15,048 | 1,017 | 16,065 |
| 030 Sheriff's Office - Security Services | 20,471 | 0.445830 | 3,082 | | 3,082 | 208 | 3,290 |
| 031 Police | 317,939 | 6.924276 | 47,864 | | 47,864 | 3,235 | 51,099 |
| 032 Fire | 214,985 | 4.682079 | 32,365 | | 32,365 | 2,187 | 34,552 |
| 033 Codes Administration | 17,096 | 0.372327 | 2,574 | | 2,574 | 174 | 2,747 |
| 034 Beer Board | 1,059 | 0.023064 | 159 | | 159 | 11 | 170 |
| 035 Agricultural Extension | 327 | 0.007122 | 49 | | 49 | 3 | 52 |
| 037 Social Services | 7,826 | 0.170440 | 1,178 | | 1,178 | 79 | 1,258 |
| 038 Health | 69,646 | 1.516794 | 10,485 | | 10,485 | 708 | 11,193 |
| 038 Health - Employee Health & Wellness | 1,527 | 0.033256 | 230 | | 230 | 15 | 245 |
| 039 Public Library | 49,022 | 1.067632 | 7,380 | | 7,380 | 499 | 7,879 |
| 040 Parks | 78,902 | 1.718377 | 11,878 | | 11,878 | 803 | 12,681 |
| 041 Arts Commission | 5,557 | 0.121024 | 837 | | 837 | 56 | 893 |
| 042 Transportation | 86,998 | 1.894697 | 13,097 | | 13,097 | 885 | 13,982 |
| 044 Human Relations Commission | 721 | 0.015702 | 108 | | 108 | 7 | 116 |
| 047 Criminal Justice Planning | 671 | 0.014613 | 101 | | 101 | 7 | 108 |
| 048 Internal Audit | 1,453 | 0.031644 | 219 | | 219 | 15 | 233 |
| 049 Office of Emergency Management | 2,814 | 0.061285 | 424 | | 424 | 29 | 452 |
| 051 Office of Family Safety | 6,027 | 0.131260 | 907 | | 907 | 61 | 969 |
| 052 Community Oversight Board | 750 | 0.016334 | 113 | | 113 | 8 | 120 |
| 053 Office of Homeless Services | 13,422 | 0.292313 | 2,021 | | 2,021 | 136 | 2,157 |
| 054 Community Review Board | 1,060 | 0.023085 | 160 | | 160 | 11 | 170 |
| 060 Farmer's Market | 3,070 | 0.066860 | 462 | | 462 | 31 | 493 |
| 061 Municipal Auditorium | 3,389 | 0.073808 | 510 | | 510 | 34 | 545 |
| 062 State Fair Board | 5,267 | 0.114708 | 793 | | 793 | 53 | 846 |
| 064 Sports Authority | 51,338 | 1.118071 | 7,729 | | 7,729 | 522 | 8,251 |
| 065 Water and Sewer - Stormwater Svcs | 21,715 | 0.472923 | 3,269 | | 3,269 | 221 | 3,490 |
| 065 Water and Sewer - Waste Services | 50,662 | 1.103349 | 7,627 | | 7,627 | 515 | 8,142 |
| 065 Water and Sewer - Water Services | 208,477 | 4.540343 | 31,385 | | 31,385 | 2,121 | 33,506 |
| 068 District Energy System (DES) | 19,055 | 0.414992 | 2,869 | | 2,869 | 194 | 3,062 |
| 071 Convention Center Authority | 86,682 | 1.887815 | 13,050 | | 13,050 | 882 | 13,931 |
| 075 Metro Action Commission (MAC) | 42,357 | 0.922477 | 6,377 | | 6,377 | 431 | 6,807 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43 | 0.000936 | 6 | | 6 | 0 | 7 |
| 078 Metropolitan Transit Authority (MTA) | 321 | 0.006991 | 48 | | 48 | 3 | 51 |
| 080 Metro Nashville Public School (MNPS) | 1,770,489 | 38.558832 | 266,543 | | 266,543 | 18,021 | 284,565 |
| 091 Emergency Communication Center | 23,998 | 0.522644 | 3,613 | | 3,613 | 244 | 3,857 |
| Medical Examiner | 311 | 0.006773 | 47 | | 47 | 3 | 50 |
| Schedule .4 Total for Public Property Services | 4,591,657 | 100.000000 | 691,255 | | 691,255 | 43,608 | 734,862 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Property Administration



Activity - Lease Administration

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 009 Register of Deeds | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 010 General Services - Administration | 3.0 | 3.448276 | 8,130 | | 8,130 | | 8,130 |
| 014 Information Technology Service | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 015 Finance - Property Administration | 2.0 | 2.298851 | 5,420 | | 5,420 | | 5,420 |
| 018 County Clerk | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 021 Public Defender | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 031 Police | 3.0 | 3.448276 | 8,130 | | 8,130 | | 8,130 |
| 032 Fire | 2.0 | 2.298851 | 5,420 | | 5,420 | | 5,420 |
| 037 Social Services | 1.5 | 1.724138 | 4,065 | | 4,065 | | 4,065 |
| 038 Health | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 039 Public Library | 2.0 | 2.298851 | 5,420 | | 5,420 | | 5,420 |
| 040 Parks | 10.0 | 11.494253 | 27,101 | | 27,101 | | 27,101 |
| 049 Office of Emergency Management | 4.0 | 4.597701 | 10,840 | | 10,840 | | 10,840 |
| 060 Farmer's Market | 24.0 | 27.586207 | 65,042 | | 65,042 | | 65,042 |
| 061 Municipal Auditorium | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 064 Sports Authority | 6.0 | 6.896552 | 16,261 | | 16,261 | | 16,261 |
| 065 Water and Sewer - Water Services | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| 075 Metro Action Commission (MAC) | 0.5 | 0.574713 | 1,355 | | 1,355 | | 1,355 |
| 080 Metro Nashville Public School (MNPS) | 10.0 | 11.494253 | 27,101 | | 27,101 | | 27,101 |
| Medical Examiner | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| Nashville Electric Service (NES) | 1.0 | 1.149425 | 2,710 | | 2,710 | | 2,710 |
| All Other | 10.0 | 11.494253 | 27,101 | | 27,101 | | 27,101 |
| Schedule .4 Total for Lease Administration | 87.0 | 100.000000 | 235,778 | | 235,778 | 0 | 235,778 |

Allocation Basis: Total Number of Leases Administered by Benefiting Department
Allocation Source: FY 2024 Public Property Lease Report

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Property Administration



| Receiving Department | Total | Public Property Services | Lease Administration |
|---|---|---|---|
| 001 Administrative - Direct | 30,613 | 30,613 | 0 |
| 001 Administrative - Corporate Dues | 128 | 128 | 0 |
| 001 Administrative - Employee Benefits | 6,560 | 6,560 | 0 |
| 001 Administrative - Facility Rental | 1,388 | 1,388 | 0 |
| 001 Administrative - Insurance | 1,036 | 1,036 | 0 |
| 001 Administrative - Post Audits | 163 | 163 | 0 |
| 001 Administrative - Gen Svcs Energy | 281 | 281 | 0 |
| 001 Administrative - Miscellaneous | 172 | 172 | 0 |
| 002 Metropolitan Council | 546 | 546 | 0 |
| 003 Metropolitan Clerk | 160 | 160 | 0 |
| 003 Metropolitan Clerk - Records Center | 39 | 39 | 0 |
| 004 Mayor's Office | 234 | 234 | 0 |
| 004 Mayor's Office - Administration | 764 | 764 | 0 |
| 005 Election Commission | 673 | 673 | 0 |
| 006 Law | 5,692 | 5,692 | 0 |
| 007 Planning Commission | 4,912 | 4,912 | 0 |
| 008 Human Resources | 1,304 | 1,304 | 0 |
| 009 Register of Deeds | 3,386 | 676 | 2,710 |
| 010 General Services | 1,010 | 1,010 | 0 |
| 010 General Services - Administration | 8,380 | 250 | 8,130 |
| 010 General Services - Facilities | 4,581 | 4,581 | 0 |
| 010 General Services - Fleet Management | 8,775 | 8,775 | 0 |
| 010 General Services - Mail Services | 167 | 167 | 0 |
| 010 General Services - Surplus Property | 126 | 126 | 0 |
| 011 Historical Commission | 326 | 326 | 0 |
| 012 Employee Benefit Board | 100,779 | 100,779 | 0 |
| 012 IOD Network (Injured-On-Duty) | 3,226 | 3,226 | 0 |
| 014 Information Technology Service | 13,150 | 10,440 | 2,710 |
| 015 Finance | 71 | 71 | 0 |
| 015 Finance - Accountability | 96 | 96 | 0 |
| 015 Finance - Administration | 342 | 342 | 0 |
| 015 Finance - Business Assistance | 194 | 194 | 0 |
| 015 Finance - Grants & Cost Planning | 60 | 60 | 0 |
| 015 Finance - Office of Mgmt & Budget | 269 | 269 | 0 |
| 015 Finance - Operations | 585 | 585 | 0 |
| 015 Finance - Payroll | 177 | 177 | 0 |
| 015 Finance - Property Administration | 5,525 | 105 | 5,420 |
| 015 Finance - Purchasing | 286 | 286 | 0 |
| 015 Finance - Treasury | 235 | 235 | 0 |
| 015 Finance - Diversity Equity & Inclus | 92 | 92 | 0 |
| 016 Assessor of Property | 1,656 | 1,656 | 0 |
| 017 Trustee | 455 | 455 | 0 |
| 018 County Clerk | 3,760 | 1,050 | 2,710 |
| 019 District Attorney | 2,010 | 2,010 | 0 |
| 021 Public Defender | 4,547 | 1,837 | 2,710 |
| 022 Juvenile Court Clerk | 480 | 480 | 0 |
| 023 Circuit Court Clerk | 1,529 | 1,529 | 0 |
| 024 Criminal Court Clerk | 1,296 | 1,296 | 0 |
| 025 Clerk and Master - Chancery | 258 | 258 | 0 |
| 026 Juvenile Court | 2,921 | 2,921 | 0 |
| 027 General Sessions Court | 2,436 | 2,436 | 0 |
| 028 State Trial Courts | 2,597 | 2,597 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Property Administration



| Receiving Department | Total | Public Property Services | Lease Administration |
|---|---|---|---|
| 029 Justice Integration Services | 767 | 767 | 0 |
| 030 Sheriff's Office | 16,065 | 16,065 | 0 |
| 030 Sheriff's Office - Security Services | 3,290 | 3,290 | 0 |
| 031 Police | 59,229 | 51,099 | 8,130 |
| 032 Fire | 39,973 | 34,552 | 5,420 |
| 033 Codes Administration | 2,747 | 2,747 | 0 |
| 034 Beer Board | 170 | 170 | 0 |
| 035 Agricultural Extension | 52 | 52 | 0 |
| 037 Social Services | 5,323 | 1,258 | 4,065 |
| 038 Health | 13,903 | 11,193 | 2,710 |
| 038 Health - Employee Health & Wellness | 245 | 245 | 0 |
| 039 Public Library | 13,299 | 7,879 | 5,420 |
| 040 Parks | 39,782 | 12,681 | 27,101 |
| 041 Arts Commission | 893 | 893 | 0 |
| 042 Transportation | 13,982 | 13,982 | 0 |
| 044 Human Relations Commission | 116 | 116 | 0 |
| 047 Criminal Justice Planning | 108 | 108 | 0 |
| 048 Internal Audit | 233 | 233 | 0 |
| 049 Office of Emergency Management | 11,293 | 452 | 10,840 |
| 051 Office of Family Safety | 969 | 969 | 0 |
| 052 Community Oversight Board | 120 | 120 | 0 |
| 053 Office of Homeless Services | 2,157 | 2,157 | 0 |
| 054 Community Review Board | 170 | 170 | 0 |
| 060 Farmer's Market | 65,535 | 493 | 65,042 |
| 061 Municipal Auditorium | 3,255 | 545 | 2,710 |
| 062 State Fair Board | 846 | 846 | 0 |
| 064 Sports Authority | 24,511 | 8,251 | 16,261 |
| 065 Water and Sewer - Stormwater Svcs | 3,490 | 3,490 | 0 |
| 065 Water and Sewer - Waste Services | 8,142 | 8,142 | 0 |
| 065 Water and Sewer - Water Services | 36,216 | 33,506 | 2,710 |
| 068 District Energy System (DES) | 3,062 | 3,062 | 0 |
| 071 Convention Center Authority | 13,931 | 13,931 | 0 |
| 075 Metro Action Commission (MAC) | 8,162 | 6,807 | 1,355 |
| 077 Metro Devlp & Housing Auth (MDHA) | 7 | 7 | 0 |
| 078 Metropolitan Transit Authority (MTA) | 51 | 51 | 0 |
| 080 Metro Nashville Public School (MNPS) | 311,665 | 284,565 | 27,101 |
| 091 Emergency Communication Center | 3,857 | 3,857 | 0 |
| Medical Examiner | 2,760 | 50 | 2,710 |
| Nashville Electric Service (NES) | 2,710 | 0 | 2,710 |
| All Other | 27,101 | 0 | 27,101 |
| Direct Bill | 0 | 0 | 0 |
| Total | 970,640 | 734,862 | 235,778 |

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

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

- **Competitive Procurements** - the costs of competitive procurements have been allocated using the number of competitive procurements administered for each department.
- **Non-Competitive Procurements** - the costs attributable to non-competitive procurements has been allocated based on the number of non-competitive procurements identified to each department.
- **Agency-Specific Procurement -** costs attributable to an agency-specific procurement have been allocated directly to 064 Sports Authority.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Purchasing



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,778,657 | | | 1,778,657 |
| Inbound Costs: | | | | |
| Depreciation | 100,369 | | 100,369 | |
| 001 Administrative - Post Audits | 377 | 1 | 378 | |
| 001 Administrative - Miscellaneous | 132 | 1 | 133 | |
| 003 Metropolitan Clerk - Records Center | 345 | 17 | 362 | |
| 006 Law | 63,217 | 33,729 | 96,947 | |
| 010 General Services - Facilities | 70,253 | 3,346 | 73,598 | |
| 010 General Services - Mail Services | 553 | 16 | 569 | |
| 014 Information Technology Service | 3,823 | 343 | 4,166 | |
| 015 Finance - Accountability | 9,426 | 2,022 | 11,447 | |
| 015 Finance - Administration | 395,798 | 35,982 | 431,779 | |
| 015 Finance - Business Assistance | 668,945 | 14,342 | 683,287 | |
| 015 Finance - Grants & Cost Planning | 113 | 5 | 118 | |
| 015 Finance - Office of Mgmt & Budget | 1,225 | 44 | 1,269 | |
| 015 Finance - Operations | 1,808 | 57 | 1,865 | |
| 015 Finance - Payroll | 760 | 13 | 773 | |
| 015 Finance - Property Administration | 268 | 18 | 286 | |
| 015 Finance - Treasury | | 214 | 214 | |
| 015 Finance - Diversity Equity & Inclus | | 305 | 305 | |
| 030 Sheriff's Office - Security Services | | 32,004 | 32,004 | |
| 048 Internal Audit | | 603 | 603 | |
| Total Allocated Additions: | 1,317,410 | 123,062 | 1,440,472 | 1,440,472 |
| Total To Be Allocated: | 3,096,067 | 123,062 | | 3,219,129 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Purchasing



| | Total | G&A | Competitive Procurements | Non-Competitive Procurements | Agency Specific Procurement |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 1,088,820 | 309,878 | 545,063 | 211,667 | 22,212 |
| 501102 Leave Pay | 93,676 | 26,660 | 46,894 | 18,211 | 1,911 |
| 501103 Holiday Pay | 53,946 | 15,353 | 27,006 | 10,487 | 1,100 |
| 501109 Longevity | 3,905 | 1,111 | 1,955 | 759 | 80 |
| 501160 YE Biweekly Sal/Fringe Accr | 6,545 | 1,863 | 3,276 | 1,272 | 134 |
| 501172 Employer OASDI | 73,331 | 20,870 | 36,709 | 14,256 | 1,496 |
| 501173 Employer SSN Medical | 17,150 | 4,881 | 8,585 | 3,334 | 350 |
| 501174 Employer Group Health | 151,217 | 43,036 | 75,699 | 29,397 | 3,085 |
| 501175 Employer Dental Group | 5,186 | 1,476 | 2,596 | 1,008 | 106 |
| 501176 Employer Group Life | 2,286 | 651 | 1,144 | 444 | 47 |
| 501177 Employer Pension | 142,219 | 40,476 | 71,195 | 27,647 | 2,901 |
| 501181 FSA Pre-Tax Savings | 249 | 71 | 125 | 48 | 5 |
| 501182 Cafe Plan Pre-Tax Savings | 87 | 25 | 43 | 17 | 2 |
| 502314 Pre-Employment Checks | 140 | 40 | 70 | 27 | 3 |
| 502451 Employee Out-of-town Travel | 7,463 | 2,124 | 3,736 | 1,451 | 152 |
| 502452 Employee Air Travel | 511 | 145 | 257 | 99 | 10 |
| 502453 Employee Local Travel/Park | 74 | 21 | 37 | 14 | 2 |
| 502503 Cell Phone Service | 685 | 195 | 343 | 133 | 14 |
| 502701 Printing/Binding | 498 | 142 | 249 | 97 | 10 |
| 502801 Promotion | 989 | 281 | 496 | 192 | 20 |
| 502883 Registration | 6,222 | 1,771 | 3,114 | 1,210 | 127 |
| 502884 Membership Dues | 2,985 | 850 | 1,494 | 580 | 61 |
| 502951 Info Systems Charge | 33,900 | 9,648 | 16,970 | 6,590 | 692 |
| 502957 Telecmmnct'n Charge | 8,366 | 2,381 | 4,188 | 1,626 | 171 |
| 502983 Surplus Property | 400 | 114 | 200 | 78 | 8 |
| 503050 Host & Hostess | 242 | 69 | 121 | 47 | 5 |
| 503100 Offc & Admin Supply | 290 | 83 | 145 | 56 | 6 |
| 503120 Computer Software | 1,190 | 339 | 596 | 231 | 24 |
| 503130 Computer Hardware <$10K | 67 | 19 | 34 | 13 | 1 |
| 505233 Rent Equipment | 1,312 | 373 | 657 | 255 | 27 |
| 505252 Software License | 74,706 | 21,261 | 37,398 | 14,523 | 1,524 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,778,657 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 1,778,657 | 506,207 | 890,395 | 345,769 | 36,286 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 1,317,410 | 374,935 | 659,496 | 256,104 | 26,875 |
| Reallocate Admin Costs | | (881,142) | 616,623 | 239,406 | 25,113 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 3,096,067 | 0 | 2,166,514 | 841,280 | 88,273 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 123,062 | 35,023 | 61,607 | 23,922 | 2,509 |
| Reallocate Admin Costs | | (35,023) | 24,509 | 9,516 | 998 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .3 - Costs Allocated By Activity**
**For Department 015 Finance - Purchasing**



| | Total | G&A | Competitive Procurements | Non-Competitive Procurements | Agency Specific Procurement |
|---|---|---|---|---|---|
| 2nd Allocation | 123,062 | 0 | 86,117 | 33,438 | 3,507 |
| Total For 015 Finance - Purchasing | | | | | |
| Schedule .3 Total | 3,219,129 | 0 | 2,252,631 | 874,717 | 91,781 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Purchasing



Activity - Competitive Procurements

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 004 Mayor's Office - Administration | 3 | 1.960784 | 42,481 | | 42,481 | 2,508 | 44,989 |
| 007 Planning Commission | 8 | 5.228758 | 113,282 | | 113,282 | 6,688 | 119,970 |
| 008 Human Resources | 5 | 3.267974 | 70,801 | | 70,801 | | 70,801 |
| 010 General Services - Administration | 35 | 22.875817 | 495,608 | | 495,608 | | 495,608 |
| 014 Information Technology Service | 2 | 1.307190 | 28,320 | | 28,320 | | 28,320 |
| 015 Finance - Administration | 8 | 5.228758 | 113,282 | | 113,282 | | 113,282 |
| 016 Assessor of Property | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 024 Criminal Court Clerk | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 026 Juvenile Court | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 030 Sheriff's Office | 5 | 3.267974 | 70,801 | | 70,801 | 4,180 | 74,981 |
| 031 Police | 6 | 3.921569 | 84,961 | | 84,961 | 5,016 | 89,977 |
| 033 Codes Administration | 2 | 1.307190 | 28,320 | | 28,320 | 1,672 | 29,992 |
| 039 Public Library | 6 | 3.921569 | 84,961 | | 84,961 | 5,016 | 89,977 |
| 040 Parks | 11 | 7.189542 | 155,762 | | 155,762 | 9,197 | 164,959 |
| 041 Arts Commission | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 042 Transportation | 14 | 9.150327 | 198,243 | | 198,243 | 11,705 | 209,948 |
| 048 Internal Audit | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 049 Office of Emergency Management | 2 | 1.307190 | 28,320 | | 28,320 | 1,672 | 29,992 |
| 051 Office of Family Safety | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 064 Sports Authority | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 065 Water and Sewer - Water Services | 1 | 0.653595 | 14,160 | | 14,160 | 836 | 14,996 |
| 065 Water and Sewer - General | 36 | 23.529408 | 509,770 | | 509,770 | 30,105 | 539,875 |
| 075 Metro Action Commission (MAC) | 2 | 1.307190 | 28,320 | | 28,320 | 1,672 | 29,992 |
| Schedule .4 Total for Competitive Procurements | 153 | 100.000000 | 2,166,514 | | 2,166,514 | 86,117 | 2,252,631 |

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2024 KPI Details Report - Finance-Purchasing

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Purchasing



Activity - Non-Competitive Procurements

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 006 Law | 1 | 0.621118 | 5,225 | | 5,225 | | 5,225 |
| 007 Planning Commission | 1 | 0.621118 | 5,225 | | 5,225 | 259 | 5,484 |
| 008 Human Resources | 1 | 0.621118 | 5,225 | | 5,225 | | 5,225 |
| 010 General Services - Administration | 13 | 8.074534 | 67,929 | | 67,929 | | 67,929 |
| 014 Information Technology Service | 9 | 5.590062 | 47,028 | | 47,028 | | 47,028 |
| 015 Finance - Administration | 8 | 4.968944 | 41,803 | | 41,803 | | 41,803 |
| 026 Juvenile Court | 1 | 0.621118 | 5,225 | | 5,225 | 259 | 5,484 |
| 027 General Sessions Court | 2 | 1.242236 | 10,451 | | 10,451 | 518 | 10,969 |
| 029 Justice Integration Services | 1 | 0.621118 | 5,225 | | 5,225 | 259 | 5,484 |
| 030 Sheriff's Office | 6 | 3.726708 | 31,352 | | 31,352 | 1,555 | 32,907 |
| 031 Police | 32 | 19.875778 | 167,214 | | 167,214 | 8,300 | 175,513 |
| 032 Fire | 1 | 0.621118 | 5,225 | | 5,225 | 259 | 5,484 |
| 033 Codes Administration | 1 | 0.621118 | 5,225 | | 5,225 | 259 | 5,484 |
| 038 Health | 12 | 7.453416 | 62,704 | | 62,704 | 3,110 | 65,814 |
| 039 Public Library | 22 | 13.664596 | 114,957 | | 114,957 | 5,703 | 120,660 |
| 040 Parks | 3 | 1.863354 | 15,676 | | 15,676 | 777 | 16,453 |
| 042 Transportation | 7 | 4.347826 | 36,577 | | 36,577 | 1,814 | 38,391 |
| 049 Office of Emergency Management | 3 | 1.863354 | 15,676 | | 15,676 | 777 | 16,453 |
| 053 Office of Homeless Services | 2 | 1.242236 | 10,451 | | 10,451 | 518 | 10,969 |
| 061 Municipal Auditorium | 5 | 3.105590 | 26,127 | | 26,127 | 1,296 | 27,422 |
| 062 State Fair Board | 3 | 1.863354 | 15,676 | | 15,676 | 777 | 16,453 |
| 065 Water and Sewer - General | 22 | 13.664596 | 114,957 | | 114,957 | 5,703 | 120,660 |
| 075 Metro Action Commission (MAC) | 4 | 2.484472 | 20,901 | | 20,901 | 1,036 | 21,938 |
| 091 Emergency Communication Center | 1 | 0.621118 | 5,225 | | 5,225 | 259 | 5,484 |
| Schedule .4 Total for Non-Competitive Procurements | 161 | 100.000000 | 841,280 | | 841,280 | 33,438 | 874,717 |

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2024 KPI Details Report - Finance-Purchasing

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Purchasing



Activity - Agency Specific Procurement

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 064 Sports Authority | 100 | 100.000000 | 88,273 | | 88,273 | 3,507 | 91,781 |
| Schedule .4 Total for Agency Specific Procurement | 100 | 100.000000 | 88,273 | | 88,273 | 3,507 | 91,781 |

Allocation Basis: Direct Allocation to 064 Sports Authority
Allocation Source: FY 2024 KPI Details Report - Finance-Purchasing

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Purchasing



| Receiving Department | Total | Competitive Procurements | Non-Competitive Procurements | Agency Specific Procurement |
|---|---|---|---|---|
| 004 Mayor's Office - Administration | 44,989 | 44,989 | 0 | 0 |
| 006 Law | 5,225 | 0 | 5,225 | 0 |
| 007 Planning Commission | 125,454 | 119,970 | 5,484 | 0 |
| 008 Human Resources | 76,026 | 70,801 | 5,225 | 0 |
| 010 General Services - Administration | 563,537 | 495,608 | 67,929 | 0 |
| 014 Information Technology Service | 75,348 | 28,320 | 47,028 | 0 |
| 015 Finance - Administration | 155,084 | 113,282 | 41,803 | 0 |
| 016 Assessor of Property | 14,996 | 14,996 | 0 | 0 |
| 024 Criminal Court Clerk | 14,996 | 14,996 | 0 | 0 |
| 026 Juvenile Court | 20,480 | 14,996 | 5,484 | 0 |
| 027 General Sessions Court | 10,969 | 0 | 10,969 | 0 |
| 029 Justice Integration Services | 5,484 | 0 | 5,484 | 0 |
| 030 Sheriff's Office | 107,888 | 74,981 | 32,907 | 0 |
| 031 Police | 265,491 | 89,977 | 175,513 | 0 |
| 032 Fire | 5,484 | 0 | 5,484 | 0 |
| 033 Codes Administration | 35,476 | 29,992 | 5,484 | 0 |
| 038 Health | 65,814 | 0 | 65,814 | 0 |
| 039 Public Library | 210,637 | 89,977 | 120,660 | 0 |
| 040 Parks | 181,412 | 164,959 | 16,453 | 0 |
| 041 Arts Commission | 14,996 | 14,996 | 0 | 0 |
| 042 Transportation | 248,339 | 209,948 | 38,391 | 0 |
| 048 Internal Audit | 14,996 | 14,996 | 0 | 0 |
| 049 Office of Emergency Management | 46,445 | 29,992 | 16,453 | 0 |
| 051 Office of Family Safety | 14,996 | 14,996 | 0 | 0 |
| 053 Office of Homeless Services | 10,969 | 0 | 10,969 | 0 |
| 061 Municipal Auditorium | 27,422 | 0 | 27,422 | 0 |
| 062 State Fair Board | 16,453 | 0 | 16,453 | 0 |
| 064 Sports Authority | 106,776 | 14,996 | 0 | 91,781 |
| 065 Water and Sewer - Water Services | 14,996 | 14,996 | 0 | 0 |
| 065 Water and Sewer - General | 660,535 | 539,875 | 120,660 | 0 |
| 075 Metro Action Commission (MAC) | 51,930 | 29,992 | 21,938 | 0 |
| 091 Emergency Communication Center | 5,484 | 0 | 5,484 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 3,219,129 | 2,252,631 | 874,717 | 91,781 |

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

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

- Cash Operations
- PCI Compliance & Merchant Services
- Debt
- Investments

The costs of Finance - Treasury Administration are included in GSD General Fund 10101 and business unit and 15108100. Treasury Administration is for 2 employees on the treasury team and this business unit will not be used for Treasury Staff cost beyond FY2024.

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

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Treasury



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,460,546 | | | 1,460,546 |
| Cost Adjustments: | | | | |
| ACFR Revenue/Expense: | 0 | | | |
| Charges for Services | -1,209,005 | | | |
| Investment Income | -3,403 | | | |
| Total Departmental Cost Adjustments: | -1,212,408 | | | -1,212,408 |
| Inbound Costs: | | | | |
| Depreciation | 24,162 | | 24,162 | |
| 001 Administrative - Facility Rental | 730 | 1 | 732 | |
| 001 Administrative - Post Audits | 309 | 1 | 310 | |
| 001 Administrative - Miscellaneous | 108 | 1 | 109 | |
| 003 Metropolitan Clerk - Records Center | 115 | 6 | 121 | |
| 006 Law | 9,040 | 4,823 | 13,863 | |
| 008 Human Resources | 5,921 | 204 | 6,125 | |
| 010 General Services - Facilities | 23,400 | 1,114 | 24,514 | |
| 010 General Services - Mail Services | 12,876 | 384 | 13,260 | |
| 014 Information Technology Service | 3,732 | 335 | 4,066 | |
| 015 Finance - Administration | 336,505 | 30,591 | 367,096 | |
| 015 Finance - Grants & Cost Planning | 93 | 4 | 97 | |
| 015 Finance - Office of Mgmt & Budget | 1,067 | 39 | 1,105 | |
| 015 Finance - Operations | 3,935 | 127 | 4,062 | |
| 015 Finance - Payroll | 521 | 9 | 529 | |
| 015 Finance - Property Administration | 220 | 15 | 235 | |
| 015 Finance - Treasury | | 143 | 143 | |
| 015 Finance - Diversity Equity & Inclus | | 266 | 266 | |
| 030 Sheriff's Office - Security Services | | 10,707 | 10,707 | |
| 048 Internal Audit | | 495 | 495 | |
| Total Allocated Additions: | 422,733 | 49,265 | 471,998 | 471,998 |
| Total To Be Allocated: | 670,871 | 49,265 | | 720,136 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Treasury



| | Total | G&A | Cash Operations | Investment Cmtee Support | Investor Relations |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 915,670 | 167,888 | 318,410 | 227,126 | 202,246 |
| 501102 Leave Pay | 98,667 | 4,373 | 27,701 | 46,791 | 19,802 |
| 501103 Holiday Pay | 47,116 | 8,214 | 16,323 | 11,895 | 10,684 |
| 501109 Longevity | 3,768 | 0 | 1,210 | 1,293 | 1,265 |
| 501160 YE Biweekly Sal/Fringe Accr | (1,866) | 0 | 765 | (2,878) | 247 |
| 501172 Employer OASDI | 62,416 | 10,479 | 21,088 | 17,122 | 13,727 |
| 501173 Employer SSN Medical | 14,597 | 2,451 | 4,932 | 4,004 | 3,210 |
| 501174 Employer Group Health | 122,228 | 25,792 | 44,416 | 22,696 | 29,324 |
| 501175 Employer Dental Group | 3,970 | 694 | 1,345 | 860 | 1,071 |
| 501176 Employer Group Life | 1,613 | 277 | 562 | 384 | 390 |
| 501177 Employer Pension | 124,178 | 18,481 | 44,241 | 32,586 | 28,870 |
| 501181 FSA Pre-Tax Savings | 726 | 158 | 207 | 200 | 161 |
| 501182 Cafe Plan Pre-Tax Savings | 62 | 16 | 23 | 7 | 16 |
| 502105 Cable Television | 119 | 0 | 119 | 0 | 0 |
| 502314 Pre-Employment Checks | 82 | 47 | 35 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 1,779 | 0 | 1,779 | 0 | 0 |
| 502452 Employee Air Travel | 362 | 0 | 362 | 0 | 0 |
| 502503 Cell Phone Service | 512 | 0 | 174 | 169 | 169 |
| 502520 Postage & Delivery Srvc | 44 | 0 | 0 | 0 | 44 |
| 502701 Printing/Binding | 212 | 53 | 53 | 53 | 53 |
| 502851 Subscriptions | 165 | 0 | 0 | 165 | 0 |
| 502883 Registration | 11,735 | 5,000 | 6,735 | 0 | 0 |
| 502884 Membership Dues | 1,944 | 200 | 250 | 1,094 | 400 |
| 502951 Info Systems Charge | 36,600 | 7,100 | 9,700 | 10,000 | 9,800 |
| 502957 Telecmmnct'n Charge | 4,657 | 0 | 3,027 | 838 | 792 |
| 502976 MIS Tech Revolving Charge | 1,788 | 0 | 1,788 | 0 | 0 |
| 502983 Surplus Property | 500 | 100 | 400 | 0 | 0 |
| 503050 Host & Hostess | 766 | 0 | 486 | 213 | 67 |
| 503100 Offc & Admin Supply | 593 | 0 | 564 | 29 | 0 |
| 503120 Computer Software | 727 | 76 | 347 | 152 | 152 |
| 503130 Computer Hardware <$10K | 148 | 0 | 148 | 0 | 0 |
| 505233 Rent Equipment | 568 | 142 | 142 | 142 | 142 |
| 505957 Insurance-Premium J&L | 2,900 | 0 | 1,400 | 900 | 600 |
| 505959 Insurance-Surety Bond | 1,200 | 0 | 0 | 1,200 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 1,460,546 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| ACFR Revenue/Expense: | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | (1,209,005) | 0 | (504,034) | (379,265) | (325,706) |
| Investment Income | (3,403) | 1 | (1,419) | (1,068) | (917) |
| Functional Cost | 248,138 | 251,542 | 3,279 | (3,292) | (3,391) |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 422,733 | 0 | 176,232 | 132,602 | 113,898 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Treasury



| | Total | G&A | Cash Operations | Investment Cmtee Support | Investor Relations |
|---|---|---|---|---|---|
| Reallocate Admin Costs | | (251,542) | 104,868 | 78,909 | 67,765 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 670,871 | 0 | 284,379 | 208,219 | 178,273 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 49,265 | 0 | 20,539 | 15,453 | 13,273 |
| 2nd Allocation | 49,265 | 0 | 20,539 | 15,453 | 13,273 |
| Total For 015 Finance - Treasury | | | | | |
| Schedule .3 Total | 720,136 | 0 | 304,918 | 223,672 | 191,546 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Treasury



Activity - Cash Operations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 198,492 | 6.716103 | 19,099 | | 19,099 | 1,487 | 20,586 |
| 001 Administrative - Corporate Dues | 177 | 0.005989 | 17 | | 17 | | 17 |
| 001 Administrative - Employee Benefits | 17,817 | 0.602850 | 1,714 | | 1,714 | | 1,714 |
| 001 Administrative - Facility Rental | 1,911 | 0.064660 | 184 | | 184 | | 184 |
| 001 Administrative - Insurance | 1,757 | 0.059449 | 169 | | 169 | | 169 |
| 001 Administrative - Post Audits | 225 | 0.007613 | 22 | | 22 | | 22 |
| 001 Administrative - Gen Svcs Energy | 387 | 0.013094 | 37 | | 37 | | 37 |
| 001 Administrative - Miscellaneous | 237 | 0.008019 | 23 | | 23 | | 23 |
| 002 Metropolitan Council | 704 | 0.023820 | 68 | | 68 | 5 | 73 |
| 003 Metropolitan Clerk | 300 | 0.010151 | 29 | | 29 | 2 | 31 |
| 003 Metropolitan Clerk - Records Center | 54 | 0.001827 | 5 | | 5 | | 5 |
| 004 Mayor's Office | 1,542 | 0.052175 | 148 | | 148 | 11 | 160 |
| 004 Mayor's Office - Administration | 985 | 0.033328 | 95 | | 95 | 7 | 102 |
| 005 Election Commission | 1,856 | 0.062799 | 179 | | 179 | 14 | 192 |
| 006 Law | 59,478 | 2.012476 | 5,723 | | 5,723 | | 5,723 |
| 007 Planning Commission | 64,807 | 2.192786 | 6,236 | | 6,236 | 485 | 6,721 |
| 008 Human Resources | 1,796 | 0.060769 | 173 | | 173 | | 173 |
| 009 Register of Deeds | 74 | 0.002504 | 7 | | 7 | 1 | 8 |
| 010 General Services | 57,848 | 1.957324 | 5,566 | | 5,566 | 433 | 6,000 |
| 010 General Services - Administration | 344 | 0.011639 | 33 | | 33 | | 33 |
| 010 General Services - Facilities | 21,025 | 0.711394 | 2,023 | | 2,023 | | 2,023 |
| 010 General Services - Fleet Management | 21,385 | 0.723575 | 2,058 | | 2,058 | | 2,058 |
| 010 General Services - Mail Services | 230 | 0.007782 | 22 | | 22 | | 22 |
| 010 General Services - Surplus Property | 5,489 | 0.185724 | 528 | | 528 | 41 | 569 |
| 011 Historical Commission | 471 | 0.015937 | 45 | | 45 | 3 | 49 |
| 012 Employee Benefit Board | 117,959 | 3.991218 | 11,350 | | 11,350 | 884 | 12,234 |
| 012 IOD Network (Injured-On-Duty) | 21,330 | 0.721714 | 2,052 | | 2,052 | | 2,052 |
| 014 Information Technology Service | 63,008 | 2.131916 | 6,063 | | 6,063 | | 6,063 |
| 015 Finance | 10,082 | 0.341131 | 970 | | 970 | 75 | 1,045 |
| 015 Finance - Accountability | 132 | 0.004466 | 13 | | 13 | | 13 |
| 015 Finance - Administration | 471 | 0.015937 | 45 | | 45 | | 45 |
| 015 Finance - Business Assistance | 268 | 0.009068 | 26 | | 26 | | 26 |
| 015 Finance - Grants & Cost Planning | 83 | 0.002808 | 8 | | 8 | | 8 |
| 015 Finance - Office of Mgmt & Budget | 371 | 0.012553 | 36 | | 36 | | 36 |
| 015 Finance - Operations | 805 | 0.027238 | 77 | | 77 | | 77 |
| 015 Finance - Payroll | 244 | 0.008256 | 23 | | 23 | | 23 |
| 015 Finance - Property Administration | 145 | 0.004906 | 14 | | 14 | | 14 |
| 015 Finance - Purchasing | 369 | 0.012485 | 35 | | 35 | | 35 |
| 015 Finance - Treasury | 119 | 0.004026 | 11 | | 11 | | 11 |
| 015 Finance - Diversity Equity & Inclus | 118 | 0.003993 | 11 | | 11 | 1 | 12 |
| 016 Assessor of Property | 3,018 | 0.102116 | 290 | | 290 | 22 | 313 |
| 017 Trustee | 631 | 0.021350 | 61 | | 61 | 5 | 65 |
| 018 County Clerk | 4,017 | 0.135918 | 386 | | 386 | 30 | 416 |
| 019 District Attorney | 3,000 | 0.101507 | 289 | | 289 | 22 | 311 |
| 021 Public Defender | 2,385 | 0.080698 | 229 | | 229 | 18 | 247 |
| 022 Juvenile Court Clerk | 626 | 0.021181 | 60 | | 60 | 5 | 65 |
| 023 Circuit Court Clerk | 712 | 0.024091 | 68 | | 68 | 5 | 74 |
| 024 Criminal Court Clerk | 1,965 | 0.066487 | 189 | | 189 | 15 | 204 |
| 025 Clerk and Master - Chancery | 333 | 0.011267 | 32 | | 32 | 2 | 34 |
| 026 Juvenile Court | 3,933 | 0.133076 | 378 | | 378 | 29 | 408 |
| 027 General Sessions Court | 3,474 | 0.117545 | 334 | | 334 | 26 | 360 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Treasury



Activity - Cash Operations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 3,623 | 0.122587 | 349 | | 349 | 27 | 376 |
| 029 Justice Integration Services | 1,324 | 0.044798 | 127 | | 127 | 10 | 137 |
| 030 Sheriff's Office | 29,523 | 0.998929 | 2,841 | | 2,841 | 221 | 3,062 |
| 030 Sheriff's Office - Security Services | 4,244 | 0.143598 | 408 | | 408 | 32 | 440 |
| 031 Police | 89,419 | 3.025549 | 8,604 | | 8,604 | 670 | 9,274 |
| 032 Fire | 53,138 | 1.797958 | 5,113 | | 5,113 | 398 | 5,511 |
| 033 Codes Administration | 5,802 | 0.196314 | 558 | | 558 | 43 | 601 |
| 034 Beer Board | 235 | 0.007951 | 23 | | 23 | 2 | 24 |
| 035 Agricultural Extension | 68 | 0.002301 | 7 | | 7 | 0 | 7 |
| 037 Social Services | 2,245 | 0.075961 | 216 | | 216 | 17 | 233 |
| 038 Health | 29,336 | 0.992602 | 2,823 | | 2,823 | 220 | 3,042 |
| 038 Health - Employee Health & Wellness | 316 | 0.010692 | 30 | | 30 | 2 | 33 |
| 039 Public Library | 21,921 | 0.741711 | 2,109 | | 2,109 | 164 | 2,273 |
| 040 Parks | 43,257 | 1.463628 | 4,162 | | 4,162 | 324 | 4,486 |
| 041 Arts Commission | 1,255 | 0.042464 | 121 | | 121 | 9 | 130 |
| 042 Transportation | 58,286 | 1.972144 | 5,608 | | 5,608 | 437 | 6,045 |
| 044 Human Relations Commission | 151 | 0.005109 | 14 | | 14 | 1 | 16 |
| 047 Criminal Justice Planning | 139 | 0.004703 | 13 | | 13 | 1 | 14 |
| 048 Internal Audit | 301 | 0.010185 | 29 | | 29 | 2 | 31 |
| 049 Office of Emergency Management | 47,278 | 1.599681 | 4,549 | | 4,549 | 354 | 4,903 |
| 051 Office of Family Safety | 1,887 | 0.063848 | 182 | | 182 | 14 | 196 |
| 052 Community Oversight Board | 155 | 0.005245 | 15 | | 15 | 1 | 16 |
| 053 Office of Homeless Services | 1,529 | 0.051735 | 147 | | 147 | 11 | 158 |
| 054 Community Review Board | 220 | 0.007444 | 21 | | 21 | 2 | 23 |
| 060 Farmer's Market | 627 | 0.021215 | 60 | | 60 | 5 | 65 |
| 061 Municipal Auditorium | 4,931 | 0.166844 | 474 | | 474 | 37 | 511 |
| 062 State Fair Board | 2,523 | 0.085367 | 243 | | 243 | 19 | 261 |
| 064 Sports Authority | 45,087 | 1.525547 | 4,338 | | 4,338 | 338 | 4,676 |
| 065 Water and Sewer - Stormwater Svcs | 86,905 | 2.940486 | 8,362 | | 8,362 | 651 | 9,013 |
| 065 Water and Sewer - Waste Services | 12,617 | 0.426904 | 1,214 | | 1,214 | 94 | 1,308 |
| 065 Water and Sewer - Water Services | 541,265 | 18.314042 | 52,086 | | 52,086 | 4,064 | 56,151 |
| 067 General Hospital | 591 | 0.019997 | 57 | | 57 | 4 | 61 |
| 068 District Energy System (DES) | 10,092 | 0.341469 | 971 | | 971 | 75 | 1,046 |
| 071 Convention Center Authority | 399,504 | 13.517471 | 38,441 | | 38,441 | 2,993 | 41,434 |
| 075 Metro Action Commission (MAC) | 51,327 | 1.736682 | 4,939 | | 4,939 | 384 | 5,323 |
| 077 Metro Devlp & Housing Auth (MDHA) | 353 | 0.011944 | 34 | | 34 | 3 | 36 |
| 078 Metropolitan Transit Authority (MTA) | 18 | 0.000609 | 2 | | 2 | 0 | 2 |
| 080 Metro Nashville Public School (MNPS) | 401,144 | 13.572962 | 38,599 | | 38,599 | 3,005 | 41,604 |
| 083 Industrial Development Board | 295 | 0.009982 | 28 | | 28 | 2 | 30 |
| 090 Debt Service | 15,611 | 0.528208 | 1,502 | | 1,502 | 117 | 1,619 |
| 091 Emergency Communication Center | 5,100 | 0.172562 | 491 | | 491 | 38 | 529 |
| Medical Examiner | 101 | 0.003417 | 10 | | 10 | 1 | 10 |
| All Other | 282,732 | 9.566417 | 27,205 | | 27,205 | 2,118 | 29,323 |
| Schedule .4 Total for Cash Operations | 2,955,464 | 100.000000 | 284,379 | | 284,379 | 20,539 | 304,918 |

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept
Allocation Source: FY 2024 Average Weighted MIP Balances by Fund - Finance-Treasury

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
**OMB COST ALLOCATION PLAN**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**
**Schedule .4 - Detail Activity Allocations**
**For Department 015 Finance - Treasury**



Activity - Investment Cmtee Support

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 2,023 | 0.282401 | 588 | | 588 | 45 | 633 |
| 003 Metropolitan Clerk | 268 | 0.037411 | 78 | | 78 | 6 | 84 |
| 003 Metropolitan Clerk - Records Center | 54 | 0.007538 | 16 | | 16 | | 16 |
| 004 Mayor's Office | 29 | 0.004048 | 8 | | 8 | 1 | 9 |
| 004 Mayor's Office - Administration | 1,025 | 0.143085 | 298 | | 298 | 23 | 320 |
| 005 Election Commission | 1,076 | 0.150204 | 313 | | 313 | 24 | 336 |
| 006 Law | 1,645 | 0.229634 | 478 | | 478 | | 478 |
| 007 Planning Commission | 2,335 | 0.325954 | 679 | | 679 | 52 | 730 |
| 008 Human Resources | 2,546 | 0.355409 | 740 | | 740 | | 740 |
| 009 Register of Deeds | 264 | 0.036853 | 77 | | 77 | 6 | 82 |
| 010 General Services - Administration | 1,818 | 0.253784 | 528 | | 528 | | 528 |
| 010 General Services - Facilities | 977 | 0.136384 | 284 | | 284 | | 284 |
| 010 General Services - Fleet Management | 1,908 | 0.266347 | 555 | | 555 | | 555 |
| 010 General Services - Mail Services | 130 | 0.018147 | 38 | | 38 | | 38 |
| 010 General Services - Surplus Property | 204 | 0.028477 | 59 | | 59 | 4 | 64 |
| 011 Historical Commission | 487 | 0.067983 | 141 | | 141 | 11 | 152 |
| 012 Employee Benefit Board | 24 | 0.003350 | 7 | | 7 | 1 | 7 |
| 014 Information Technology Service | 5,128 | 0.715843 | 1,490 | | 1,490 | | 1,490 |
| 015 Finance - Accountability | 123 | 0.017170 | 36 | | 36 | | 36 |
| 015 Finance - Administration | 1,133 | 0.158161 | 329 | | 329 | | 329 |
| 015 Finance - Business Assistance | 316 | 0.044112 | 92 | | 92 | | 92 |
| 015 Finance - Grants & Cost Planning | 80 | 0.011168 | 23 | | 23 | | 23 |
| 015 Finance - Office of Mgmt & Budget | 368 | 0.051371 | 107 | | 107 | | 107 |
| 015 Finance - Operations | 897 | 0.125217 | 261 | | 261 | | 261 |
| 015 Finance - Payroll | 290 | 0.040483 | 84 | | 84 | | 84 |
| 015 Finance - Property Administration | 131 | 0.018287 | 38 | | 38 | | 38 |
| 015 Finance - Purchasing | 378 | 0.052767 | 110 | | 110 | | 110 |
| 015 Finance - Treasury | 259 | 0.036155 | 75 | | 75 | | 75 |
| 015 Finance - Diversity Equity & Inclus | 132 | 0.018427 | 38 | | 38 | 3 | 41 |
| 016 Assessor of Property | 3,178 | 0.443633 | 924 | | 924 | 70 | 994 |
| 017 Trustee | 924 | 0.128986 | 269 | | 269 | 20 | 289 |
| 018 County Clerk | 2,834 | 0.395612 | 824 | | 824 | 63 | 886 |
| 019 District Attorney | 2,866 | 0.400079 | 833 | | 833 | 63 | 896 |
| 021 Public Defender | 2,826 | 0.394495 | 821 | | 821 | 62 | 884 |
| 022 Juvenile Court Clerk | 957 | 0.133592 | 278 | | 278 | 21 | 299 |
| 023 Circuit Court Clerk | 1,921 | 0.268162 | 558 | | 558 | 42 | 601 |
| 024 Criminal Court Clerk | 2,965 | 0.413899 | 862 | | 862 | 65 | 927 |
| 025 Clerk and Master - Chancery | 602 | 0.084036 | 175 | | 175 | 13 | 188 |
| 026 Juvenile Court | 3,765 | 0.525575 | 1,094 | | 1,094 | 83 | 1,177 |
| 027 General Sessions Court | 4,334 | 0.605005 | 1,260 | | 1,260 | 96 | 1,355 |
| 028 State Trial Courts | 4,873 | 0.680246 | 1,416 | | 1,416 | 108 | 1,524 |
| 029 Justice Integration Services | 631 | 0.088084 | 183 | | 183 | 14 | 197 |
| 030 Sheriff's Office | 32,403 | 4.523297 | 9,418 | | 9,418 | 717 | 10,136 |
| 030 Sheriff's Office - Security Services | 2,212 | 0.308784 | 643 | | 643 | 49 | 692 |
| 031 Police | 69,785 | 9.741638 | 20,284 | | 20,284 | 1,544 | 21,828 |
| 032 Fire | 48,274 | 6.738809 | 14,031 | | 14,031 | 1,068 | 15,100 |
| 033 Codes Administration | 4,892 | 0.682899 | 1,422 | | 1,422 | 108 | 1,530 |
| 034 Beer Board | 219 | 0.030571 | 64 | | 64 | 5 | 68 |
| 035 Agricultural Extension | 187 | 0.026104 | 54 | | 54 | 4 | 58 |
| 037 Social Services | 3,032 | 0.423252 | 881 | | 881 | 67 | 948 |
| 038 Health | 18,821 | 2.627318 | 5,471 | | 5,471 | 416 | 5,887 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Treasury



Activity - Investment Cmtee Support

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 038 Health - Employee Health & Wellness | 171 | 0.023871 | 50 | | 50 | 4 | 53 |
| 039 Public Library | 12,891 | 1.799519 | 3,747 | | 3,747 | 285 | 4,032 |
| 040 Parks | 22,327 | 3.116738 | 6,490 | | 6,490 | 494 | 6,984 |
| 041 Arts Commission | 409 | 0.057094 | 119 | | 119 | 9 | 128 |
| 042 Transportation | 14,318 | 1.998721 | 4,162 | | 4,162 | 317 | 4,478 |
| 044 Human Relations Commission | 157 | 0.021916 | 46 | | 46 | 3 | 49 |
| 047 Criminal Justice Planning | 107 | 0.014937 | 31 | | 31 | 2 | 33 |
| 048 Internal Audit | 302 | 0.042158 | 88 | | 88 | 7 | 94 |
| 049 Office of Emergency Management | 487 | 0.067983 | 141 | | 141 | 11 | 152 |
| 051 Office of Family Safety | 1,314 | 0.183428 | 382 | | 382 | 29 | 411 |
| 052 Community Oversight Board | 125 | 0.017449 | 36 | | 36 | 3 | 39 |
| 053 Office of Homeless Services | 773 | 0.107907 | 225 | | 225 | 17 | 242 |
| 054 Community Review Board | 230 | 0.032107 | 67 | | 67 | 5 | 72 |
| 060 Farmer's Market | 285 | 0.039785 | 83 | | 83 | 6 | 89 |
| 061 Municipal Auditorium | 381 | 0.053186 | 111 | | 111 | 8 | 119 |
| 062 State Fair Board | 1,078 | 0.150483 | 313 | | 313 | 24 | 337 |
| 064 Sports Authority | 144 | 0.020102 | 42 | | 42 | 3 | 45 |
| 065 Water and Sewer - Stormwater Svcs | 2,976 | 0.415435 | 865 | | 865 | 66 | 931 |
| 065 Water and Sewer - Waste Services | 10,318 | 1.440341 | 2,999 | | 2,999 | 228 | 3,227 |
| 065 Water and Sewer - Water Services | 19,536 | 2.727128 | 5,678 | | 5,678 | 432 | 6,111 |
| 067 General Hospital | 6,239 | 0.870933 | 1,813 | | 1,813 | 138 | 1,951 |
| 070 Community Education Commission | 24 | 0.003350 | 7 | | 7 | 1 | 7 |
| 071 Convention Center Authority | 4,439 | 0.619662 | 1,290 | | 1,290 | 98 | 1,388 |
| 075 Metro Action Commission (MAC) | 9,495 | 1.325455 | 2,760 | | 2,760 | 210 | 2,970 |
| 078 Metropolitan Transit Authority (MTA) | 38 | 0.005305 | 11 | | 11 | 1 | 12 |
| 080 Metro Nashville Public School (MNPS) | 357,887 | 49.959241 | 104,029 | | 104,029 | 7,929 | 111,958 |
| 088 Airport Authority | 72 | 0.010051 | 21 | | 21 | 2 | 22 |
| 091 Emergency Communication Center | 6,694 | 0.934449 | 1,946 | | 1,946 | 148 | 2,094 |
| Bordeaux Longterm Care | 3,851 | 0.537580 | 1,119 | | 1,119 | 85 | 1,204 |
| Knowles Home | 465 | 0.064912 | 135 | | 135 | 10 | 145 |
| All Other | 276 | 0.038528 | 80 | | 80 | 6 | 86 |
| Schedule .4 Total for Investment Cmtee Support | 716,358 | 100.000000 | 208,219 | | 208,219 | 15,453 | 223,672 |

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2024 Active Employee Reports - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Treasury



Activity - Investor Relations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 190,476 | 4.148306 | 7,395 | | 7,395 | 590 | 7,985 |
| 001 Administrative - Corporate Dues | 853 | 0.018577 | 33 | | 33 | | 33 |
| 001 Administrative - Employee Benefits | 43,578 | 0.949069 | 1,692 | | 1,692 | | 1,692 |
| 001 Administrative - Facility Rental | 9,217 | 0.200734 | 358 | | 358 | | 358 |
| 001 Administrative - Insurance | 6,885 | 0.149946 | 267 | | 267 | | 267 |
| 001 Administrative - Post Audits | 1,083 | 0.023586 | 42 | | 42 | | 42 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.040661 | 72 | | 72 | | 72 |
| 001 Administrative - Miscellaneous | 1,144 | 0.024915 | 44 | | 44 | | 44 |
| 002 Metropolitan Council | 3,395 | 0.073938 | 132 | | 132 | 10 | 142 |
| 003 Metropolitan Clerk | 994 | 0.021648 | 39 | | 39 | 3 | 42 |
| 003 Metropolitan Clerk - Records Center | 262 | 0.005706 | 10 | | 10 | | 10 |
| 004 Mayor's Office | 1,458 | 0.031753 | 57 | | 57 | 4 | 61 |
| 004 Mayor's Office - Administration | 4,752 | 0.103492 | 184 | | 184 | 15 | 199 |
| 005 Election Commission | 4,187 | 0.091187 | 163 | | 163 | 13 | 175 |
| 006 Law | 37,810 | 0.823450 | 1,468 | | 1,468 | | 1,468 |
| 007 Planning Commission | 30,560 | 0.665555 | 1,186 | | 1,186 | 95 | 1,281 |
| 008 Human Resources | 8,664 | 0.188690 | 336 | | 336 | | 336 |
| 009 Register of Deeds | 4,204 | 0.091557 | 163 | | 163 | 13 | 176 |
| 010 General Services | 6,286 | 0.136900 | 244 | | 244 | 19 | 263 |
| 010 General Services - Administration | 1,661 | 0.036174 | 64 | | 64 | | 64 |
| 010 General Services - Facilities | 30,428 | 0.662680 | 1,181 | | 1,181 | | 1,181 |
| 010 General Services - Fleet Management | 58,291 | 1.269498 | 2,263 | | 2,263 | | 2,263 |
| 010 General Services - Mail Services | 1,110 | 0.024174 | 43 | | 43 | | 43 |
| 010 General Services - Surplus Property | 786 | 0.017118 | 30 | | 30 | 2 | 33 |
| 011 Historical Commission | 2,029 | 0.044189 | 79 | | 79 | 6 | 85 |
| 012 Employee Benefit Board | 627,046 | 13.656203 | 24,345 | | 24,345 | 1,943 | 26,289 |
| 012 IOD Network (Injured-On-Duty) | 21,429 | 0.466694 | 832 | | 832 | | 832 |
| 014 Information Technology Service | 69,349 | 1.510326 | 2,692 | | 2,692 | | 2,692 |
| 015 Finance | 445 | 0.009691 | 17 | | 17 | 1 | 19 |
| 015 Finance - Accountability | 635 | 0.013829 | 25 | | 25 | | 25 |
| 015 Finance - Administration | 2,272 | 0.049481 | 88 | | 88 | | 88 |
| 015 Finance - Business Assistance | 1,292 | 0.028138 | 50 | | 50 | | 50 |
| 015 Finance - Grants & Cost Planning | 401 | 0.008733 | 16 | | 16 | | 16 |
| 015 Finance - Office of Mgmt & Budget | 1,789 | 0.038962 | 69 | | 69 | | 69 |
| 015 Finance - Operations | 3,886 | 0.084632 | 151 | | 151 | | 151 |
| 015 Finance - Payroll | 1,179 | 0.025677 | 46 | | 46 | | 46 |
| 015 Finance - Property Administration | 699 | 0.015223 | 27 | | 27 | | 27 |
| 015 Finance - Purchasing | 1,779 | 0.038744 | 69 | | 69 | | 69 |
| 015 Finance - Treasury | 1,461 | 0.031819 | 57 | | 57 | | 57 |
| 015 Finance - Diversity Equity & Inclus | 571 | 0.012436 | 22 | | 22 | 2 | 24 |
| 016 Assessor of Property | 10,307 | 0.224472 | 400 | | 400 | 32 | 432 |
| 017 Trustee | 2,831 | 0.061655 | 110 | | 110 | 9 | 119 |
| 018 County Clerk | 6,535 | 0.142323 | 254 | | 254 | 20 | 274 |
| 019 District Attorney | 12,509 | 0.272429 | 486 | | 486 | 39 | 524 |
| 021 Public Defender | 11,428 | 0.248886 | 444 | | 444 | 35 | 479 |
| 022 Juvenile Court Clerk | 2,986 | 0.065031 | 116 | | 116 | 9 | 125 |
| 023 Circuit Court Clerk | 9,511 | 0.207137 | 369 | | 369 | 29 | 399 |
| 024 Criminal Court Clerk | 8,063 | 0.175601 | 313 | | 313 | 25 | 338 |
| 025 Clerk and Master - Chancery | 1,604 | 0.034933 | 62 | | 62 | 5 | 67 |
| 026 Juvenile Court | 18,178 | 0.395892 | 706 | | 706 | 56 | 762 |
| 027 General Sessions Court | 15,157 | 0.330099 | 588 | | 588 | 47 | 635 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Treasury



Activity - Investor Relations

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 16,159 | 0.351921 | 627 | | 627 | 50 | 677 |
| 029 Justice Integration Services | 4,773 | 0.103949 | 185 | | 185 | 15 | 200 |
| 030 Sheriff's Office | 99,956 | 2.176905 | 3,881 | | 3,881 | 310 | 4,190 |
| 030 Sheriff's Office - Security Services | 20,471 | 0.445830 | 795 | | 795 | 63 | 858 |
| 031 Police | 317,939 | 6.924276 | 12,344 | | 12,344 | 985 | 13,329 |
| 032 Fire | 214,985 | 4.682079 | 8,347 | | 8,347 | 666 | 9,013 |
| 033 Codes Administration | 17,096 | 0.372327 | 664 | | 664 | 53 | 717 |
| 034 Beer Board | 1,059 | 0.023064 | 41 | | 41 | 3 | 44 |
| 035 Agricultural Extension | 327 | 0.007122 | 13 | | 13 | 1 | 14 |
| 037 Social Services | 7,826 | 0.170440 | 304 | | 304 | 24 | 328 |
| 038 Health | 69,646 | 1.516794 | 2,704 | | 2,704 | 216 | 2,920 |
| 038 Health - Employee Health & Wellness | 1,527 | 0.033256 | 59 | | 59 | 5 | 64 |
| 039 Public Library | 49,022 | 1.067632 | 1,903 | | 1,903 | 152 | 2,055 |
| 040 Parks | 78,902 | 1.718377 | 3,063 | | 3,063 | 244 | 3,308 |
| 041 Arts Commission | 5,557 | 0.121024 | 216 | | 216 | 17 | 233 |
| 042 Transportation | 86,998 | 1.894697 | 3,378 | | 3,378 | 269 | 3,647 |
| 044 Human Relations Commission | 721 | 0.015702 | 28 | | 28 | 2 | 30 |
| 047 Criminal Justice Planning | 671 | 0.014613 | 26 | | 26 | 2 | 28 |
| 048 Internal Audit | 1,453 | 0.031644 | 56 | | 56 | 4 | 61 |
| 049 Office of Emergency Management | 2,814 | 0.061285 | 109 | | 109 | 9 | 118 |
| 051 Office of Family Safety | 6,027 | 0.131260 | 234 | | 234 | 19 | 252 |
| 052 Community Oversight Board | 750 | 0.016334 | 29 | | 29 | 2 | 31 |
| 053 Office of Homeless Services | 13,422 | 0.292313 | 521 | | 521 | 41 | 563 |
| 054 Community Review Board | 1,060 | 0.023085 | 41 | | 41 | 3 | 44 |
| 060 Farmer's Market | 3,070 | 0.066860 | 119 | | 119 | 9 | 129 |
| 061 Municipal Auditorium | 3,389 | 0.073808 | 132 | | 132 | 10 | 142 |
| 062 State Fair Board | 5,267 | 0.114708 | 204 | | 204 | 16 | 221 |
| 064 Sports Authority | 51,338 | 1.118071 | 1,993 | | 1,993 | 159 | 2,152 |
| 065 Water and Sewer - Stormwater Svcs | 21,715 | 0.472923 | 843 | | 843 | 67 | 910 |
| 065 Water and Sewer - Waste Services | 50,662 | 1.103349 | 1,967 | | 1,967 | 157 | 2,124 |
| 065 Water and Sewer - Water Services | 208,477 | 4.540343 | 8,094 | | 8,094 | 646 | 8,740 |
| 068 District Energy System (DES) | 19,055 | 0.414992 | 740 | | 740 | 59 | 799 |
| 071 Convention Center Authority | 86,682 | 1.887815 | 3,365 | | 3,365 | 268 | 3,634 |
| 075 Metro Action Commission (MAC) | 42,357 | 0.922477 | 1,645 | | 1,645 | 131 | 1,776 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43 | 0.000936 | 2 | | 2 | 0 | 2 |
| 078 Metropolitan Transit Authority (MTA) | 321 | 0.006991 | 12 | | 12 | 1 | 13 |
| 080 Metro Nashville Public School (MNPS) | 1,770,489 | 38.558832 | 68,745 | | 68,745 | 5,495 | 74,240 |
| 091 Emergency Communication Center | 23,998 | 0.522644 | 932 | | 932 | 74 | 1,006 |
| Medical Examiner | 311 | 0.006773 | 12 | | 12 | 1 | 13 |
| Schedule .4 Total for Investor Relations | 4,591,657 | 100.000000 | 178,273 | | 178,273 | 13,273 | 191,546 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Treasury



| Receiving Department | Total | Cash Operations | Investment Cmtee Support | Investor Relations |
|---|---|---|---|---|
| 001 Administrative - Direct | 28,572 | 20,586 | 0 | 7,985 |
| 001 Administrative - Corporate Dues | 50 | 17 | 0 | 33 |
| 001 Administrative - Employee Benefits | 3,406 | 1,714 | 0 | 1,692 |
| 001 Administrative - Facility Rental | 542 | 184 | 0 | 358 |
| 001 Administrative - Insurance | 436 | 169 | 0 | 267 |
| 001 Administrative - Post Audits | 64 | 22 | 0 | 42 |
| 001 Administrative - Gen Svcs Energy | 110 | 37 | 0 | 72 |
| 001 Administrative - Miscellaneous | 67 | 23 | 0 | 44 |
| 002 Metropolitan Council | 848 | 73 | 633 | 142 |
| 003 Metropolitan Clerk | 156 | 31 | 84 | 42 |
| 003 Metropolitan Clerk - Records Center | 31 | 5 | 16 | 10 |
| 004 Mayor's Office | 230 | 160 | 9 | 61 |
| 004 Mayor's Office - Administration | 621 | 102 | 320 | 199 |
| 005 Election Commission | 704 | 192 | 336 | 175 |
| 006 Law | 7,669 | 5,723 | 478 | 1,468 |
| 007 Planning Commission | 8,732 | 6,721 | 730 | 1,281 |
| 008 Human Resources | 1,249 | 173 | 740 | 336 |
| 009 Register of Deeds | 266 | 8 | 82 | 176 |
| 010 General Services | 6,263 | 6,000 | 0 | 263 |
| 010 General Services - Administration | 626 | 33 | 528 | 64 |
| 010 General Services - Facilities | 3,488 | 2,023 | 284 | 1,181 |
| 010 General Services - Fleet Management | 4,875 | 2,058 | 555 | 2,263 |
| 010 General Services - Mail Services | 103 | 22 | 38 | 43 |
| 010 General Services - Surplus Property | 665 | 569 | 64 | 33 |
| 011 Historical Commission | 286 | 49 | 152 | 85 |
| 012 Employee Benefit Board | 38,530 | 12,234 | 7 | 26,289 |
| 012 IOD Network (Injured-On-Duty) | 2,884 | 2,052 | 0 | 832 |
| 014 Information Technology Service | 10,246 | 6,063 | 1,490 | 2,692 |
| 015 Finance | 1,064 | 1,045 | 0 | 19 |
| 015 Finance - Accountability | 73 | 13 | 36 | 25 |
| 015 Finance - Administration | 463 | 45 | 329 | 88 |
| 015 Finance - Business Assistance | 168 | 26 | 92 | 50 |
| 015 Finance - Grants & Cost Planning | 47 | 8 | 23 | 16 |
| 015 Finance - Office of Mgmt & Budget | 212 | 36 | 107 | 69 |
| 015 Finance - Operations | 489 | 77 | 261 | 151 |
| 015 Finance - Payroll | 153 | 23 | 84 | 46 |
| 015 Finance - Property Administration | 79 | 14 | 38 | 27 |
| 015 Finance - Purchasing | 214 | 35 | 110 | 69 |
| 015 Finance - Treasury | 143 | 11 | 75 | 57 |
| 015 Finance - Diversity Equity & Inclus | 77 | 12 | 41 | 24 |
| 016 Assessor of Property | 1,739 | 313 | 994 | 432 |
| 017 Trustee | 473 | 65 | 289 | 119 |
| 018 County Clerk | 1,576 | 416 | 886 | 274 |
| 019 District Attorney | 1,731 | 311 | 896 | 524 |
| 021 Public Defender | 1,610 | 247 | 884 | 479 |
| 022 Juvenile Court Clerk | 489 | 65 | 299 | 125 |
| 023 Circuit Court Clerk | 1,073 | 74 | 601 | 399 |
| 024 Criminal Court Clerk | 1,469 | 204 | 927 | 338 |
| 025 Clerk and Master - Chancery | 290 | 34 | 188 | 67 |
| 026 Juvenile Court | 2,347 | 408 | 1,177 | 762 |
| 027 General Sessions Court | 2,351 | 360 | 1,355 | 635 |
| 028 State Trial Courts | 2,577 | 376 | 1,524 | 677 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Treasury



| Receiving Department | Total | Cash Operations | Investment Cmtee Support | Investor Relations |
|---|---|---|---|---|
| 029 Justice Integration Services | 534 | 137 | 197 | 200 |
| 030 Sheriff's Office | 17,388 | 3,062 | 10,136 | 4,190 |
| 030 Sheriff's Office - Security Services | 1,990 | 440 | 692 | 858 |
| 031 Police | 44,431 | 9,274 | 21,828 | 13,329 |
| 032 Fire | 29,624 | 5,511 | 15,100 | 9,013 |
| 033 Codes Administration | 2,848 | 601 | 1,530 | 717 |
| 034 Beer Board | 137 | 24 | 68 | 44 |
| 035 Agricultural Extension | 79 | 7 | 58 | 14 |
| 037 Social Services | 1,509 | 233 | 948 | 328 |
| 038 Health | 11,849 | 3,042 | 5,887 | 2,920 |
| 038 Health - Employee Health & Wellness | 150 | 33 | 53 | 64 |
| 039 Public Library | 8,361 | 2,273 | 4,032 | 2,055 |
| 040 Parks | 14,778 | 4,486 | 6,984 | 3,308 |
| 041 Arts Commission | 490 | 130 | 128 | 233 |
| 042 Transportation | 14,170 | 6,045 | 4,478 | 3,647 |
| 044 Human Relations Commission | 94 | 16 | 49 | 30 |
| 047 Criminal Justice Planning | 76 | 14 | 33 | 28 |
| 048 Internal Audit | 186 | 31 | 94 | 61 |
| 049 Office of Emergency Management | 5,173 | 4,903 | 152 | 118 |
| 051 Office of Family Safety | 859 | 196 | 411 | 252 |
| 052 Community Oversight Board | 86 | 16 | 39 | 31 |
| 053 Office of Homeless Services | 962 | 158 | 242 | 563 |
| 054 Community Review Board | 139 | 23 | 72 | 44 |
| 060 Farmer's Market | 282 | 65 | 89 | 129 |
| 061 Municipal Auditorium | 772 | 511 | 119 | 142 |
| 062 State Fair Board | 819 | 261 | 337 | 221 |
| 064 Sports Authority | 6,873 | 4,676 | 45 | 2,152 |
| 065 Water and Sewer - Stormwater Svcs | 10,854 | 9,013 | 931 | 910 |
| 065 Water and Sewer - Waste Services | 6,659 | 1,308 | 3,227 | 2,124 |
| 065 Water and Sewer - Water Services | 71,001 | 56,151 | 6,111 | 8,740 |
| 067 General Hospital | 2,013 | 61 | 1,951 | 0 |
| 068 District Energy System (DES) | 1,845 | 1,046 | 0 | 799 |
| 070 Community Education Commission | 7 | 0 | 7 | 0 |
| 071 Convention Center Authority | 46,456 | 41,434 | 1,388 | 3,634 |
| 075 Metro Action Commission (MAC) | 10,069 | 5,323 | 2,970 | 1,776 |
| 077 Metro Devlp & Housing Auth (MDHA) | 38 | 36 | 0 | 2 |
| 078 Metropolitan Transit Authority (MTA) | 27 | 2 | 12 | 13 |
| 080 Metro Nashville Public School (MNPS) | 227,803 | 41,604 | 111,958 | 74,240 |
| 083 Industrial Development Board | 30 | 30 | 0 | 0 |
| 088 Airport Authority | 22 | 0 | 22 | 0 |
| 090 Debt Service | 1,619 | 1,619 | 0 | 0 |
| 091 Emergency Communication Center | 3,628 | 529 | 2,094 | 1,006 |
| Bordeaux Longterm Care | 1,204 | 0 | 1,204 | 0 |
| Knowles Home | 145 | 0 | 145 | 0 |
| Medical Examiner | 23 | 10 | 0 | 13 |
| All Other | 29,409 | 29,323 | 86 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 720,136 | 304,918 | 223,672 | 191,546 |

The Finance – Office of Diversity, Equity, and Inclusion (ODEI) is responsible for leading and championing the City's diversity, equity, and inclusion practices and advocating for equity and accountability from all levels. The office positions itself as a resource by providing Metro departments with consultations, assessments, and trainings, and develops special projects like the Budget Equity Tool and Community of Practice to advance and embed equity in departmental operations. The office also gathers and incorporates community input into its DEI efforts and continuously reviews and redefines strategies, processes, and priorities to ensure there is a continuum of equity and an antiracist framework throughout Metro Nashville.

At the departmental level, the ODEI provides DEI-related educational sessions and workshops to leadership and employees, advises on DEI-related projects, and acts as a resource for each department to address their equity concerns.

At the community level, the ODEI attends community meetings to gather information and incorporate it into our DEI efforts so that we can better understand and meet community demand as well as advise others on how to best serve the community. The ODEI also hosts and/or facilitates community events, participates in organizations' membership programs and learning communities, and distributes informational content through quarterly newsletters and reoccurring social media posts.

The division provides direct services to Metro Nashville departments and indirect services to the Metro Nashville community by developing tools for departments that serve to advance equitable outcomes internally and externally. For example, the division supports Metro's budget process through their development and management of the Budget Equity Tool and the tool's corresponding training and technical assistance. This tool, which serves to integrate equity into departmental policies, practices, and programs, has an overarching goal of improving departments' services to other Metro Nashville departments and the Metro Nashville community as well as improving the overall quality of life for everyone who works or lives in the Metro Nashville area.

The costs of Finance - Diversity, Equity and Inclusion are included in GSD General Fund 10101 and business unit 15160820. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Departmental Meetings** - the costs identified to this activity have been allocated using the number of meeting hours identified to each benefiting department.
- **Community Activities** - the costs identified to this activity have been allocated using the total modified budget expenditures (in 000's) by benefiting department. Modified budget expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **All Other Programs** - the costs identified to this activity have been allocated using the total modified budget expenditures (in 000's) by benefiting department. Modified budget expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 015 Finance - Diversity Equity & Inclus



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 570,738 | | | 570,738 |
| Inbound Costs: | | | | |
| Depreciation | 2,921 | | 2,921 | |
| 001 Administrative - Post Audits | 121 | 0 | 121 | |
| 001 Administrative - Miscellaneous | 42 | 0 | 43 | |
| 015 Finance - Administration | 135,370 | 12,306 | 147,677 | |
| 015 Finance - Grants & Cost Planning | 36 | 2 | 38 | |
| 015 Finance - Office of Mgmt & Budget | 534 | 19 | 554 | |
| 015 Finance - Operations | 865 | 28 | 893 | |
| 015 Finance - Payroll | 265 | 4 | 270 | |
| 015 Finance - Property Administration | 86 | 6 | 92 | |
| 015 Finance - Treasury | 72 | 5 | 77 | |
| 015 Finance - Diversity Equity & Inclus | | 133 | 133 | |
| 030 Sheriff's Office - Security Services | | 931 | 931 | |
| 048 Internal Audit | | 194 | 194 | |
| Total Allocated Additions: | 140,313 | 13,629 | 153,942 | 153,942 |
| Total To Be Allocated: | 711,051 | 13,629 | | 724,680 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 015 Finance - Diversity Equity & Inclus



| | Total | G&A | Departmental Meetings | Policy Work | All Other Programs |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 402,085 | 28,588 | 82,106 | 55,206 | 236,185 |
| 501102 Leave Pay | 8,735 | 621 | 1,784 | 1,199 | 5,131 |
| 501103 Holiday Pay | 18,711 | 1,330 | 3,821 | 2,569 | 10,991 |
| 501109 Longevity | 935 | 66 | 191 | 128 | 550 |
| 501160 YE Biweekly Sal/Fringe Accr | 2,932 | 208 | 599 | 403 | 1,722 |
| 501172 Employer OASDI | 25,499 | 1,813 | 5,207 | 3,501 | 14,978 |
| 501173 Employer SSN Medical | 5,964 | 424 | 1,218 | 819 | 3,503 |
| 501174 Employer Group Health | 47,078 | 3,347 | 9,613 | 6,464 | 27,654 |
| 501175 Employer Dental Group | 1,783 | 127 | 364 | 245 | 1,047 |
| 501176 Employer Group Life | 747 | 53 | 153 | 103 | 438 |
| 501177 Employer Pension | 45,754 | 3,253 | 9,343 | 6,282 | 26,876 |
| 501181 FSA Pre-Tax Savings | 196 | 14 | 40 | 27 | 115 |
| 501182 Cafe Plan Pre-Tax Savings | 20 | 1 | 4 | 3 | 12 |
| 502105 Cable Television | 99 | 7 | 20 | 14 | 58 |
| 502314 Pre-Employment Checks | 222 | 16 | 45 | 30 | 131 |
| 502451 Employee Out-of-town Travel | 404 | 29 | 82 | 55 | 238 |
| 502452 Employee Air Travel | 761 | 54 | 155 | 104 | 448 |
| 502453 Employee Local Travel/Park | 101 | 7 | 21 | 14 | 59 |
| 502503 Cell Phone Service | 502 | 36 | 103 | 69 | 294 |
| 502701 Printing/Binding | 656 | 47 | 134 | 90 | 385 |
| 502851 Subscriptions | 120 | 9 | 25 | 16 | 70 |
| 502883 Registration | 2,000 | 142 | 408 | 275 | 1,175 |
| 503100 Offc & Admin Supply | 509 | 36 | 104 | 70 | 299 |
| 503120 Computer Software | 152 | 11 | 31 | 21 | 89 |
| 503130 Computer Hardware <$10K | 4,654 | 331 | 950 | 639 | 2,734 |
| 503140 Office Equipment < $10K | 119 | 8 | 24 | 16 | 71 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 570,738 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 570,738 | 40,578 | 116,545 | 78,362 | 335,253 |
| Allocation Step 1 | | | | | |
| Inbound - All Others | 140,313 | 0 | 0 | 0 | 140,313 |
| Reallocate Admin Costs | | (40,578) | 7,053 | 4,743 | 28,782 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 711,051 | 0 | 123,598 | 83,105 | 504,348 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 13,629 | 0 | 0 | 0 | 13,629 |
| 2nd Allocation | 13,629 | 0 | 0 | 0 | 13,629 |
| Total For 015 Finance - Diversity Equity & Inclus | | | | | |
| Schedule .3 Total | 724,680 | 0 | 123,598 | 83,105 | 517,977 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Diversity Equity & Inclus



Activity - Departmental Meetings

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 17.00 | 2.019002 | 2,495 | | 2,495 | | 2,495 |
| 003 Metropolitan Clerk | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 004 Mayor's Office - Administration | 73.00 | 8.669834 | 10,716 | | 10,716 | | 10,716 |
| 005 Election Commission | 3.00 | 0.356295 | 440 | | 440 | | 440 |
| 006 Law | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 007 Planning Commission | 13.50 | 1.603325 | 1,982 | | 1,982 | | 1,982 |
| 008 Human Resources | 274.50 | 32.600958 | 40,294 | | 40,294 | | 40,294 |
| 009 Register of Deeds | 3.00 | 0.356295 | 440 | | 440 | | 440 |
| 010 General Services - Administration | 24.50 | 2.909739 | 3,596 | | 3,596 | | 3,596 |
| 011 Historical Commission | 6.50 | 0.771971 | 954 | | 954 | | 954 |
| 014 Information Technology Service | 7.50 | 0.890736 | 1,101 | | 1,101 | | 1,101 |
| 015 Finance - Administration | 99.50 | 11.817102 | 14,606 | | 14,606 | | 14,606 |
| 016 Assessor of Property | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 017 Trustee | 13.00 | 1.543943 | 1,908 | | 1,908 | | 1,908 |
| 018 County Clerk | 4.50 | 0.534442 | 661 | | 661 | | 661 |
| 019 District Attorney | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 021 Public Defender | 7.00 | 0.831354 | 1,028 | | 1,028 | | 1,028 |
| 022 Juvenile Court Clerk | 6.00 | 0.712589 | 881 | | 881 | | 881 |
| 023 Circuit Court Clerk | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 024 Criminal Court Clerk | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 025 Clerk and Master - Chancery | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 026 Juvenile Court | 6.00 | 0.712589 | 881 | | 881 | | 881 |
| 027 General Sessions Court | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 028 State Trial Courts | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 029 Justice Integration Services | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 030 Sheriff's Office | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 031 Police | 5.00 | 0.593824 | 734 | | 734 | | 734 |
| 032 Fire | 5.00 | 0.593824 | 734 | | 734 | | 734 |
| 033 Codes Administration | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 034 Beer Board | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 035 Agricultural Extension | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 037 Social Services | 9.00 | 1.068884 | 1,321 | | 1,321 | | 1,321 |
| 038 Health | 38.00 | 4.513064 | 5,578 | | 5,578 | | 5,578 |
| 039 Public Library | 23.00 | 2.731591 | 3,376 | | 3,376 | | 3,376 |
| 040 Parks | 15.50 | 1.840855 | 2,275 | | 2,275 | | 2,275 |
| 041 Arts Commission | 53.50 | 6.353919 | 7,853 | | 7,853 | | 7,853 |
| 042 Transportation | 6.00 | 0.712589 | 881 | | 881 | | 881 |
| 044 Human Relations Commission | 7.00 | 0.831354 | 1,028 | | 1,028 | | 1,028 |
| 047 Criminal Justice Planning | 3.00 | 0.356295 | 440 | | 440 | | 440 |
| 048 Internal Audit | 6.00 | 0.712589 | 881 | | 881 | | 881 |
| 049 Office of Emergency Management | 3.00 | 0.356295 | 440 | | 440 | | 440 |
| 051 Office of Family Safety | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 054 Community Review Board | 2.00 | 0.237530 | 294 | | 294 | | 294 |
| 060 Farmer's Market | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 061 Municipal Auditorium | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 062 State Fair Board | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 064 Sports Authority | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 065 Water and Sewer - General | 7.00 | 0.831354 | 1,028 | | 1,028 | | 1,028 |
| 075 Metro Action Commission (MAC) | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| 078 Metropolitan Transit Authority (MTA) | 6.00 | 0.712589 | 881 | | 881 | | 881 |
| 080 Metro Nashville Public School (MNPS) | 8.50 | 1.009501 | 1,248 | | 1,248 | | 1,248 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Diversity Equity & Inclus



Activity - Departmental Meetings

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 091 Emergency Communication Center | 4.00 | 0.475059 | 587 | | 587 | | 587 |
| Hospital Authority | 2.00 | 0.237530 | 294 | | 294 | | 294 |
| Schedule .4 Total for Departmental Meetings | 842.00 | 100.000000 | 123,598 | | 123,598 | 0 | 123,598 |

Allocation Basis: Total Meeting Hours by Benefiting Department
Allocation Source: FY 2024 DEI Staff Hours - Finance-DEI

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Diversity Equity & Inclus



Activity - Policy Work

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 128,071 | 3.596436 | 2,989 | | 2,989 | | 2,989 |
| 001 Administrative - Corporate Dues | 864 | 0.024262 | 20 | | 20 | | 20 |
| 001 Administrative - Employee Benefits | 70,597 | 1.982475 | 1,648 | | 1,648 | | 1,648 |
| 001 Administrative - Facility Rental | 10,087 | 0.283259 | 235 | | 235 | | 235 |
| 001 Administrative - Insurance | 6,894 | 0.193594 | 161 | | 161 | | 161 |
| 001 Administrative - Post Audits | 2,800 | 0.078628 | 65 | | 65 | | 65 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.052428 | 44 | | 44 | | 44 |
| 001 Administrative - Miscellaneous | 5,538 | 0.155516 | 129 | | 129 | | 129 |
| 002 Metropolitan Council | 4,158 | 0.116763 | 97 | | 97 | | 97 |
| 003 Metropolitan Clerk | 1,062 | 0.029823 | 25 | | 25 | | 25 |
| 003 Metropolitan Clerk - Records Center | 271 | 0.007610 | 6 | | 6 | | 6 |
| 004 Mayor's Office | 1,390 | 0.039033 | 32 | | 32 | | 32 |
| 004 Mayor's Office - Administration | 5,981 | 0.167956 | 140 | | 140 | | 140 |
| 005 Election Commission | 4,266 | 0.119796 | 100 | | 100 | | 100 |
| 006 Law | 9,822 | 0.275817 | 229 | | 229 | | 229 |
| 007 Planning Commission | 13,064 | 0.366858 | 305 | | 305 | | 305 |
| 008 Human Resources | 10,096 | 0.283512 | 236 | | 236 | | 236 |
| 009 Register of Deeds | 325 | 0.009127 | 8 | | 8 | | 8 |
| 010 General Services | 684 | 0.019208 | 16 | | 16 | | 16 |
| 010 General Services - Administration | 2,117 | 0.059449 | 49 | | 49 | | 49 |
| 010 General Services - Facilities | 31,153 | 0.874826 | 727 | | 727 | | 727 |
| 010 General Services - Fleet Management | 38,222 | 1.073334 | 892 | | 892 | | 892 |
| 010 General Services - Mail Services | 1,241 | 0.034849 | 29 | | 29 | | 29 |
| 010 General Services - Surplus Property | 860 | 0.024150 | 20 | | 20 | | 20 |
| 011 Historical Commission | 2,035 | 0.057146 | 47 | | 47 | | 47 |
| 014 Information Technology Service | 50,963 | 1.431122 | 1,189 | | 1,189 | | 1,189 |
| 015 Finance | 215 | 0.006038 | 5 | | 5 | | 5 |
| 015 Finance - Accountability | 878 | 0.024656 | 20 | | 20 | | 20 |
| 015 Finance - Administration | 2,185 | 0.061358 | 51 | | 51 | | 51 |
| 015 Finance - Business Assistance | 1,376 | 0.038640 | 32 | | 32 | | 32 |
| 015 Finance - Grants & Cost Planning | 394 | 0.011064 | 9 | | 9 | | 9 |
| 015 Finance - Office of Mgmt & Budget | 2,076 | 0.058297 | 48 | | 48 | | 48 |
| 015 Finance - Operations | 4,041 | 0.113478 | 94 | | 94 | | 94 |
| 015 Finance - Payroll | 1,157 | 0.032490 | 27 | | 27 | | 27 |
| 015 Finance - Property Administration | 770 | 0.021623 | 18 | | 18 | | 18 |
| 015 Finance - Purchasing | 1,852 | 0.052007 | 43 | | 43 | | 43 |
| 015 Finance - Treasury | 1,613 | 0.045296 | 38 | | 38 | | 38 |
| 015 Finance - Diversity Equity & Inclus | 808 | 0.022690 | 19 | | 19 | | 19 |
| 016 Assessor of Property | 11,618 | 0.326252 | 271 | | 271 | | 271 |
| 017 Trustee | 3,429 | 0.096292 | 80 | | 80 | | 80 |
| 018 County Clerk | 7,371 | 0.206989 | 172 | | 172 | | 172 |
| 019 District Attorney | 13,129 | 0.368683 | 306 | | 306 | | 306 |
| 021 Public Defender | 12,348 | 0.346751 | 288 | | 288 | | 288 |
| 022 Juvenile Court Clerk | 3,026 | 0.084975 | 71 | | 71 | | 71 |
| 023 Circuit Court Clerk | 3,678 | 0.103284 | 86 | | 86 | | 86 |
| 024 Criminal Court Clerk | 8,242 | 0.231448 | 192 | | 192 | | 192 |
| 025 Clerk and Master - Chancery | 2,020 | 0.056725 | 47 | | 47 | | 47 |
| 026 Juvenile Court | 19,814 | 0.556408 | 462 | | 462 | | 462 |
| 027 General Sessions Court | 15,944 | 0.447733 | 372 | | 372 | | 372 |
| 028 State Trial Courts | 16,446 | 0.461830 | 384 | | 384 | | 384 |
| 029 Justice Integration Services | 4,828 | 0.135578 | 113 | | 113 | | 113 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Diversity Equity & Inclus



Activity - Policy Work

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 030 Sheriff's Office | 98,062 | 2.753736 | 2,288 | | 2,288 | | 2,288 |
| 030 Sheriff's Office - Security Services | 17,712 | 0.497381 | 413 | | 413 | | 413 |
| 031 Police | 316,266 | 8.881249 | 7,381 | | 7,381 | | 7,381 |
| 032 Fire | 208,579 | 5.857228 | 4,868 | | 4,868 | | 4,868 |
| 033 Codes Administration | 19,381 | 0.544249 | 452 | | 452 | | 452 |
| 034 Beer Board | 1,290 | 0.036225 | 30 | | 30 | | 30 |
| 035 Agricultural Extension | 427 | 0.011991 | 10 | | 10 | | 10 |
| 037 Social Services | 8,494 | 0.238525 | 198 | | 198 | | 198 |
| 038 Health | 86,636 | 2.432876 | 2,022 | | 2,022 | | 2,022 |
| 038 Health - Employee Health & Wellness | 1,585 | 0.044509 | 37 | | 37 | | 37 |
| 039 Public Library | 46,144 | 1.295796 | 1,077 | | 1,077 | | 1,077 |
| 040 Parks | 67,214 | 1.887475 | 1,569 | | 1,569 | | 1,569 |
| 041 Arts Commission | 3,212 | 0.090198 | 75 | | 75 | | 75 |
| 042 Transportation | 78,539 | 2.205499 | 1,833 | | 1,833 | | 1,833 |
| 044 Human Relations Commission | 746 | 0.020949 | 17 | | 17 | | 17 |
| 047 Criminal Justice Planning | 678 | 0.019039 | 16 | | 16 | | 16 |
| 048 Internal Audit | 2,009 | 0.056416 | 47 | | 47 | | 47 |
| 049 Office of Emergency Management | 3,864 | 0.108507 | 90 | | 90 | | 90 |
| 051 Office of Family Safety | 5,638 | 0.158324 | 132 | | 132 | | 132 |
| 052 Community Oversight Board | 750 | 0.021061 | 18 | | 18 | | 18 |
| 053 Office of Homeless Services | 5,525 | 0.155151 | 129 | | 129 | | 129 |
| 054 Community Review Board | 1,402 | 0.039370 | 33 | | 33 | | 33 |
| 060 Farmer's Market | 2,817 | 0.079106 | 66 | | 66 | | 66 |
| 061 Municipal Auditorium | 2,538 | 0.071271 | 59 | | 59 | | 59 |
| 062 State Fair Board | 4,404 | 0.123671 | 103 | | 103 | | 103 |
| 064 Sports Authority | 29,309 | 0.823043 | 684 | | 684 | | 684 |
| 065 Water and Sewer - Stormwater Svcs | 25,280 | 0.709902 | 590 | | 590 | | 590 |
| 065 Water and Sewer - Waste Services | 54,246 | 1.523313 | 1,266 | | 1,266 | | 1,266 |
| 065 Water and Sewer - Water Services | 221,704 | 6.225799 | 5,174 | | 5,174 | | 5,174 |
| 068 District Energy System (DES) | 16,877 | 0.473933 | 394 | | 394 | | 394 |
| 071 Convention Center Authority | 55,155 | 1.548840 | 1,287 | | 1,287 | | 1,287 |
| 075 Metro Action Commission (MAC) | 50,056 | 1.405652 | 1,168 | | 1,168 | | 1,168 |
| 080 Metro Nashville Public School (MNPS) | 1,555,788 | 43.688991 | 36,308 | | 36,308 | | 36,308 |
| 091 Emergency Communication Center | 24,590 | 0.690526 | 574 | | 574 | | 574 |
| Medical Examiner | 450 | 0.012637 | 11 | | 11 | | 11 |
| Schedule .4 Total for Policy Work | 3,561,053 | 100.000000 | 83,105 | | 83,105 | 0 | 83,105 |

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Diversity Equity & Inclus



Activity - All Other Programs

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 128,071 | 3.596436 | 18,138 | | 18,138 | 529 | 18,667 |
| 001 Administrative - Corporate Dues | 864 | 0.024262 | 122 | | 122 | | 122 |
| 001 Administrative - Employee Benefits | 70,597 | 1.982475 | 9,999 | | 9,999 | | 9,999 |
| 001 Administrative - Facility Rental | 10,087 | 0.283259 | 1,429 | | 1,429 | | 1,429 |
| 001 Administrative - Insurance | 6,894 | 0.193594 | 976 | | 976 | | 976 |
| 001 Administrative - Post Audits | 2,800 | 0.078628 | 397 | | 397 | | 397 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.052428 | 264 | | 264 | | 264 |
| 001 Administrative - Miscellaneous | 5,538 | 0.155516 | 784 | | 784 | | 784 |
| 002 Metropolitan Council | 4,158 | 0.116763 | 589 | | 589 | 17 | 606 |
| 003 Metropolitan Clerk | 1,062 | 0.029823 | 150 | | 150 | 4 | 155 |
| 003 Metropolitan Clerk - Records Center | 271 | 0.007610 | 38 | | 38 | | 38 |
| 004 Mayor's Office | 1,390 | 0.039033 | 197 | | 197 | 6 | 203 |
| 004 Mayor's Office - Administration | 5,981 | 0.167956 | 847 | | 847 | 25 | 872 |
| 005 Election Commission | 4,266 | 0.119796 | 604 | | 604 | 18 | 622 |
| 006 Law | 9,822 | 0.275817 | 1,391 | | 1,391 | | 1,391 |
| 007 Planning Commission | 13,064 | 0.366858 | 1,850 | | 1,850 | 54 | 1,904 |
| 008 Human Resources | 10,096 | 0.283512 | 1,430 | | 1,430 | | 1,430 |
| 009 Register of Deeds | 325 | 0.009127 | 46 | | 46 | 1 | 47 |
| 010 General Services | 684 | 0.019208 | 97 | | 97 | 3 | 100 |
| 010 General Services - Administration | 2,117 | 0.059449 | 300 | | 300 | | 300 |
| 010 General Services - Facilities | 31,153 | 0.874826 | 4,412 | | 4,412 | | 4,412 |
| 010 General Services - Fleet Management | 38,222 | 1.073334 | 5,413 | | 5,413 | | 5,413 |
| 010 General Services - Mail Services | 1,241 | 0.034849 | 176 | | 176 | | 176 |
| 010 General Services - Surplus Property | 860 | 0.024150 | 122 | | 122 | 4 | 125 |
| 011 Historical Commission | 2,035 | 0.057146 | 288 | | 288 | 8 | 297 |
| 014 Information Technology Service | 50,963 | 1.431122 | 7,218 | | 7,218 | | 7,218 |
| 015 Finance | 215 | 0.006038 | 30 | | 30 | 1 | 31 |
| 015 Finance - Accountability | 878 | 0.024656 | 124 | | 124 | | 124 |
| 015 Finance - Administration | 2,185 | 0.061358 | 309 | | 309 | | 309 |
| 015 Finance - Business Assistance | 1,376 | 0.038640 | 195 | | 195 | | 195 |
| 015 Finance - Grants & Cost Planning | 394 | 0.011064 | 56 | | 56 | | 56 |
| 015 Finance - Office of Mgmt & Budget | 2,076 | 0.058297 | 294 | | 294 | | 294 |
| 015 Finance - Operations | 4,041 | 0.113478 | 572 | | 572 | | 572 |
| 015 Finance - Payroll | 1,157 | 0.032490 | 164 | | 164 | | 164 |
| 015 Finance - Property Administration | 770 | 0.021623 | 109 | | 109 | | 109 |
| 015 Finance - Purchasing | 1,852 | 0.052007 | 262 | | 262 | | 262 |
| 015 Finance - Treasury | 1,613 | 0.045296 | 228 | | 228 | | 228 |
| 015 Finance - Diversity Equity & Inclus | 808 | 0.022690 | 114 | | 114 | | 114 |
| 016 Assessor of Property | 11,618 | 0.326252 | 1,645 | | 1,645 | 48 | 1,693 |
| 017 Trustee | 3,429 | 0.096292 | 486 | | 486 | 14 | 500 |
| 018 County Clerk | 7,371 | 0.206989 | 1,044 | | 1,044 | 30 | 1,074 |
| 019 District Attorney | 13,129 | 0.368683 | 1,859 | | 1,859 | 54 | 1,914 |
| 021 Public Defender | 12,348 | 0.346751 | 1,749 | | 1,749 | 51 | 1,800 |
| 022 Juvenile Court Clerk | 3,026 | 0.084975 | 429 | | 429 | 12 | 441 |
| 023 Circuit Court Clerk | 3,678 | 0.103284 | 521 | | 521 | 15 | 536 |
| 024 Criminal Court Clerk | 8,242 | 0.231448 | 1,167 | | 1,167 | 34 | 1,201 |
| 025 Clerk and Master - Chancery | 2,020 | 0.056725 | 286 | | 286 | 8 | 294 |
| 026 Juvenile Court | 19,814 | 0.556408 | 2,806 | | 2,806 | 82 | 2,888 |
| 027 General Sessions Court | 15,944 | 0.447733 | 2,258 | | 2,258 | 66 | 2,324 |
| 028 State Trial Courts | 16,446 | 0.461830 | 2,329 | | 2,329 | 68 | 2,397 |
| 029 Justice Integration Services | 4,828 | 0.135578 | 684 | | 684 | 20 | 704 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 015 Finance - Diversity Equity & Inclus



Activity - All Other Programs

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 030 Sheriff's Office | 98,062 | 2.753736 | 13,888 | | 13,888 | 405 | 14,293 |
| 030 Sheriff's Office - Security Services | 17,712 | 0.497381 | 2,508 | | 2,508 | 73 | 2,582 |
| 031 Police | 316,266 | 8.881249 | 44,792 | | 44,792 | 1,305 | 46,098 |
| 032 Fire | 208,579 | 5.857228 | 29,541 | | 29,541 | 861 | 30,402 |
| 033 Codes Administration | 19,381 | 0.544249 | 2,745 | | 2,745 | 80 | 2,825 |
| 034 Beer Board | 1,290 | 0.036225 | 183 | | 183 | 5 | 188 |
| 035 Agricultural Extension | 427 | 0.011991 | 60 | | 60 | 2 | 62 |
| 037 Social Services | 8,494 | 0.238525 | 1,203 | | 1,203 | 35 | 1,238 |
| 038 Health | 86,636 | 2.432876 | 12,270 | | 12,270 | 358 | 12,628 |
| 038 Health - Employee Health & Wellness | 1,585 | 0.044509 | 224 | | 224 | 7 | 231 |
| 039 Public Library | 46,144 | 1.295796 | 6,535 | | 6,535 | 190 | 6,726 |
| 040 Parks | 67,214 | 1.887475 | 9,519 | | 9,519 | 277 | 9,797 |
| 041 Arts Commission | 3,212 | 0.090198 | 455 | | 455 | 13 | 468 |
| 042 Transportation | 78,539 | 2.205499 | 11,123 | | 11,123 | 324 | 11,447 |
| 044 Human Relations Commission | 746 | 0.020949 | 106 | | 106 | 3 | 109 |
| 047 Criminal Justice Planning | 678 | 0.019039 | 96 | | 96 | 3 | 99 |
| 048 Internal Audit | 2,009 | 0.056416 | 284 | | 284 | 8 | 293 |
| 049 Office of Emergency Management | 3,864 | 0.108507 | 547 | | 547 | 16 | 563 |
| 051 Office of Family Safety | 5,638 | 0.158324 | 798 | | 798 | 23 | 822 |
| 052 Community Oversight Board | 750 | 0.021061 | 106 | | 106 | 3 | 109 |
| 053 Office of Homeless Services | 5,525 | 0.155151 | 782 | | 782 | 23 | 805 |
| 054 Community Review Board | 1,402 | 0.039370 | 199 | | 199 | 6 | 204 |
| 060 Farmer's Market | 2,817 | 0.079106 | 399 | | 399 | 12 | 410 |
| 061 Municipal Auditorium | 2,538 | 0.071271 | 359 | | 359 | 10 | 370 |
| 062 State Fair Board | 4,404 | 0.123671 | 624 | | 624 | 18 | 642 |
| 064 Sports Authority | 29,309 | 0.823043 | 4,151 | | 4,151 | 121 | 4,272 |
| 065 Water and Sewer - Stormwater Svcs | 25,280 | 0.709902 | 3,580 | | 3,580 | 104 | 3,685 |
| 065 Water and Sewer - Waste Services | 54,246 | 1.523313 | 7,683 | | 7,683 | 224 | 7,907 |
| 065 Water and Sewer - Water Services | 221,704 | 6.225799 | 31,400 | | 31,400 | 915 | 32,315 |
| 068 District Energy System (DES) | 16,877 | 0.473933 | 2,390 | | 2,390 | 70 | 2,460 |
| 071 Convention Center Authority | 55,155 | 1.548840 | 7,812 | | 7,812 | 228 | 8,039 |
| 075 Metro Action Commission (MAC) | 50,056 | 1.405652 | 7,089 | | 7,089 | 207 | 7,296 |
| 080 Metro Nashville Public School (MNPS) | 1,555,788 | 43.688991 | 220,349 | | 220,349 | 6,427 | 226,775 |
| 091 Emergency Communication Center | 24,590 | 0.690526 | 3,483 | | 3,483 | 102 | 3,584 |
| Medical Examiner | 450 | 0.012637 | 64 | | 64 | 2 | 66 |
| Schedule .4 Total for All Other Programs | 3,561,053 | 100.000000 | 504,348 | | 504,348 | 13,629 | 517,977 |

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Diversity Equity & Inclus



| Receiving Department | Total | Departmental Meetings | Policy Work | All Other Programs |
|---|---|---|---|---|
| 001 Administrative - Direct | 21,656 | 0 | 2,989 | 18,667 |
| 001 Administrative - Corporate Dues | 143 | 0 | 20 | 122 |
| 001 Administrative - Employee Benefits | 11,646 | 0 | 1,648 | 9,999 |
| 001 Administrative - Facility Rental | 1,664 | 0 | 235 | 1,429 |
| 001 Administrative - Insurance | 1,137 | 0 | 161 | 976 |
| 001 Administrative - Post Audits | 462 | 0 | 65 | 397 |
| 001 Administrative - Gen Svcs Energy | 308 | 0 | 44 | 264 |
| 001 Administrative - Miscellaneous | 914 | 0 | 129 | 784 |
| 002 Metropolitan Council | 3,198 | 2,495 | 97 | 606 |
| 003 Metropolitan Clerk | 767 | 587 | 25 | 155 |
| 003 Metropolitan Clerk - Records Center | 45 | 0 | 6 | 38 |
| 004 Mayor's Office | 235 | 0 | 32 | 203 |
| 004 Mayor's Office - Administration | 11,727 | 10,716 | 140 | 872 |
| 005 Election Commission | 1,162 | 440 | 100 | 622 |
| 006 Law | 2,207 | 587 | 229 | 1,391 |
| 007 Planning Commission | 4,191 | 1,982 | 305 | 1,904 |
| 008 Human Resources | 41,960 | 40,294 | 236 | 1,430 |
| 009 Register of Deeds | 495 | 440 | 8 | 47 |
| 010 General Services | 116 | 0 | 16 | 100 |
| 010 General Services - Administration | 3,946 | 3,596 | 49 | 300 |
| 010 General Services - Facilities | 5,139 | 0 | 727 | 4,412 |
| 010 General Services - Fleet Management | 6,305 | 0 | 892 | 5,413 |
| 010 General Services - Mail Services | 205 | 0 | 29 | 176 |
| 010 General Services - Surplus Property | 145 | 0 | 20 | 125 |
| 011 Historical Commission | 1,298 | 954 | 47 | 297 |
| 014 Information Technology Service | 9,508 | 1,101 | 1,189 | 7,218 |
| 015 Finance | 36 | 0 | 5 | 31 |
| 015 Finance - Accountability | 145 | 0 | 20 | 124 |
| 015 Finance - Administration | 14,966 | 14,606 | 51 | 309 |
| 015 Finance - Business Assistance | 227 | 0 | 32 | 195 |
| 015 Finance - Grants & Cost Planning | 65 | 0 | 9 | 56 |
| 015 Finance - Office of Mgmt & Budget | 342 | 0 | 48 | 294 |
| 015 Finance - Operations | 667 | 0 | 94 | 572 |
| 015 Finance - Payroll | 191 | 0 | 27 | 164 |
| 015 Finance - Property Administration | 127 | 0 | 18 | 109 |
| 015 Finance - Purchasing | 305 | 0 | 43 | 262 |
| 015 Finance - Treasury | 266 | 0 | 38 | 228 |
| 015 Finance - Diversity Equity & Inclus | 133 | 0 | 19 | 114 |
| 016 Assessor of Property | 2,552 | 587 | 271 | 1,693 |
| 017 Trustee | 2,488 | 1,908 | 80 | 500 |
| 018 County Clerk | 1,907 | 661 | 172 | 1,074 |
| 019 District Attorney | 2,807 | 587 | 306 | 1,914 |
| 021 Public Defender | 3,115 | 1,028 | 288 | 1,800 |
| 022 Juvenile Court Clerk | 1,392 | 881 | 71 | 441 |
| 023 Circuit Court Clerk | 1,209 | 587 | 86 | 536 |
| 024 Criminal Court Clerk | 1,981 | 587 | 192 | 1,201 |
| 025 Clerk and Master - Chancery | 929 | 587 | 47 | 294 |
| 026 Juvenile Court | 4,231 | 881 | 462 | 2,888 |
| 027 General Sessions Court | 3,283 | 587 | 372 | 2,324 |
| 028 State Trial Courts | 3,368 | 587 | 384 | 2,397 |
| 029 Justice Integration Services | 1,403 | 587 | 113 | 704 |
| 030 Sheriff's Office | 17,169 | 587 | 2,288 | 14,293 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 015 Finance - Diversity Equity & Inclus



| Receiving Department | Total | Departmental Meetings | Policy Work | All Other Programs |
|---|---|---|---|---|
| 030 Sheriff's Office - Security Services | 2,995 | 0 | 413 | 2,582 |
| 031 Police | 54,213 | 734 | 7,381 | 46,098 |
| 032 Fire | 36,003 | 734 | 4,868 | 30,402 |
| 033 Codes Administration | 3,864 | 587 | 452 | 2,825 |
| 034 Beer Board | 805 | 587 | 30 | 188 |
| 035 Agricultural Extension | 659 | 587 | 10 | 62 |
| 037 Social Services | 2,757 | 1,321 | 198 | 1,238 |
| 038 Health | 20,228 | 5,578 | 2,022 | 12,628 |
| 038 Health - Employee Health & Wellness | 268 | 0 | 37 | 231 |
| 039 Public Library | 11,179 | 3,376 | 1,077 | 6,726 |
| 040 Parks | 13,641 | 2,275 | 1,569 | 9,797 |
| 041 Arts Commission | 8,396 | 7,853 | 75 | 468 |
| 042 Transportation | 14,161 | 881 | 1,833 | 11,447 |
| 044 Human Relations Commission | 1,154 | 1,028 | 17 | 109 |
| 047 Criminal Justice Planning | 555 | 440 | 16 | 99 |
| 048 Internal Audit | 1,220 | 881 | 47 | 293 |
| 049 Office of Emergency Management | 1,094 | 440 | 90 | 563 |
| 051 Office of Family Safety | 1,540 | 587 | 132 | 822 |
| 052 Community Oversight Board | 127 | 0 | 18 | 109 |
| 053 Office of Homeless Services | 934 | 0 | 129 | 805 |
| 054 Community Review Board | 531 | 294 | 33 | 204 |
| 060 Farmer's Market | 1,063 | 587 | 66 | 410 |
| 061 Municipal Auditorium | 1,016 | 587 | 59 | 370 |
| 062 State Fair Board | 1,332 | 587 | 103 | 642 |
| 064 Sports Authority | 5,543 | 587 | 684 | 4,272 |
| 065 Water and Sewer - Stormwater Svcs | 4,275 | 0 | 590 | 3,685 |
| 065 Water and Sewer - Waste Services | 9,172 | 0 | 1,266 | 7,907 |
| 065 Water and Sewer - Water Services | 37,489 | 0 | 5,174 | 32,315 |
| 065 Water and Sewer - General | 1,028 | 1,028 | 0 | 0 |
| 068 District Energy System (DES) | 2,854 | 0 | 394 | 2,460 |
| 071 Convention Center Authority | 9,326 | 0 | 1,287 | 8,039 |
| 075 Metro Action Commission (MAC) | 9,051 | 587 | 1,168 | 7,296 |
| 078 Metropolitan Transit Authority (MTA) | 881 | 881 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 264,331 | 1,248 | 36,308 | 226,775 |
| 091 Emergency Communication Center | 4,745 | 587 | 574 | 3,584 |
| Hospital Authority | 294 | 294 | 0 | 0 |
| Medical Examiner | 76 | 0 | 11 | 66 |
| Direct Bill | 0 | 0 | 0 | 0 |
| Total | 724,680 | 123,598 | 83,105 | 517,977 |

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

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 030 Sheriff's Office - Security Services



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 20,471,382 | | | 20,471,382 |
| Cost Adjustments: | | | | |
| DIRECT COSTS | -15,200,128 | | | |
| Total Departmental Cost Adjustments: | -15,200,128 | | | -15,200,128 |
| Inbound Costs: | | | | |
| Depreciation | 40,823 | | 40,823 | |
| 001 Administrative - Facility Rental | 118 | 0 | 118 | |
| 001 Administrative - Post Audits | 4,336 | 15 | 4,351 | |
| 001 Administrative - Miscellaneous | 1,518 | 8 | 1,525 | |
| 010 General Services - Facilities | 399,252 | 19,014 | 418,266 | |
| 010 General Services - Fleet Management | -55,845 | 19,907 | -35,938 | |
| 014 Information Technology Service | 196,213 | 16,840 | 213,053 | |
| 015 Finance - Business Assistance | 2,339 | 71 | 2,410 | |
| 015 Finance - Grants & Cost Planning | 1,298 | 58 | 1,356 | |
| 015 Finance - Office of Mgmt & Budget | 11,712 | 425 | 12,137 | |
| 015 Finance - Operations | 18,080 | 564 | 18,643 | |
| 015 Finance - Payroll | 4,449 | 74 | 4,523 | |
| 015 Finance - Property Administration | 3,082 | 208 | 3,290 | |
| 015 Finance - Treasury | 1,846 | 144 | 1,990 | |
| 015 Finance - Diversity Equity & Inclus | 2,922 | 73 | 2,995 | |
| 030 Sheriff's Office - Security Services | | 29,216 | 29,216 | |
| 048 Internal Audit | | 6,941 | 6,941 | |
| Total Allocated Additions: | 632,142 | 93,558 | 725,700 | 725,700 |
| Total To Be Allocated: | 5,903,396 | 93,558 | | 5,996,954 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | Total | G&A | Historical Courthouse | Metro Southeast | Woodland Street |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 5,674,997 | 0 | 0 | 0 | 0 |
| 501102 Leave Pay | 839,398 | 0 | 0 | 0 | 0 |
| 501103 Holiday Pay | 305,746 | 0 | 0 | 0 | 0 |
| 501104 Overtime Pay | 294,087 | 0 | 0 | 0 | 0 |
| 501106 Shift Differential Pay | 4,773 | 0 | 0 | 0 | 0 |
| 501108 Injured on Duty Pay | 3,668 | 0 | 0 | 0 | 0 |
| 501109 Longevity | 49,798 | 0 | 0 | 0 | 0 |
| 501131 IOD-NCS 90 Percent | 24,851 | 0 | 0 | 0 | 0 |
| 501134 Paid Family Leave | 59,075 | 0 | 0 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 203,432 | 0 | 0 | 0 | 0 |
| 501172 Employer OASDI | 418,033 | 0 | 0 | 0 | 0 |
| 501173 Employer SSN Medical | 97,776 | 0 | 0 | 0 | 0 |
| 501174 Employer Group Health | 959,697 | 0 | 0 | 0 | 0 |
| 501175 Employer Dental Group | 27,644 | 0 | 0 | 0 | 0 |
| 501176 Employer Group Life | 11,361 | 0 | 0 | 0 | 0 |
| 501177 Employer Pension | 795,322 | 0 | 0 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 1,102 | 0 | 0 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 567 | 0 | 0 | 0 | 0 |
| 502101 Electric | 148,167 | 0 | 0 | 0 | 0 |
| 502105 Cable Television | 9,086 | 0 | 0 | 0 | 0 |
| 502201 Facilities Management | 177,792 | 0 | 0 | 0 | 0 |
| 502229 Actuary Studies | 222,364 | 0 | 0 | 0 | 0 |
| 502302 Security Services | 5,271,254 | 0 | 966,221 | 299,407 | 49,023 |
| 502303 Refuse Disposal | 14,673 | 0 | 0 | 0 | 0 |
| 502333 Laundry Services | 2,143 | 0 | 0 | 0 | 0 |
| 502334 Pest Control Srvc | 991 | 0 | 0 | 0 | 0 |
| 502335 Janitorial Srvc | 115,140 | 0 | 0 | 0 | 0 |
| 502337 DP-Outside Metro | 80,649 | 0 | 0 | 0 | 0 |
| 502357 Internet Services | (903) | 0 | 0 | 0 | 0 |
| 502363 Care of Persons | 488 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 23,159 | 0 | 0 | 0 | 0 |
| 502452 Employee Air Travel | 4,483 | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 12,083 | 0 | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 21,543 | 0 | 0 | 0 | 0 |
| 502503 Cell Phone Service | 48,394 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | (137) | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 15,136 | 0 | 0 | 0 | 0 |
| 502702 Sign Printing | 1,189 | 0 | 0 | 0 | 0 |
| 502801 Promotion | 296,226 | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 30,442 | 0 | 0 | 0 | 0 |
| 502882 Tuition | 7,338 | 0 | 0 | 0 | 0 |
| 502883 Registration | 31,259 | 0 | 0 | 0 | 0 |
| 502884 Membership Dues | 9,559 | 0 | 0 | 0 | 0 |
| 502910 Building Maintenance Srvc | 20,213 | 0 | 0 | 0 | 0 |
| 502912 Electrical Repair Service | 65,674 | 0 | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 118,620 | 0 | 0 | 0 | 0 |
| 502930 Automotive Repair Service | 2,031 | 0 | 0 | 0 | 0 |
| 502940 Office Equip Maintain Srvc | 18,018 | 0 | 0 | 0 | 0 |
| 502951 Info Systems Charge | 1,637,000 | 0 | 0 | 0 | 0 |
| 502954 Radio Shop Charge | 251,600 | 0 | 0 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 187,780 | 0 | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | Total | G&A | Historical Courthouse | Metro Southeast | Woodland Street |
|---|---|---|---|---|---|
| 502977 Fleet Management | 873,600 | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 26,300 | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 37,340 | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 34,500 | 0 | 0 | 0 | 0 |
| 503110 Law Enforcement Supply | 2,330 | 0 | 0 | 0 | 0 |
| 503115 Ammunition | 8,865 | 0 | 0 | 0 | 0 |
| 503120 Computer Software | 51,647 | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware <$10K | 205,412 | 0 | 0 | 0 | 0 |
| 503140 Office Equipment < $10K | 4,850 | 0 | 0 | 0 | 0 |
| 503150 Furniture/Fixtures<$10K | 2,150 | 0 | 0 | 0 | 0 |
| 503200 HHold & Jnitr Supply | 53 | 0 | 0 | 0 | 0 |
| 503210 Food & Ice | 323,836 | 0 | 0 | 0 | 0 |
| 503300 Personal Use Supply | 352 | 0 | 0 | 0 | 0 |
| 503320 Uniforms/Work Related Items | 45,296 | 0 | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 1,403 | 0 | 0 | 0 | 0 |
| 503350 Educational Supply | 1,495 | 0 | 0 | 0 | 0 |
| 503400 Medical Supply | (34) | 0 | 0 | 0 | 0 |
| 503401 Drugs | 8,606 | 0 | 0 | 0 | 0 |
| 503600 Repair & Maint Supply | 17,044 | 0 | 0 | 0 | 0 |
| 503601 Paint | 22 | 0 | 0 | 0 | 0 |
| 503602 Paint Supply | 3,000 | 0 | 0 | 0 | 0 |
| 503620 Electrical Supply | 688 | 0 | 0 | 0 | 0 |
| 503630 Electronic Parts/Supply | 127,462 | 0 | 0 | 0 | 0 |
| 503640 Safety Supply | 4,643 | 0 | 0 | 0 | 0 |
| 503660 HVAC Supply | 2,700 | 0 | 0 | 0 | 0 |
| 503800 Auto Supply | 2,255 | 0 | 0 | 0 | 0 |
| 503801 Auto Fuel | 101 | 0 | 0 | 0 | 0 |
| 503850 Small Equipment Supply | 3,559 | 0 | 0 | 0 | 0 |
| 503851 Work Equipment < $10K | 776 | 0 | 0 | 0 | 0 |
| 503860 Electrical Appliance<$10K | 1,628 | 0 | 0 | 0 | 0 |
| 503920 Fire/Emergency Equip<$10K | 5,485 | 0 | 0 | 0 | 0 |
| 505233 Rent Equipment | 910 | 0 | 0 | 0 | 0 |
| 505242 Elevator Permit | 380 | 0 | 0 | 0 | 0 |
| 505252 Software License | 14,302 | 0 | 0 | 0 | 0 |
| 505254 Drug Test Fee | 22,559 | 0 | 0 | 0 | 0 |
| 505279 Notary | 12 | 0 | 0 | 0 | 0 |
| 505282 Professional Privilege Tax | 800 | 0 | 0 | 0 | 0 |
| 505331 Employee Award/Gift | 11,127 | 0 | 0 | 0 | 0 |
| 507450 Computer Hardware | 9,147 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | 20,471,382 | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DIRECT COSTS | (15,200,128) | 0 | 0 | 0 | 0 |
| Functional Cost | 5,271,254 | 0 | 966,221 | 299,407 | 49,023 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | Total | G&A | Historical Courthouse | Metro Southeast | Woodland Street |
|---|---|---|---|---|---|
| Allocation Step 1 | | | | | |
| Inbound - All Others | 632,142 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 5,903,396 | 0 | 966,221 | 299,407 | 49,023 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 93,558 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 93,558 | 0 | 0 | 0 | 0 |
| Total For 030 Sheriff's Office - Security Services | | | | | |
| Schedule .3 Total | 5,996,954 | 0 | 966,221 | 299,407 | 49,023 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | SE Davidson | Clifford Allen Bldg | Bellevue Comm Ctr | Lentz Health Center | Fulton |
|---|---|---|---|---|---|
| Other Expense & Cost | | | | | |
| 501101 Regular Pay | 0 | 0 | 0 | 0 | 0 |
| 501102 Leave Pay | 0 | 0 | 0 | 0 | 0 |
| 501103 Holiday Pay | 0 | 0 | 0 | 0 | 0 |
| 501104 Overtime Pay | 0 | 0 | 0 | 0 | 0 |
| 501106 Shift Differential Pay | 0 | 0 | 0 | 0 | 0 |
| 501108 Injured on Duty Pay | 0 | 0 | 0 | 0 | 0 |
| 501109 Longevity | 0 | 0 | 0 | 0 | 0 |
| 501131 IOD-NCS 90 Percent | 0 | 0 | 0 | 0 | 0 |
| 501134 Paid Family Leave | 0 | 0 | 0 | 0 | 0 |
| 501160 YE Biweekly Sal/Fringe Accr | 0 | 0 | 0 | 0 | 0 |
| 501172 Employer OASDI | 0 | 0 | 0 | 0 | 0 |
| 501173 Employer SSN Medical | 0 | 0 | 0 | 0 | 0 |
| 501174 Employer Group Health | 0 | 0 | 0 | 0 | 0 |
| 501175 Employer Dental Group | 0 | 0 | 0 | 0 | 0 |
| 501176 Employer Group Life | 0 | 0 | 0 | 0 | 0 |
| 501177 Employer Pension | 0 | 0 | 0 | 0 | 0 |
| 501181 FSA Pre-Tax Savings | 0 | 0 | 0 | 0 | 0 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 | 0 | 0 | 0 |
| 502101 Electric | 0 | 0 | 0 | 0 | 0 |
| 502105 Cable Television | 0 | 0 | 0 | 0 | 0 |
| 502201 Facilities Management | 0 | 0 | 0 | 0 | 0 |
| 502229 Actuary Studies | 0 | 0 | 0 | 0 | 0 |
| 502302 Security Services | 777,510 | 47,441 | 395,344 | 765,386 | 818,099 |
| 502303 Refuse Disposal | 0 | 0 | 0 | 0 | 0 |
| 502333 Laundry Services | 0 | 0 | 0 | 0 | 0 |
| 502334 Pest Control Srvc | 0 | 0 | 0 | 0 | 0 |
| 502335 Janitorial Srvc | 0 | 0 | 0 | 0 | 0 |
| 502337 DP-Outside Metro | 0 | 0 | 0 | 0 | 0 |
| 502357 Internet Services | 0 | 0 | 0 | 0 | 0 |
| 502363 Care of Persons | 0 | 0 | 0 | 0 | 0 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 0 | 0 | 0 |
| 502452 Employee Air Travel | 0 | 0 | 0 | 0 | 0 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 | 0 | 0 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 | 0 | 0 | 0 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 0 | 0 |
| 502520 Postage & Delivery Srvc | 0 | 0 | 0 | 0 | 0 |
| 502701 Printing/Binding | 0 | 0 | 0 | 0 | 0 |
| 502702 Sign Printing | 0 | 0 | 0 | 0 | 0 |
| 502801 Promotion | 0 | 0 | 0 | 0 | 0 |
| 502851 Subscriptions | 0 | 0 | 0 | 0 | 0 |
| 502882 Tuition | 0 | 0 | 0 | 0 | 0 |
| 502883 Registration | 0 | 0 | 0 | 0 | 0 |
| 502884 Membership Dues | 0 | 0 | 0 | 0 | 0 |
| 502910 Building Maintenance Srvc | 0 | 0 | 0 | 0 | 0 |
| 502912 Electrical Repair Service | 0 | 0 | 0 | 0 | 0 |
| 502920 Other Rpr & Maint Srvc | 0 | 0 | 0 | 0 | 0 |
| 502930 Automotive Repair Service | 0 | 0 | 0 | 0 | 0 |
| 502940 Office Equip Maintain Srvc | 0 | 0 | 0 | 0 | 0 |
| 502951 Info Systems Charge | 0 | 0 | 0 | 0 | 0 |
| 502954 Radio Shop Charge | 0 | 0 | 0 | 0 | 0 |
| 502957 Telecmmnct'n Charge | 0 | 0 | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | SE Davidson | Clifford Allen Bldg | Bellevue Comm Ctr | Lentz Health Center | Fulton |
|---|---|---|---|---|---|
| 502977 Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 502983 Surplus Property | 0 | 0 | 0 | 0 | 0 |
| 503050 Host & Hostess | 0 | 0 | 0 | 0 | 0 |
| 503100 Offc & Admin Supply | 0 | 0 | 0 | 0 | 0 |
| 503110 Law Enforcement Supply | 0 | 0 | 0 | 0 | 0 |
| 503115 Ammunition | 0 | 0 | 0 | 0 | 0 |
| 503120 Computer Software | 0 | 0 | 0 | 0 | 0 |
| 503130 Computer Hardware <$10K | 0 | 0 | 0 | 0 | 0 |
| 503140 Office Equipment < $10K | 0 | 0 | 0 | 0 | 0 |
| 503150 Furniture/Fixtures<$10K | 0 | 0 | 0 | 0 | 0 |
| 503200 HHold & Jnitr Supply | 0 | 0 | 0 | 0 | 0 |
| 503210 Food & Ice | 0 | 0 | 0 | 0 | 0 |
| 503300 Personal Use Supply | 0 | 0 | 0 | 0 | 0 |
| 503320 Uniforms/Work Related Items | 0 | 0 | 0 | 0 | 0 |
| 503330 Books/Magazines/Periodicals | 0 | 0 | 0 | 0 | 0 |
| 503350 Educational Supply | 0 | 0 | 0 | 0 | 0 |
| 503400 Medical Supply | 0 | 0 | 0 | 0 | 0 |
| 503401 Drugs | 0 | 0 | 0 | 0 | 0 |
| 503600 Repair & Maint Supply | 0 | 0 | 0 | 0 | 0 |
| 503601 Paint | 0 | 0 | 0 | 0 | 0 |
| 503602 Paint Supply | 0 | 0 | 0 | 0 | 0 |
| 503620 Electrical Supply | 0 | 0 | 0 | 0 | 0 |
| 503630 Electronic Parts/Supply | 0 | 0 | 0 | 0 | 0 |
| 503640 Safety Supply | 0 | 0 | 0 | 0 | 0 |
| 503660 HVAC Supply | 0 | 0 | 0 | 0 | 0 |
| 503800 Auto Supply | 0 | 0 | 0 | 0 | 0 |
| 503801 Auto Fuel | 0 | 0 | 0 | 0 | 0 |
| 503850 Small Equipment Supply | 0 | 0 | 0 | 0 | 0 |
| 503851 Work Equipment < $10K | 0 | 0 | 0 | 0 | 0 |
| 503860 Electrical Appliance<$10K | 0 | 0 | 0 | 0 | 0 |
| 503920 Fire/Emergency Equip<$10K | 0 | 0 | 0 | 0 | 0 |
| 505233 Rent Equipment | 0 | 0 | 0 | 0 | 0 |
| 505242 Elevator Permit | 0 | 0 | 0 | 0 | 0 |
| 505252 Software License | 0 | 0 | 0 | 0 | 0 |
| 505254 Drug Test Fee | 0 | 0 | 0 | 0 | 0 |
| 505279 Notary | 0 | 0 | 0 | 0 | 0 |
| 505282 Professional Privilege Tax | 0 | 0 | 0 | 0 | 0 |
| 505331 Employee Award/Gift | 0 | 0 | 0 | 0 | 0 |
| 507450 Computer Hardware | 0 | 0 | 0 | 0 | 0 |
| Departmental Total | | | | | |
| Expenditures Per Financial Statement | | | | | |
| Deductions | | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | | |
| DIRECT COSTS | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 777,510 | 47,441 | 395,344 | 765,386 | 818,099 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | SE Davidson | Clifford Allen Bldg | Bellevue Comm Ctr | Lentz Health Center | Fulton |
|---|---|---|---|---|---|
| Allocation Step 1 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 | 0 |
| 1st Allocation | 777,510 | 47,441 | 395,344 | 765,386 | 818,099 |
| Allocation Step 2 | | | | | |
| Inbound - All Others | 0 | 0 | 0 | 0 | 0 |
| 2nd Allocation | 0 | 0 | 0 | 0 | 0 |
| Total For 030 Sheriff's Office - Security Services | | | | | |
| Schedule .3 Total | 777,510 | 47,441 | 395,344 | 765,386 | 818,099 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | Family Safety Center | Juvenile Justice Center | Department Specific | Admin Support Svcs |
|---|---|---|---|---|
| Other Expense & Cost | | | | |
| 501101 Regular Pay | 0 | 0 | 0 | 5,674,997 |
| 501102 Leave Pay | 0 | 0 | 0 | 839,398 |
| 501103 Holiday Pay | 0 | 0 | 0 | 305,746 |
| 501104 Overtime Pay | 0 | 0 | 0 | 294,087 |
| 501106 Shift Differential Pay | 0 | 0 | 0 | 4,773 |
| 501108 Injured on Duty Pay | 0 | 0 | 0 | 3,668 |
| 501109 Longevity | 0 | 0 | 0 | 49,798 |
| 501131 IOD-NCS 90 Percent | 0 | 0 | 0 | 24,851 |
| 501134 Paid Family Leave | 0 | 0 | 0 | 59,075 |
| 501160 YE Biweekly Sal/Fringe Accr | 0 | 0 | 0 | 203,432 |
| 501172 Employer OASDI | 0 | 0 | 0 | 418,033 |
| 501173 Employer SSN Medical | 0 | 0 | 0 | 97,776 |
| 501174 Employer Group Health | 0 | 0 | 0 | 959,697 |
| 501175 Employer Dental Group | 0 | 0 | 0 | 27,644 |
| 501176 Employer Group Life | 0 | 0 | 0 | 11,361 |
| 501177 Employer Pension | 0 | 0 | 0 | 795,322 |
| 501181 FSA Pre-Tax Savings | 0 | 0 | 0 | 1,102 |
| 501182 Cafe Plan Pre-Tax Savings | 0 | 0 | 0 | 567 |
| 502101 Electric | 0 | 0 | 0 | 148,167 |
| 502105 Cable Television | 0 | 0 | 0 | 9,086 |
| 502201 Facilities Management | 0 | 0 | 0 | 177,792 |
| 502229 Actuary Studies | 0 | 0 | 0 | 222,364 |
| 502302 Security Services | 513,947 | 282,012 | 356,864 | 0 |
| 502303 Refuse Disposal | 0 | 0 | 0 | 14,673 |
| 502333 Laundry Services | 0 | 0 | 0 | 2,143 |
| 502334 Pest Control Srvc | 0 | 0 | 0 | 991 |
| 502335 Janitorial Srvc | 0 | 0 | 0 | 115,140 |
| 502337 DP-Outside Metro | 0 | 0 | 0 | 80,649 |
| 502357 Internet Services | 0 | 0 | 0 | (903) |
| 502363 Care of Persons | 0 | 0 | 0 | 488 |
| 502451 Employee Out-of-town Travel | 0 | 0 | 0 | 23,159 |
| 502452 Employee Air Travel | 0 | 0 | 0 | 4,483 |
| 502453 Employee Local Travel/Park | 0 | 0 | 0 | 12,083 |
| 502502 Allowance-Cell/Mobile Devices | 0 | 0 | 0 | 21,543 |
| 502503 Cell Phone Service | 0 | 0 | 0 | 48,394 |
| 502520 Postage & Delivery Srvc | 0 | 0 | 0 | (137) |
| 502701 Printing/Binding | 0 | 0 | 0 | 15,136 |
| 502702 Sign Printing | 0 | 0 | 0 | 1,189 |
| 502801 Promotion | 0 | 0 | 0 | 296,226 |
| 502851 Subscriptions | 0 | 0 | 0 | 30,442 |
| 502882 Tuition | 0 | 0 | 0 | 7,338 |
| 502883 Registration | 0 | 0 | 0 | 31,259 |
| 502884 Membership Dues | 0 | 0 | 0 | 9,559 |
| 502910 Building Maintenance Srvc | 0 | 0 | 0 | 20,213 |
| 502912 Electrical Repair Service | 0 | 0 | 0 | 65,674 |
| 502920 Other Rpr & Maint Srvc | 0 | 0 | 0 | 118,620 |
| 502930 Automotive Repair Service | 0 | 0 | 0 | 2,031 |
| 502940 Office Equip Maintain Srvc | 0 | 0 | 0 | 18,018 |
| 502951 Info Systems Charge | 0 | 0 | 0 | 1,637,000 |
| 502954 Radio Shop Charge | 0 | 0 | 0 | 251,600 |
| 502957 Telecmmnct'n Charge | 0 | 0 | 0 | 187,780 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | Family Safety Center | Juvenile Justice Center | Department Specific | Admin Support Svcs |
|---|---|---|---|---|
| 502977 Fleet Management | 0 | 0 | 0 | 873,600 |
| 502983 Surplus Property | 0 | 0 | 0 | 26,300 |
| 503050 Host & Hostess | 0 | 0 | 0 | 37,340 |
| 503100 Offc & Admin Supply | 0 | 0 | 0 | 34,500 |
| 503110 Law Enforcement Supply | 0 | 0 | 0 | 2,330 |
| 503115 Ammunition | 0 | 0 | 0 | 8,865 |
| 503120 Computer Software | 0 | 0 | 0 | 51,647 |
| 503130 Computer Hardware <$10K | 0 | 0 | 0 | 205,412 |
| 503140 Office Equipment < $10K | 0 | 0 | 0 | 4,850 |
| 503150 Furniture/Fixtures<$10K | 0 | 0 | 0 | 2,150 |
| 503200 HHold & Jnitr Supply | 0 | 0 | 0 | 53 |
| 503210 Food & Ice | 0 | 0 | 0 | 323,836 |
| 503300 Personal Use Supply | 0 | 0 | 0 | 352 |
| 503320 Uniforms/Work Related Items | 0 | 0 | 0 | 45,296 |
| 503330 Books/Magazines/Periodicals | 0 | 0 | 0 | 1,403 |
| 503350 Educational Supply | 0 | 0 | 0 | 1,495 |
| 503400 Medical Supply | 0 | 0 | 0 | (34) |
| 503401 Drugs | 0 | 0 | 0 | 8,606 |
| 503600 Repair & Maint Supply | 0 | 0 | 0 | 17,044 |
| 503601 Paint | 0 | 0 | 0 | 22 |
| 503602 Paint Supply | 0 | 0 | 0 | 3,000 |
| 503620 Electrical Supply | 0 | 0 | 0 | 688 |
| 503630 Electronic Parts/Supply | 0 | 0 | 0 | 127,462 |
| 503640 Safety Supply | 0 | 0 | 0 | 4,643 |
| 503660 HVAC Supply | 0 | 0 | 0 | 2,700 |
| 503800 Auto Supply | 0 | 0 | 0 | 2,255 |
| 503801 Auto Fuel | 0 | 0 | 0 | 101 |
| 503850 Small Equipment Supply | 0 | 0 | 0 | 3,559 |
| 503851 Work Equipment < $10K | 0 | 0 | 0 | 776 |
| 503860 Electrical Appliance<$10K | 0 | 0 | 0 | 1,628 |
| 503920 Fire/Emergency Equip<$10K | 0 | 0 | 0 | 5,485 |
| 505233 Rent Equipment | 0 | 0 | 0 | 910 |
| 505242 Elevator Permit | 0 | 0 | 0 | 380 |
| 505252 Software License | 0 | 0 | 0 | 14,302 |
| 505254 Drug Test Fee | 0 | 0 | 0 | 22,559 |
| 505279 Notary | 0 | 0 | 0 | 12 |
| 505282 Professional Privilege Tax | 0 | 0 | 0 | 800 |
| 505331 Employee Award/Gift | 0 | 0 | 0 | 11,127 |
| 507450 Computer Hardware | 0 | 0 | 0 | 9,147 |
| Departmental Total | | | | |
| Expenditures Per Financial Statement | | | | |
| Deductions | | | | |
| *Total Disallowed Costs | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| DIRECT COSTS | 0 | 0 | 0 | (15,200,128) |
| Functional Cost | 513,947 | 282,012 | 356,864 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 030 Sheriff's Office - Security Services



| | Family Safety Center | Juvenile Justice Center | Department Specific | Admin Support Svcs |
|---|---|---|---|---|
| Allocation Step 1 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 632,142 |
| Reallocate Admin Costs | 0 | 0 | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 | 0 |
| 1st Allocation | 513,947 | 282,012 | 356,864 | 632,142 |
| Allocation Step 2 | | | | |
| Inbound - All Others | 0 | 0 | 0 | 93,558 |
| 2nd Allocation | 0 | 0 | 0 | 93,558 |
| Total For 030 Sheriff's Office - Security Services | | | | |
| Schedule .3 Total | 513,947 | 282,012 | 356,864 | 725,700 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Historical Courthouse

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 002 Metropolitan Council | 13,556.10 | 9.268226 | 89,552 | | 89,552 | | 89,552 |
| 003 Metropolitan Clerk | 3,506.43 | 2.397326 | 23,163 | | 23,163 | | 23,163 |
| 004 Mayor's Office - Administration | 17,651.68 | 12.068351 | 116,607 | | 116,607 | | 116,607 |
| 006 Law | 3,492.46 | 2.387775 | 23,071 | | 23,071 | | 23,071 |
| 010 General Services - Administration | 790.65 | 0.540563 | 5,223 | | 5,223 | | 5,223 |
| 010 General Services - Facilities | 13,197.74 | 9.023218 | 87,184 | | 87,184 | | 87,184 |
| 014 Information Technology Service | 3,986.25 | 2.725376 | 26,333 | | 26,333 | | 26,333 |
| 015 Finance - Administration | 2,901.76 | 1.983916 | 19,169 | | 19,169 | | 19,169 |
| 023 Circuit Court Clerk | 23,421.06 | 16.012842 | 154,719 | | 154,719 | | 154,719 |
| 025 Clerk and Master - Chancery | 9,056.38 | 6.191794 | 59,826 | | 59,826 | | 59,826 |
| 028 State Trial Courts | 50,717.32 | 34.675134 | 335,038 | | 335,038 | | 335,038 |
| 029 Justice Integration Services | 1,844.58 | 1.261129 | 12,185 | | 12,185 | | 12,185 |
| 030 Sheriff's Office | 1,602.66 | 1.095729 | 10,587 | | 10,587 | | 10,587 |
| 030 Sheriff's Office - Security Services | 539.16 | 0.368621 | 3,562 | | 3,562 | | 3,562 |
| Schedule .4 Total for Historical Courthouse | 146,264.23 | 100.000000 | 966,221 | | 966,221 | 0 | 966,221 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Metro Southeast

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 48,471.22 | 12.142393 | 36,355 | | 36,355 | | 36,355 |
| 005 Election Commission | 10,763.93 | 2.696443 | 8,073 | | 8,073 | | 8,073 |
| 008 Human Resources | 2,000.88 | 0.501235 | 1,501 | | 1,501 | | 1,501 |
| 010 General Services | 20,990.75 | 5.258335 | 15,744 | | 15,744 | | 15,744 |
| 010 General Services - Facilities | 15,824.53 | 3.964160 | 11,869 | | 11,869 | | 11,869 |
| 010 General Services - Fleet Management | 78,905.78 | 19.766471 | 59,182 | | 59,182 | | 59,182 |
| 010 General Services - Surplus Property | 23,220.50 | 5.816904 | 17,416 | | 17,416 | | 17,416 |
| 014 Information Technology Service | 943.70 | 0.236404 | 708 | | 708 | | 708 |
| 015 Finance - Treasury | 405.88 | 0.101676 | 304 | | 304 | | 304 |
| 024 Criminal Court Clerk | 13,703.18 | 3.432746 | 10,278 | | 10,278 | | 10,278 |
| 026 Juvenile Court | 1,586.47 | 0.397422 | 1,190 | | 1,190 | | 1,190 |
| 027 General Sessions Court | 5,741.43 | 1.438270 | 4,306 | | 4,306 | | 4,306 |
| 030 Sheriff's Office | 7,778.94 | 1.948681 | 5,834 | | 5,834 | | 5,834 |
| 030 Sheriff's Office - Security Services | 65.41 | 0.016386 | 49 | | 49 | | 49 |
| 031 Police | 41,095.51 | 10.294724 | 30,823 | | 30,823 | | 30,823 |
| 032 Fire | 33,572.68 | 8.410200 | 25,181 | | 25,181 | | 25,181 |
| 035 Agricultural Extension | 4,485.07 | 1.123543 | 3,364 | | 3,364 | | 3,364 |
| 038 Health | 8,421.53 | 2.109654 | 6,316 | | 6,316 | | 6,316 |
| 041 Arts Commission | 1,508.03 | 0.377772 | 1,131 | | 1,131 | | 1,131 |
| 049 Office of Emergency Management | 13,976.01 | 3.501092 | 10,483 | | 10,483 | | 10,483 |
| 060 Farmer's Market | 2,379.62 | 0.596112 | 1,785 | | 1,785 | | 1,785 |
| 080 Metro Nashville Public School (MNPS) | 63,348.97 | 15.869377 | 47,514 | | 47,514 | | 47,514 |
| Schedule .4 Total for Metro Southeast | 399,190.02 | 100.000000 | 299,407 | | 299,407 | 0 | 299,407 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Woodland Street

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 003 Metropolitan Clerk | 268 | 0.333578 | 164 | | 164 | | 164 |
| 004 Mayor's Office - Administration | 1,025 | 1.275812 | 625 | | 625 | | 625 |
| 006 Law | 1,645 | 2.047522 | 1,004 | | 1,004 | | 1,004 |
| 008 Human Resources | 2,546 | 3.168992 | 1,554 | | 1,554 | | 1,554 |
| 009 Register of Deeds | 264 | 0.328599 | 161 | | 161 | | 161 |
| 010 General Services - Administration | 1,818 | 2.262855 | 1,109 | | 1,109 | | 1,109 |
| 019 District Attorney | 2,866 | 3.567294 | 1,749 | | 1,749 | | 1,749 |
| 021 Public Defender | 2,826 | 3.517507 | 1,724 | | 1,724 | | 1,724 |
| 022 Juvenile Court Clerk | 957 | 1.191173 | 584 | | 584 | | 584 |
| 023 Circuit Court Clerk | 1,921 | 2.391058 | 1,172 | | 1,172 | | 1,172 |
| 024 Criminal Court Clerk | 2,965 | 3.690519 | 1,809 | | 1,809 | | 1,809 |
| 025 Clerk and Master - Chancery | 602 | 0.749306 | 367 | | 367 | | 367 |
| 026 Juvenile Court | 3,765 | 4.686275 | 2,297 | | 2,297 | | 2,297 |
| 027 General Sessions Court | 4,334 | 5.394506 | 2,645 | | 2,645 | | 2,645 |
| 028 State Trial Courts | 4,873 | 6.065396 | 2,973 | | 2,973 | | 2,973 |
| 029 Justice Integration Services | 631 | 0.785402 | 385 | | 385 | | 385 |
| 030 Sheriff's Office | 32,403 | 40.331835 | 19,772 | | 19,772 | | 19,772 |
| 039 Public Library | 12,891 | 16.045357 | 7,866 | | 7,866 | | 7,866 |
| 048 Internal Audit | 302 | 0.375898 | 184 | | 184 | | 184 |
| 051 Office of Family Safety | 1,314 | 1.635529 | 802 | | 802 | | 802 |
| 052 Community Oversight Board | 125 | 0.155587 | 76 | | 76 | | 76 |
| Schedule .4 Total for Woodland Street | 80,341 | 100.000000 | 49,023 | | 49,023 | 0 | 49,023 |

Allocation Basis: Number of Payroll Transactions by Dept Parking at Woodland Street
Allocation Source: FY 2024 Active Employee Reports - Human Resources

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - SE Davidson

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 66,322.69 | 47.995797 | 373,172 | | 373,172 | | 373,172 |
| 014 Information Technology Service | 881.08 | 0.637612 | 4,958 | | 4,958 | | 4,958 |
| 030 Sheriff's Office - Security Services | 653.36 | 0.472818 | 3,676 | | 3,676 | | 3,676 |
| 039 Public Library | 24,260.37 | 17.556522 | 136,504 | | 136,504 | | 136,504 |
| 040 Parks | 46,066.87 | 33.337251 | 259,200 | | 259,200 | | 259,200 |
| Schedule .4 Total for SE Davidson | 138,184.37 | 100.000000 | 777,510 | | 777,510 | 0 | 777,510 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Clifford Allen Bldg

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 1,750.33 | 6.484824 | 3,076 | | 3,076 | | 3,076 |
| 014 Information Technology Service | 332.18 | 1.230699 | 584 | | 584 | | 584 |
| 030 Sheriff's Office - Security Services | 70.19 | 0.260048 | 123 | | 123 | | 123 |
| 037 Social Services | 11,884.64 | 44.031585 | 20,889 | | 20,889 | | 20,889 |
| 075 Metro Action Commission (MAC) | 12,953.83 | 47.992844 | 22,768 | | 22,768 | | 22,768 |
| Schedule .4 Total for Clifford Allen Bldg | 26,991.17 | 100.000000 | 47,441 | | 47,441 | 0 | 47,441 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Bellevue Comm Ctr

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 614 | 1.329753 | 5,257 | | 5,257 | | 5,257 |
| 014 Information Technology Service | 136 | 0.294538 | 1,164 | | 1,164 | | 1,164 |
| 030 Sheriff's Office - Security Services | 104 | 0.225235 | 890 | | 890 | | 890 |
| 040 Parks | 45,320 | 98.150474 | 388,032 | | 388,032 | | 388,032 |
| Schedule .4 Total for Bellevue Comm Ctr | 46,174 | 100.000000 | 395,344 | | 395,344 | 0 | 395,344 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Lentz Health Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 2,896.36 | 2.769058 | 21,194 | | 21,194 | | 21,194 |
| 014 Information Technology Service | 1,981.51 | 1.894418 | 14,500 | | 14,500 | | 14,500 |
| 030 Sheriff's Office - Security Services | 339.91 | 0.324970 | 2,487 | | 2,487 | | 2,487 |
| 038 Health | 99,379.51 | 95.011554 | 727,205 | | 727,205 | | 727,205 |
| Schedule .4 Total for Lentz Health Center | 104,597.29 | 100.000000 | 765,386 | | 765,386 | 0 | 765,386 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Fulton

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 005 Election Commission | 467.05 | 0.250418 | 2,049 | | 2,049 | | 2,049 |
| 007 Planning Commission | 14,744.99 | 7.905806 | 64,677 | | 64,677 | | 64,677 |
| 010 General Services | 5,060.95 | 2.713524 | 22,199 | | 22,199 | | 22,199 |
| 010 General Services - Administration | 4,092.79 | 2.194427 | 17,953 | | 17,953 | | 17,953 |
| 010 General Services - Facilities | 16,687.01 | 8.947057 | 73,196 | | 73,196 | | 73,196 |
| 011 Historical Commission | 68.06 | 0.036492 | 299 | | 299 | | 299 |
| 014 Information Technology Service | 35,905.19 | 19.251246 | 157,494 | | 157,494 | | 157,494 |
| 015 Finance - Office of Mgmt & Budget | 7,578.15 | 4.063169 | 33,241 | | 33,241 | | 33,241 |
| 015 Finance - Operations | 11,666.60 | 6.255269 | 51,174 | | 51,174 | | 51,174 |
| 015 Finance - Property Administration | 1,042.88 | 0.559160 | 4,574 | | 4,574 | | 4,574 |
| 015 Finance - Purchasing | 7,296.11 | 3.911948 | 32,004 | | 32,004 | | 32,004 |
| 015 Finance - Treasury | 2,371.64 | 1.271600 | 10,403 | | 10,403 | | 10,403 |
| 015 Finance - Diversity Equity & Inclus | 212.33 | 0.113845 | 931 | | 931 | | 931 |
| 016 Assessor of Property | 18,199.11 | 9.757798 | 79,828 | | 79,828 | | 79,828 |
| 017 Trustee | 5,333.50 | 2.859657 | 23,395 | | 23,395 | | 23,395 |
| 018 County Clerk | 15,369.78 | 8.240799 | 67,418 | | 67,418 | | 67,418 |
| 030 Sheriff's Office - Security Services | 561.86 | 0.301252 | 2,465 | | 2,465 | | 2,465 |
| 032 Fire | 1,651.57 | 0.885521 | 7,244 | | 7,244 | | 7,244 |
| 033 Codes Administration | 19,625.61 | 10.522643 | 86,086 | | 86,086 | | 86,086 |
| 034 Beer Board | 861.67 | 0.462001 | 3,780 | | 3,780 | | 3,780 |
| 041 Arts Commission | 143.27 | 0.076817 | 628 | | 628 | | 628 |
| 042 Transportation | 5,874.45 | 3.149698 | 25,768 | | 25,768 | | 25,768 |
| 064 Sports Authority | 1,533.71 | 0.822328 | 6,727 | | 6,727 | | 6,727 |
| 065 Water and Sewer - Stormwater Svcs | 2,689.56 | 1.442059 | 11,797 | | 11,797 | | 11,797 |
| 065 Water and Sewer - General | 7,470.53 | 4.005466 | 32,769 | | 32,769 | | 32,769 |
| Schedule .4 Total for Fulton | 186,508.37 | 100.000000 | 818,099 | | 818,099 | 0 | 818,099 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Family Safety Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 4,891.16 | 17.226076 | 88,533 | | 88,533 | | 88,533 |
| 014 Information Technology Service | 403.17 | 1.419916 | 7,298 | | 7,298 | | 7,298 |
| 019 District Attorney | 768.50 | 2.706564 | 13,910 | | 13,910 | | 13,910 |
| 030 Sheriff's Office - Security Services | 491.00 | 1.729243 | 8,887 | | 8,887 | | 8,887 |
| 031 Police | 6,351.00 | 22.367457 | 114,957 | | 114,957 | | 114,957 |
| 051 Office of Family Safety | 5,088.10 | 17.919675 | 92,098 | | 92,098 | | 92,098 |
| All Other | 10,401.00 | 36.631069 | 188,264 | | 188,264 | | 188,264 |
| Schedule .4 Total for Family Safety Center | 28,393.93 | 100.000000 | 513,947 | | 513,947 | 0 | 513,947 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Juvenile Justice Center

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Facilities | 5,049.11 | 7.049514 | 19,880 | | 19,880 | | 19,880 |
| 014 Information Technology Service | 155.59 | 0.217233 | 613 | | 613 | | 613 |
| 019 District Attorney | 211.87 | 0.295811 | 834 | | 834 | | 834 |
| 021 Public Defender | 2,506.33 | 3.499311 | 9,868 | | 9,868 | | 9,868 |
| 022 Juvenile Court Clerk | 7,229.55 | 10.093821 | 28,466 | | 28,466 | | 28,466 |
| 026 Juvenile Court | 52,949.73 | 73.927853 | 208,485 | | 208,485 | | 208,485 |
| 029 Justice Integration Services | 650.51 | 0.908235 | 2,561 | | 2,561 | | 2,561 |
| 030 Sheriff's Office - Security Services | 1,797.24 | 2.509287 | 7,076 | | 7,076 | | 7,076 |
| All Other | 1,073.59 | 1.498935 | 4,227 | | 4,227 | | 4,227 |
| Schedule .4 Total for Juvenile Justice Center | 71,623.52 | 100.000000 | 282,012 | | 282,012 | 0 | 282,012 |

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2024 Security Per Square Foot Report - Sheriff

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Department Specific

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 018 County Clerk | 100 | 100.000000 | 356,864 | | 356,864 | | 356,864 |
| Schedule .4 Total for Department Specific | 100 | 100.000000 | 356,864 | | 356,864 | 0 | 356,864 |

Allocation Basis: Direct Allocation to 018 County Clerk
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 030 Sheriff's Office - Security Services



Activity - Admin Support Svcs

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 030 Sheriff's Office | 100 | 100.000000 | 632,142 | | 632,142 | 93,558 | 725,700 |
| Schedule .4 Total for Admin Support Svcs | 100 | 100.000000 | 632,142 | | 632,142 | 93,558 | 725,700 |

Allocation Basis: Direct Allocation to 030 Sheriff's Office
Allocation Source: Direct Assignment

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 030 Sheriff's Office - Security Services



| Receiving Department | Total | Historical Courthouse | Metro Southeast | Woodland Street | SE Davidson |
|---|---|---|---|---|---|
| 002 Metropolitan Council | 89,552 | 89,552 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 59,682 | 23,163 | 36,355 | 164 | 0 |
| 004 Mayor's Office - Administration | 117,232 | 116,607 | 0 | 625 | 0 |
| 005 Election Commission | 10,122 | 0 | 8,073 | 0 | 0 |
| 006 Law | 24,075 | 23,071 | 0 | 1,004 | 0 |
| 007 Planning Commission | 64,677 | 0 | 0 | 0 | 0 |
| 008 Human Resources | 3,054 | 0 | 1,501 | 1,554 | 0 |
| 009 Register of Deeds | 161 | 0 | 0 | 161 | 0 |
| 010 General Services | 37,943 | 0 | 15,744 | 0 | 0 |
| 010 General Services - Administration | 24,285 | 5,223 | 0 | 1,109 | 0 |
| 010 General Services - Facilities | 683,362 | 87,184 | 11,869 | 0 | 373,172 |
| 010 General Services - Fleet Management | 59,182 | 0 | 59,182 | 0 | 0 |
| 010 General Services - Surplus Property | 17,416 | 0 | 17,416 | 0 | 0 |
| 011 Historical Commission | 299 | 0 | 0 | 0 | 0 |
| 014 Information Technology Service | 213,651 | 26,333 | 708 | 0 | 4,958 |
| 015 Finance - Administration | 19,169 | 19,169 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 33,241 | 0 | 0 | 0 | 0 |
| 015 Finance - Operations | 51,174 | 0 | 0 | 0 | 0 |
| 015 Finance - Property Administration | 4,574 | 0 | 0 | 0 | 0 |
| 015 Finance - Purchasing | 32,004 | 0 | 0 | 0 | 0 |
| 015 Finance - Treasury | 10,707 | 0 | 304 | 0 | 0 |
| 015 Finance - Diversity Equity & Inclus | 931 | 0 | 0 | 0 | 0 |
| 016 Assessor of Property | 79,828 | 0 | 0 | 0 | 0 |
| 017 Trustee | 23,395 | 0 | 0 | 0 | 0 |
| 018 County Clerk | 424,282 | 0 | 0 | 0 | 0 |
| 019 District Attorney | 16,493 | 0 | 0 | 1,749 | 0 |
| 021 Public Defender | 11,593 | 0 | 0 | 1,724 | 0 |
| 022 Juvenile Court Clerk | 29,050 | 0 | 0 | 584 | 0 |
| 023 Circuit Court Clerk | 155,892 | 154,719 | 0 | 1,172 | 0 |
| 024 Criminal Court Clerk | 12,087 | 0 | 10,278 | 1,809 | 0 |
| 025 Clerk and Master - Chancery | 60,194 | 59,826 | 0 | 367 | 0 |
| 026 Juvenile Court | 211,973 | 0 | 1,190 | 2,297 | 0 |
| 027 General Sessions Court | 6,951 | 0 | 4,306 | 2,645 | 0 |
| 028 State Trial Courts | 338,012 | 335,038 | 0 | 2,973 | 0 |
| 029 Justice Integration Services | 15,132 | 12,185 | 0 | 385 | 0 |
| 030 Sheriff's Office | 761,893 | 10,587 | 5,834 | 19,772 | 0 |
| 030 Sheriff's Office - Security Services | 29,216 | 3,562 | 49 | 0 | 3,676 |
| 031 Police | 145,780 | 0 | 30,823 | 0 | 0 |
| 032 Fire | 32,425 | 0 | 25,181 | 0 | 0 |
| 033 Codes Administration | 86,086 | 0 | 0 | 0 | 0 |
| 034 Beer Board | 3,780 | 0 | 0 | 0 | 0 |
| 035 Agricultural Extension | 3,364 | 0 | 3,364 | 0 | 0 |
| 037 Social Services | 20,889 | 0 | 0 | 0 | 0 |
| 038 Health | 733,522 | 0 | 6,316 | 0 | 0 |
| 039 Public Library | 144,370 | 0 | 0 | 7,866 | 136,504 |
| 040 Parks | 647,232 | 0 | 0 | 0 | 259,200 |
| 041 Arts Commission | 1,760 | 0 | 1,131 | 0 | 0 |
| 042 Transportation | 25,768 | 0 | 0 | 0 | 0 |
| 048 Internal Audit | 184 | 0 | 0 | 184 | 0 |
| 049 Office of Emergency Management | 10,483 | 0 | 10,483 | 0 | 0 |
| 051 Office of Family Safety | 92,899 | 0 | 0 | 802 | 0 |
| 052 Community Oversight Board | 76 | 0 | 0 | 76 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 030 Sheriff's Office - Security Services



| Receiving Department | Total | Historical Courthouse | Metro Southeast | Woodland Street | SE Davidson |
|---|---|---|---|---|---|
| 060 Farmer's Market | 1,785 | 0 | 1,785 | 0 | 0 |
| 064 Sports Authority | 6,727 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 11,797 | 0 | 0 | 0 | 0 |
| 065 Water and Sewer - General | 32,769 | 0 | 0 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 22,768 | 0 | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 47,514 | 0 | 47,514 | 0 | 0 |
| All Other | 192,491 | 0 | 0 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 5,996,954 | 966,221 | 299,407 | 49,023 | 777,510 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 030 Sheriff's Office - Security Services



| Receiving Department | Clifford Allen Bldg | Bellevue Comm Ctr | Lentz Health Center | Fulton | Family Safety Center |
|---|---|---|---|---|---|
| 002 Metropolitan Council | 0 | 0 | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 | 0 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 | 2,049 | 0 |
| 006 Law | 0 | 0 | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 | 64,677 | 0 |
| 008 Human Resources | 0 | 0 | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 0 | 0 | 0 | 0 |
| 010 General Services | 0 | 0 | 0 | 22,199 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 | 17,953 | 0 |
| 010 General Services - Facilities | 3,076 | 5,257 | 21,194 | 73,196 | 88,533 |
| 010 General Services - Fleet Management | 0 | 0 | 0 | 0 | 0 |
| 010 General Services - Surplus Property | 0 | 0 | 0 | 0 | 0 |
| 011 Historical Commission | 0 | 0 | 0 | 299 | 0 |
| 014 Information Technology Service | 584 | 1,164 | 14,500 | 157,494 | 7,298 |
| 015 Finance - Administration | 0 | 0 | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 0 | 33,241 | 0 |
| 015 Finance - Operations | 0 | 0 | 0 | 51,174 | 0 |
| 015 Finance - Property Administration | 0 | 0 | 0 | 4,574 | 0 |
| 015 Finance - Purchasing | 0 | 0 | 0 | 32,004 | 0 |
| 015 Finance - Treasury | 0 | 0 | 0 | 10,403 | 0 |
| 015 Finance - Diversity Equity & Inclus | 0 | 0 | 0 | 931 | 0 |
| 016 Assessor of Property | 0 | 0 | 0 | 79,828 | 0 |
| 017 Trustee | 0 | 0 | 0 | 23,395 | 0 |
| 018 County Clerk | 0 | 0 | 0 | 67,418 | 0 |
| 019 District Attorney | 0 | 0 | 0 | 0 | 13,910 |
| 021 Public Defender | 0 | 0 | 0 | 0 | 0 |
| 022 Juvenile Court Clerk | 0 | 0 | 0 | 0 | 0 |
| 023 Circuit Court Clerk | 0 | 0 | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 0 | 0 | 0 |
| 026 Juvenile Court | 0 | 0 | 0 | 0 | 0 |
| 027 General Sessions Court | 0 | 0 | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 | 0 | 0 |
| 029 Justice Integration Services | 0 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 | 0 | 0 | 0 |
| 030 Sheriff's Office - Security Services | 123 | 890 | 2,487 | 2,465 | 8,887 |
| 031 Police | 0 | 0 | 0 | 0 | 114,957 |
| 032 Fire | 0 | 0 | 0 | 7,244 | 0 |
| 033 Codes Administration | 0 | 0 | 0 | 86,086 | 0 |
| 034 Beer Board | 0 | 0 | 0 | 3,780 | 0 |
| 035 Agricultural Extension | 0 | 0 | 0 | 0 | 0 |
| 037 Social Services | 20,889 | 0 | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 727,205 | 0 | 0 |
| 039 Public Library | 0 | 0 | 0 | 0 | 0 |
| 040 Parks | 0 | 388,032 | 0 | 0 | 0 |
| 041 Arts Commission | 0 | 0 | 0 | 628 | 0 |
| 042 Transportation | 0 | 0 | 0 | 25,768 | 0 |
| 048 Internal Audit | 0 | 0 | 0 | 0 | 0 |
| 049 Office of Emergency Management | 0 | 0 | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 0 | 0 | 0 | 92,098 |
| 052 Community Oversight Board | 0 | 0 | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 030 Sheriff's Office - Security Services



| Receiving Department | Clifford Allen Bldg | Bellevue Comm Ctr | Lentz Health Center | Fulton | Family Safety Center |
|---|---|---|---|---|---|
| 060 Farmer's Market | 0 | 0 | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 0 | 6,727 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 0 | 0 | 11,797 | 0 |
| 065 Water and Sewer - General | 0 | 0 | 0 | 32,769 | 0 |
| 075 Metro Action Commission (MAC) | 22,768 | 0 | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 | 0 | 0 | 0 | 0 |
| All Other | 0 | 0 | 0 | 0 | 188,264 |
| Direct Bill | 0 | 0 | 0 | 0 | 0 |
| Total | 47,441 | 395,344 | 765,386 | 818,099 | 513,947 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 030 Sheriff's Office - Security Services



| Receiving Department | Juvenile Justice Center | Department Specific | Admin Support Svcs |
|---|---|---|---|
| 002 Metropolitan Council | 0 | 0 | 0 |
| 003 Metropolitan Clerk | 0 | 0 | 0 |
| 004 Mayor's Office - Administration | 0 | 0 | 0 |
| 005 Election Commission | 0 | 0 | 0 |
| 006 Law | 0 | 0 | 0 |
| 007 Planning Commission | 0 | 0 | 0 |
| 008 Human Resources | 0 | 0 | 0 |
| 009 Register of Deeds | 0 | 0 | 0 |
| 010 General Services | 0 | 0 | 0 |
| 010 General Services - Administration | 0 | 0 | 0 |
| 010 General Services - Facilities | 19,880 | 0 | 0 |
| 010 General Services - Fleet Management | 0 | 0 | 0 |
| 010 General Services - Surplus Property | 0 | 0 | 0 |
| 011 Historical Commission | 0 | 0 | 0 |
| 014 Information Technology Service | 613 | 0 | 0 |
| 015 Finance - Administration | 0 | 0 | 0 |
| 015 Finance - Office of Mgmt & Budget | 0 | 0 | 0 |
| 015 Finance - Operations | 0 | 0 | 0 |
| 015 Finance - Property Administration | 0 | 0 | 0 |
| 015 Finance - Purchasing | 0 | 0 | 0 |
| 015 Finance - Treasury | 0 | 0 | 0 |
| 015 Finance - Diversity Equity & Inclus | 0 | 0 | 0 |
| 016 Assessor of Property | 0 | 0 | 0 |
| 017 Trustee | 0 | 0 | 0 |
| 018 County Clerk | 0 | 356,864 | 0 |
| 019 District Attorney | 834 | 0 | 0 |
| 021 Public Defender | 9,868 | 0 | 0 |
| 022 Juvenile Court Clerk | 28,466 | 0 | 0 |
| 023 Circuit Court Clerk | 0 | 0 | 0 |
| 024 Criminal Court Clerk | 0 | 0 | 0 |
| 025 Clerk and Master - Chancery | 0 | 0 | 0 |
| 026 Juvenile Court | 208,485 | 0 | 0 |
| 027 General Sessions Court | 0 | 0 | 0 |
| 028 State Trial Courts | 0 | 0 | 0 |
| 029 Justice Integration Services | 2,561 | 0 | 0 |
| 030 Sheriff's Office | 0 | 0 | 725,700 |
| 030 Sheriff's Office - Security Services | 7,076 | 0 | 0 |
| 031 Police | 0 | 0 | 0 |
| 032 Fire | 0 | 0 | 0 |
| 033 Codes Administration | 0 | 0 | 0 |
| 034 Beer Board | 0 | 0 | 0 |
| 035 Agricultural Extension | 0 | 0 | 0 |
| 037 Social Services | 0 | 0 | 0 |
| 038 Health | 0 | 0 | 0 |
| 039 Public Library | 0 | 0 | 0 |
| 040 Parks | 0 | 0 | 0 |
| 041 Arts Commission | 0 | 0 | 0 |
| 042 Transportation | 0 | 0 | 0 |
| 048 Internal Audit | 0 | 0 | 0 |
| 049 Office of Emergency Management | 0 | 0 | 0 |
| 051 Office of Family Safety | 0 | 0 | 0 |
| 052 Community Oversight Board | 0 | 0 | 0 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 030 Sheriff's Office - Security Services



| Receiving Department | Juvenile Justice Center | Department Specific | Admin Support Svcs |
|---|---|---|---|
| 060 Farmer's Market | 0 | 0 | 0 |
| 064 Sports Authority | 0 | 0 | 0 |
| 065 Water and Sewer - Stormwater Svcs | 0 | 0 | 0 |
| 065 Water and Sewer - General | 0 | 0 | 0 |
| 075 Metro Action Commission (MAC) | 0 | 0 | 0 |
| 080 Metro Nashville Public School (MNPS) | 0 | 0 | 0 |
| All Other | 4,227 | 0 | 0 |
| Direct Bill | 0 | 0 | 0 |
| Total | 282,012 | 356,864 | 725,700 |

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

**Employee Health & Wellness** - these costs have been allocated based on the number of procedures by benefiting department.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 038 Health - Employee Health & Wellness



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,526,543 | | | 1,526,543 |
| Inbound Costs: | | | | |
| 001 Administrative - Post Audits | 323 | 1 | 324 | |
| 001 Administrative - Miscellaneous | 113 | 1 | 114 | |
| 015 Finance - Grants & Cost Planning | 97 | 4 | 101 | |
| 015 Finance - Office of Mgmt & Budget | 1,048 | 38 | 1,086 | |
| 015 Finance - Operations | 2,215 | 70 | 2,285 | |
| 015 Finance - Payroll | 344 | 6 | 350 | |
| 015 Finance - Property Administration | 230 | 15 | 245 | |
| 015 Finance - Treasury | 139 | 11 | 150 | |
| 015 Finance - Diversity Equity & Inclus | 261 | 7 | 268 | |
| 048 Internal Audit | | 518 | 518 | |
| Total Allocated Additions: | 4,771 | 669 | 5,440 | 5,440 |
| Total To Be Allocated: | 1,531,314 | 669 | | 1,531,983 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 038 Health - Employee Health & Wellness



| | Total | G&A | Employee Health & Wellness |
|---|---|---|---|
| Other Expense & Cost | | | |
| 501101 Regular Pay | 533,998 | 0 | 533,998 |
| 501102 Leave Pay | 58,942 | 0 | 58,942 |
| 501103 Holiday Pay | 28,072 | 0 | 28,072 |
| 501104 Overtime Pay | 183 | 0 | 183 |
| 501109 Longevity | 1,394 | 0 | 1,394 |
| 501134 Paid Family Leave | 7,833 | 0 | 7,833 |
| 501160 YE Biweekly Sal/Fringe Accr | 3,343 | 0 | 3,343 |
| 501172 Employer OASDI | 34,531 | 0 | 34,531 |
| 501173 Employer SSN Medical | 8,802 | 0 | 8,802 |
| 501174 Employer Group Health | 65,353 | 0 | 65,353 |
| 501175 Employer Dental Group | 2,642 | 0 | 2,642 |
| 501176 Employer Group Life | 981 | 0 | 981 |
| 501177 Employer Pension | 69,260 | 0 | 69,260 |
| 501182 Cafe Plan Pre-Tax Savings | 39 | 0 | 39 |
| 502221 Medical Services | 622,590 | 0 | 622,590 |
| 502229 Actuary Studies | 15,315 | 0 | 15,315 |
| 502331 Temporary Service | 71,990 | 0 | 71,990 |
| 502520 Postage & Delivery Srvc | 52 | 0 | 52 |
| 502701 Printing/Binding | 356 | 0 | 356 |
| 503100 Offc & Admin Supply | 5,519 | 0 | 5,519 |
| 503150 Furniture/Fixtures<$10K | 610 | 0 | 610 |
| 503200 HHold & Jnitr Supply | 352 | 0 | 352 |
| 503320 Uniforms/Work Related Items | 83 | 0 | 83 |
| 503400 Medical Supply | (61,752) | 0 | (61,752) |
| 503401 Drugs | 48,591 | 0 | 48,591 |
| 505208 Insurance-Liability/PropDmg | 7,464 | 0 | 7,464 |
| Departmental Total | | | |
| Expenditures Per Financial Statement | 1,526,543 | | |
| Deductions | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,526,543 | 0 | 1,526,543 |
| Allocation Step 1 | | | |
| Inbound - All Others | 4,771 | 0 | 4,771 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,531,314 | 0 | 1,531,314 |
| Allocation Step 2 | | | |
| Inbound - All Others | 669 | 0 | 669 |
| 2nd Allocation | 669 | 0 | 669 |
| Total For 038 Health - Employee Health & Wellness | | | |
| Schedule .3 Total | 1,531,983 | 0 | 1,531,983 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 038 Health - Employee Health & Wellness



Activity - Employee Health & Wellness

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 010 General Services - Administration | 151 | 0.819761 | 12,553 | | 12,553 | | 12,553 |
| 018 County Clerk | 1 | 0.005429 | 83 | | 83 | 0 | 83 |
| 021 Public Defender | 2 | 0.010858 | 166 | | 166 | 0 | 166 |
| 026 Juvenile Court | 5 | 0.027144 | 416 | | 416 | 0 | 416 |
| 027 General Sessions Court | 1 | 0.005429 | 83 | | 83 | 0 | 83 |
| 030 Sheriff's Office | 333 | 1.807818 | 27,683 | | 27,683 | 12 | 27,695 |
| 031 Police | 10,601 | 57.551573 | 881,296 | | 881,296 | 389 | 881,685 |
| 032 Fire | 6,264 | 34.006515 | 520,746 | | 520,746 | 229 | 520,976 |
| 037 Social Services | 2 | 0.010858 | 166 | | 166 | 0 | 166 |
| 038 Health | 384 | 2.084691 | 31,923 | | 31,923 | 14 | 31,937 |
| 040 Parks | 188 | 1.020630 | 15,629 | | 15,629 | 7 | 15,636 |
| 042 Transportation | 200 | 1.085776 | 16,627 | | 16,627 | 7 | 16,634 |
| 065 Water and Sewer - Water Services | 149 | 0.808903 | 12,387 | | 12,387 | 5 | 12,392 |
| 075 Metro Action Commission (MAC) | 137 | 0.743757 | 11,389 | | 11,389 | 5 | 11,394 |
| 080 Metro Nashville Public School (MNPS) | 1 | 0.005429 | 83 | | 83 | 0 | 83 |
| Bordeaux Longterm Care | 1 | 0.005429 | 83 | | 83 | 0 | 83 |
| Schedule .4 Total for Employee Health & Wellness | 18,420 | 100.000000 | 1,531,314 | | 1,531,314 | 669 | 1,531,983 |

Allocation Basis: Number of Procedures by Benefiting Department
Allocation Source: FY 2024 CSMP Activity by Department Report - Health

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 038 Health - Employee Health & Wellness



| Receiving Department | Total | Employee Health & Wellness |
|---|---|---|
| 010 General Services - Administration | 12,553 | 12,553 |
| 018 County Clerk | 83 | 83 |
| 021 Public Defender | 166 | 166 |
| 026 Juvenile Court | 416 | 416 |
| 027 General Sessions Court | 83 | 83 |
| 030 Sheriff's Office | 27,695 | 27,695 |
| 031 Police | 881,685 | 881,685 |
| 032 Fire | 520,976 | 520,976 |
| 037 Social Services | 166 | 166 |
| 038 Health | 31,937 | 31,937 |
| 040 Parks | 15,636 | 15,636 |
| 042 Transportation | 16,634 | 16,634 |
| 065 Water and Sewer - Water Services | 12,392 | 12,392 |
| 075 Metro Action Commission (MAC) | 11,394 | 11,394 |
| 080 Metro Nashville Public School (MNPS) | 83 | 83 |
| Bordeaux Longterm Care | 83 | 83 |
| Direct Bill | 0 | 0 |
| Total | 1,531,983 | 1,531,983 |

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of **Internal Audit** are recorded in GSD General Fund 10101 within business units 48109110 (Advisory Services), 48109210 (Intergrity Hotline SuggBox), and 48109310 (Audit Assurance Services). For cost allocation purposes, these costs were allocated to departments based on the modified expenditures (in 000's) recorded for each department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .2 - Costs To Be Allocated
## For Department 048 Internal Audit



| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|---|---|---|---|
| Expenditures Per Financial Statement: | 1,453,075 | | | 1,453,075 |
| Inbound Costs: | | | | |
| 001 Administrative - Employee Benefits | 16,349 | 39 | 16,387 | |
| 001 Administrative - Facility Rental | 28,425 | 53 | 28,479 | |
| 001 Administrative - Insurance | 2,804 | 189 | 2,994 | |
| 001 Administrative - Post Audits | 308 | 1 | 309 | |
| 001 Administrative - Miscellaneous | 108 | 1 | 108 | |
| 003 Metropolitan Clerk - Records Center | 40 | 2 | 42 | |
| 006 Law | 6,874 | 3,667 | 10,541 | |
| 008 Human Resources | 7,613 | 262 | 7,875 | |
| 010 General Services - Mail Services | 113 | 3 | 117 | |
| 014 Information Technology Service | 5,006 | 449 | 5,455 | |
| 015 Finance - Business Assistance | 16,375 | 497 | 16,872 | |
| 015 Finance - Grants & Cost Planning | 92 | 4 | 96 | |
| 015 Finance - Office of Mgmt & Budget | 1,328 | 48 | 1,377 | |
| 015 Finance - Operations | 1,815 | 58 | 1,874 | |
| 015 Finance - Payroll | 607 | 10 | 617 | |
| 015 Finance - Property Administration | 219 | 15 | 233 | |
| 015 Finance - Purchasing | 14,160 | 836 | 14,996 | |
| 015 Finance - Treasury | 173 | 13 | 186 | |
| 015 Finance - Diversity Equity & Inclus | 1,212 | 8 | 1,220 | |
| 030 Sheriff's Office - Security Services | 184 | | 184 | |
| 048 Internal Audit | | 493 | 493 | |
| Total Allocated Additions: | 103,807 | 6,647 | 110,454 | 110,454 |
| Total To Be Allocated: | 1,556,882 | 6,647 | | 1,563,529 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .3 - Costs Allocated By Activity
## For Department 048 Internal Audit



| | Total | G&A | Internal Audit |
|---|---|---|---|
| **Other Expense & Cost** | | | |
| 501101 Regular Pay | 848,085 | 0 | 848,085 |
| 501102 Leave Pay | 80,866 | 0 | 80,866 |
| 501103 Holiday Pay | 37,272 | 0 | 37,272 |
| 501109 Longevity | 2,805 | 0 | 2,805 |
| 501134 Paid Family Leave | 12,030 | 0 | 12,030 |
| 501160 YE Biweekly Sal/Fringe Accr | 4,623 | 0 | 4,623 |
| 501172 Employer OASDI | 57,207 | 0 | 57,207 |
| 501173 Employer SSN Medical | 13,672 | 0 | 13,672 |
| 501174 Employer Group Health | 103,562 | 0 | 103,562 |
| 501175 Employer Dental Group | 3,708 | 0 | 3,708 |
| 501176 Employer Group Life | 1,642 | 0 | 1,642 |
| 501177 Employer Pension | 114,879 | 0 | 114,879 |
| 501181 FSA Pre-Tax Savings | 170 | 0 | 170 |
| 501182 Cafe Plan Pre-Tax Savings | 68 | 0 | 68 |
| 502231 Auditing Service | 34,913 | 0 | 34,913 |
| 502451 Employee Out-of-town Travel | 3,115 | 0 | 3,115 |
| 502453 Employee Local Travel/Park | 357 | 0 | 357 |
| 502502 Allowance-Cell/Mobile Devices | 1,785 | 0 | 1,785 |
| 502701 Printing/Binding | 2,231 | 0 | 2,231 |
| 502851 Subscriptions | 468 | 0 | 468 |
| 502883 Registration | 8,856 | 0 | 8,856 |
| 502884 Membership Dues | 5,775 | 0 | 5,775 |
| 502951 Info Systems Charge | 49,000 | 0 | 49,000 |
| 502957 Telecmmnct'n Charge | 6,348 | 0 | 6,348 |
| 502983 Surplus Property | 500 | 0 | 500 |
| 503100 Offc & Admin Supply | 554 | 0 | 554 |
| 503120 Computer Software | 58,384 | 0 | 58,384 |
| 503130 Computer Hardware <$10K | 146 | 0 | 146 |
| 505252 Software License | 54 | 0 | 54 |
| **Departmental Total** | | | |
| Expenditures Per Financial Statement | 1,453,075 | | |
| **Deductions** | | | |
| *Total Disallowed Costs | 0 | 0 | 0 |
| Functional Cost | 1,453,075 | 0 | 1,453,075 |
| **Allocation Step 1** | | | |
| Inbound - All Others | 103,807 | 0 | 103,807 |
| Reallocate Admin Costs | | 0 | 0 |
| Unallocated Costs | 0 | 0 | 0 |
| 1st Allocation | 1,556,882 | 0 | 1,556,882 |
| **Allocation Step 2** | | | |
| Inbound - All Others | 6,647 | 0 | 6,647 |
| 2nd Allocation | 6,647 | 0 | 6,647 |
| **Total For 048 Internal Audit** | | | |
| Schedule .3 Total | 1,563,529 | 0 | 1,563,529 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 048 Internal Audit



Activity - Internal Audit

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 001 Administrative - Direct | 190,476 | 4.148306 | 64,584 | | 64,584 | 297 | 64,881 |
| 001 Administrative - Corporate Dues | 853 | 0.018577 | 289 | | 289 | | 289 |
| 001 Administrative - Employee Benefits | 43,578 | 0.949069 | 14,776 | | 14,776 | | 14,776 |
| 001 Administrative - Facility Rental | 9,217 | 0.200734 | 3,125 | | 3,125 | | 3,125 |
| 001 Administrative - Insurance | 6,885 | 0.149946 | 2,334 | | 2,334 | | 2,334 |
| 001 Administrative - Post Audits | 1,083 | 0.023586 | 367 | | 367 | | 367 |
| 001 Administrative - Gen Svcs Energy | 1,867 | 0.040661 | 633 | | 633 | | 633 |
| 001 Administrative - Miscellaneous | 1,144 | 0.024915 | 388 | | 388 | | 388 |
| 002 Metropolitan Council | 3,395 | 0.073938 | 1,151 | | 1,151 | 5 | 1,156 |
| 003 Metropolitan Clerk | 994 | 0.021648 | 337 | | 337 | 1 | 338 |
| 003 Metropolitan Clerk - Records Center | 262 | 0.005706 | 89 | | 89 | | 89 |
| 004 Mayor's Office | 1,458 | 0.031753 | 494 | | 494 | 2 | 496 |
| 004 Mayor's Office - Administration | 4,752 | 0.103492 | 1,611 | | 1,611 | 7 | 1,618 |
| 005 Election Commission | 4,187 | 0.091187 | 1,420 | | 1,420 | 6 | 1,426 |
| 006 Law | 37,810 | 0.823450 | 12,820 | | 12,820 | | 12,820 |
| 007 Planning Commission | 30,560 | 0.665555 | 10,362 | | 10,362 | 47 | 10,409 |
| 008 Human Resources | 8,664 | 0.188690 | 2,938 | | 2,938 | | 2,938 |
| 009 Register of Deeds | 4,204 | 0.091557 | 1,425 | | 1,425 | 6 | 1,432 |
| 010 General Services | 6,286 | 0.136900 | 2,131 | | 2,131 | 10 | 2,141 |
| 010 General Services - Administration | 1,661 | 0.036174 | 563 | | 563 | | 563 |
| 010 General Services - Facilities | 30,428 | 0.662680 | 10,317 | | 10,317 | | 10,317 |
| 010 General Services - Fleet Management | 58,291 | 1.269498 | 19,764 | | 19,764 | | 19,764 |
| 010 General Services - Mail Services | 1,110 | 0.024174 | 376 | | 376 | | 376 |
| 010 General Services - Surplus Property | 786 | 0.017118 | 266 | | 266 | 1 | 268 |
| 011 Historical Commission | 2,029 | 0.044189 | 688 | | 688 | 3 | 691 |
| 012 Employee Benefit Board | 627,046 | 13.656203 | 212,611 | | 212,611 | 979 | 213,590 |
| 012 IOD Network (Injured-On-Duty) | 21,429 | 0.466694 | 7,266 | | 7,266 | | 7,266 |
| 014 Information Technology Service | 69,349 | 1.510326 | 23,514 | | 23,514 | | 23,514 |
| 015 Finance | 445 | 0.009691 | 151 | | 151 | 1 | 151 |
| 015 Finance - Accountability | 635 | 0.013829 | 215 | | 215 | | 215 |
| 015 Finance - Administration | 2,272 | 0.049481 | 770 | | 770 | | 770 |
| 015 Finance - Business Assistance | 1,292 | 0.028138 | 438 | | 438 | | 438 |
| 015 Finance - Grants & Cost Planning | 401 | 0.008733 | 136 | | 136 | | 136 |
| 015 Finance - Office of Mgmt & Budget | 1,789 | 0.038962 | 606 | | 606 | | 606 |
| 015 Finance - Operations | 3,886 | 0.084632 | 1,318 | | 1,318 | | 1,318 |
| 015 Finance - Payroll | 1,179 | 0.025677 | 400 | | 400 | | 400 |
| 015 Finance - Property Administration | 699 | 0.015223 | 237 | | 237 | | 237 |
| 015 Finance - Purchasing | 1,779 | 0.038744 | 603 | | 603 | | 603 |
| 015 Finance - Treasury | 1,461 | 0.031819 | 495 | | 495 | | 495 |
| 015 Finance - Diversity Equity & Inclus | 571 | 0.012436 | 194 | | 194 | | 194 |
| 016 Assessor of Property | 10,307 | 0.224472 | 3,495 | | 3,495 | 16 | 3,511 |
| 017 Trustee | 2,831 | 0.061655 | 960 | | 960 | 4 | 964 |
| 018 County Clerk | 6,535 | 0.142323 | 2,216 | | 2,216 | 10 | 2,226 |
| 019 District Attorney | 12,509 | 0.272429 | 4,241 | | 4,241 | 19 | 4,261 |
| 021 Public Defender | 11,428 | 0.248886 | 3,875 | | 3,875 | 18 | 3,893 |
| 022 Juvenile Court Clerk | 2,986 | 0.065031 | 1,012 | | 1,012 | 5 | 1,017 |
| 023 Circuit Court Clerk | 9,511 | 0.207137 | 3,225 | | 3,225 | 15 | 3,239 |
| 024 Criminal Court Clerk | 8,063 | 0.175601 | 2,734 | | 2,734 | 12 | 2,746 |
| 025 Clerk and Master - Chancery | 1,604 | 0.034933 | 544 | | 544 | 2 | 546 |
| 026 Juvenile Court | 18,178 | 0.395892 | 6,164 | | 6,164 | 28 | 6,192 |
| 027 General Sessions Court | 15,157 | 0.330099 | 5,139 | | 5,139 | 23 | 5,163 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
# OMB COST ALLOCATION PLAN
# FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .4 - Detail Activity Allocations
## For Department 048 Internal Audit



Activity - Internal Audit

| Receiving Department | Allocation Units | Allocation Pct | Gross Allocation | Direct Billed | Allocation Step 1 | Allocation Step 2 | Total |
|---|---|---|---|---|---|---|---|
| 028 State Trial Courts | 16,159 | 0.351921 | 5,479 | | 5,479 | 25 | 5,504 |
| 029 Justice Integration Services | 4,773 | 0.103949 | 1,618 | | 1,618 | 7 | 1,626 |
| 030 Sheriff's Office | 99,956 | 2.176905 | 33,892 | | 33,892 | 156 | 34,048 |
| 030 Sheriff's Office - Security Services | 20,471 | 0.445830 | 6,941 | | 6,941 | | 6,941 |
| 031 Police | 317,939 | 6.924276 | 107,803 | | 107,803 | 496 | 108,299 |
| 032 Fire | 214,985 | 4.682079 | 72,894 | | 72,894 | 335 | 73,230 |
| 033 Codes Administration | 17,096 | 0.372327 | 5,797 | | 5,797 | 27 | 5,823 |
| 034 Beer Board | 1,059 | 0.023064 | 359 | | 359 | 2 | 360 |
| 035 Agricultural Extension | 327 | 0.007122 | 111 | | 111 | 0 | 111 |
| 037 Social Services | 7,826 | 0.170440 | 2,654 | | 2,654 | 12 | 2,666 |
| 038 Health | 69,646 | 1.516794 | 23,615 | | 23,615 | 108 | 23,723 |
| 038 Health - Employee Health & Wellness | 1,527 | 0.033256 | 518 | | 518 | | 518 |
| 039 Public Library | 49,022 | 1.067632 | 16,622 | | 16,622 | 76 | 16,698 |
| 040 Parks | 78,902 | 1.718377 | 26,753 | | 26,753 | 123 | 26,876 |
| 041 Arts Commission | 5,557 | 0.121024 | 1,884 | | 1,884 | 8 | 1,893 |
| 042 Transportation | 86,998 | 1.894697 | 29,498 | | 29,498 | 136 | 29,634 |
| 044 Human Relations Commission | 721 | 0.015702 | 244 | | 244 | 1 | 245 |
| 047 Criminal Justice Planning | 671 | 0.014613 | 227 | | 227 | 1 | 228 |
| 048 Internal Audit | 1,453 | 0.031644 | 493 | | 493 | | 493 |
| 049 Office of Emergency Management | 2,814 | 0.061285 | 954 | | 954 | 4 | 958 |
| 051 Office of Family Safety | 6,027 | 0.131260 | 2,043 | | 2,043 | 9 | 2,053 |
| 052 Community Oversight Board | 750 | 0.016334 | 254 | | 254 | 1 | 255 |
| 053 Office of Homeless Services | 13,422 | 0.292313 | 4,551 | | 4,551 | 21 | 4,572 |
| 054 Community Review Board | 1,060 | 0.023085 | 359 | | 359 | 2 | 361 |
| 060 Farmer's Market | 3,070 | 0.066860 | 1,041 | | 1,041 | 5 | 1,045 |
| 061 Municipal Auditorium | 3,389 | 0.073808 | 1,149 | | 1,149 | 5 | 1,154 |
| 062 State Fair Board | 5,267 | 0.114708 | 1,786 | | 1,786 | 8 | 1,794 |
| 064 Sports Authority | 51,338 | 1.118071 | 17,407 | | 17,407 | 80 | 17,487 |
| 065 Water and Sewer - Stormwater Svcs | 21,715 | 0.472923 | 7,363 | | 7,363 | 34 | 7,396 |
| 065 Water and Sewer - Waste Services | 50,662 | 1.103349 | 17,178 | | 17,178 | 79 | 17,257 |
| 065 Water and Sewer - Water Services | 208,477 | 4.540343 | 70,688 | | 70,688 | 325 | 71,013 |
| 068 District Energy System (DES) | 19,055 | 0.414992 | 6,461 | | 6,461 | 30 | 6,490 |
| 071 Convention Center Authority | 86,682 | 1.887815 | 29,391 | | 29,391 | 135 | 29,526 |
| 075 Metro Action Commission (MAC) | 42,357 | 0.922477 | 14,362 | | 14,362 | 66 | 14,428 |
| 077 Metro Devlp & Housing Auth (MDHA) | 43 | 0.000936 | 15 | | 15 | 0 | 15 |
| 078 Metropolitan Transit Authority (MTA) | 321 | 0.006991 | 109 | | 109 | 0 | 109 |
| 080 Metro Nashville Public School (MNPS) | 1,770,489 | 38.558832 | 600,322 | | 600,322 | 2,774 | 603,096 |
| 091 Emergency Communication Center | 23,998 | 0.522644 | 8,137 | | 8,137 | 37 | 8,174 |
| Medical Examiner | 311 | 0.006773 | 105 | | 105 | 0 | 106 |
| Schedule .4 Total for Internal Audit | 4,591,657 | 100.000000 | 1,556,882 | | 1,556,882 | 6,647 | 1,563,529 |

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2024 Expenditure Report - Finance-Operations

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 048 Internal Audit



| Receiving Department | Total | Internal Audit |
|---|---|---|
| 001 Administrative - Direct | 64,881 | 64,881 |
| 001 Administrative - Corporate Dues | 289 | 289 |
| 001 Administrative - Employee Benefits | 14,776 | 14,776 |
| 001 Administrative - Facility Rental | 3,125 | 3,125 |
| 001 Administrative - Insurance | 2,334 | 2,334 |
| 001 Administrative - Post Audits | 367 | 367 |
| 001 Administrative - Gen Svcs Energy | 633 | 633 |
| 001 Administrative - Miscellaneous | 388 | 388 |
| 002 Metropolitan Council | 1,156 | 1,156 |
| 003 Metropolitan Clerk | 338 | 338 |
| 003 Metropolitan Clerk - Records Center | 89 | 89 |
| 004 Mayor's Office | 496 | 496 |
| 004 Mayor's Office - Administration | 1,618 | 1,618 |
| 005 Election Commission | 1,426 | 1,426 |
| 006 Law | 12,820 | 12,820 |
| 007 Planning Commission | 10,409 | 10,409 |
| 008 Human Resources | 2,938 | 2,938 |
| 009 Register of Deeds | 1,432 | 1,432 |
| 010 General Services | 2,141 | 2,141 |
| 010 General Services - Administration | 563 | 563 |
| 010 General Services - Facilities | 10,317 | 10,317 |
| 010 General Services - Fleet Management | 19,764 | 19,764 |
| 010 General Services - Mail Services | 376 | 376 |
| 010 General Services - Surplus Property | 268 | 268 |
| 011 Historical Commission | 691 | 691 |
| 012 Employee Benefit Board | 213,590 | 213,590 |
| 012 IOD Network (Injured-On-Duty) | 7,266 | 7,266 |
| 014 Information Technology Service | 23,514 | 23,514 |
| 015 Finance | 151 | 151 |
| 015 Finance - Accountability | 215 | 215 |
| 015 Finance - Administration | 770 | 770 |
| 015 Finance - Business Assistance | 438 | 438 |
| 015 Finance - Grants & Cost Planning | 136 | 136 |
| 015 Finance - Office of Mgmt & Budget | 606 | 606 |
| 015 Finance - Operations | 1,318 | 1,318 |
| 015 Finance - Payroll | 400 | 400 |
| 015 Finance - Property Administration | 237 | 237 |
| 015 Finance - Purchasing | 603 | 603 |
| 015 Finance - Treasury | 495 | 495 |
| 015 Finance - Diversity Equity & Inclus | 194 | 194 |
| 016 Assessor of Property | 3,511 | 3,511 |
| 017 Trustee | 964 | 964 |
| 018 County Clerk | 2,226 | 2,226 |
| 019 District Attorney | 4,261 | 4,261 |
| 021 Public Defender | 3,893 | 3,893 |
| 022 Juvenile Court Clerk | 1,017 | 1,017 |
| 023 Circuit Court Clerk | 3,239 | 3,239 |
| 024 Criminal Court Clerk | 2,746 | 2,746 |
| 025 Clerk and Master - Chancery | 546 | 546 |
| 026 Juvenile Court | 6,192 | 6,192 |
| 027 General Sessions Court | 5,163 | 5,163 |
| 028 State Trial Courts | 5,504 | 5,504 |

# NASHVILLE-DAVIDSON COUNTY, TENNESSEE
## OMB COST ALLOCATION PLAN
## FOR THE FISCAL YEAR ENDED JUNE 30, 2024
## Schedule .5 - Allocation Summary
## For Department 048 Internal Audit



| Receiving Department | Total | Internal Audit |
|---|---|---|
| 029 Justice Integration Services | 1,626 | 1,626 |
| 030 Sheriff's Office | 34,048 | 34,048 |
| 030 Sheriff's Office - Security Services | 6,941 | 6,941 |
| 031 Police | 108,299 | 108,299 |
| 032 Fire | 73,230 | 73,230 |
| 033 Codes Administration | 5,823 | 5,823 |
| 034 Beer Board | 360 | 360 |
| 035 Agricultural Extension | 111 | 111 |
| 037 Social Services | 2,666 | 2,666 |
| 038 Health | 23,723 | 23,723 |
| 038 Health - Employee Health & Wellness | 518 | 518 |
| 039 Public Library | 16,698 | 16,698 |
| 040 Parks | 26,876 | 26,876 |
| 041 Arts Commission | 1,893 | 1,893 |
| 042 Transportation | 29,634 | 29,634 |
| 044 Human Relations Commission | 245 | 245 |
| 047 Criminal Justice Planning | 228 | 228 |
| 048 Internal Audit | 493 | 493 |
| 049 Office of Emergency Management | 958 | 958 |
| 051 Office of Family Safety | 2,053 | 2,053 |
| 052 Community Oversight Board | 255 | 255 |
| 053 Office of Homeless Services | 4,572 | 4,572 |
| 054 Community Review Board | 361 | 361 |
| 060 Farmer's Market | 1,045 | 1,045 |
| 061 Municipal Auditorium | 1,154 | 1,154 |
| 062 State Fair Board | 1,794 | 1,794 |
| 064 Sports Authority | 17,487 | 17,487 |
| 065 Water and Sewer - Stormwater Svcs | 7,396 | 7,396 |
| 065 Water and Sewer - Waste Services | 17,257 | 17,257 |
| 065 Water and Sewer - Water Services | 71,013 | 71,013 |
| 068 District Energy System (DES) | 6,490 | 6,490 |
| 071 Convention Center Authority | 29,526 | 29,526 |
| 075 Metro Action Commission (MAC) | 14,428 | 14,428 |
| 077 Metro Devlp & Housing Auth (MDHA) | 15 | 15 |
| 078 Metropolitan Transit Authority (MTA) | 109 | 109 |
| 080 Metro Nashville Public School (MNPS) | 603,096 | 603,096 |
| 091 Emergency Communication Center | 8,174 | 8,174 |
| Medical Examiner | 106 | 106 |
| Direct Bill | 0 | 0 |
| Total | 1,563,529 | 1,563,529 |

# Section D: Supplemental Data

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Indirect | 001 Administrative - Corporate Dues | 10101 GSD General | 001 Administrative | 01101303-ADM Corp Dues/Contribution | | | 853,212 | | | 853,212 |
| ndirect | 001 Administrative - Corporate Dues Total | | | | | | 853,212 | | | 853,212 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101104-ADM County Retire Match | | | | | 3,501,900 | 3,501,900 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101107-ADM Cnty Teach Retire Match | | | | | 6,900,400 | 6,900,400 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101109-ADM Health Insurance Match | | 39,980,344 | | | | 39,980,344 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101110-ADM Death Benefit Payments | | | | | 200,000 | 200,000 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101113-ADM Pens IOD Medical Expense | | | | | 11,745,600 | 11,745,600 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101114-ADM Unemployment Compensation | | | 96,820 | | | 96,820 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101115-ADM Life Insurance Match | | 3,444,605 | | | | 3,444,605 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101120-ADM Employee IOD Med Expense | | | | | 8,587,400 | 8,587,400 |
| Indirect | 001 Administrative - Employee Benefits | 10101 GSD General | 001 Administrative | 01101145-ADM TCRS Pension Contribution | | 38,628 | | | | 38,628 |
| Indirect | 001 Administrative - Employee Benefits | 18301 USD General | 001 Administrative | 01191102-ADM Police/Fire Retire Match | | | | | 8,873,000 | 8,873,000 |
| Indirect | 001 Administrative - Employee Benefits | 18301 USD General | 001 Administrative | 01191103-ADM Civil Service Retire Match | | | | | 5,424,700 | 5,424,700 |
| Indirect | 001 Administrative - Employee Benefits | 18301 USD General | 001 Administrative | 01191106-ADM Teacher Pens Match | | | | | 4,592,400 | 4,592,400 |
| Indirect | 001 Administrative - Employee Benefits | 18301 USD General | 001 Administrative | 01191112-ADM Pensioner IOD | | | | | 281,800 | 281,800 |
| Indirect | 001 Administrative - Employee Benefits | 18301 USD General | 001 Administrative | 01191113-ADM Employee IOD | | | | | 1,253,200 | 1,253,200 |
| Indirect | 001 Administrative - Employee Benefits | 18301 USD General | 001 Administrative | 01191115-ADM Life Ins Match | | 17,982 | | | | 17,982 |
| ndirect | 001 Administrative - Employee Benefits Total | | | | | 43,481,559 | 96,820 | | 51,360,400 | 94,938,779 |
| Indirect | 001 Administrative - Facility Rental | 10101 GSD General | 001 Administrative | 01101127-ADM Contingency FacilityRental | | | 9,216,816 | | | 9,216,816 |
| ndirect | 001 Administrative - Facility Rental Total | | | | | | 9,216,816 | | | 9,216,816 |
| Indirect | 001 Administrative - Gen Svcs Energy | 10101 GSD General | 001 Administrative | 01101159-ADM Gen Srvc Energy Prgm | | | 1,867,277 | | | 1,867,277 |
| ndirect | 001 Administrative - Gen Svcs Energy Total | | | | | | 1,867,277 | | | 1,867,277 |
| Indirect | 001 Administrative - Insurance | 10101 GSD General | 001 Administrative | 01101301-ADM Self-Insured Liability | | | 2,759,600 | | | 2,759,600 |
| Indirect | 001 Administrative - Insurance | 10101 GSD General | 001 Administrative | 01101306-ADM Property Loss | | | 2,588,900 | | 559,200 | 3,148,100 |
| Indirect | 001 Administrative - Insurance | 10101 GSD General | 001 Administrative | 01101308-ADM Judgments and Losses | | | 1,304,800 | | 1,095,200 | 2,400,000 |
| Indirect | 001 Administrative - Insurance | 10101 GSD General | 001 Administrative | 01101334-ADM Enterprise Risk Mgmt Study | | | 88,442 | | | 88,442 |
| Indirect | 001 Administrative - Insurance | 18301 USD General | 001 Administrative | 01191301-ADM USD Self-Insured Liability | | | 134,000 | | | 134,000 |
| Indirect | 001 Administrative - Insurance | 18301 USD General | 001 Administrative | 01191308-ADM Judgments and Losses | | | 9,100 | | | 9,100 |
| ndirect | 001 Administrative - Insurance Total | | | | | | 6,884,842 | | 1,654,400 | 8,539,242 |
| Indirect | 001 Administrative - Miscellaneous | 10101 GSD General | 001 Administrative | 01101126-R12 Technical & Process Review Analysis | | | 340,310 | | | 340,310 |
| Indirect | 001 Administrative - Miscellaneous | 10101 GSD General | 001 Administrative | 01101333-ADM GSD-USD Study | | | 14,339 | | | 14,339 |
| Indirect | 001 Administrative - Miscellaneous | 10101 GSD General | 001 Administrative | 01101347-ADM Solar Strategy and Infrastructure | | | 61,238 | | | 61,238 |
| Indirect | 001 Administrative - Miscellaneous | 10101 GSD General | 001 Administrative | 01101360-ADM Master Space Planning | | | 728,541 | | | 728,541 |
| ndirect | 001 Administrative - Miscellaneous Total | | | | | | 1,144,427 | | | 1,144,427 |
| Indirect | 001 Administrative - Post Audits | 10101 GSD General | 001 Administrative | 01101412-ADM Post Audit | 4,251 | 315 | 1,078,739 | | | 1,083,305 |
| ndirect | 001 Administrative - Post Audits Total | | | | 4,251 | 315 | 1,078,739 | | | 1,083,305 |
| Indirect | 003 Metropolitan Clerk - Records Center | 10101 GSD General | 003 Metropolitan Clerk | 03103000-MCL Records Center | 126,913 | 66,845 | 68,394 | | | 262,152 |
| ndirect | 003 Metropolitan Clerk - Records Center Total | | | | 126,913 | 66,845 | 68,394 | | | 262,152 |
| Indirect | 006 Law | 10101 GSD General | 006 Law | 06110010-LAW Contracts All Services | 76,845 | 22,049 | 1,887 | | | 100,781 |
| Indirect | 006 Law | 10101 GSD General | 006 Law | 06110110-LAW Client Adv/Supp All Servic | 2,476,050 | 691,873 | 1,113,808 | 5,246 | | 4,286,978 |
| Indirect | 006 Law | 10101 GSD General | 006 Law | 06110210-LAW Legislation All Services | 47,507 | 14,219 | 917 | | | 62,643 |
| Indirect | 006 Law | 10101 GSD General | 006 Law | 06110310-LAW Lit/Admin Hear All Service | 3,336,561 | 955,347 | 201,744 | 265,905 | | 4,759,557 |
| Indirect | 006 Law | 10101 GSD General | 006 Law | 06110510-LAW Claims All Services | 229,532 | 81,685 | 2,445 | | | 313,662 |
| Indirect | 006 Law | 10101 GSD General | 006 Law | 06110610-LAW Insurance All Services | 114,207 | 23,151 | 1,223 | | | 138,581 |
| Indirect | 006 Law | 30003 General Fund 4% Reserve | 006 Law | 06201000-4% LAW Department of Law | | | 131 | | | 131 |
| Indirect | 006 Law | 30039 Flood 2010 | 006 Law | 06701510-LAW Flood 2010 | | | 1,593 | | | 1,593 |
| Indirect | 006 Law | 30196 Surplus Fund | 006 Law | 06703400-LAW Surplus Funds | | | | | 31,222,200 | 31,222,200 |
| Indirect | 006 Law | 30216 American Rescue Plan Act-COVID Stimulus | 006 Law | 06902024-LAW ARP External Legal Support | | | 1,870 | | | 1,870 |
| Indirect | 006 Law | 50109 Property Loss | 006 Law | 06501000-LAW Self Insured Property Los | 6,858 | 1,363 | 15,437,639 | | | 15,445,860 |
| Indirect | 006 Law | 50122 Metro Self-Insured Liability | 006 Law | 06502000-LAW Self Insured Liability | (2,940) | | 4,850,427 | | | 4,847,487 |
| Indirect | 006 Law | 50123 Employee Blanket Bond | 006 Law | 06503000-LAW Employee Blanket Bond | | | 193,352 | | | 193,352 |
| Indirect | 006 Law | 50135 Employee ProfessionalLiability | 006 Law | 06504000-LAW Employee Prof Liablity | | | 150,000 | | | 150,000 |
| Indirect | 006 Law | 50267 Judgments & Losses | 006 Law | 06505000-LAW Judgments and Losses | 2,010 | | 3,773,240 | | | 3,775,250 |
| Indirect | 006 Law | 50267 Judgments & Losses | 006 Law | 06507000-LAW Metro Arts | 200,000 | | 1,227,847 | | | 1,427,847 |
| Indirect | 006 Law | 55143 MNPS Self-Insured Liability | 006 Law | 06506000-LAW MNPS Self Insured Liablity | | | 2,575,593 | | | 2,575,593 |
| ndirect | 006 Law Total | | | | 6,486,630 | 1,789,687 | 29,533,715 | 271,151 | 31,222,200 | 69,303,383 |
| Indirect | 008 Human Resources | 10101 GSD General | 008 Human Resources | 08126100-HR Employees Relations | 485,865 | 129,365 | 11,638 | | | 626,869 |
| Indirect | 008 Human Resources | 10101 GSD General | 008 Human Resources | 08126400-HR Workforce Management | 1,830,111 | 607,887 | 293,035 | | | 2,731,032 |
| Indirect | 008 Human Resources | 10101 GSD General | 008 Human Resources | 08126500-HR Benefits Program | 872,399 | 309,516 | 578,664 | | | 1,760,579 |
| Indirect | 008 Human Resources | 10101 GSD General | 008 Human Resources | 08126600-HR Admin & Customer Sv Program | 1,183,486 | 392,781 | 1,331,692 | | | 2,907,959 |
| Indirect | 008 Human Resources | 10101 GSD General | 008 Human Resources | 08126700-HR Veterans Affairs Officer | 245,957 | 62,585 | 7,129 | | | 315,671 |
| Indirect | 008 Human Resources | 10101 GSD General | 008 Human Resources | 08126800-HR Safety Administration | 254,353 | 67,887 | 0 | | | 322,240 |
| ndirect | 008 Human Resources Total | | | | 4,872,171 | 1,570,020 | 2,222,158 | | | 8,664,349 |
| Indirect | 010-01 General Services - Administration | 10101 GSD General | 010 General Services | 10170100-GSR Business Office | 1,035,356 | 317,737 | 307,918 | | | 1,661,011 |
| ndirect | 010-01 General Services - Administration Total | | | | 1,035,356 | 317,737 | 307,918 | | | 1,661,011 |
| Indirect | 010-02 General Services - Facilities | 10101 GSD General | 010 General Services | 10103210-GSR BOSS Support Services | 1,832,492 | 623,890 | 732,762 | | | 3,189,144 |
| Indirect | 010-02 General Services - Facilities | 10101 GSD General | 010 General Services | 10103220-GSR BOSS Building Services | 634,974 | 196,895 | 16,626,770 | | | 17,458,639 |
| Indirect | 010-02 General Services - Facilities | 10101 GSD General | 010 General Services | 10103230-GSR BOSS Utilities | | | 6,910,924 | | | 6,910,924 |
| Indirect | 010-02 General Services - Facilities | 10101 GSD General | 010 General Services | 10103260-GSR SS ADA Compliance | 359,283 | 117,300 | 15,411 | | | 491,993 |
| Indirect | 010-02 General Services - Facilities | 10101 GSD General | 010 General Services | 10103270-GSR BOSS Construction Services | 0 | | 40,317 | | | 40,317 |
| Indirect | 010-02 General Services - Facilities | 10101 GSD General | 010 General Services | 10103280-GSR Sustainability | 340,179 | 109,813 | 278,503 | | | 728,495 |
| Indirect | 010-02 General Services - Facilities | 30003 General Fund 4% Reserve | 010 General Services | 10201001-4% GSR General ServicesR010820 | | | 8,673 | | 4,231,784 | 4,240,456 |
| Indirect | 010-02 General Services - Facilities | 30003 General Fund 4% Reserve | 010 General Services | 10203000-4% GSR Buildings | | | 1,599,880 | 258,979 | | 1,858,859 |
| ndirect | 010-02 General Services - Facilities Total | | | | 3,166,928 | 1,047,897 | 26,213,241 | 258,979 | 4,231,784 | 34,918,829 |
| Indirect | 010-03 General Services - Fleet Management | 51154 Office of Fleet Management | 010 General Services | 10510010-OFM Light Veh/Equip Repairs | 2,100,002 | 750,584 | 5,289,345 | | | 8,139,932 |
| Indirect | 010-03 General Services - Fleet Management | 51154 Office of Fleet Management | 010 General Services | 10510030-OFM Heavy Veh/Equip Repairs | 929,792 | 305,712 | 12,685,840 | | | 13,921,344 |
| Indirect | 010-03 General Services - Fleet Management | 51154 Office of Fleet Management | 010 General Services | 10510050-OFM Ground Veh/Equip Repairs | 217,531 | 92,921 | 982,929 | | | 1,293,381 |
| Indirect | 010-03 General Services - Fleet Management | 51154 Office of Fleet Management | 010 General Services | 10510410-OFM Fuel | 233,618 | 73,416 | 9,009,801 | | | 9,316,835 |
| Indirect | 010-03 General Services - Fleet Management | 51154 Office of Fleet Management | 010 General Services | 10510610-OFM Asset Management | 537,546 | 206,154 | 24,875,764 | (32,601) | | 25,586,863 |
| ndirect | 010-03 General Services - Fleet Management Total | | | | 4,018,490 | 1,428,787 | 52,843,679 | (32,601) | | 58,258,354 |
| Indirect | 010-04 General Services - Mail Services | 10101 GSD General | 010 General Services | 10104100-GSR Mail Services | 255,380 | 119,353 | 735,073 | | | 1,109,806 |
| ndirect | 010-04 General Services - Mail Services Total | | | | 255,380 | 119,353 | 735,073 | | | 1,109,806 |
| Indirect | 012-01 IOD Network (Injured-On-Duty) | 52200 IOD Network (Injured-On-Duty) | 012 Employee Benefit Board | 12505100-BEN IOD Pensioners | | | 10,809,538 | | | 10,809,538 |
| Indirect | 012-01 IOD Network (Injured-On-Duty) | 52200 IOD Network (Injured-On-Duty) | 012 Employee Benefit Board | 12505200-BEN IOD Employees | | | 9,493,906 | | | 9,493,906 |
| Indirect | 012-01 IOD Network (Injured-On-Duty) | 52200 IOD Network (Injured-On-Duty) | 012 Employee Benefit Board | 12505400-BEN IOD Clinic Operations | | | 1,125,607 | (134,603) | | 991,004 |
| ndirect | 012-01 IOD Network (Injured-On-Duty) Total | | | | | | 21,429,051 | (134,603) | | 21,294,448 |
| Indirect | 014 Information Technology Service | 30003 General Fund 4% Reserve | 014 Information Technology Service | 14201000-4% ITS Administration | | | 5,764,120 | 510,581 | | 6,274,701 |
| Indirect | 014 Information Technology Service | 30003 General Fund 4% Reserve | 014 Information Technology Service | 14201400-4% ITS Obsolete Network Equip | | | 1,617,375 | 143,728 | | 1,761,103 |
| Indirect | 014 Information Technology Service | 30003 General Fund 4% Reserve | 014 Information Technology Service | 14201500-4% ITS Obsolete Servers | | | 419,467 | 84,159 | | 503,626 |
| Indirect | 014 Information Technology Service | 30003 General Fund 4% Reserve | 014 Information Technology Service | 14203000-4% ITS PC Repl Prog - Metro | | | | | 2,320,000 | 2,320,000 |
| Indirect | 014 Information Technology Service | 30175 Equipment & Major Maintenance Fund 2023 | 014 Information Technology Service | 14702400-x-ITS Public Safety Radio Contract | | | 1,328,655 | | | 1,328,655 |
| Indirect | 014 Information Technology Service | 30175 Equipment & Major Maintenance Fund 2023 | 014 Information Technology Service | 14702410-ITS End of Life Network Backbone | | | 7,381,559 | 14,218 | | 7,395,777 |
| Indirect | 014 Information Technology Service | 30175 Equipment & Major Maintenance Fund 2023 | 014 Information Technology Service | 14702420-ITS Capital Projects Support | | | 693,351 | | | 693,351 |
| Indirect | 014 Information Technology Service | 30370 ITS Community Asset & Land Use Fund | 014 Information Technology Service | 14700100-ITS Community Asset & Land Use | 137,289 | 60,641 | 1,475,000 | 91,610 | | 1,764,540 |
| Indirect | 014 Information Technology Service | 32240 ITS Grant Fund | 014 Information Technology Service | 14301100-ITS Digital Inclusion Grant | 120,564 | | | | | 120,564 |
| Indirect | 014 Information Technology Service | 34155 Nash Educ Comm & ArtsTVCapital | 014 Information Technology Service | 14305155-ITS NECAT Capital Only | | | 95,039 | | | 95,039 |
| Indirect | 014 Information Technology Service | 40016 GSD FY16 Capital Projects | 014 Information Technology Service | 14401016-X-ITS End of Life Telephone Syst | | | 1,402 | | | 1,402 |
| Indirect | 014 Information Technology Service | 40016 GSD FY16 Capital Projects | 014 Information Technology Service | 14408016-x-ITS POL Temporary Relocations | | | 2,990 | | | 2,990 |
| Indirect | 014 Information Technology Service | 40017 GSD FY17 Capital Projects | 014 Information Technology Service | 14404017-x-ITS Info Security Mgmt Program | | | 25,925 | | | 25,925 |
| Indirect | 014 Information Technology Service | 40017 GSD FY17 Capital Projects | 014 Information Technology Service | 14415017-x-ITS Enterprise Video Confer'g | | | 3,622 | | | 3,622 |
| Indirect | 014 Information Technology Service | 40018 GSD FY18 Capital Projects | 014 Information Technology Service | 14403018-x-ITS Misc Tech Projcts/Upgrades | | | 7,652 | | | 7,652 |
| Indirect | 014 Information Technology Service | 40021 GSD FY21 Cap Projs RS2021-757 | 014 Information Technology Service | 14401021-ITS Expertise Res - Tech Constrctn Projs | | | 1,107,452 | | | 1,107,452 |
| Indirect | 014 Information Technology Service | 40022 GSD FY22 Cap Projs RS2021-1201 | 014 Information Technology Service | 14400022-ITS 800 MHz Radio System Expnsn / Equip | | | 297,909 | | | 297,909 |
| Indirect | 014 Information Technology Service | 40022 GSD FY22 Cap Projs RS2021-1201 | 014 Information Technology Service | 14401022-ITS Infrastructr Growth-Fiberoptic Ntwk | | | 502,918 | | | 502,918 |
| Indirect | 014 Information Technology Service | 40022 GSD FY22 Cap Projs RS2021-1201 | 014 Information Technology Service | 14402022-ITS Carrier Redundancy - Metro Phones | | | 340,839 | | | 340,839 |

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MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Indirect | 014 Information Technology Service | 40022 GSD FY22 Cap Projs RS2021-1201 | 014 Information Technology Service | 14403022-ITS Fiber To Support '22 Transprtn Plan | | | 218,279 | | | 218,279 |
| Indirect | 014 Information Technology Service | 40024 GSD FY24 Cap Projs RS2024-194 | 014 Information Technology Service | 14401024-ITS Radio System Upgrades | | | 1,343,892 | | | 1,343,892 |
| Indirect | 014 Information Technology Service | 40118 GSD FY18B Capital Projects | 014 Information Technology Service | 14402118-x-ITS Expand Private FbrOptCable | | | 17,202 | | | 17,202 |
| Indirect | 014 Information Technology Service | 40119 GSD FY19B Capital Projects | 014 Information Technology Service | 14401119-ITS Constructn & Tech Projects | | | 12,229 | | | 12,229 |
| Indirect | 014 Information Technology Service | 40119 GSD FY19B Capital Projects | 014 Information Technology Service | 14402119-x-ITS Fiberoptic Cable Network | | | 4,942 | | | 4,942 |
| Indirect | 014 Information Technology Service | 40119 GSD FY19B Capital Projects | 014 Information Technology Service | 14404119-x-ITS Server & Storage Space | | | 17,298 | | | 17,298 |
| Indirect | 014 Information Technology Service | 40119 GSD FY19B Capital Projects | 014 Information Technology Service | 14406119-ITS 800Mhz RadioSyst Exp&Upgrd | | | 83,116 | | | 83,116 |
| Indirect | 014 Information Technology Service | 40414 ITS Non-Bond Funded Cap Projs | 014 Information Technology Service | 14440350-ITS Interest Non-Bond Cap Proj | | | 18,439 | | | 18,439 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521011-ITS Enterprise Applications | 1,576,204 | 537,118 | 2,665,272 | | | 4,778,594 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521014-ITS Business Solutions | 1,339,881 | 447,372 | 8,531,953 | | | 10,319,206 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521015-ITS Metro Nashville Network | 872,282 | 324,379 | 200,773 | | | 1,397,434 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521016-X-ITS PEG Studio Management | 24,146 | 11,970 | 136 | | | 36,252 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521017-ITS Service Applications | 189,974 | 49,005 | 790,632 | | | 1,029,611 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521021-ITS Web Based Services | 469,277 | 181,104 | 711,801 | | | 1,362,182 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521051-ITS Technical Support Center | 767,896 | 218,649 | 560,105 | | | 1,546,650 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521061-ITS Employee & Account Care | 955,347 | 325,373 | 731,526 | | | 2,012,246 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521071-ITS Security Assurance | 619,532 | 188,447 | 2,422,443 | | | 3,230,422 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521072-ITS Physical Security Support | 405,688 | 132,171 | 328,320 | | | 866,179 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521091-ITS Desktop Support | 1,217,561 | 406,114 | 99,119 | | | 1,722,793 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521092-ITS M365 Applications and Services | 882,794 | 258,685 | 45,357 | | | 1,186,836 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521101-ITS Enterprise Server&Storage | 1,217,379 | 378,068 | 884,501 | | | 2,479,948 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521121-ITS Network Comm Srvcs | 1,747,062 | 568,017 | 2,822,648 | | | 5,137,726 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521122-ITS Cabling Infr Srvcs Support | 0 | 0 | 301,665 | | | 301,665 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521123-ITS Public Safety Radio System | 564,257 | 235,176 | 3,700,498 | | | 4,499,932 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521131-ITS Voice Comm Solutions | 711,162 | 215,378 | 1,011,118 | | | 1,937,657 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521161-ITS Identity and Access Mgmt | 368,949 | 129,540 | 71,002 | | | 569,492 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521162-ITS System Lifecycle Mngmt | 469,215 | 164,067 | 21,780 | | | 655,062 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14521180-ITS Data GIS and Analytics | 788,078 | 235,480 | 1,561,882 | | | 2,585,440 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14560210-ITS Data Infrastruc Support | 11,761 | 639 | 26,500 | | | 38,900 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14560810-ITS Executive Leadership | 426,131 | 141,170 | | | | 567,965 |
| Indirect | 014 Information Technology Service | 51137 Information Technology Service | 014 Information Technology Service | 14560990-ITS ALOB Non-Alloc'dFinTrans | | | 324,701 | | | 324,701 |
| Indirect | 014 Information Technology Service | 51138 ITS Technology Revolving | 014 Information Technology Service | 14500100-ITS Technology Revolving | | | 1,595,332 | | | 1,595,332 |
| Indirect | 014 Information Technology Service | 51138 ITS Technology Revolving | 014 Information Technology Service | 14500200-ITS Replacement Fd Program Spec Fd Dpts | | | 73,976 | | | 73,976 |
| ndirect | 014 Information Technology Service Total | | | | **15,882,429** | **5,208,562** | **52,264,375** | **844,297** | **2,320,000** | **76,519,663** |
| Indirect | 015-01 Finance - Accountability | 10101 GSD General | 015 Finance | 15118110-FIN OMB Monitoring Rpts & Acct | 436,777 | 118,308 | 79,992 | | | 635,077 |
| ndirect | 015-01 Finance - Accountability Total | | | | **436,777** | **118,308** | **79,992** | | | **635,077** |
| Indirect | 015-02 Finance - Administration | 10101 GSD General | 015 Finance | 15160810-FIN Executive Leadership | 1,503,679 | 389,458 | 379,244 | | | 2,272,380 |
| ndirect | 015-02 Finance - Administration Total | | | | **1,503,679** | **389,458** | **379,244** | | | **2,272,380** |
| Indirect | 015-03 Finance - Business Assistance | 10101 GSD General | 015 Finance | 15117150-FIN SS Business Assistance Ofc | 924,996 | 300,264 | 66,800 | | | 1,292,060 |
| ndirect | 015-03 Finance - Business Assistance Total | | | | **924,996** | **300,264** | **66,800** | | | **1,292,060** |
| Indirect | 015-04 Finance - Grants & Cost Planning | 10101 GSD General | 015 Finance | 15117210-FIN OMB Grants and Cost | 305,302 | 85,700 | 9,584 | | | 400,586 |
| ndirect | 015-04 Finance - Grants & Cost Planning Total | | | | **305,302** | **85,700** | **9,584** | | | **400,586** |
| Indirect | 015-05 Finance - Office of Management & Budget | 10101 GSD General | 015 Finance | 15103110-FIN OMB Budget Planning & Mgmt | 1,337,286 | 398,214 | 53,931 | | | 1,789,431 |
| ndirect | 015-05 Finance - Office of Management & Budget Total | | | | **1,337,286** | **398,214** | **53,931** | | | **1,789,431** |
| Indirect | 015-06 Finance - Operations | 10101 GSD General | 015 Finance | 15102110-FIN OPER Accounts Payable | 639,933 | 211,053 | 182,039 | | | 1,033,025 |
| Indirect | 015-06 Finance - Operations | 10101 GSD General | 015 Finance | 15102210-FIN OPER Acctg and Reporting | 1,940,171 | 625,023 | 91,997 | | | 2,657,192 |
| Indirect | 015-06 Finance - Operations | 10101 GSD General | 015 Finance | 15108000-FIN Collections | 135,769 | 46,847 | 12,953 | | | 195,569 |
| ndirect | 015-06 Finance - Operations Total | | | | **2,715,873** | **882,923** | **286,990** | | | **3,885,786** |
| Indirect | 015-07 Finance - Payroll | 10101 GSD General | 015 Finance | 15102610-FIN OPER Payroll | 716,833 | 226,689 | 235,324 | | | 1,178,846 |
| ndirect | 015-07 Finance - Payroll Total | | | | **716,833** | **226,689** | **235,324** | | | **1,178,846** |
| Indirect | 015-08 Finance - Property Administration | 10101 GSD General | 015 Finance | 15151000-FIN Public Property Services | 511,995 | 168,917 | 17,593 | | | 698,505 |
| ndirect | 015-08 Finance - Property Administration Total | | | | **511,995** | **168,917** | **17,593** | | | **698,505** |
| Indirect | 015-09 Finance - Purchasing | 10101 GSD General | 015 Finance | 15116330-FIN OMB Purchasing Contract De | 1,246,893 | 391,724 | 140,040 | | | 1,778,657 |
| ndirect | 015-09 Finance - Purchasing Total | | | | **1,246,893** | **391,724** | **140,040** | | | **1,778,657** |
| Indirect | 015-10 Finance - Treasury | 10101 GSD General | 015 Finance | 15108100-FIN Treasury-Administration | 180,475 | 58,348 | 12,718 | | | 251,542 |
| Indirect | 015-10 Finance - Treasury | 51180 Treasury Management | 015 Finance | 15515110-FIN TRE Cash Operations | 364,409 | 116,813 | 27,511 | | | 508,734 |
| Indirect | 015-10 Finance - Treasury | 51180 Treasury Management | 015 Finance | 15515210-FIN TRE InvestmentCmteeSupport | 284,227 | 77,857 | 14,955 | | | 377,039 |
| Indirect | 015-10 Finance - Treasury | 51180 Treasury Management | 015 Finance | 15515310-FIN TRE Debt Management | 234,243 | 76,770 | 12,219 | | | 323,232 |
| ndirect | 015-10 Finance - Treasury Total | | | | **1,063,355** | **329,789** | **67,403** | | | **1,460,546** |
| Indirect | 015-11 Finance - Diversity Equity & Inclusion | 10101 GSD General | 015 Finance | 15160820-FIN Diversity Equity and Inclusion | 433,398 | 127,041 | 10,300 | | | 570,738 |
| ndirect | 015-11 Finance - Diversity Equity & Inclusion Total | | | | **433,398** | **127,041** | **10,300** | | | **570,738** |
| Indirect | 030-01 Sheriff's Office - Security Services | 10101 GSD General | 030 Sheriff | 30124910-SHE Admin Support Svcs Key | 7,459,824 | 2,311,502 | 10,700,055 | 0 | | 20,471,382 |
| ndirect | 030-01 Sheriff's Office - Security Services Total | | | | **7,459,824** | **2,311,502** | **10,700,055** | **0** | | **20,471,382** |
| Indirect | 038-01 Health - Employee Health & Wellness | 10101 GSD General | 038 Health | 38151191-HEA Civil Srvc Med Exam Clinic | 633,765 | 181,609 | 711,170 | | | 1,526,543 |
| ndirect | 038-01 Health - Employee Health & Wellness Total | | | | **633,765** | **181,609** | **711,170** | | | **1,526,543** |
| Indirect | 048 Internal Audit | 10101 GSD General | 048 Internal Audit | 48109110-IA Advisory Services | 35,362 | 11,466 | 700 | | | 47,529 |
| Indirect | 048 Internal Audit | 10101 GSD General | 048 Internal Audit | 48109210-IA Intergrity Hotline SuggBox | 70,725 | 22,933 | 2 | | | 93,660 |
| Indirect | 048 Internal Audit | 10101 GSD General | 048 Internal Audit | 48109310-IA Audit Assurance Services | 879,593 | 260,508 | 171,784 | | | 1,311,886 |
| ndirect | 048 Internal Audit Total | | | | **985,681** | **294,907** | **172,486** | | | **1,453,075** |
| ndirect Total | | | | | **56,124,204** | **61,237,808** | **219,690,649** | **1,207,222** | **90,788,784** | **429,048,667** |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101117-ADM Regional Transit Authority | | | | 320,200 | | 320,200 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101137-ADM Econ/Job Incentive HCA Cap | | | | 1,089,500 | | 1,089,500 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101146-ADM Econ/Job Incentive Philips Hldg | | | | 310,000 | | 310,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101147-ADM Nashville St Cmty Coll Fnd | | | | 742,636 | | 742,636 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101166-ADM Family Planning Services | | | | 500,000 | | 500,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101204-ADM Metro Action Commission | | | | | 11,209,600 | 11,209,600 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101218-ADM District Energy System | | | | | 384,400 | 384,400 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101222-ADM Stadium Maintenance | | | | 1,000,000 | | 1,000,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101225-ADM GSD Debt Transfer-Stadium | | | | | 3,200,000 | 3,200,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101233-ADM Subsidy Farmer's Mkt | | | | | 1,074,100 | 1,074,100 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101237-ADM Commuter Rail | | | | 1,500,000 | | 1,500,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101304-ADM Subsidy MTA | | | | 74,690,900 | | 74,690,900 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101309-ADM Contingency Account | | | | 86,376 | | 86,376 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101326-ADM Property Tax Relief Progrm | | | | 5,881,500 | | 5,881,500 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101339-ADM Community Safety Fund Transfer | | | | | 1,000,000 | 1,000,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101350-ADM Satellite City Payment | | | 1,429,180 | | | 1,429,180 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101352-ADM Tech Review & Improve | | | 165,999 | | | 165,999 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101354-ADM Neighbor to Neighbor | | | | 60,000 | | 60,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101382-ADM Healthy Nashville Study | | | 147,746 | | | 147,746 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101383-ADM Safe Gun Storage Program | | | 49,847 | | | 49,847 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101416-ADM Subsidy Advance Planning | | | 156,900 | | 50,000 | 206,900 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101426-ADM Subsidy Hospital Authority | | | | 57,820,700 | | 57,820,700 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101432-ADM Subsidy BLTC Mgmt Contract | | | 284,770 | | | 284,770 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101433-ADM Knowles Home Mgmt Contract | | | 2,081,122 | | | 2,081,122 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101482-ADM Housing Programs & Projects-Planning | | | 271,238 | | | 271,238 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101486-ADM GSD Waste Services Transfers | | | | | 4,913,900 | 4,913,900 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101499-ADM GSD General Revenue | | | | 66,251,996 | | 66,251,996 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101502-ADM Contr Nashville Symphony | | | | 15,000 | | 15,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101503-ADM Contr Adventure Sci Ctr | | | | 125,000 | | 125,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101521-ADM Contr Humane Assoc | | | | 12,500 | | 12,500 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101534-ADM Contr Sister Cities | | | | 95,000 | | 95,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101566-ADM Contingency Utility Incr | | | 764 | | | 764 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101578-ADM Barnes Affordable HsgTrust | | | | | 20,450,023 | 20,450,023 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101587-ADM Contr Alignment Nashville | | | | 100,000 | | 100,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101613-ADM Correctional Healthcare | 29,442 | 9,836 | 27,283,421 | | | 27,322,700 |

maximus
All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101614-ADM Forensic Medical Examiner | | | 5,188,038 | | | 5,188,038 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101624-ADM Contr Pencil Foundation | | | | 100,000 | | 100,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101646-ADM State Fair Subsidy | | | | | 1,396,300 | 1,396,300 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101658-ADM Self-Insured Excise Tax | | | 77,169 | | | 77,169 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101667-ADM Election Day & EarlyVoting | 244,497 | 175,658 | 2,315,149 | | | 2,735,304 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101686-ADM Public Educ Fndtn | | | | 98,623 | | 98,623 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101687-ADM SummerYouth Employ Prg | | | | | 2,079,100 | 2,079,100 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101691-ADM NCAC Nash Constr Readiness | | | | | 365,300 | 365,300 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101693-ADM MDHA VASH Pilot Program | | | | 81,000 | | 81,000 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101697-ADM Fleet Backlog | | | | | 194,700 | 194,700 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101699-ADM Tree Canopy | | | | | 964,200 | 964,200 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101995-ADM Tax Increment Payment-IDB | | | | 1,538,081 | | 1,538,081 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101996-ADM Transfer 4% Funding | | | | | 53,398,335 | 53,398,335 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01101998-ADM MDHA Prop Tax Increments | | | | 10,139,273 | | 10,139,273 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01102160-ADM Operating Xfer Debt Servic | | | | | 71,121,300 | 71,121,300 |
| Direct | 001 Administrative - Direct | 10101 GSD General | 001 Administrative | 01703430-ADM Surplus Transfers | | | | | 106,474,500 | 106,474,500 |
| Direct | 001 Administrative - Direct | 10103 MIP Metro Investment Pool | 001 Administrative | 01116000-ADM MIP Expense | | | 862,958 | | | 862,958 |
| Direct | 001 Administrative - Direct | 18301 USD General | 001 Administrative | 01191326-ADM Property Tax Relief | | | | 465,500 | | 465,500 |
| Direct | 001 Administrative - Direct | 18301 USD General | 001 Administrative | 01191486-ADM USD Waste Services Transfers | | | | | 35,808,300 | 35,808,300 |
| Direct | 001 Administrative - Direct | 18301 USD General | 001 Administrative | 01191998-ADM MDHA Prop Tax Increments | | | | 2,025,521 | | 2,025,521 |
| Direct | 001 Administrative - Direct | 30005 Central Business Imp District | 001 Administrative | 01701000-ADM Cntrl Business Imp Distrct | | | | 4,184,704 | | 4,184,704 |
| Direct | 001 Administrative - Direct | 30031 Hotel Occ Convention Ctr 2007 | 001 Administrative | 01103310-ADM HOT Conv Ctr 2007 $2 Tax | | | | 27,532,928 | | 27,532,928 |
| Direct | 001 Administrative - Direct | 30039 Flood 2010 | 001 Administrative | 01706510-ADM Flood 2010 Interest | | | 1,460,141 | | | 1,460,141 |
| Direct | 001 Administrative - Direct | 30041 HOT Event and Marketing | 001 Administrative | 01103510-ADM HOT Event and MarketingTax | | | 4,352,500 | | | 4,352,500 |
| Direct | 001 Administrative - Direct | 30042 Hotel Occ Conv Ctr 1% Tax | 001 Administrative | 01103250-ADM HOT Convention Ctr 1% Tax | | | | 22,215,345 | | 22,215,345 |
| Direct | 001 Administrative - Direct | 30043 Hotel Occ Conv Ctr 2007 1% Tax | 001 Administrative | 01103255-ADM HOT Conv Ctr 2007 1% Tax | | | | 19,975,441 | | 19,975,441 |
| Direct | 001 Administrative - Direct | 30044 Hotel Tourist Promotion | 001 Administrative | 01103280-ADM HOT Tourist Promotion | | | 35,841,695 | | | 35,841,695 |
| Direct | 001 Administrative - Direct | 30045 Hotel Occupancy Tourist Relate | 001 Administrative | 01103290-ADM HOT Tourist Related | | | | 22,215,345 | | 22,215,345 |
| Direct | 001 Administrative - Direct | 30046 Hotel Occupancy General Fnd 1% | 001 Administrative | 01103200-ADM HOT General Fund 1% | | | | | 22,585,952 | 22,585,952 |
| Direct | 001 Administrative - Direct | 30047 Hotel Occ 2007 1% SecondaryTDZ | 001 Administrative | 01103260-ADM HOT 2007 1% Secondary TDZ | | | 42 | 2,226,554 | | 2,226,596 |
| Direct | 001 Administrative - Direct | 30064 CBID Fee Event and Marketing | 001 Administrative | 01104100-ADM CBID Fee Event & Marketing | | | 1,780,000 | | | 1,780,000 |
| Direct | 001 Administrative - Direct | 30092 Tornadoes 3/2020 Response/Relief | 001 Administrative | 01713320-ADM Tornadoes 3/3/2020 Rev & Int | | | 244,448 | | | 244,448 |
| Direct | 001 Administrative - Direct | 30108 Hurricane Delta 10/20 | 001 Administrative | 01710840-ADM Hurricane Delta 10/20 | | | 3,700 | | | 3,700 |
| Direct | 001 Administrative - Direct | 30112 COVID Reserve Post 2020 | 001 Administrative | 01602021-ADM COVID Reserve Post 2020 Rev & Int | | | 997,294 | | | 997,294 |
| Direct | 001 Administrative - Direct | 30116 COVID FEMA | 001 Administrative | 01602022-ADM COVID FEMA Rev & Int | | | 901,605 | | | 901,605 |
| Direct | 001 Administrative - Direct | 30117 COVID Vaccination Distribution | 001 Administrative | 01702021-ADM COVID Vaccination Distribution Rev & Int | | | (79,793) | | | (79,793) |
| Direct | 001 Administrative - Direct | 30119 Tornadoes 12/2021 Response/Relief | 001 Administrative | 01712021-ADM Tornadoes 12/2021 Rev & Int | | | 2,918 | | | 2,918 |
| Direct | 001 Administrative - Direct | 30130 DA Mediation Services Fund | 001 Administrative | 01105100-ADM Contr Mediation Services | | | | 101,398 | | 101,398 |
| Direct | 001 Administrative - Direct | 30135 NMAAM Qualified Public Use Faclty Dvlpmt | 001 Administrative | 01701200-ADM NMAAM Qual Public Use Faclty Dvlpmt | | | 111,461 | | | 111,461 |
| Direct | 001 Administrative - Direct | 30142 Storm/Flood 3/2021 | 001 Administrative | 01701420-ADM Storm/Flood 3/2021 Rev & Int | | | 146,943 | | | 146,943 |
| Direct | 001 Administrative - Direct | 30143 Hurricane Ida 8/2021 | 001 Administrative | 01710850-ADM Hurricane Ida 8/2021 | | | 3,312 | | | 3,312 |
| Direct | 001 Administrative - Direct | 30144 Waverly Storm/Flood 8/2021 | 001 Administrative | 01705430-ADM Waverly Storm/Flood 8/2021 Rev&Int | | | 1,184 | | | 1,184 |
| Direct | 001 Administrative - Direct | 30163 Civil Unrest May 2020 | 001 Administrative | 01700530-ADM Civil Unrest | | | 9,914 | | | 9,914 |
| Direct | 001 Administrative - Direct | 30167 Extreme Weather & Related Damage 12/2022 | 001 Administrative | 01702023-ADM Extreme Weather & Rltd Dmg 12/2022 | | | 315,838 | | | 315,838 |
| Direct | 001 Administrative - Direct | 30168 Wind Event 3/3/2023 | 001 Administrative | 01702330-ADM Wind Event 3/3/2023 Rev & Int | | | 52,104 | | | 52,104 |
| Direct | 001 Administrative - Direct | 30177 Storms and Tornadoes 12/9/2023 | 001 Administrative | 01701223-ADM Storms and Tornadoes 12/9/2023 | | | 3,614 | | | 3,614 |
| Direct | 001 Administrative - Direct | 30195 CBID Safety & Assessment Fund | 001 Administrative | 01701095-ADM CBID Additional Sales Fee | | | 3,844,506 | 0 | | 3,844,506 |
| Direct | 001 Administrative - Direct | 30196 Surplus Fund | 001 Administrative | 01703400-ADM Barnes Surplus Funds | | | | | 9,550,000 | 9,550,000 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01602025-ADM American Rescue Plan Rev & Int | | | (28,606) | | 7,555,163 | 7,526,557 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702027-ADM ARP Convention and Visitors Corp | | | 5,500 | | | 5,500 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702028-ADM ARP United Way Childcare | | | | 2,822,276 | | 2,822,276 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702029-ADM ARP Raphah Institute Childcare | | | | 500,000 | | 500,000 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702129-ADM ARP Community Safety Partnership Fd | 7,989 | 2,525 | 204 | | | 10,718 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702136-ADM ARP TIRRC | | | | 1,150,000 | | 1,150,000 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702137-ADM ARP Legal Aid Society Eviction Serv | | | | 1,026,579 | | 1,026,579 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702138-ADM ARP Conexion Americas Eviction Serv | | | | 584,919 | | 584,919 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702139-ADM ARP Pathway Lending Flea Mkt Relief | | | | (11,671) | | (11,671) |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702142-ADM ARP Our Place Shared Living Prgm Adm | | | | 250,000 | | 250,000 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702144-ADM ARP Fisk Burrus Hall | | | | 5,134,124 | | 5,134,124 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702147-ADM ARP VOAD Preparedness Pilot | | | | 75,000 | | 75,000 |
| Direct | 001 Administrative - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702149-ADM ARP Nville Food Proj Feedback Nville | | | | 310,875 | | 310,875 |
| Direct | 001 Administrative - Direct | 30221 Federal Funds Reserve | 001 Administrative | 01703024-ADM ARP Act Federal Interest | | | 28,606 | | | 28,606 |
| Direct | 001 Administrative - Direct | 31500 MAC Admin & Leasehold | 001 Administrative | 01700111-ADM MAC CAFR Consolidate | | | | | (9,216,612) | (9,216,612) |
| Direct | 001 Administrative - Direct | 35300 MNPS Other Federal Grants | 001 Administrative | 01700110-ADM Education Svc Eliminations | | | | | (110,376) | (110,376) |
| Direct | 001 Administrative - Direct | 38005 Gulch Central Business Imp Dst | 001 Administrative | 01781000-ADM Gulch Cntrl Business ImpDt | | | | 935,029 | | 935,029 |
| Direct | 001 Administrative - Direct | 39005 South Nashville Central Business Imp Dst | 001 Administrative | 01791000-ADM So Nash Cntrl Bus Imp Dstr | | | | 730,216 | | 730,216 |
| Direct | 001 Administrative - Direct | 40018 GSD FY18 Capital Projects | 001 Administrative | 01403018-ADM Affordable Housing | | | 254,545 | 12,921,128 | | 13,175,673 |
| Direct | 001 Administrative - Direct | 40193 GO Series 2022B Bond Proceeds | 001 Administrative | 01424022-ADM GO Series 2022B Bond Proceeds | | | 118 | | | 118 |
| Direct | 001 Administrative - Direct | 40400 GSD Externally Funded Cap Proj | 001 Administrative | 01440400-ADM GSD Ext Funded CapProj Int | | | 112,257 | | | 112,257 |
| Direct | 001 Administrative - Direct | 47337 W&S Revenue Bonds Series 2021A | 001 Administrative | 01447337-ADM W&S Cap Proj Revenue 2021 | | | 205,893 | | | 205,893 |
| Direct | 001 Administrative - Direct | 75019 MNPS Flexible Benefit 2024 | 001 Administrative | 01600316-ADM MNPS Flexible Benefits Plan 2024 | | | 2,734 | | | 2,734 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700401-ADM GSD GEN Debt | 1,076,174 | | 133,491 | | | 1,209,665 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700402-ADM GSD FIS Debt | 925,793 | | 7,929 | | | 933,722 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700403-ADM GSD JUS Debt | 2,606,569 | | 28,552 | | | 2,635,121 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700404-ADM GSD LAW Debt | 4,183,635 | | 153,442 | | | 4,337,077 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700405-ADM GSD FIR Debt | 1,325,749 | | 82,959 | | | 1,408,708 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700406-ADM GSD REG Debt | 181,177 | | 2,725 | | | 183,902 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700407-ADM GSD CON Debt | | | 233 | | | 233 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700408-ADM GSD WEL Debt | 2,282,288 | | 51,448 | | | 2,333,736 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700409-ADM GSD HEA Debt | 2,153,203 | | 97,693 | | | 2,250,896 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700410-ADM GSD LIB Debt | 141,230 | | 28,785 | | | 170,015 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700411-ADM GSD PWO Debt | 2,627,241 | | 279,701 | | | 2,906,942 |
| Direct | 001 Administrative - Direct | 90231 GSD Bonded Debt & Interest | 001 Administrative | 01700412-ADM GSD REC Debt | 429,044 | | 139,392 | | | 568,436 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700300-ADM General Fixed Assets | | | 6,821,759 | (24,002,028) | | (17,180,269) |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700301-ADM GEN Fixed Assets | | | 24,213,210 | (38,287,813) | | (14,074,602) |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700302-ADM FIS Fixed Assets | | | 665,550 | (870,226) | | (204,676) |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700303-ADM JUS Fixed Assets | | | 3,818,733 | (6,373,461) | | (2,554,729) |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700304-ADM LAW Fixed Assets | | | 16,178,975 | (9,846,122) | | 6,332,853 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700305-ADM FIR Fixed Assets | | | 2,293,801 | (327,930) | | 1,965,872 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700306-ADM REG Fixed Assets | | | 991 | | | 991 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700308-ADM WEL Fixed Assets | | | 1,637,840 | (392,788) | | 1,245,053 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700309-ADM HEA Fixed Assets | | | 1,304,760 | (44,688) | | 1,260,073 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700310-ADM LIB Fixed Assets | | | 3,189,479 | (334,145) | | 2,855,334 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700311-ADM PWO Fixed Assets | | | 6,232,337 | (3,921,139) | | 2,311,198 |
| Direct | 001 Administrative - Direct | 90241 GSD General Fixed Assets | 001 Administrative | 01700312-ADM REC Fixed Assets | | | 13,244,764 | (3,976,759) | | 9,268,005 |
| Direct | 001 Administrative - Direct | 98431 USD Bonded Debt & Interest | 001 Administrative | 01790405-ADM USD FIR Debt | 1,149,331 | | | | | 1,149,331 |
| **Direct** | **001 Administrative - Direct Total** | | | | **19,363,361** | **188,019** | **171,497,525** | **261,552,400** | **344,448,185** | **797,049,490** |
| Direct | 002 Metropolitan Council | 10101 GSD General | 002 Metropolitan Council | 02101000-MCO Administration | 2,210,570 | 842,778 | 341,547 | | | 3,394,896 |
| **Direct** | **002 Metropolitan Council Total** | | | | **2,210,570** | **842,778** | **341,547** | | | **3,394,896** |
| Direct | 003 Metropolitan Clerk | 10101 GSD General | 003 Metropolitan Clerk | 03101000-MCL Administration | 410,833 | 137,782 | 403,436 | | | 952,050 |
| Direct | 003 Metropolitan Clerk | 30003 General Fund 4% Reserve | 003 Metropolitan Clerk | 03201000-4% MCL Metropolitan Clerk | | | 41,901 | | | 41,901 |
| **Direct** | **003 Metropolitan Clerk Total** | | | | **410,833** | **137,782** | **445,336** | | | **993,951** |
| Direct | 004 Mayor's Office | 10101 GSD General | 004 Mayor's Office | 04101010-MAY Administration | 3,373,568 | 813,676 | 564,389 | | | 4,751,632 |
| **Direct** | **004 Mayor's Office Total** | | | | **3,373,568** | **813,676** | **564,389** | | | **4,751,632** |
| Direct | 004 Mayor's Office - Direct | 10101 GSD General | 004 Mayor's Office | 04101013-MAY Financial Empowerment | | | 802,667 | | | 802,667 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

maximus All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 004 Mayor's Office - Direct | 30096 FIN TN Direct Appropriation Grant | 004 Mayor's Office | 04302021-MAY Public Safety Violence Redctn Pilot | 25,404 | 8,618 | (55,616) | | | (21,594) |
| Direct | 004 Mayor's Office - Direct | 30114 Barnes Fund for Affordable Housing | 004 Mayor's Office | 04730100-MAYECD Barnes Fd for AffordHsg | | | (7,000) | | | (7,000) |
| Direct | 004 Mayor's Office - Direct | 30164 Community Safety Fund | 004 Mayor's Office | 04730600-MAY Community Safety | 70,576 | 21,239 | 92,862 | | | 184,678 |
| Direct | 004 Mayor's Office - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 004 Mayor's Office | 04902024-MAY American Rescue Plan FUSE Corps | | | 185 | | | 185 |
| Direct | 004 Mayor's Office - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 004 Mayor's Office | 04902026-MAY ARP Economic Plan | | | 139,706 | | | 139,706 |
| Direct | 004 Mayor's Office - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 004 Mayor's Office | 04902027-MAY ARP Pathway Lending NSBRF | | | | 3,000,000 | | 3,000,000 |
| Direct | 004 Mayor's Office - Direct | 30216 American Rescue Plan Act-COVID Stimulus | 004 Mayor's Office | 04902028-MAY ARP Admin Participatory Bdgtng | | | 359,171 | | | 359,171 |
| Direct | 004 Mayor's Office - Direct Total | | | | 95,980 | 29,857 | 1,331,976 | 3,000,000 | | 4,457,814 |
| Direct | 005 Election Commission | 10101 GSD General | 005 Election Commission | 05100410-ELE Election Comm Operating | 1,670,037 | 542,664 | 922,814 | | | 3,135,515 |
| Direct | 005 Election Commission | 30003 General Fund 4% Reserve | 005 Election Commission | 05202000-4% ELE Permanent Registration | | | 433,769 | | | 433,769 |
| Direct | 005 Election Commission | 32205 Election Commission Grant Fund | 005 Election Commission | 05300100-ELE Voting Machine Sys Grant | | | 617,934 | | | 617,934 |
| Direct | 005 Election Commission Total | | | | 1,670,037 | 542,664 | 1,974,517 | | | 4,187,218 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07111850-PLA Planning Policy and Design | 1,010,893 | 291,034 | 260,932 | | | 1,562,859 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07111860-PLA Design Studio | 802,657 | 255,052 | 115,680 | | | 1,173,389 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112210-PLA GIS Services and Applicati | 9,513 | 2,859 | 6,808 | | | 19,180 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112310-PLA Geog Data Maint Key | 317,948 | 112,575 | 30,367 | | | 460,889 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112850-PLA Land Development | 2,151,321 | 654,589 | 330,328 | | | 3,136,238 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112860-PLA Housing | 576,932 | 158,268 | 77,373 | | | 812,573 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112870-PLA Land Bank | 0 | 0 | 82 | | | 82 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112900-PLA Executive Leadership | 1,093,025 | 276,172 | 318,353 | 74,552 | | 1,762,102 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112910-PLA Capital Improvement Plan'g | 507,580 | 151,524 | 50,309 | | | 709,414 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112920-PLA Finance & Administration | 332,992 | 104,298 | 43,287 | | | 480,578 |
| Direct | 007 Planning Commission | 10101 GSD General | 007 Planning Commission | 07112950-PLA General Plan Update | | | 116,607 | | | 116,607 |
| Direct | 007 Planning Commission | 30003 General Fund 4% Reserve | 007 Planning Commission | 07201000-4% PLA Planning Commission | | | 135,833 | 66,732 | | 202,566 |
| Direct | 007 Planning Commission | 30114 Barnes Fund for Affordable Housing | 007 Planning Commission | 07730100-PLA Barnes Fund for Affordable Housing | 204,495 | 63,188 | 28,458 | 7,464,891 | | 7,761,032 |
| Direct | 007 Planning Commission | 30114 Barnes Fund for Affordable Housing | 007 Planning Commission | 07730200-PLA Barnes Fund American Rescue Plan Fds | | | | 2,487,513 | | 2,487,513 |
| Direct | 007 Planning Commission | 30216 American Rescue Plan Act-COVID Stimulus | 007 Planning Commission | 07902025-PLA ARP Affordable Housing | | | 19,725,754 | | 7,551,529 | 27,277,283 |
| Direct | 007 Planning Commission | 30216 American Rescue Plan Act-COVID Stimulus | 007 Planning Commission | 07902026-PLA ARP Music Venue Study | | | 122,472 | | | 122,472 |
| Direct | 007 Planning Commission | 30216 American Rescue Plan Act-COVID Stimulus | 007 Planning Commission | 07902027-PLA ARP Age in Place | | | 29,192 | 192,713 | | 221,905 |
| Direct | 007 Planning Commission | 30702 Advance Planning & Research | 007 Planning Commission | 07300500-PLA Advance Planning Research | | | 0 | (11,315) | | (11,315) |
| Direct | 007 Planning Commission | 30709 Mixed Income PILOT - HEFB | 007 Planning Commission | 07305400-PLA Mixed Income PILOT - HEFB | | | 281 | | | 281 |
| Direct | 007 Planning Commission | 30764 Metro Area Computer Mapping | 007 Planning Commission | 07112231-PLA GIS Sales & Svc Key Rev | | | 91,207 | | | 91,207 |
| Direct | 007 Planning Commission | 40021 GSD FY21 Cap Projs RS2021-757 | 007 Planning Commission | 07401021-PLA Neighbrhd Planning & Infrstr Studies | | | 28,084 | | | 28,084 |
| Direct | 007 Planning Commission | 40022 GSD FY22 Cap Projs RS2021-1201 | 007 Planning Commission | 07401022-PLA Nghbrhood Plan'g & Infrastrctr Study | | | 416,749 | | | 416,749 |
| Direct | 007 Planning Commission | 40022 GSD FY22 Cap Projs RS2021-1201 | 007 Planning Commission | 07402022-PLA 1st Ave, 2nd Ave & Riverfront Park | | | 12,934,091 | | | 12,934,091 |
| Direct | 007 Planning Commission | 40022 GSD FY22 Cap Projs RS2021-1201 | 007 Planning Commission | 07403022-PLA Global Mall - Infrastrctr Coordntn | | | 28,923 | 10,800 | | 39,723 |
| Direct | 007 Planning Commission | 40023 GSD FY23 Cap Projs RS2023-1978 | 007 Planning Commission | 07401023-PLA East Bk Infr Prgm Mgmt/Coord/Studies | | | 1,386,099 | | | 1,386,099 |
| Direct | 007 Planning Commission | 40023 GSD FY23 Cap Projs RS2023-1978 | 007 Planning Commission | 07402023-PLA Neighbrhd Planning & InfrastrStudies | | | 272,689 | | | 272,689 |
| Direct | 007 Planning Commission | 40023 GSD FY23 Cap Projs RS2023-1978 | 007 Planning Commission | 07404023-PLA Plan&Design-Multipurp Bldgs/SurpProp | | | 139,073 | | | 139,073 |
| Direct | 007 Planning Commission Total | | | | 7,007,357 | 2,069,559 | 36,689,031 | 10,285,886 | 7,551,529 | 63,603,362 |
| Direct | 009 Register of Deeds | 10101 GSD General | 001 Administrative | 01101692-REG Housing Incentive Pilot | | | | 36,967 | | 36,967 |
| Direct | 009 Register of Deeds | 10101 GSD General | 009 Register of Deeds | 09101000-REG Admin | | | 322,400 | | | 322,400 |
| Direct | 009 Register of Deeds | 30036 Register of Deeds Fees | 009 Register of Deeds | 09703000-REG Register of Deeds Fees | 2,183,211 | 728,227 | 970,468 | | | 3,881,906 |
| Direct | 009 Register of Deeds Total | | | | 2,183,211 | 728,227 | 1,292,868 | 36,967 | | 4,241,274 |
| Direct | 010 General Services | 30099 COVID-19 Pandemic | 010 General Services | 10902020-GSR COVID-19 | | | 141,997 | | | 141,997 |
| Direct | 010 General Services | 30112 COVID Reserve Post 2020 | 010 General Services | 10902022-GSR COVID Reserve Post 2020 | | | 114,800 | | | 114,800 |
| Direct | 010 General Services | 30116 COVID FEMA | 010 General Services | 10302022-GSR COVID FEMA | | | (161,630) | | | (161,630) |
| Direct | 010 General Services | 30117 COVID Vaccination Distribution | 010 General Services | 10702021-GSR COVID Vaccination Distribution | | | (20,705) | | | (20,705) |
| Direct | 010 General Services | 30142 Storm/Flood 3/2021 | 010 General Services | 10701420-GSR Storm/Flood 3/2021 | | | | | 46,204 | 46,204 |
| Direct | 010 General Services | 30168 Wind Event 3/3/2023 | 010 General Services | 10702330-GSR Wind Event 3/3/2023 | | | 10,107 | 38,500 | | 48,607 |
| Direct | 010 General Services | 30175 Equipment & Major Maintenance Fund 2023 | 010 General Services | 10702400-GSR MNPD Safety Center Buildout | 3,411 | 1,029 | 273,303 | 2,260,636 | | 2,538,379 |
| Direct | 010 General Services | 30175 Equipment & Major Maintenance Fund 2023 | 010 General Services | 10702410-GSR Maintenance & Roofing | | | 5,137,766 | 3,401,363 | | 8,539,130 |
| Direct | 010 General Services | 30175 Equipment & Major Maintenance Fund 2023 | 010 General Services | 10702420-GSR Fleet | | | | | 1,753,108 | 1,753,108 |
| Direct | 010 General Services | 30216 American Rescue Plan Act-COVID Stimulus | 010 General Services | 10902024-x-GSR ARP Pandemic Emergency Response | | | (74,462) | | | (74,462) |
| Direct | 010 General Services | 30216 American Rescue Plan Act-COVID Stimulus | 010 General Services | 10902029-GSR ARP HVAC Upgrades | | | 765,727 | 99,004 | | 864,731 |
| Direct | 010 General Services | 30216 American Rescue Plan Act-COVID Stimulus | 010 General Services | 10902030-GSR ARP Fleet 1 | | | | | 173,995 | 173,995 |
| Direct | 010 General Services | 30216 American Rescue Plan Act-COVID Stimulus | 010 General Services | 10902031-GSR ARP MNPD Fleet Technology | | | 58,125 | | | 58,125 |
| Direct | 010 General Services | 30216 American Rescue Plan Act-COVID Stimulus | 010 General Services | 10902032-GSR ARP McGruder | | | | 403,854 | | 403,854 |
| Direct | 010 General Services | 32060 General Services Grant Fund | 010 General Services | 10301110-GSR HCH Energy Retrofit | | | 36,410 | | | 36,410 |
| Direct | 010 General Services | 40015 GSD FY15 Capital Projects | 010 General Services | 10402015-GSR Energy Improvements | | | 16,740 | | | 16,740 |
| Direct | 010 General Services | 40017 GSD FY17 Capital Projects | 010 General Services | 10407017-X-GSR A A Birch Renovate | 1,434 | 827 | 1,081,794 | | | 1,084,056 |
| Direct | 010 General Services | 40017 GSD FY17 Capital Projects | 010 General Services | 10408017-GSR Farmers Market | | | 17,568 | | | 17,568 |
| Direct | 010 General Services | 40017 GSD FY17 Capital Projects | 010 General Services | 10411017-GSR Juvenile Justice Ctr MPlan | | | 38 | 26,023 | | 26,061 |
| Direct | 010 General Services | 40018 GSD FY18 Capital Projects | 010 General Services | 10402018-GSR ECC/JJC Ctrs-Plan/ Design | | | | 314,297 | | 314,297 |
| Direct | 010 General Services | 40021 GSD FY21 Cap Projs RS2021-757 | 010 General Services | 10400021-GSR OFM Fleet Replacement | | | | | 3,584,366 | 3,584,366 |
| Direct | 010 General Services | 40021 GSD FY21 Cap Projs RS2021-757 | 010 General Services | 10401021-X-GSR Building Opers Major Maint | 229 | 99 | 333,912 | 98,413 | | 432,652 |
| Direct | 010 General Services | 40021 GSD FY21 Cap Projs RS2021-757 | 010 General Services | 10402021-GSR Sustainability Revolv Innovation Fd | | | 403,882 | 58,175 | | 462,057 |
| Direct | 010 General Services | 40021 GSD FY21 Cap Projs RS2021-757 | 010 General Services | 10403021-GSR New Fac Planning/Site Eval/Relo | | | 29,115 | | | 29,115 |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10400022-GSR Building Ops Major Maintenance | | | 2,216,593 | 1,111,444 | | 3,328,037 |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10401022-GSR OFM Replacements / Additions | | | | | 4,615,729 | 4,615,729 |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10402022-GSR Access Control Migration | | | 493,467 | | | 493,467 |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10403022-GSR New Facility Planning Site Eval Relo | | | (11,432) | | | (11,432) |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10404022-GSR Roofing/Life, Health & Safety | | | 977,356 | 2,343,913 | | 3,321,269 |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10405022-GSR HeadStart Fac Assessmnts/Maj Repairs | | | 4,860 | 176,509 | | 181,369 |
| Direct | 010 General Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 010 General Services | 10406022-GSR ECC EOC Replace - Planning/Design | | | 5,674 | 2,814 | | 8,487 |
| Direct | 010 General Services | 40023 GSD FY23 Cap Projs RS2023-1978 | 010 General Services | 10400023-GSR Proj Close-DonelsonLibr/SE Prec/Othr | 3,216 | 937 | 552,334 | 443,103 | | 999,591 |
| Direct | 010 General Services | 40023 GSD FY23 Cap Projs RS2023-1978 | 010 General Services | 10401023-GSR SOC/MAC/Postal/Pkwy Tower Reloctn | 287 | 165 | 11,252,705 | 1,037,108 | | 12,290,265 |
| Direct | 010 General Services | 40024 GSD FY24 Cap Projs RS2024-194 | 010 General Services | 10401024-GSR Space Plan Phase 2-MSE&Fulton Campus | | | 38,714 | | | 38,714 |
| Direct | 010 General Services | 40024 GSD FY24 Cap Projs RS2024-194 | 010 General Services | 10403024-GSR Major Maintenance | | | 85,788 | 721,811 | | 807,598 |
| Direct | 010 General Services | 40024 GSD FY24 Cap Projs RS2024-194 | 010 General Services | 10404024-GSR Training Acad - Berm Remediation | | | 10,353 | | | 10,353 |
| Direct | 010 General Services | 40024 GSD FY24 Cap Projs RS2024-194 | 010 General Services | 10405024-GSR Roofing | | | 857,926 | 206,938 | | 1,064,865 |
| Direct | 010 General Services | 40119 GSD FY19B Capital Projects | 010 General Services | 10403119-X-GSR ECC Power Supply Upgrades | | | 11,597 | 41,791 | | 53,388 |
| Direct | 010 General Services | 40119 GSD FY19B Capital Projects | 010 General Services | 10405119-GSR McGruderCtr Renov & Upgrds | | | | 26,349 | | 26,349 |
| Direct | 010 General Services | 40119 GSD FY19B Capital Projects | 010 General Services | 10406119-GSR OFM Replace Heavy Fleet | | | | | 128,969 | 128,969 |
| Direct | 010 General Services | 40119 GSD FY19B Capital Projects | 010 General Services | 10407119-GSR Donelson Library | | | 824,229 | 9,460,613 | | 10,284,842 |
| Direct | 010 General Services | 40122 GSD FY22B Capital Projects | 010 General Services | 10401122-GSR Global Mall-Master Plan&Implementatn | | | 287,517 | 591,261 | | 878,778 |
| Direct | 010 General Services | 40220 GSD FY20B Cap Projs RS2020-213 | 010 General Services | 10402220-GSR CJC Closeout | | | 8,128 | | | 8,128 |
| Direct | 010 General Services | 40220 GSD FY20B Cap Projs RS2020-213 | 010 General Services | 10403220-GSR Fleet Replacement | | | | | 327,469 | 327,469 |
| Direct | 010 General Services | 40220 GSD FY20B Cap Projs RS2020-213 | 010 General Services | 10405220-GSR POL Murfreesboro Rd Prect | | | | 990,643 | | 990,643 |
| Direct | 010 General Services | 40410 GSR Non-Bond Funded Cap Projs | 010 General Services | 10400100-GSR Interest Non-Bond Funded Cap Projs | | | 582 | | | 582 |
| Direct | 010 General Services | 40410 GSR Non-Bond Funded Cap Projs | 010 General Services | 10400400-GSR ECC/OEM Renovations/Upgrades FY23 | | | (256,000) | 182,030 | | (73,970) |
| Direct | 010 General Services Total | | | | 8,577 | 3,058 | 25,524,877 | 24,036,591 | 10,629,839 | 60,202,942 |
| Direct | 010-05 General Services - Surplus Property | 61190 Surplus Property Auction | 010 General Services | 10517310-GSR EBid Surplus Prop Distr | 472,833 | 198,741 | 114,579 | 426,900 | | 1,213,053 |
| Direct | 010-05 General Services - Surplus Property Total | | | | 472,833 | 198,741 | 114,579 | 426,900 | | 1,213,053 |
| Direct | 011 Historical Commission | 10101 GSD General | 011 Historical Commission | 11105000-HIS Historic Zoning Program | 547,805 | 194,858 | 4,025 | | | 746,688 |
| Direct | 011 Historical Commission | 10101 GSD General | 011 Historical Commission | 11105100-HIS Govt & Public Partner Prog | 424,331 | 133,478 | 6,209 | | 24,551 | 588,569 |
| Direct | 011 Historical Commission | 10101 GSD General | 011 Historical Commission | 11105200-HIS Info Educ & Tourism Prog | 226,001 | 72,257 | 302,119 | | | 600,377 |
| Direct | 011 Historical Commission | 30003 General Fund 4% Reserve | 011 Historical Commission | 11201000-4% HIS Historical Commission | | | 18,494 | | | 18,494 |
| Direct | 011 Historical Commission | 30216 American Rescue Plan Act-COVID Stimulus | 011 Historical Commission | 11902025-HIS Jefferson Street Historical Tours | | | | 70,675 | | 70,675 |
| Direct | 011 Historical Commission | 32211 Historical Commission Grant Fund | 011 Historical Commission | 11332910-HIS NPS Civil Rights History Grant | 1,361 | 862 | 38,234 | | | 40,457 |
| Direct | 011 Historical Commission | 32211 Historical Commission Grant Fund | 011 Historical Commission | 11332920-HIS THC CW Cemetery Plan | 9,262 | 3,863 | 36,506 | | | 49,631 |
| Direct | 011 Historical Commission | 32211 Historical Commission Grant Fund | 011 Historical Commission | 11332930-HIS NPS Underreprsntd Communities 23-25 | 5,221 | 3,303 | | | | 8,524 |
| Direct | 011 Historical Commission | 32211 Historical Commission Grant Fund | 011 Historical Commission | 11332940-HIS THC Club Baron Donelson Grant | 488 | 190 | | | | 679 |
| Direct | 011 Historical Commission Total | | | | 1,214,469 | 408,811 | 405,586 | 70,675 | 24,551 | 2,124,093 |
| Direct | 012 Employee Benefit Board | 50165 Self-Insured Death Benefit | 012 Employee Benefit Board | 12504000-BEN Self-Insured Death Benefit | | 100,000 | | | | 100,000 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 012 Employee Benefit Board | 52177 Employees Med Benefit Trust | 012 Employee Benefit Board | 12501000-BEN Employee Med Insurance | 195,751 | 77,067 | 123,638,035 | 7,077 | | 123,917,930 |
| Direct | 012 Employee Benefit Board | 52180 Cigna Choice Fund | 012 Employee Benefit Board | 12506000-Cigna Choice Fund | 199,498 | 78,102 | 150,904,480 | | | 151,182,081 |
| Direct | 012 Employee Benefit Board | 71018 Flexible Benefits Plan 2022 | 012 Employee Benefit Board | 12600116-BEN Flex Benefits - Medical 2022 | | | 340 | | | 340 |
| Direct | 012 Employee Benefit Board | 71018 Flexible Benefits Plan 2022 | 012 Employee Benefit Board | 12600118-BEN Flex Benefits - Admin 2022 | | | | | 2,505,214 | 2,505,214 |
| Direct | 012 Employee Benefit Board | 71019 Flexible Benefits Plan 2023 | 012 Employee Benefit Board | 12600119-BEN Flex Benefits - Admin 2023 | | | 656,555 | | | 656,555 |
| Direct | 012 Employee Benefit Board | 71019 Flexible Benefits Plan 2023 | 012 Employee Benefit Board | 12600120-BEN Flex Benefits - Dep Care 2023 | | | 288,345 | | | 288,345 |
| Direct | 012 Employee Benefit Board | 71019 Flexible Benefits Plan 2023 | 012 Employee Benefit Board | 12600121-BEN Flex Benefits - Admin 2023 | | | 896 | | | 896 |
| Direct | 012 Employee Benefit Board | 71020 Flexible Benefits Plan 2024 | 012 Administrative | 12600123-BEN Flex Benefits - Dep Care 2024 | | | 119,436 | | | 119,436 |
| Direct | 012 Employee Benefit Board | 71020 Flexible Benefits Plan 2024 | 012 Employee Benefit Board | 12600122-BEN Flex Benefits - Admin 2024 | | | 492,987 | | | 492,987 |
| Direct | 012 Employee Benefit Board | 71020 Flexible Benefits Plan 2024 | 012 Employee Benefit Board | 12600124-BEN Flex Benefits - Admin 2024 | | | 895 | | | 895 |
| Direct | 012 Employee Benefit Board | 71143 Deferred Compensation | 012 Employee Benefit Board | 12601300-BEN AETNA Deferred Comp | | | 35,879,408 | | | 35,879,408 |
| Direct | 012 Employee Benefit Board | 71143 Deferred Compensation | 012 Employee Benefit Board | 12601310-BEN Hartford Deferred Comp | | | 332,480 | | | 332,480 |
| Direct | 012 Employee Benefit Board | 71143 Deferred Compensation | 012 Employee Benefit Board | 12601320-BEN PEBSCO Deferred Comp | | | 542,090 | | | 542,090 |
| Direct | 012 Employee Benefit Board | 75018 MNPS Flexible Benefit 2023 | 012 Employee Benefit Board | 12600316-BEN MNPS Flex Benefits Medical 2023 | | | 372,198 | | | 372,198 |
| Direct | 012 Employee Benefit Board | 75018 MNPS Flexible Benefit 2023 | 012 Employee Benefit Board | 12600416-BEN MNPS Flex Benefits Dep Care 2023 | | | 104,945 | | | 104,945 |
| Direct | 012 Employee Benefit Board | 75019 MNPS Flexible Benefit 2024 | 012 Employee Benefit Board | 12600317-BEN MNPS Flex Benefits Medical 2024 | | | 782,864 | | | 782,864 |
| Direct | 012 Employee Benefit Board | 75019 MNPS Flexible Benefit 2024 | 012 Employee Benefit Board | 12600417-BEN MNPS Flex Benefits Dep Care 2024 | | | 167,061 | | | 167,061 |
| Direct | 012 Employee Benefit Board | 80160 County Retirement | 012 Employee Benefit Board | 12600166-BEN County Retirement | | | 525,916 | | | 525,916 |
| Direct | 012 Employee Benefit Board | 80167 Metro Pension Plan | 012 Employee Benefit Board | 12600167-BEN Metro Pension Plan-A&B | 1,535,984 | 450,002 | 274,642,937 | | | 276,628,924 |
| Direct | 012 Employee Benefit Board | 80200 Guaranteed Pension Plan | 012 Employee Benefit Board | 12601000-BEN Guaranteed Pension Plan | | | | | 33,577,400 | 33,577,400 |
| Direct | 012 Employee Benefit Board | 85173 MNPS NonCertif 85174 PensionPl | 012 Employee Benefit Board | 12609030-BEN MNPS NonCertif 85174Pensio | | | 144,275 | | | 144,275 |
| Direct | 012 Employee Benefit Board | 85174 MNPS Retirement-Former County | 012 Employee Benefit Board | 12609090-BEN MNPS Pension County | | | 2,990,125 | | | 2,990,125 |
| Direct | 012 Employee Benefit Board | 85175 MNPS Retirement Metro Teachers | 012 Employee Benefit Board | 12611093-BEN MNPS Teachers | | | 27,022,122 | | | 27,022,122 |
| Direct | 012 Employee Benefit Board | 85368 MNPS Retirement-Former City | 012 Employee Benefit Board | 12610091-BEN MNPS Pension City | | | 1,426,926 | | | 1,426,926 |
| Direct | 012 Employee Benefit Board | 88366 USD Closed Pension Plans Fund | 012 Employee Benefit Board | 12604000-BEN USD Closed Plan Interest | | | 8,855 | | | 8,855 |
| Direct | 012 Employee Benefit Board | 88366 USD Closed Pension Plans Fund | 012 Employee Benefit Board | 12604100-BEN USD Gen Govt Closed Plan | | | 705,790 | | | 705,790 |
| Direct | 012 Employee Benefit Board | 88366 USD Closed Pension Plans Fund | 012 Employee Benefit Board | 12605100-BEN USD Pol/Fire Closed Plan | | | 2,659,228 | | | 2,659,228 |
| Direct | **012 Employee Benefit Board Total** | | | | **1,931,234** | **705,171** | **624,409,191** | **7,077** | **36,082,614** | **663,135,286** |
| Direct | 015 Finance | 30003 General Fund 4% Reserve | 015 Finance | 15202000-4% FIN Accounts | | | | 311,353 | | 311,353 |
| Direct | 015 Finance | 30003 General Fund 4% Reserve | 015 Finance | 15203000-4% FIN Budgets | | | 185,566 | | | 185,566 |
| Direct | 015 Finance | 30003 General Fund 4% Reserve | 015 Finance | 15207000-4% FIN Purchasing | | | 18,510 | 14,950 | | 33,460 |
| Direct | 015 Finance | 30003 General Fund 4% Reserve | 015 Finance | 15208000-4% FIN Treasury | | | 14,250 | 642,207 | | 656,457 |
| Direct | 015 Finance | 30039 Flood 2010 | 015 Finance | 15701510-FIN Flood 2010 | | | 12,500 | | | 12,500 |
| Direct | 015 Finance | 30077 Finance Department Grants | 015 Finance | 15301300-FIN Living Cities | | | 455 | | | 455 |
| Direct | 015 Finance | 30092 Tornadoes 3/2020 Response/Relief | 015 Finance | 15703320-FIN Tornadoes 3/3/2020 | | | 94,215 | | | 94,215 |
| Direct | 015 Finance | 30096 FIN TN Direct Appropriation Grant | 015 Finance | 15302021-FIN TN FY21 Direct Appropriation Grant | | | 12,196 | | | 12,196 |
| Direct | 015 Finance | 30112 COVID Reserve Post 2020 | 015 Finance | 15902022-FIN COVID Reserve Post 2020 | | | (7,630) | | | (7,630) |
| Direct | 015 Finance | 30113 Finance CU Administration | 015 Finance | 15702000-FIN Finance CU Administration | | | | | (9,561,681) | (9,561,681) |
| Direct | 015 Finance | 30116 COVID FEMA | 015 Finance | 15302022-FIN COVID FEMA | 12,806 | 2,813 | 36,394 | | | 52,013 |
| Direct | 015 Finance | 30142 Storm/Flood 3/2021 | 015 Finance | 15701420-Storm-Flood 3/2021 Fund | | | 25,893 | | | 25,893 |
| Direct | 015 Finance | 30174 FIN CCFO Metro Cohort | 015 Finance | 15302023-FIN CCFO Metro Cohort | | | 27,530 | | | 27,530 |
| Direct | 015 Finance | 30175 Equipment & Major Maintenance Fund 2023 | 015 Finance | 15702400-FIN Finance Operations | | | 13,037 | 1,812,826 | | 1,825,863 |
| Direct | 015 Finance | 30175 Equipment & Major Maintenance Fund 2023 | 015 Finance | 15702410-FIN Finance Treasury | | | 13,460 | | | 13,460 |
| Direct | 015 Finance | 30215 Finance Innovation Investment | 015 Finance | 15701570-FIN Strategic Budget'g & Innov | | | (53,451) | | | (53,451) |
| Direct | 015 Finance | 30216 American Rescue Plan Act-COVID Stimulus | 015 Finance | 15902024-FIN ARP Pandemic Emergency Response | | | (46,510) | | | (46,510) |
| Direct | 015 Finance | 30216 American Rescue Plan Act-COVID Stimulus | 015 Finance | 15902025-FIN American Rescue Plan | 38,419 | 8,438 | 36,410 | | | 83,268 |
| Direct | 015 Finance | 40021 GSD FY21 Cap Projs RS2021-757 | 015 Finance | 15400021-FIN Hyperion / Budget Mgmt System | | | | 31,039 | | 31,039 |
| Direct | 015 Finance | 40024 GSD FY24 Cap Projs RS2024-194 | 015 Finance | 15401024-FIN Migration Oracle Cloud ERP-Phase 1 | | | 57,543 | 4,139,298 | | 4,196,841 |
| Direct | 015 Finance | 40119 GSD FY19B Capital Projects | 015 Finance | 15401119-FIN Affordbl Housing Commitmnt | | | | 447,812 | | 447,812 |
| Direct | 015 Finance | 40220 GSD FY20B Cap Projs RS2020-213 | 015 Finance | 15414220-FIN GSR Bldgs Tornado Damage Funds | | | | | 1,000,000 | 1,000,000 |
| Direct | **015 Finance Total** | | | | **51,226** | **11,251** | **440,367** | **7,399,486** | **(8,561,681)** | **(659,351)** |
| Direct | 016 Assessor of Property | 10101 GSD General | 016 Assessor of Property | 16102000-ASR Assessment | 5,905,006 | 2,073,417 | 1,967,066 | | | 9,945,490 |
| Direct | 016 Assessor of Property | 10101 GSD General | 016 Assessor of Property | 16104000-ASR Board of Equalization | | | 8,004 | | | 8,004 |
| Direct | 016 Assessor of Property | 10101 GSD General | 016 Assessor of Property | 16105000-ASR Hearing Officer Review | 3,766 | 287 | | | | 4,053 |
| Direct | 016 Assessor of Property | 10101 GSD General | 016 Assessor of Property | 16106000-ASR Personal Property Audit | | | 345,579 | | | 345,579 |
| Direct | 016 Assessor of Property | 30003 General Fund 4% Reserve | 016 Assessor of Property | 16201000-4% ASR Assessor of Property | | | 3,896 | 353,403 | | 357,299 |
| Direct | **016 Assessor of Property Total** | | | | **5,908,773** | **2,073,704** | **2,324,545** | **353,403** | | **10,660,425** |
| Direct | 017 Trustee | 10101 GSD General | 017 Trustee | 17101000-TRU Administration | 1,393,663 | 482,089 | 923,445 | | | 2,799,197 |
| Direct | 017 Trustee | 30003 General Fund 4% Reserve | 017 Trustee | 17201000-4% TRU Trustee | | | 3,500 | | | 3,500 |
| Direct | 017 Trustee | 30176 C-PACER | 017 Trustee | 17303100-TRU C-PACER 1% Application Fee | | | 28,253 | | | 28,253 |
| Direct | **017 Trustee Total** | | | | **1,393,663** | **482,089** | **955,198** | | | **2,830,950** |
| Direct | 018 County Clerk | 10101 GSD General | 018 County Clerk | 18101000-COU Admin | 4,418,978 | 1,527,397 | 482,442 | 0 | | 6,428,817 |
| Direct | 018 County Clerk | 30118 County Clerk Computer | 018 County Clerk | 18701000-COU County Clerk Computer | | | 22,260 | 32,400 | | 54,660 |
| Direct | 018 County Clerk | 30218 County Clerk Title Fees | 018 County Clerk | 18702000-COU County Clerk Title Fees | | | 68,175 | | | 68,175 |
| Direct | 018 County Clerk | 30318 County Clerk EIVS Fees | 018 County Clerk | 18703000-COU County Clerk EIVS Fees | | | 877 | | | 877 |
| Direct | 018 County Clerk | 30418 County Clerk T&R Fees | 018 County Clerk | 18704000-COU County Clerk T&R Fees | | | 14,755 | | | 14,755 |
| Direct | **018 County Clerk Total** | | | | **4,418,978** | **1,527,397** | **588,510** | **32,400** | | **6,567,285** |
| Direct | 019 District Attorney | 10101 GSD General | 019 District Attorney | 19101000-DA Administration | 7,814,196 | 2,338,201 | 1,780,573 | | 4,577 | 11,937,546 |
| Direct | 019 District Attorney | 30101 Metro Major Drug Program | 019 District Attorney | 19103020-DA Federal Drug Program | 202,971 | 49,802 | 66,896 | 0 | | 319,669 |
| Direct | 019 District Attorney | 32219 District Attorney Grant Fund | 019 District Attorney | 19300201-DA Family Voca Grant | 198,042 | 58,738 | | | | 256,781 |
| Direct | **019 District Attorney Total** | | | | **8,215,209** | **2,446,741** | **1,847,469** | **0** | **4,577** | **12,513,996** |
| Direct | 021 Public Defender | 10101 GSD General | 021 Public Defender | 21101000-PDF Administration | 715,036 | 231,393 | 123,875 | | | 1,070,304 |
| Direct | 021 Public Defender | 10101 GSD General | 021 Public Defender | 21101100-PDF General Sessions Team | 2,695,877 | 817,293 | 114,823 | | | 3,627,993 |
| Direct | 021 Public Defender | 10101 GSD General | 021 Public Defender | 21101200-PDF Criminal Court Team | 3,839,775 | 1,280,366 | 198,398 | | | 5,318,540 |
| Direct | 021 Public Defender | 10101 GSD General | 021 Public Defender | 21101300-PDF Appellate Court Team | 236,397 | 80,613 | 13,486 | | | 330,496 |
| Direct | 021 Public Defender | 10101 GSD General | 021 Public Defender | 21101400-PDF Juvenile Court Team | 777,684 | 258,185 | 37,203 | | | 1,073,072 |
| Direct | 021 Public Defender | 30003 General Fund 4% Reserve | 021 Public Defender | 21201000-4% PDF Public Defender | | | 7,259 | | | 7,259 |
| Direct | **021 Public Defender Total** | | | | **8,264,769** | **2,667,850** | **495,044** | | | **11,427,663** |
| Direct | 022 Juvenile Court Clerk | 10101 GSD General | 022 Juvenile Court Clerk | 22101000-JCC Admin | 2,063,983 | 710,672 | 192,436 | | | 2,967,091 |
| Direct | 022 Juvenile Court Clerk | 30003 General Fund 4% Reserve | 022 Juvenile Court Clerk | 22201000-4% JCC Juvenile Court Clerk | | | 634 | | | 634 |
| Direct | 022 Juvenile Court Clerk | 30122 Juvenile Court Clerk Computer | 022 Juvenile Court Clerk | 22701000-JCC Juv Ct Clerk Computer Prog | | | 18,445 | 0 | | 18,445 |
| Direct | **022 Juvenile Court Clerk Total** | | | | **2,063,983** | **710,672** | **211,515** | **0** | | **2,986,169** |
| Direct | 023 Circuit Court Clerk | 10101 GSD General | 023 Circuit Court Clerk | 23102000-CIR Circuit Court Clerk | | | 277,916 | | | 277,916 |
| Direct | 023 Circuit Court Clerk | 10101 GSD General | 023 Circuit Court Clerk | 23103000-CIR Traffic Violations Bureau | 2,182,295 | 851,787 | 114,340 | | | 3,148,422 |
| Direct | 023 Circuit Court Clerk | 10101 GSD General | 023 Circuit Court Clerk | 23104000-CIR Probate Court Clerk | | | 6,874 | | | 6,874 |
| Direct | 023 Circuit Court Clerk | 30035 Circuit Court Clerk Fees | 023 Circuit Court Clerk | 23701000-CIR Circuit Court Clerk Fees | 3,796,992 | 1,469,847 | 810,812 | | | 6,077,652 |
| Direct | **023 Circuit Court Clerk Total** | | | | **5,979,288** | **2,321,634** | **1,209,943** | | | **9,510,865** |
| Direct | 024 Criminal Court Clerk | 10101 GSD General | 024 Criminal Court Clerk | 24100100-CCC Admin | 5,575,549 | 2,022,560 | 389,601 | | | 7,987,711 |
| Direct | 024 Criminal Court Clerk | 30003 General Fund 4% Reserve | 024 Criminal Court Clerk | 24201000-4% CCC Criminal Court Clerk | | | 1,635 | | | 1,635 |
| Direct | 024 Criminal Court Clerk | 30034 Criminal Ct Clerk Computerization | 024 Criminal Court Clerk | 24701000-CCC Crim Ct Clk Computerizat'n | | | 26,255 | 0 | | 26,255 |
| Direct | 024 Criminal Court Clerk | 33024 Criminal Court Clerk Victims Assistance | 024 Criminal Court Clerk | 24702100-CCC CASA Victims Asst | | | 9,464 | | | 9,464 |
| Direct | 024 Criminal Court Clerk | 33024 Criminal Court Clerk Victims Assistance | 024 Criminal Court Clerk | 24702200-CCC Mary Parrish Cr VictimAsst | | | 9,464 | | | 9,464 |
| Direct | 024 Criminal Court Clerk | 33024 Criminal Court Clerk Victims Assistance | 024 Criminal Court Clerk | 24702300-CCC YMCA DomViol VictimAsst | | | 9,464 | | | 9,464 |
| Direct | 024 Criminal Court Clerk | 33024 Criminal Court Clerk Victims Assistance | 024 Criminal Court Clerk | 24702500-CCC Nash Ch Alliance VictimAst | | | 9,464 | | | 9,464 |
| Direct | 024 Criminal Court Clerk | 33024 Criminal Court Clerk Victims Assistance | 024 Criminal Court Clerk | 24702600-CCC Sexual Assault CrVictimAst | | | 9,464 | | | 9,464 |
| Direct | **024 Criminal Court Clerk Total** | | | | **5,575,549** | **2,022,560** | **464,814** | **0** | | **8,062,924** |
| Direct | 025 Clerk and Master - Chancery | 10101 GSD General | 025 Clerk and Master - Chancery | 25100100-CHA Admin | 1,035,942 | 367,784 | 200,341 | | | 1,604,068 |
| Direct | **025 Clerk and Master - Chancery Total** | | | | **1,035,942** | **367,784** | **200,341** | | | **1,604,068** |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26110310-JUV SNash Gang Prob Key | 206,801 | 81,502 | 13,253 | | | 301,555 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111030-JUV Recovery Court | 199,556 | 85,250 | 15,508 | | | 300,314 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111360-JUV Foster Care Review Board | 290,452 | 103,301 | 13,790 | | | 407,543 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111410-JUV Case Support Key | | | | | 666,111 | 666,111 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111730-JUV Comm Outreach/Youth Court | 200,839 | 56,758 | 12,955 | | | 270,552 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111910-JUV Juv Detention Key | | | 6,917,301 | | | 6,917,301 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111930-JUV MSAC | 770,311 | 241,196 | 62,085 | | | 1,073,592 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111960-JUV Intake | 495,181 | 199,807 | 33,550 | | | 728,538 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111960-JUV SIA One | 352,487 | 128,155 | 84,886 | | | 565,527 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26111970-JUV SIA Two | 276,116 | 100,144 | 6,474 | | | 382,735 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112110-JUV CtSafety&Security Key | 724,548 | 261,637 | 86,513 | | | 1,072,697 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112210-JUV SvcOfProcess Key | 126,177 | 54,169 | 550 | | | 180,896 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112310-JUV Judicial Actions Key | 870,623 | 233,953 | 57,538 | | | 1,162,114 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112325-JUV Youth Violence CPF | | | 162,190 | | | 162,190 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112510-JUV ALOB HR Key Product | 109,394 | 49,244 | 42,054 | | | 200,693 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112610-JUV ALOB Finance Payroll Autho | 158,902 | 66,838 | 27,481 | | | 253,221 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26112910-JUV ALOB Records Mgmt Key | 247,628 | 80,395 | 12,629 | | | 340,652 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26113110-JUV ALOB Exce Leader Key | 798,575 | 228,670 | 39,842 | | | 1,067,087 |
| Direct | 026 Juvenile Court | 10101 GSD General | 026 Juvenile Court | 26114050-JUV STAR Team | 269,101 | 123,616 | 6,843 | | | 399,561 |
| Direct | 026 Juvenile Court | 32226 Juvenile Court Grant Fund | 026 Juvenile Court | 26311430-JUV Parent/Child Support Key | 974,340 | 361,989 | 55,474 | | 139,180 | 1,530,982 |
| Direct | 026 Juvenile Court | 32226 Juvenile Court Grant Fund | 026 Juvenile Court | 26312540-JUV Child &Family Intervention | 260,620 | 92,790 | 8,475 | | 36,189 | 398,074 |
| Direct | 026 Juvenile Court | 32226 Juvenile Court Grant Fund | 026 Juvenile Court | 26312560-JUV State Supplement | | | 4,324 | | | 4,324 |
| Direct | 026 Juvenile Court | 32226 Juvenile Court Grant Fund | 026 Juvenile Court | 26312600-JUV Interperter Services FY17 | 67,679 | 22,771 | 0 | | | 90,450 |
| Direct | 026 Juvenile Court | 32226 Juvenile Court Grant Fund | 026 Juvenile Court | 26313000-JUV Safe Baby Court | 106,721 | 40,066 | 30,336 | | 17,712 | 194,835 |
| Direct | 026 Juvenile Court | 32226 Juvenile Court Grant Fund | 026 Juvenile Court | 26313200-JUV Parental Assistance Court | 272,185 | 86,754 | 6,240 | | 36,518 | 401,696 |
| Direct | 026 Juvenile Court | 40021 GSD FY21 Cap Projs RS2021-757 | 026 Juvenile Court | 26400021-JUV JJC Process Program Mgr | | | | 235,826 | | 235,826 |
| Direct | 026 Juvenile Court | 40021 GSD FY21 Cap Projs RS2021-757 | 026 Juvenile Court | 26401021-JUV JJC Port Trailer Addnl Court Area | | | 9,347 | | | 9,347 |
| Direct | 026 Juvenile Court | 40022 GSD FY22 Cap Projs RS2021-1201 | 026 Juvenile Court | 26400022-JUV New Facility-Juv Justice Ctr-Phase 1 | 5,555 | 1,654 | 435,488 | 5,571,227 | | 6,013,924 |
| Direct | **026 Juvenile Court Total** | | | | **7,783,790** | **2,700,659** | **8,145,127** | **5,807,053** | **895,709** | **25,332,338** |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27101000-GSC Judges | 5,571,032 | 1,636,423 | 237,720 | | | 7,445,174 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27103021-GSC General Probation | 1,890,118 | 637,838 | 43,029 | | | 2,570,984 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27105000-GSC Music City Community Court | 177,387 | 56,468 | 78 | | | 233,933 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27106011-GSC Traffic School | 212,784 | 69,280 | 61,703 | 0 | | 343,768 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27110200-GSC Metro Mental Health Court | 482,901 | 152,929 | 16,931 | | | 652,760 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27110210-GSC Metro Mental Health Compet Restor | 1,192 | 91 | 451,041 | | | 452,324 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27110220-GSC Cherished HEARTS Operations Metro | 48,214 | 17,000 | | | | 65,214 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27116000-GSC Administration | 1,359,503 | 463,942 | 426,576 | | | 2,250,021 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27117000-GSC Drug Court | 282,958 | 135,963 | 28,179 | | | 447,100 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27310200-GSC Mental Health Court | 0 | 0 | 5,198 | | | 5,198 |
| Direct | 027 General Sessions Court | 10101 GSD General | 027 General Sessions Court | 27310210-X - GSC Mental Hlth Crt Competency Restr | | | (12,150) | | | (12,150) |
| Direct | 027 General Sessions Court | 30003 General Fund 4% Reserve | 027 General Sessions Court | 27202000-4% GSC Administration | | | 26,496 | | | 26,496 |
| Direct | 027 General Sessions Court | 30102 DUI Offender | 027 General Sessions Court | 27112100-GSC Mental Health Court | | | 23,795 | | | 23,795 |
| Direct | 027 General Sessions Court | 30102 DUI Offender | 027 General Sessions Court | 27112200-GSC GS Drug Court | | | 2,769 | | | 2,769 |
| Direct | 027 General Sessions Court | 30216 American Rescue Plan Act-COVID Stimulus | 027 General Sessions Court | 27902025-GSC ARP Music City Court | 45,565 | 13,852 | | | | 59,418 |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310110-GSC Veteran's Treatment Court | 64,046 | 17,756 | 3,211 | | | 85,013 |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310120-GSC Recovery Court TN WITS | 17,608 | 7,075 | 52,927 | | | 77,611 |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310130-GSC Music City Com Ct Div VIII | | | (688) | | | (688) |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310140-GSC Cherished HEARTS | 4,860 | 2,197 | | | | 7,057 |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310145-GSC Cherished HEARTS BJA Grant | 71,234 | 19,267 | 17,538 | | | 108,039 |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310150-GSC DUI Court | | | 74,978 | | | 74,978 |
| Direct | 027 General Sessions Court | 32227 General Sessions Court Grant Fund | 027 General Sessions Court | 27310160-GSC Mental Hlth & Subs Abs State Money | 23,607 | 8,006 | 205,196 | | | 236,809 |
| Direct | 027 General Sessions Court | 32229 Veteran's Treatment Court Operations | 027 General Sessions Court | 27701000-GSC Veteran's Treatment Ct Ops | 0 | 0 | 1,140 | | | 1,140 |
| Direct | **027 General Sessions Court Total** | | | | **10,253,008** | **3,238,087** | **1,665,668** | **0** | | **15,156,764** |
| Direct | 028 State Trial Courts | 10101 GSD General | 028 State Trial Courts | 28101000-STC Administration | 8,403,532 | 2,806,174 | 1,134,907 | 15 | | 12,344,628 |
| Direct | 028 State Trial Courts | 10101 GSD General | 028 State Trial Courts | 28106100-STC Jury Expense | | | 301,190 | | | 301,190 |
| Direct | 028 State Trial Courts | 30003 General Fund 4% Reserve | 028 State Trial Courts | 28201000-4% STC State Trials Courts | | | 997 | 72,340 | | 73,337 |
| Direct | 028 State Trial Courts | 30020 State Trial Court Drug Enforcement | 028 State Trial Courts | 28700200-STC Drug Court Fines | 26,637 | 6,096 | 43,418 | | | 76,151 |
| Direct | 028 State Trial Courts | 30020 State Trial Court Drug Enforcement | 028 State Trial Courts | 28700500-STC DUI Supervision | 41,705 | 13,619 | 2,811 | | | 58,135 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28320140-STC Community Corrections Grnt | 949,308 | 312,609 | 117,483 | | 87,140 | 1,466,541 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28320160-STC Drug Court Staff | 0 | 0 | 520 | | | 520 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28320165-STC Courtroom Security Guard | | | 59,591 | | | 59,591 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28320170-STC TDMHSAS - Federal | 43,445 | 6,555 | | | | 50,000 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28320205-STC TN Dept of Corrections | 1,160,887 | 344,803 | 231,310 | | | 1,737,000 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28322190-STC Court Interpreter Endowmnt | 72,949 | 18,952 | | | | 91,901 |
| Direct | 028 State Trial Courts | 32228 State Trial Court Grant Fund | 028 State Trial Courts | 28322300-STC Governor's Hwy Safety Offc | 42,829 | 17,172 | | | | 60,000 |
| Direct | **028 State Trial Courts Total** | | | | **10,741,292** | **3,525,980** | **1,892,227** | **72,355** | **87,140** | **16,318,994** |
| Direct | 029 Justice Integration Services | 10101 GSD General | 029 Justice Integration Services | 29160110-JIS ALOB IT Op & Maint Cost | | | 450 | | | 450 |
| Direct | 029 Justice Integration Services | 10101 GSD General | 029 Justice Integration Services | 29160710-JIS ALOB Exec Leader Key | 2,426,735 | 757,010 | 1,588,806 | 0 | | 4,772,552 |
| Direct | 029 Justice Integration Services | 10101 GSD General | 029 Justice Integration Services | 29162110-JIS Project Plans Key | | | 25 | | | 25 |
| Direct | 029 Justice Integration Services | 30003 General Fund 4% Reserve | 029 Justice Integration Services | 29201000-4% JIS Justice Integration Srv | | | | 135,666 | | 135,666 |
| Direct | **029 Justice Integration Services Total** | | | | **2,426,735** | **757,010** | **1,589,281** | **135,666** | | **4,908,694** |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30122130-SHE MC2 Offender Management | 3,890,252 | 1,408,002 | 870,071 | 0 | 5,544 | 6,173,869 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30122230-SHE MC2 Support | 535,166 | 222,584 | 17,352 | | | 775,102 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30122310-SHE Booking and Releasing | 7,516,710 | 2,753,812 | 73,577 | | | 10,344,100 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30122810-SHE CDC-M Programs Key | | | 280 | | | 280 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30122910-SHE CDC-M Offend Mgmt Key | 3,444,458 | 1,281,317 | 2,565,349 | 0 | | 7,291,124 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30123210-SHE CDC-M Support Staff Key | 1,601,018 | 554,823 | 118,258 | | | 2,274,099 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30123610-SHE CDC-F Offender Mgmt Key | | | 18 | | | 18 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30123810-SHE CDC-F Support Staff Key | (1,572) | | | | | (1,572) |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124030-SHE DUI School | 1,691,809 | 525,794 | 91,157 | | | 2,308,760 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124110-SHE ORC Offend Mgmt Key | | | 374 | | | 374 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124310-SHE ORC Support Staff key | | | 78 | | | 78 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124410-SHE Correct Svcs Key | 1,340,251 | 594,714 | 574,193 | | | 2,509,158 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124510-SHE Maintenance Key | 1,130,156 | 401,750 | 276,987 | | | 1,808,894 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124610-SHE Warehouse Key | 352,701 | 113,193 | 2,069,700 | | | 2,535,594 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124710-SHE Laundry Key | | | (8,491) | | | (8,491) |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124810-SHE Exec Mgmt Key | 1,104,577 | 261,988 | 45,386 | | | 1,411,951 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30124930-SHE Special Operations Team Events | 237,799 | 114,998 | 478 | | | 353,276 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30125110-SHE Training Key | 2,207,124 | 550,468 | 68,117 | | | 2,825,709 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30125210-SHE Warrants Key | 3,919,656 | 1,528,074 | 50,205 | | | 5,497,935 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30125310-SHE Transportation Key | 5,209,384 | 1,845,788 | 5,346 | | | 7,060,518 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30125330-SHE Armed Security | (13,187) | 0 | 30,440 | | | 17,253 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30126300-SHE Offender Information Servi | 1,287,715 | 491,256 | 503,499 | | | 2,282,469 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30126310-SHE CDF Offender Management | 2,048,342 | 824,409 | 1,048,538 | | | 3,921,289 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30126320-SHE CDF Support | 146,309 | 62,214 | 10,748 | | | 219,271 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30127100-SHE DDC Offender Management | 7,250,000 | 2,462,661 | 3,038,208 | 0 | | 12,750,870 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30127200-SHE DDC Support | 737,636 | 266,139 | 148,359 | | | 1,152,134 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30127300-SHE BCC Support | 255,806 | 62,353 | 13,720 | | | 331,879 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30127400-SHE BCC Offender Management | 1,398,757 | 569,553 | 12,889 | | | 1,981,200 |
| Direct | 030 Sheriff's Office | 10101 GSD General | 030 Sheriff | 30127500-SHE Offender Support Services | 15,173,351 | 4,633,117 | 46,927 | | | 19,853,394 |
| Direct | 030 Sheriff's Office | 30003 General Fund 4% Reserve | 030 Sheriff | 30201000-4% SHE Sheriff's Department | | | 3,591,534 | 173,775 | | 3,765,309 |
| Direct | 030 Sheriff's Office | 32230 Sheriff Grant Fund | 030 Sheriff | 30320100-SHE Grants Interest | | | 17,163 | | | 17,163 |
| Direct | 030 Sheriff's Office | 32230 Sheriff Grant Fund | 030 Sheriff | 30323100-SHE ELC Confinement Facilities Grant | 41,862 | 20,363 | 35,996 | | | 98,221 |
| Direct | 030 Sheriff's Office | 32230 Sheriff Grant Fund | 030 Sheriff | 30324170-SHE Corr Svcs Litter Gr Key | 98,072 | 24,518 | 66,010 | | | 188,600 |
| Direct | 030 Sheriff's Office | 32230 Sheriff Grant Fund | 030 Sheriff | 30324960-SHE Pretrial Risk Assessmt Grt | | | (1,777) | | | (1,777) |
| Direct | 030 Sheriff's Office | 32230 Sheriff Grant Fund | 030 Sheriff | 30324970-SHE COSSAP Grant 21-24 | 139,789 | 36,132 | 221,424 | | | 397,345 |
| Direct | **030 Sheriff's Office Total** | | | | **62,743,939** | **21,610,022** | **15,602,111** | **173,775** | **5,544** | **100,135,392** |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121001-POL OPA Key | 2,220,095 | 758,164 | 145,671 | | | 3,123,930 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121051-POL Behav Hea Svcs Key | 1,266,270 | 415,564 | 470,355 | | | 2,152,189 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121053-POL Mental Health Co-Response | 1,654 | 224 | | | | 1,878 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121101-POL Strategic Devel Key | 568,574 | 190,582 | 63,976 | | | 823,131 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121103-POL Accreditation | 160,639 | 59,068 | 14,096 | | | 233,804 |

maximus
All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121151-POL Case Prep Key | 701,599 | 274,688 | 14,614 | | | 990,902 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121201-POL Inspections Key | 813,769 | 280,523 | 70,287 | | | 1,164,579 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121251-POL Training Recruits | 7,379,820 | 2,060,737 | 4,070,729 | | | 13,511,286 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121252-POL Training Personnel/In-Serv | 5,243,988 | 1,376,790 | 1,829,861 | | 15,675 | 8,466,314 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121253-POL Retiree Range Allowance | | | 9,988 | | | 9,988 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121260-POL Vehicle Operations | 379,079 | 143,631 | 380,233 | | 2,041 | 904,984 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121301-POL Crime Analysis Key | 376,791 | 115,932 | 13,562 | | | 506,285 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121355-POL Specialized Investigations | 10,200,712 | 3,579,589 | 591,870 | | 10,150 | 14,382,321 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121415-POL Achilles TForce Oper Key | | | | | 61 | 61 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121417-POL DEA TForce Oper Key | 0 | 0 | | | 272 | 272 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121419-POL Task Force VCrimes Key | 0 | 0 | | | 2,711 | 2,711 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121451-POL Youth Services Key | 2,436,958 | 934,365 | 176,864 | | | 3,548,187 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121453-POL Interpersonal Crimes | 278,942 | 86,492 | 9,417 | | | 374,852 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121454-POL Special Victims | 2,092,221 | 753,278 | 31,316 | | | 2,876,815 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121455-POL SVD Human Trafficking | 29,166 | 3,443 | 11,520 | | | 44,129 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121456-POL Family Intervention Program | 1,303,478 | 451,359 | 32,561 | | | 1,787,398 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121457-POL Disaster Operations Unit | 759,933 | 106,533 | | | | 866,466 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121458-POL Entertainment District Initiative | 44,709 | 9,282 | | | | 53,991 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121459-POL Violent Crimes Division | 6,940,589 | 2,003,584 | 80,070 | | | 9,024,243 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121460-POL Police Activities League (PAL) | 438,942 | 153,208 | 27,117 | | | 619,266 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121461-POL Alternative Police Respnse(APR) Unit | 470,524 | 36,457 | 261 | | | 507,242 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121462-POL Body Worn & In-Car Camera Oper | 1,101,025 | 409,676 | 52,877 | | | 1,563,578 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121463-POL Investigative Support Division | 1,398,421 | 488,726 | 58,899 | | | 1,946,046 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121464-POL Entertainment District Unit | 3,202,489 | 1,144,519 | 54,178 | | | 4,401,186 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121501-POL Domestic Violence Key | 2,455,822 | 869,866 | 149,459 | 344 | | 3,475,492 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121601-POL Fugitives Key | 530,316 | 204,912 | 241,745 | | 1,738 | 978,711 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121701-POL Criminal Investigation Div | 4,973,721 | 1,794,811 | 200,867 | | | 6,969,399 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121703-POL SISU | 620,030 | 243,860 | 93,814 | | | 957,704 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121751-POL Forensic Services Key | 2,218,269 | 823,153 | 261,134 | | | 3,302,556 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121760-POL Crime Lab | 4,635,352 | 1,464,239 | 1,987,342 | 141,887 | 61,460 | 8,290,280 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121801-POL Property & Evidence Key | 1,645,302 | 552,156 | 159,301 | | | 2,356,759 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121810-POL Police Impound | 193,873 | 68,877 | 38,213 | | | 300,963 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121850-POL Facility Mgmt and Security | 955,447 | 338,373 | 144,576 | | | 1,438,396 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121901-POL Emergency Conting Key | 1,047,234 | 384,052 | 242,238 | | | 1,673,523 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121951-POL School Cross Guard Key | 2,162,549 | 440,098 | 156,658 | | | 2,759,306 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121960-POL School Safety Initiative | 2,453,303 | 354,217 | 35,500 | | | 2,843,020 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31121961-POL Rapid School Safety Team | 1,184,521 | 467,452 | 212,762 | | | 1,864,735 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122001-POL Traffic Key | 3,517,046 | 1,345,491 | 290,666 | | | 5,153,203 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122051-POL Aviation Section | 1,930,602 | 648,014 | 1,514,457 | | | 4,093,073 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122151-POL SWAT Key | 2,376,576 | 858,453 | 496,294 | | | 3,731,323 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122153-POL Drill and Ceremony Team | 41,704 | 6,537 | 19,466 | | | 67,707 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122201-POL Warrants Key | 1,634,883 | 559,103 | 163,492 | | | 2,357,478 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122313-POL Precinct 9 | 173,648 | 55,806 | 1,000 | | | 230,454 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122401-POL East Sector Key | 7,531,950 | 2,556,380 | 900,942 | | 9,737 | 10,999,010 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122403-POL Patrol South Sector Key | 11,099,559 | 3,654,490 | 1,084,473 | | 2,305 | 15,840,827 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122405-POL Patrol Hermitage Key | 10,469,348 | 3,699,070 | 1,063,767 | | 26,781 | 15,258,965 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122407-POL Patrol Central Sector Key | 7,644,744 | 2,644,408 | 910,226 | | 2,305 | 11,201,683 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122409-POL Patrol West Sector Key | 8,196,116 | 2,808,544 | 865,960 | | 3,682 | 11,874,302 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122411-POL Patrol North Sector Key | 8,445,068 | 2,943,306 | 888,979 | | 2,887 | 12,280,240 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122413-POL Midtown Hills Precinct | 9,013,963 | 3,067,375 | 795,010 | | 12,977 | 12,889,325 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122414-POL Madison Precinct | 8,572,575 | 2,970,863 | 854,189 | | 2,305 | 12,399,933 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122415-POL Animal Operations Section | 2,396,777 | 902,900 | 456,129 | | | 3,755,805 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122416-POL Mobile Field Precinct | 227,680 | 28,881 | 572 | | | 257,133 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122600-POL Parks Patrol | 132,497 | 47,474 | 45,068 | | | 225,039 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31122700-POL Professional Development | | | 262,715 | | | 262,715 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31123001-POL Field Training Officer Key | 101,383 | 41,073 | 49,900 | | | 192,356 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31123051-POL Special Events Prog Key | 2,650,856 | 710,553 | 87,086 | | | 3,448,495 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31123201-POL School Resource Key | 3,901,321 | 1,401,964 | 176,178 | | | 5,479,462 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160110-POL ALOB Information and Technology | 4,040,223 | 1,363,621 | 15,724,699 | 771,152 | | 21,899,696 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160310-POL ALOB Human Resources | 3,201,800 | 970,168 | 365,442 | | | 4,537,410 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160320-POL Secondary Employment Unit | 7,100,599 | 160,952 | 208,704 | | 116,724 | 7,586,978 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160410-POL ALOB Payroll Authorizat | 511,684 | 145,481 | 3,694 | | | 660,858 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160420-POL ALOB Fiscal Affairs | 1,300,520 | 408,968 | 33,623 | | | 1,743,111 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160510-POL ALOB Procurement Servic | 295,516 | 126,359 | 132,725 | | | 554,600 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160610-POL ALOB Records Mgmt Servi | 2,876,488 | 1,113,433 | 157,915 | | | 4,147,836 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160710-POL ALOB Safety Training Se | 242,553 | 84,490 | 117,054 | | | 444,097 |
| Direct | 031 Police | 10101 GSD General | 031 Police | 31160810-POL ALOB Executive Leadersh | 6,374,955 | 1,918,492 | 748,955 | 24,939 | 11,368 | 9,078,708 |
| Direct | 031 Police | 18301 USD General | 031 Police | 31192000-POL Extra Police Protection | | | | | 481,000 | 481,000 |
| Direct | 031 Police | 30003 General Fund 4% Reserve | 031 Police | 31201000-4% POL GSD Police Department | | | 1,915,601 | 689,745 | | 2,605,346 |
| Direct | 031 Police | 30091 POL DNA CEBR Program Grant | 031 Police | 31322355-POL DNA CEBR Program Grant | | | 8,449 | | | 8,449 |
| Direct | 031 Police | 30091 POL DNA CEBR Program Grant | 031 Police | 31322375-POL 2022 CEBR Grant | | | 74,424 | | | 74,424 |
| Direct | 031 Police | 30091 POL DNA CEBR Program Grant | 031 Police | 31322385-POL 2021 Coverdell Forensic Grant | | | | 250,074 | | 250,074 |
| Direct | 031 Police | 30112 COVID Reserve Post 2020 | 031 Police | 31902022-POL COVID Reserve Post 2020 | (257,614) | (61,206) | (8,464) | | | (327,284) |
| Direct | 031 Police | 30116 COVID FEMA | 031 Police | 31302022-POL COVID FEMA | 301,312 | 69,785 | 8,464 | | | 379,561 |
| Direct | 031 Police | 30117 COVID Vaccination Distribution | 031 Police | 31702021-POL COVID Vaccination Distribution | (43,698) | (8,579) | | | | (52,278) |
| Direct | 031 Police | 30147 Police Drug Enforcement | 031 Police | 31740201-POL State Drug Enforcement | 159,369 | 47,325 | 522,349 | 0 | | 729,043 |
| Direct | 031 Police | 30149 Police Federal Drug Enforcement | 031 Police | 31750100-POL Justice Felony Forfeitures | | | 48,797 | 582,761 | | 631,558 |
| Direct | 031 Police | 30154 Police State Felony Forfeiture | 031 Police | 31740105-POL State Felony Forfeiture | | | 109,488 | 179,405 | | 288,894 |
| Direct | 031 Police | 30155 Police State Gambling Forfeiture | 031 Police | 31740102-POL State Gambling Forfeiture | 0 | 0 | 22,152 | | | 22,152 |
| Direct | 031 Police | 30156 Police Federal Forfeitures | 031 Police | 31760100-POL Treasury Felony Forfeit | | | 0 | 27,297 | | 27,297 |
| Direct | 031 Police | 30157 Police Sex Offender Registrati | 031 Police | 31760200-POL Sex Offender Registrations | 18,106 | 3,992 | 61,465 | | | 83,563 |
| Direct | 031 Police | 30158 Police Donations Fund | 031 Police | 31601200-POL Donations | | | (16,902) | 0 | | (16,902) |
| Direct | 031 Police | 30169 Police Statewide SRO Program Grant | 031 Police | 31322400-POL Statewide SRO Program Grant | 2,469,568 | 939,745 | | | | 3,409,313 |
| Direct | 031 Police | 30175 Equipment & Major Maintenance Fund 2023 | 031 Police | 31702400-POL Motorola Contract Payment | | | 2,258,085 | | | 2,258,085 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31321401-POL Task Force Interest | | | 27,095 | | | 27,095 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31321403-POL Achilles Task Force Key | 524 | 85 | | | | 608 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31321406-POL Violent Crime TF Key | 19,738 | 2,711 | | | | 22,449 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31321407-POL DEA Task Force Key | 1,814 | 272 | | | | 2,086 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31321408-POL FBI Terrorism Key | 8,321 | 1,140 | | | | 9,461 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31322503-POL MDHA Patrol TF Key | 569,530 | 219,536 | 29,636 | 43,721 | 42,884 | 905,307 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31721408-POL Drug Overdose Investigations | 103,946 | 15,337 | | | | 119,283 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31722203-POL Mid TN Jnt Fug Task Force | 11,338 | 1,738 | | | | 13,076 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31722205-POL MDHA Cayce Pl | 48,989 | 7,432 | | | | 56,421 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31722206-POL MDHA Sudekum Napier | 172,543 | 24,475 | | | | 197,018 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31722207-POL MDHA Edgehill Housing | 78,992 | 10,672 | | | | 89,664 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31722208-POL MDHA Cumberland View Apt | 32,294 | 5,173 | | | | 37,468 |
| Direct | 031 Police | 30200 Police Task Force Fund | 031 Police | 31722209-POL MDHA Preston Taylor Homes | 101,868 | 15,120 | | | | 116,988 |
| Direct | 031 Police | 30201 Police 2020 JAG Grant | 031 Police | 31322346-POL 2020 JAG Grant | | | 152,476 | 16,345 | 0 | 168,821 |
| Direct | 031 Police | 30202 Police 2021 JAG Grant | 031 Police | 31322347-POL 2021 JAG Grant | | | 211,173 | 11,736 | | 222,909 |
| Direct | 031 Police | 30203 Police 2022 JAG Grant | 031 Police | 31322348-POL 2022 JAG Grant | | | 246,338 | 110,932 | 0 | 357,270 |
| Direct | 031 Police | 30207 Police 2023 JAG Grant | 031 Police | 31322349-POL 2023 JAG Grant | | | 135,858 | 49,259 | 0 | 185,117 |
| Direct | 031 Police | 30216 American Rescue Plan Act-COVID Stimulus | 031 Police | 31902025-POL ARP CIT Training Program | | | 95,475 | | | 95,475 |
| Direct | 031 Police | 30319 POL COVID-19 2020 Emergency Supplement | 031 Police | 31300319-POL COVID-19 2020 Emergency Supplement | | | (171) | | | (171) |
| Direct | 031 Police | 30359 Special Events Fund | 031 Police | 31740300-POL OT Funding Ent Distr & Spec Events | 9,902,197 | 1,512,200 | 30,307 | 245,296 | | 11,690,000 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31330100-POL Grants Interest | | | 22,081 | | | 22,081 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31330850-POL ICAC Grant FY08 | 122,937 | 44,811 | 17,974 | 39,933 | | 225,656 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31330960-POL VOCA Victime Intervention | 303,875 | 121,532 | 12,809 | | | 438,216 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31331540-POL Governor Hwy Safety Grt 13 | 391,676 | 57,856 | 24,771 | | | 474,304 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332695-POL THS Motorcycle Grant | | (0) | | | | (0) |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332700-POL VOCA LEVC Grant | 0 | 0 | 134,094 | | | 134,094 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332710-POL Project Safe Neighborhoods | 92,433 | 13,637 | | 75,000 | | 181,070 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332740-POL CESF ICAC Grant FY22 | | | (455) | | | (455) |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332750-POL VCIF Community Crime Prevention | | | 1,025,368 | 474,794 | 25,277 | 1,525,439 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332760-POL VCIF Hot Spot TCCRP Grant | 77,521 | 11,544 | 0 | | 0 | 89,065 |
| Direct | 031 Police | 32231 Police Grant Fund | 031 Police | 31332770-POL EFLEA - Covenant Shooting | 102,610 | 21,067 | | | | 123,677 |
| Direct | 031 Police | 40016 GSD FY16 Capital Projects | 031 Police | 31401016-POL South Police Precinct | 5,251 | 1,539 | 16,200 | 826,053 | | 849,044 |
| Direct | 031 Police | 40018 GSD FY18 Capital Projects | 031 Police | 31401018-POL Body/Dash Cameras | | | 1,794,997 | | | 1,794,997 |
| Direct | 031 Police | 40021 GSD FY21 Cap Projs RS2021-757 | 031 Police | 31400021-POL Southeast Police Precinct (Murf Rd) | | | | 602,072 | | 602,072 |
| Direct | 031 Police | 40021 GSD FY21 Cap Projs RS2021-757 | 031 Police | 31402021-POL Crime Lab Instrumentation Upgrades | | | 55,473 | 1,191,755 | | 1,247,228 |
| Direct | 031 Police | 40022 GSD FY22 Cap Projs RS2021-1201 | 031 Police | 31401022-POL Training Acdmy-Utlty Safety Upgrades | | | 37,630 | 55,854 | | 93,484 |
| Direct | 031 Police | 40022 GSD FY22 Cap Projs RS2021-1201 | 031 Police | 31403022-POL Training Academy - Planning & Design | | | 266,032 | | | 266,032 |
| Direct | 031 Police | 40220 GSD FY20B Cap Projs RS2020-213 | 031 Police | 31400220-POL Replace 2 Helicopters | | | 16,419 | 116,816 | | 133,235 |
| Direct | 031 Police | 40220 GSD FY20B Cap Projs RS2020-213 | 031 Police | 31401220-POL Mounted Patrol Barn Plan/Constr | 337 | 100 | 7,300 | 453,519 | | 461,256 |
| Direct | 031 Police | 61200 Police Impound | 031 Police | 31521150-POL Police Impound | 683 | 89 | | | | 773 |
| Direct | 031 Police | 61200 Police Impound | 031 Police | 31522000-POL URT Vehicle Impound | | | 375,000 | | | 375,000 |
| Direct | 031 Police Total | | | | 205,685,219 | 64,164,261 | 50,291,099 | 6,980,689 | 834,340 | 327,955,607 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32114110-FIR GSD Fire Support | 1,055,104 | 370,337 | | | | 1,425,442 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32114210-FIR GSD EMS Support | 2,192,256 | 768,783 | 951,933 | | | 3,912,971 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32114310-FIR GSD Fire Hyd Inspect Forms | | | 36,250 | | | 36,250 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32114510-FIR GSD Logistics | 1,006,920 | 333,170 | 5,093,352 | 507,810 | | 6,941,251 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32114710-FIR GSD Training | 1,980,082 | 677,814 | 812,962 | | | 3,470,857 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32115210-FIR GSD Specialized Services | 1,630,794 | 592,240 | 369,602 | | | 2,592,636 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32115410-FIR GSD EMS Operations | 32,623,219 | 11,507,389 | 74,517 | | | 44,205,125 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32115510-FIR GSD Fire Operations | 12,146,443 | 4,593,512 | 418,482 | | 1,816,385 | 18,974,822 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32116310-FIR GSD Fire Prevention | 2,684,781 | 938,342 | 77,531 | | | 3,700,654 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32160110-FIR GSD IT Systems | 393,959 | 155,542 | 3,736,972 | 63,767 | | 4,350,241 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32160210-FIR GSD Facilities Maint | 635,063 | 290,096 | 6,282,838 | | | 7,207,997 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32160710-FIR GSD Occup Health & Safety | 480,257 | 161,910 | 141,509 | | | 783,676 |
| Direct | 032 Fire | 10101 GSD General | 032 Fire | 32160810-FIR GSD Admin | 2,308,030 | 722,538 | 353,008 | | | 3,383,575 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32194510-FIR USD Logistics | 528,540 | 193,771 | 13,068,555 | | 15,550 | 13,806,416 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32195510-FIR USD Fire Operations | 61,819,343 | 23,142,022 | 854,368 | | | 85,815,733 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32196010-FIR USD Administration | | | 1,807,325 | | | 1,807,325 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32196210-FIR USD Pub Fire Educ-Com Srvc | 118,716 | 31,660 | 17,700 | | | 168,076 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32196310-FIR USD Fire Prevention | 2,308,463 | 813,911 | 18,455 | | | 3,140,828 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32196330-FIR USD Arson Investigations | | | 3,824 | | | 3,824 |
| Direct | 032 Fire | 18301 USD General | 032 Fire | 32197011-FIR USD Facilities Mgmt | | | 97,937 | | | 97,937 |
| Direct | 032 Fire | 30003 General Fund 4% Reserve | 032 Fire | 32214600-4% FIR Pers Equip Logis | | | 4,779,867 | | 232,645 | 5,012,513 |
| Direct | 032 Fire | 30003 General Fund 4% Reserve | 032 Fire | 32260100-4% FIR ALOB Info Tech | | | 276,268 | | | 276,268 |
| Direct | 032 Fire | 30003 General Fund 4% Reserve | 032 Fire | 32260200-4% FIR ALOB Facility Mgmt | | | 1,987,745 | | | 1,987,745 |
| Direct | 032 Fire | 30048 Fire Dept Donations | 032 Fire | 32700500-FIR Donations | | | 30,767 | | | 30,767 |
| Direct | 032 Fire | 30168 Wind Event 3/3/2023 | 032 Fire | 32702330-FIR Wind Event 3/3/2023 | 2,319 | 476 | 63,411 | | | 66,206 |
| Direct | 032 Fire | 30175 Equipment & Major Maintenance Fund 2023 | 032 Fire | 32702400-FIR Generators | | | | | 505,364 | 505,364 |
| Direct | 032 Fire | 30177 Storms and Tornadoes 12/9/2023 | 032 Fire | 32701223-FIR Storms and Tornadoes 12/9/2023 | 9,832 | 2,019 | | | | 11,851 |
| Direct | 032 Fire | 30196 Surplus Fund | 032 Fire | 32703400-FIR Medical Items | | | 1,511,413 | | | 1,511,413 |
| Direct | 032 Fire | 30216 American Rescue Plan Act-COVID Stimulus | 032 Fire | 32902025-FIR ARP Fleet & Equipment | | | 20,335 | | 2,318,103 | 2,338,438 |
| Direct | 032 Fire | 30216 American Rescue Plan Act-COVID Stimulus | 032 Fire | 32902026-FIR ARP HVAC Upgrades | | | 59,262 | | | 59,262 |
| Direct | 032 Fire | 30219 Fire Special Events | 032 Fire | 32700150-FIR Titans Stadium Special Events | 318,989 | 65,492 | | | | 384,480 |
| Direct | 032 Fire | 30219 Fire Special Events | 032 Fire | 32700160-FIR Geodis Park Special Events | 22,514 | 4,622 | | | | 27,136 |
| Direct | 032 Fire | 30222 Texas Flood 05/04/2024 | 032 Fire | 32710870-FIR Texas Flood 05/04/2024 | 173,363 | 35,593 | 9,848 | | | 218,805 |
| Direct | 032 Fire | 30223 Texas Flood 05/29/2024 | 032 Fire | 32710880-FIR Texas Flood 05/29/2024 | 135,526 | 27,825 | 6,804 | | | 170,155 |
| Direct | 032 Fire | 30359 Special Events Fund | 032 Fire | 32705600-FIR EMS Special Operations | 1,597,735 | 327,974 | 74,291 | | | 2,000,000 |
| Direct | 032 Fire | 32232 Fire Department Grant Fund | 032 Fire | 32301610-x-FIR FY21 AFGS - Fitness Grant | | | 18,470 | | | 18,470 |
| Direct | 032 Fire | 40022 GSD FY22 Cap Projs RS2021-1201 | 032 Fire | 32400022-FIR Fire Station #25 | | | 30,726 | | | 30,726 |
| Direct | 032 Fire | 40022 GSD FY22 Cap Projs RS2021-1201 | 032 Fire | 32401022-FIR Fire Station #24 - Planning | | | 524 | | | 524 |
| Direct | 032 Fire | 40022 GSD FY22 Cap Projs RS2021-1201 | 032 Fire | 32402022-FIR Replace Heavy Apparatus | | | | | 7,987,300 | 7,987,300 |
| Direct | 032 Fire | 40023 GSD FY23 Cap Projs RS2023-1978 | 032 Fire | 32401023-FIR MstrPlan-New Station-Planning/Design | | | 7,192 | | | 7,192 |
| Direct | 032 Fire | 40024 GSD FY24 Cap Projs RS2024-194 | 032 Fire | 32403024-FIR Major Repair / Maint | | | 867,075 | | | 867,075 |
| Direct | 032 Fire | 40220 GSD FY20B Cap Projs RS2020-213 | 032 Fire | 32400220-FIR Replace Fire Stations 2 25 | | | 122,936 | | | 122,936 |
| Direct | 032 Fire Total | | | | 126,172,246 | 45,757,038 | 44,084,054 | 571,577 | 12,875,348 | 229,460,262 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33101000-COD Administration | | | 698 | | | 698 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120010-COD Code Enforce't Key Product | 155,008 | 48,210 | 98,300 | | | 301,518 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120110-COD Const'n/Land Use Key Produ | 2,667,170 | 973,817 | 192,421 | | | 3,833,409 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120140-COD SexuallyOrientedBusBd Key | 83,260 | 24,987 | 8,900 | | | 117,147 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120210-COD Better N'hoods Key Product | 2,316,807 | 912,353 | 1,255,354 | | | 4,484,514 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120310-COD Building Code Inspections | 2,994,860 | 1,317,510 | 1,204,834 | 20,022 | | 5,537,227 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120410-COD Board Supp Serv Key Produc | | | 163,919 | | | 163,919 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120510-COD Info Sharing Key Product | 406,496 | 133,764 | 225,300 | | | 765,560 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33120610-COD Admin Payroll Authorizatio | 744,209 | 244,494 | 387,527 | | | 1,376,230 |
| Direct | 033 Codes Administration | 10101 GSD General | 033 Codes Administration | 33121000-COD Alarm Registration | 155,379 | 56,195 | 66,335 | | | 277,909 |
| Direct | 033 Codes Administration | 30003 General Fund 4% Reserve | 033 Codes Administration | 33201000-4% COD Codes Administration | | | 34,534 | | | 34,534 |
| Direct | 033 Codes Administration | 30600 Demolition Fund | 033 Codes Administration | 33701000-COD Demolition Projects | | | 222,992 | | | 222,992 |
| Direct | 033 Codes Administration Total | | | | 9,523,189 | 3,711,330 | 3,861,114 | 20,022 | | 17,115,655 |
| Direct | 034 Beer Board | 10101 GSD General | 034 Beer Board | 34101000-BBD Administration | | | 4,195 | | | 4,195 |
| Direct | 034 Beer Board | 10101 GSD General | 034 Beer Board | 34102000-BBD Permit Application Program | 285,886 | 116,109 | 104,213 | | | 506,208 |
| Direct | 034 Beer Board | 10101 GSD General | 034 Beer Board | 34102100-BBD Inspection Program | 209,336 | 79,395 | 46,068 | | | 334,799 |
| Direct | 034 Beer Board | 10101 GSD General | 034 Beer Board | 34102300-BBD Office of Nightlife | 94,713 | 36,472 | 1,780 | | | 132,965 |
| Direct | 034 Beer Board | 30359 Special Events Fund | 034 Beer Board | 34702100-BBD Entertainment District | 75,116 | 6,115 | | | | 81,231 |
| Direct | 034 Beer Board Total | | | | 665,051 | 238,092 | 156,256 | | | 1,059,399 |
| Direct | 035 Agricultural Extension | 10101 GSD General | 035 Agricultural Extension | 35102000-AGE Family and Consumer Sc Pro | 9,044 | 459 | 14,167 | | | 23,669 |
| Direct | 035 Agricultural Extension | 10101 GSD General | 035 Agricultural Extension | 35102100-AGE Agriculture/Horticulture P | 130,505 | 28,177 | 24,898 | | | 183,580 |
| Direct | 035 Agricultural Extension | 10101 GSD General | 035 Agricultural Extension | 35102200-AGE 4H/Youth Dev Program | 95,212 | 12,832 | 11,594 | | | 119,638 |
| Direct | 035 Agricultural Extension Total | | | | 234,761 | 41,467 | 50,659 | | | 326,887 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37121000-SOC Homeless Services Program | 289,162 | 92,973 | 58,151 | | | 440,286 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37121200-SOC Homeless Impact Division | | | 4,767 | | | 4,767 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37122300-SOC Nutrition Program | 521,806 | 158,427 | 48,604 | | 0 | 728,836 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37122400-SOC Family Services | 1,898,503 | 630,045 | 321,838 | 167,879 | | 3,018,265 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37122500-SOC Burial Assistance Program | 53,263 | 11,123 | 533,206 | | | 597,592 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37123000-SOC Planning & Coordination Pr | 551,147 | 189,080 | 62,100 | | | 802,387 |
| Direct | 037 Social Services | 10101 GSD General | 037 Social Services | 37125200-SOC Executive Leadership | 877,945 | 278,196 | 205,383 | 115 | | 1,361,639 |
| Direct | 037 Social Services | 30099 COVID-19 Pandemic | 037 Social Services | 37902020-SOC COVID-19 | | | (9,522) | | | (9,522) |
| Direct | 037 Social Services | 30112 COVID Reserve Post 2020 | 037 Social Services | 37902022-SOC COVID Reserve Post 2020 | (99,196) | (28,465) | | | | (127,661) |
| Direct | 037 Social Services | 30116 COVID FEMA | 037 Social Services | 37302022-SOC COVID FEMA | 99,196 | 28,465 | | | | 127,661 |
| Direct | 037 Social Services | 30216 American Rescue Plan Act-COVID Stimulus | 037 Social Services | 37902028-SOC American Rescue Plan I | | | 76,070 | | | 76,070 |
| Direct | 037 Social Services | 32237 Social Services Grant Fund | 037 Social Services | 37322300-SOC Nutrition Program | | | 834,194 | | 115,646 | 949,840 |
| Direct | 037 Social Services | 32237 Social Services Grant Fund | 037 Social Services | 37322500-SOC Home Delivered Meals | | | 80,372 | | | 80,372 |
| Direct | 037 Social Services | 32237 Social Services Grant Fund | 037 Social Services | 37322550-SOC Options Meals | | | 58,776 | | | 58,776 |
| Direct | 037 Social Services Total | | | | 4,191,827 | 1,359,843 | 2,273,999 | 167,994 | 115,646 | 8,109,309 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38150271-HEA Population Health Bureau | 207,345 | 70,869 | 4,711 | | | 282,925 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38150273-HEA Health Equity | 189,098 | 46,490 | 1,404 | | | 236,992 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151001-HEA Behavioral Health Services | 387,130 | 119,163 | 15,771 | | | 522,065 |

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MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151032-HEA Public Health Clinics | 1,611,247 | 571,372 | 210,263 | | | 2,392,882 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151036-HEA Maternal Child Adolescent | 400,945 | 150,538 | 5,289 | | | 556,772 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151051-HEA Oral Health Svcs | 522,477 | 180,587 | 84,235 | | | 787,298 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151072-HEA Epidemiology Research | 654,264 | 219,108 | 13,059 | | | 886,432 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151091-HEA Correctional Health Svcs | 164,216 | 60,333 | 193,807 | | | 418,355 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151121-HEA Turberculosis Elimination | 549,706 | 175,307 | 72,046 | | | 797,059 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151131-HEA STD/HIV Prevent&Interventn | 628,105 | 235,019 | 94,777 | | | 957,901 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151141-HEA Commable Disease Emer Prep | 487,455 | 175,380 | 3,127 | | | 665,962 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151151-HEA Community Develop and Plan | 112,580 | 39,317 | 1,427 | | | 153,325 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151171-HEA Project Access Nashville | 209,629 | 64,109 | 1,408 | | | 275,146 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151172-HEA * Community Health Admin | | | (672) | | | (672) |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151173-HEA Pharmacy | 120,875 | 46,113 | (13,087) | | | 153,901 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151181-HEA Health Care for Homeless | | | 296,000 | | | 296,000 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151203-HEA Air Pollution | 199,370 | 54,978 | 7,121 | 0 | | 261,469 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151222-HEA Animal Services All Other | 1,994,812 | 669,502 | 1,022,791 | | | 3,687,105 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151224-HEA Engineering Svce Investiga | 190,622 | 69,795 | 4,699 | | | 265,116 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151226-HEA Ofc Environmental Health | 76,153 | 26,315 | 0 | | | 102,469 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151227-HEA School Health | 560,541 | 237,579 | 27,488 | | | 825,608 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151233-HEA Food & Public Fac Protectn | 1,745,064 | 604,133 | 65,290 | | | 2,414,487 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151239-HEA Mental Health Cooperative | | | 4,861,212 | | | 4,861,212 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38151241-HEA Pest Mgmt Svcs | 200,773 | 66,943 | 8,058 | | | 275,774 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38160110-HEA ALOB InformationTechnology | 455,888 | 165,424 | 2,361,392 | | | 2,982,505 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38160210-HEA ALOB Facilities Mgmt | 731,037 | 299,388 | 832,966 | | | 1,863,391 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38160310-HEA ALOB Human Resources | 657,761 | 229,333 | 35,574 | | | 922,668 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38160410-HEA ALOB Finance | 1,001,351 | 335,802 | 537,957 | (10) | | 1,875,100 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38160610-HEA ALOB Records Mgmt Services | 506,837 | 188,374 | 629,008 | | | 1,324,219 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38160810-HEA ALOB Executive Leadersh | 1,302,481 | 379,001 | 51,302 | | | 1,732,785 |
| Direct | 038 Health | 10101 GSD General | 038 Health | 38161000-HEA Nonpayroll Exp Clearing | | | 698 | 0 | | 698 |
| Direct | 038 Health | 30003 General Fund 4% Reserve | 038 Health | 38201000-4% HEA Health Department | | | 139,055 | 18,268 | | 157,323 |
| Direct | 038 Health | 30006 Animal Control Donations | 038 Health | 38701000-HEA Animal Control Donations | | | 29,776 | | | 29,776 |
| Direct | 038 Health | 30116 COVID FEMA | 038 Health | 38302022-HEA COVID FEMA | | | 150,000 | | | 150,000 |
| Direct | 038 Health | 30117 COVID Vaccination Distribution | 038 Health | 38702021-HEA COVID Vaccination Distribution | | | (150,000) | | | (150,000) |
| Direct | 038 Health | 30164 Community Safety Fund | 038 Health | 38730600-HEA Community Safety - Health | 38,358 | 11,138 | 572,881 | | | 622,378 |
| Direct | 038 Health | 30173 Opioid Settlements | 038 Health | 38700500-HEA Subdivision Funds | 4,931 | 1,025 | | | | 5,955 |
| Direct | 038 Health | 30196 Surplus Fund | 038 Health | 38703400-HEA TN Justice Center Surplus Funds | | | | 60,000 | | 60,000 |
| Direct | 038 Health | 30204 Health Title V Clean Air Act | 038 Health | 38700100-HEA Title V Clean Air Act | 33,264 | 10,850 | 89 | | | 44,203 |
| Direct | 038 Health | 30206 Health Clean Air Permit Prgm | 038 Health | 38700200-HEA Clean Air Permit Prgm | 190,508 | 75,765 | 2,908 | | 11,681 | 280,862 |
| Direct | 038 Health | 30216 American Rescue Plan Act-COVID Stimulus | 038 Health | 38902029-HEA ARP HVAC Upgrades | | | 96,979 | | | 96,979 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38350265-HEA Tobacco Settlement | 50,354 | 17,622 | 7,159 | 11,474 | | 86,609 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38350500-HEA Chant Grant | 1,222,097 | 512,073 | 69,053 | 184,819 | | 1,988,042 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38350600-HEA STARS Grant | 50,920 | 18,848 | | | | 69,768 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351015-HEA Health Start Grant | 25,536 | 13,340 | 1,674 | 8,741 | | 49,291 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351020-HEA Immunization Svcs Grant | 41,379 | 24,877 | 751 | | | 67,006 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351021-HEA Family Planning Grant | 721,210 | 243,639 | 0 | | | 964,848 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351027-HEA School Hea Gr CAH AllOther | 5,470,338 | 2,023,823 | 2,852,628 | | | 10,346,789 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351031-HEA ChildCare Immunization Aud | 149,228 | 51,619 | 1,031 | 0 | | 201,877 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351034-HEA Breast & Cerv Cancer | 208,783 | 60,090 | 11,852 | 53,500 | | 334,225 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351037-HEA Minority AIDS Initiative | 27,058 | 7,242 | 309,263 | 2,280 | | 345,842 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351044-HEA WIC Grant | 3,181,020 | 1,229,633 | 130,282 | 477,144 | | 5,018,079 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351045-HEA Healthy Start Initiative | 400,487 | 162,041 | 371,286 | 56,768 | | 990,581 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351053-HEA Oral HealthTDH Grant | 515,564 | 233,824 | 112,500 | 58,212 | | 920,100 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351060-HEA Fetal Infant Mortality Rat | 186,080 | 76,753 | 8,778 | 48,752 | | 320,363 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351064-HEA Child Safety Seat | | | 1,077 | | | 1,077 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351082-HEA Cities Readiness Grant | 56,957 | 18,805 | 41,097 | 7,180 | | 124,038 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351087-HEA Hospital PreparednessGrant | 48,186 | 22,101 | | | | 70,286 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351124-HEA TB Outpatient Grant | 1,031,235 | 403,225 | 128,972 | 283,829 | | 1,847,261 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351133-HEA STD Grant STD | 163,242 | 53,072 | 3,525 | 25,834 | | 245,674 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351134-HEA HIV AIDS Grant | 343,244 | 122,852 | 74,598 | 5,573 | | 546,266 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351137-HEA Ryan White Grant | 386,810 | 103,737 | 3,444,255 | 45,582 | | 3,980,383 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351138-HEA HIV Rapid Testing | 125,441 | 31,450 | 1,042 | 20,617 | | 178,549 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351139-HEA Ryan White Medical Service | 109,803 | 43,667 | 6,382 | 14,733 | | 174,585 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351146-HEA Emerg Preparedness Grant | 258,892 | 68,659 | 156,466 | 79,946 | | 563,764 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351147-HEA Comm Based Violence Interruptn Grant | 46,620 | 7,889 | 13,869 | | | 68,378 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351163-HEA Health Promotion CPHE AllO | 97,853 | 44,756 | 5,203 | 30,100 | | 177,912 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351166-HEA Tobacco Grant | 38,653 | 14,461 | 5,674 | 10,685 | | 69,474 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351174-HEA CDC 1807 Grant | | | 171,316 | | | 171,316 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351204-HEA 103 Grant | 96,101 | 31,985 | 7,746 | 0 | | 135,833 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38351205-HEA 105 Grant | 340,887 | 117,849 | 63,318 | 0 | | 522,055 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38360450-HEA Grant in Aid | 351,327 | 76,086 | 315,637 | | | 743,050 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38361900-HEA Prenatal Presumptive Eligi | 99,785 | 34,219 | 2,195 | | | 136,200 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38362000-HEA Viral Hepatitis Grant | 80,131 | 24,472 | 1,382 | 0 | | 105,984 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363200-HEA PPHF Grant | 229,267 | 59,444 | 1,083 | 56,795 | | 346,589 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363300-HEA Friends of MACC | | | 42,457 | | | 42,457 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363600-HEA Opioid Overdose Reduction Grant | 111,082 | 36,252 | 2,814 | 51,414 | | 201,562 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363610-HEA High Impact Area Opioid | 140,068 | 54,564 | 52,746 | 46,495 | | 293,874 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363630-HEA PHEP COVID Grant | 228,849 | 70,336 | 596,518 | 0 | | 895,704 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363640-HEA Immunizations - COVID | 153,303 | 41,584 | 442,703 | 16,573 | | 654,163 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363650-HEA Behav Hea Crisis Resp Initiative | 19,031 | 2,786 | 293,166 | | | 314,983 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363660-HEA COVID Disparities Grant | 177,233 | 55,583 | 626,552 | 78,118 | | 937,486 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363670-HEA A Step Ahead Grant | 90,625 | 27,255 | 7,765 | | | 125,645 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363680-HEA Health Accelerator Plan | | | (3,125) | 18,517 | | 15,392 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363690-HEA Comm Overdose Prev&Emp NACCHO Grant | 218,511 | 73,208 | 43,214 | 0 | | 334,932 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363700-HEA Prevent Child Abuse TN | 32,567 | 6,916 | 0 | | | 39,483 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363720-HEA COVID ELC Travelers HealthFund Grant | | | 62,117 | | | 62,117 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363740-HEA EPA Air Monitoring Network Grant | | | 550 | 44,688 | | 45,238 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363800-HEA COVID Response Resilient Comm CCR | 207,977 | 62,242 | 465,873 | 67,525 | | 803,617 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363900-HEA Music City PreP Grant | | | 3,250 | | | 3,250 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363910-HEA STD COVID Prevention Grant | 104,546 | 25,955 | 1,002 | 0 | | 131,503 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363920-HEA Foundational Capabilities Grant | | | 200,959 | 47,439 | | 248,398 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363930-HEA Public Health Infrastructure Grant | 330,658 | 104,987 | 17,528 | 82,345 | | 535,518 |
| Direct | 038 Health | 32200 Health Department Grant Fund | 038 Health | 38363940-HEA Local Asst & Tribal Consistency Fund | | | | 47,901 | | 47,901 |
| Direct | 038 Health | 40220 GSD FY20B Cap Projs RS2020-213 | 038 Health | 38400220-HEA Replace Woodbine Clinic Planning | | | 22,212 | | | 22,212 |
| Direct | 038 Health Total | | | | **34,103,363** | **12,094,872** | **23,470,202** | **2,061,837** | **11,681** | **71,741,955** |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101010-LIB Administrative Support | 1,414,059 | 461,540 | 161,014 | | | 2,036,614 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101020-LIB Public Relations | 356,634 | 164,187 | 35,932 | | | 556,753 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101030-LIB Technical Services | 949,873 | 360,939 | 3,341,207 | | | 4,652,019 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101050-LIB Conference Center | 169,784 | 58,739 | 4,601 | | | 233,124 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101060-LIB Interlibrary Loan | 55,052 | 19,334 | 6,525 | | | 80,911 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101070-LIB Special Collections | 726,240 | 272,467 | 4,999 | | | 1,003,705 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101080-LIB Community Engagement | 174,961 | 43,305 | 20,543 | | | 238,808 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39101090-LIB Limitless Libraries | 475,021 | 174,318 | 1,223,512 | | | 1,872,852 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39102000-LIB Operation and Maintenance | 2,185,261 | 834,189 | 2,907,113 | | | 5,926,563 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39102100-LIB Production Services | 253,197 | 75,952 | 40,850 | | | 370,000 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39102500-LIB NECAT | 186,189 | 52,686 | 10,379 | | | 249,253 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103203-LIB BW Circulation | 316,536 | 133,117 | 20,419 | | | 470,072 |

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MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

maximus All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103206-LIB BW Children's Services | 346,210 | 113,364 | 6,404 | | | 465,978 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103207-LIB Reference Services | 749,919 | 303,672 | 4,799 | | | 1,058,390 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103211-LIB Teen Services | 276,102 | 86,850 | 3,645 | | | 366,596 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103212-LIB Digital Inclusion | 200,092 | 70,935 | 3,603 | | | 274,629 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103213-LIB Performing Artists | 266,731 | 90,535 | | | | 357,266 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103230-LIB Public Technology Program | 160,651 | 62,541 | 2,154 | | | 225,346 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103240-LIB Studio NPL | 188,380 | 55,957 | 253 | | | 244,589 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103303-LIB Hermitage Branch | 746,603 | 298,695 | 196,911 | | | 1,242,209 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103304-LIB Edmondson Branch | 634,098 | 219,705 | 174,658 | | | 1,028,431 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103305-LIB Bellevue | 878,287 | 313,463 | 49,018 | | | 1,240,768 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103310-LIB Bordeaux | 614,744 | 242,697 | 138,622 | | | 996,063 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103315-LIB North Library | 204,430 | 54,221 | 26,184 | | | 284,835 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103320-LIB Donelson | 471,804 | 184,564 | 35,622 | | | 691,990 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103325-LIB East | 306,274 | 124,499 | 48,612 | | | 479,384 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103330-LIB Edgehill | 169,501 | 52,041 | 87,477 | | | 309,019 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103335-LIB Goodletsville | 458,349 | 171,590 | 183,274 | | | 813,213 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103340-LIB Green Hills | 940,261 | 360,760 | 148,845 | | | 1,449,866 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103345-LIB Hadley Park | 212,134 | 78,103 | 21,842 | | | 312,079 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103350-LIB Inglewood | 370,037 | 143,123 | 31,518 | | | 544,678 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103355-LIB Looby | 179,990 | 65,360 | 62,929 | | | 308,279 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103360-LIB Madison | 692,329 | 256,077 | 147,692 | | | 1,096,098 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103365-LIB Old Hickory | 191,890 | 73,949 | 29,412 | | | 295,251 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103370-LIB Pruitt | 268,616 | 115,101 | 45,940 | | | 429,657 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103375-LIB Richland Park | 360,582 | 133,096 | 112,952 | | | 606,630 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103380-LIB Southeast | 821,589 | 322,609 | 18,685 | | | 1,162,882 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103385-LIB Thompson Lane | 358,765 | 179,583 | 39,816 | | | 578,164 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103390-LIB Watkins Park | 80,114 | 27,443 | 3,812 | | | 111,368 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39103401-LIB Archives | 304,767 | 133,903 | 42,647 | | | 481,317 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39104061-LIB Equal Access | 371,230 | 120,398 | 15,402 | | | 507,030 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39104081-LIB Web Computer Literacy ILS | 609,911 | 193,065 | 73,256 | | | 876,232 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39104083-LIB Shared Systems Program | 378,249 | 147,919 | 164,590 | | | 690,758 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39104121-LIB Nash After-Zones Alliance | 595,285 | 192,289 | 4,566,321 | | | 5,353,895 |
| Direct | 039 Public Library | 10101 GSD General | 039 Public Library | 39104151-LIB Bringing Books to Life | 207,649 | 91,809 | 6,777 | | | 306,235 |
| Direct | 039 Public Library | 30003 General Fund 4% Reserve | 039 Public Library | 39201000-4% LIB Public Library | | | 4,148,947 | 20,501 | | 4,169,448 |
| Direct | 039 Public Library | 30168 Wind Event 3/3/2023 | 039 Public Library | 39702330-LIB Wind Event 3/3/2023 | | | 11,130 | | | 11,130 |
| Direct | 039 Public Library | 30216 American Rescue Plan Act-COVID Stimulus | 039 Public Library | 39902024-LIB ARP HVAC Upgrades | | | 437,353 | | | 437,353 |
| Direct | 039 Public Library | 30216 American Rescue Plan Act-COVID Stimulus | 039 Public Library | 39902025-LIB Hermitage Branch Library Improv | | | 3,477 | | | 3,477 |
| Direct | 039 Public Library | 30216 American Rescue Plan Act-COVID Stimulus | 039 Public Library | 39902026-LIB Goodlettsville Branch Imprvmnts | | | 3,477 | | | 3,477 |
| Direct | 039 Public Library | 30216 American Rescue Plan Act-COVID Stimulus | 039 Public Library | 39902027-LIB Madison Branch Library Improvements | | | 3,477 | | | 3,477 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39300100-LIB Library Services Interest | | | 20,264 | | | 20,264 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304043-LIB Disadv Grant- LCO Prog Key | | | 10,000 | | 0 | 10,000 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304045-LIB Gen Lib Svcs GrantKey | | | 420,500 | | | 420,500 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304065-LIB EAP Deaf Hear Grant Key | | | 88,000 | | | 88,000 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304094-LIB IYL Neighborhood Builders | 58,880 | 20,269 | 551 | | | 79,700 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304101-LIB NAZA NPLF Grant | 62,612 | 18,144 | | | | 80,756 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304110-LIB Education & Literacy NPLF Grant | 280,396 | 90,624 | | | | 371,020 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304120-LIB Wishing Chair Productions NPLF Grant | 30,144 | 2,308 | | | | 32,452 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304140-LIB Spec Collectns & Archives NPLF Grant | 14,433 | 3,610 | | | | 18,043 |
| Direct | 039 Public Library | 30401 Library Services | 039 Public Library | 39304150-LIB Changing Table Grant | | | 2,128 | | | 2,128 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706130-LIB Other Special Projects | | | 691 | | | 691 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706240-LIB Unrestricted Foundation Bk | | | 1,485 | | | 1,485 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706270-LIB Bordeaux LINKS FoundationB | | | 1,699 | | | 1,699 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706280-LIB Children/YA Programming Fo | | | 301,530 | | | 301,530 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706290-LIB Hermitage Kay Family Found | | | 6,528 | | | 6,528 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706310-LIB Young Adult Prog Funds | | | 158 | | | 158 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706340-LIB Edmondson Pk Spec Prog Fds | | | 1,506 | | | 1,506 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706355-LIB Main Childrens Program Funds | | | 5,668 | | | 5,668 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706360-LIB Main Library Program Fds | | | 4,543 | | | 4,543 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706365-LIB Main Teen Program Funds | | | 8,194 | | | 8,194 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706400-LIB East Spec Program Funds | | | 1,582 | | | 1,582 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706410-LIB Madison Spec Prog Funds | | | 2,551 | | | 2,551 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706450-LIB Bellevue Spec Program Fund | | | 2,037 | | | 2,037 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706460-LIB Donelson Spec Program Fund | | | 391 | | | 391 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706470-LIB Edgehill Spec Program Fund | | | 425 | | | 425 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706480-LIB Goodlettsville Spec Prog | | | 2,081 | | | 2,081 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706500-LIB Hadley Park Spec Program | | | 5,056 | | | 5,056 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706520-LIB Looby Spec Program Funds | | | 1,855 | | | 1,855 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706530-LIB North Spec Program Funds | | | 1,800 | | | 1,800 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706540-LIB Old Hickory Spec Program | | | 681 | | | 681 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706560-LIB Richland Park Spec Prog | | | 294 | | | 294 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706570-LIB Southeast Spec Prog Funds | | | 861 | | | 861 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706580-LIB Thompson Lane Spec Prog | | | 1,174 | | | 1,174 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706600-LIB Special Events | | | 14,132 | | | 14,132 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706620-LIB Bellevue Friends Funds | | | 5,783 | | | 5,783 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706630-LIB Bordeaux Friends Funds | | | 767 | | | 767 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706640-LIB Donelson Friends Funds | | | 3,855 | | | 3,855 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706660-LIB Edgehill Friends Funds | | | 1,980 | | | 1,980 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706670-LIB Edmondson Pk Friends Funds | | | 1,756 | | | 1,756 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706680-LIB Goodlettsville Friends Fun | | | 2,048 | | | 2,048 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706690-LIB Green Hills Friends Funds | | | 8,134 | | | 8,134 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706710-LIB Hermitage Friends Funds | | | 4,796 | | | 4,796 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706720-LIB Inglewood Friends Funds | | | 1,767 | | | 1,767 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706740-LIB LSDHH Friends Funds | | | 360 | | | 360 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706750-LIB Madison Friends Funds | | | 1,615 | | | 1,615 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706760-LIB Main Friends Funds | | | 2,763 | | | 2,763 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706770-LIB North Friends Funds | | | 101 | | | 101 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706780-LIB Old Hickory Friends Funds | | | 642 | | | 642 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706800-LIB Richland Park Friends Fnds | | | 2,525 | | | 2,525 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706810-LIB Southeast Friends Funds | | | 2,717 | | | 2,717 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706830-LIB Thompson Ln Friends Funds | | | 1,852 | | | 1,852 |
| Direct | 039 Public Library | 30404 Library Special Projects | 039 Public Library | 39706870-LIB Limitless Libraries Bookmobile | | | 989 | | | 989 |
| Direct | 039 Public Library | 40017 GSD FY17 Capital Projects | 039 Public Library | 39401017-LIB Maintenance | | | | 56,068 | | 56,068 |
| Direct | 039 Public Library | 40017 GSD FY17 Capital Projects | 039 Public Library | 39402017-LIB New Donelson Library | | | | (1,429) | | (1,429) |
| Direct | 039 Public Library | 40017 GSD FY17 Capital Projects | 039 Public Library | 39442017-x-LIB New Donelson Library-ITS | | | 109,998 | | | 109,998 |
| Direct | 039 Public Library | 40021 GSD FY21 Cap Projs RS2021-757 | 039 Public Library | 39400021-LIB General Maintenance | | | 370,264 | 181,756 | | 552,020 |
| Direct | 039 Public Library | 40022 GSD FY22 Cap Projs RS2021-1201 | 039 Public Library | 39400022-LIB Major Repairs Systemwide | | | 864,072 | | | 864,072 |
| Direct | 039 Public Library | 40022 GSD FY22 Cap Projs RS2021-1201 | 039 Public Library | 39402222-LIB PB Looby Commty Ctr Library Garden | | | 35,882 | | | 35,882 |
| Direct | 039 Public Library | 40022 GSD FY22 Cap Projs RS2021-1201 | 039 Public Library | 39403022-LIB Main Library Infrastructure Repairs | | | 53,744 | | | 53,744 |
| Direct | 039 Public Library | 40023 GSD FY23 Cap Projs RS2023-1978 | 039 Public Library | 39400023-LIB Major Maintenance | | | 1,300,068 | | | 1,300,068 |
| Direct | 039 Public Library | 40023 GSD FY23 Cap Projs RS2023-1978 | 039 Public Library | 39401023-LIB PEG Studio Relocatn Planning/Design | | | 839 | | | 839 |
| Direct | 039 Public Library | 40118 GSD FY18B Capital Projects | 039 Public Library | 39401118-LIB Facilities Master Plan | | | 173,749 | | | 173,749 |
| **Direct** | **039 Public Library Total** | | | | **21,324,814** | **7,865,645** | **22,740,052** | **256,897** | **0** | **52,187,408** |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101110-PAR Design/Construction Project | 384,078 | 109,165 | 7,427 | | | 500,670 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101210-PAR Grass Mowing Sessions | 4,705,679 | 2,017,131 | 5,222,584 | | 10,896 | 11,956,290 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101220-PAR Facility Repair Sessions | 1,456,029 | 632,582 | 8,469,297 | | | 10,557,908 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101230-PAR Landscaping Sessions | 1,008,384 | 354,975 | 394,743 | | | 1,758,103 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101240-PAR Custodial Sessions | 1,369,364 | 579,136 | 731,723 | | | 2,680,223 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101310-PAR Usage Permits | 219,032 | 74,362 | 25,305 | | | 318,699 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40101410-PAR Miles of Greenway Trails | 527,340 | 141,986 | 9,289 | | | 678,616 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40103110-PAR Park Police Patrols | 1,695,810 | 607,882 | 170,430 | | | 2,474,121 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104110-PAR Comm Ctr Drop-in Activitie | 6,963,821 | 2,282,664 | 286,100 | | | 9,532,585 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104130-PAR Comm Recreation Seasonal | 252,452 | 18,914 | 7,665 | | | 279,030 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104140-PAR Comm Pools Aquatics | 403,203 | 127,804 | 45,285 | | | 576,292 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104310-PAR Organized Sports Leagues | | | 76,494 | | | 76,494 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104330-PAR Organized Sports Seasonal | 11,479 | 1,921 | 10,518 | | | 23,918 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104410-PAR Special Events Metro | 98,098 | 31,128 | 3,961 | | | 133,186 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40104415-PAR After Hours Special Events | 924,973 | 171,958 | | | | 1,096,931 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40105110-PAR Comm Info Service | 129,356 | 37,436 | 12,991 | | | 179,783 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40106110-PAR Arts/History Classes | 641,437 | 218,320 | 114,061 | | | 973,818 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40106130-PAR Arts & History Seasonal | 6,500 | 481 | 755 | | | 7,736 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40106210-PAR Environmental Ed Prog | 1,208,934 | 432,858 | 87,237 | | | 1,729,029 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40106230-PAR Environmental Ed Seasonal | 54,875 | 4,129 | 1,446 | | | 60,450 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40106240-PAR Instructors | 239,288 | 21,109 | 124,454 | | | 384,852 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40107210-PAR Personnel Transactions | 290,436 | 103,775 | 59,726 | 2,550 | | 456,487 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40107310-PAR Payment Approvals | 375,402 | 148,811 | 2,059,297 | | | 2,583,509 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40107410-PAR Purchasing Transactions | 46,753 | 7,280 | 14,578 | 206,008 | | 274,619 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40107610-PAR Dept Leadership Sessions | 495,334 | 127,400 | 35,719 | | 188,900 | 847,352 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40107710-PAR Safety Inspections | 219,173 | 59,733 | 302,578 | | | 581,483 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150110-PAR Ted Rhodes Golf Course | 553,538 | 176,686 | 253,943 | | | 984,166 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150120-PAR Ted Rhodes Golf Seasonal | 43,113 | 3,267 | | | | 46,381 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150210-PAR Harpeth Hills Golf Course | 710,394 | 294,357 | 356,300 | | | 1,361,051 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150220-PAR Harpeth Hills Golf Seasona | 55,748 | 4,200 | 26 | | | 59,974 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150310-PAR Two Rivers Golf Course | 621,763 | 295,826 | 194,360 | | | 1,111,949 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150320-PAR Two Rivers Golf Seasonal | 32,250 | 2,438 | 9 | | | 34,697 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150410-PAR Shelby Park Golf Course | 495,675 | 212,958 | 332,219 | | | 1,040,852 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150420-PAR Shelby Golf Seasonal | 11,884 | 905 | | | | 12,790 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150510-PAR Warner Golf Course | 306,702 | 89,374 | 134,665 | | 6,632 | 537,373 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150520-PAR Warner Golf Seasonal | 5,792 | 426 | | | | 6,218 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150610-PAR McCabe Golf Course | 936,212 | 380,229 | 358,562 | | | 1,675,003 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150620-PAR McCabe Golf Seasonal | 46,664 | 3,541 | 1,966 | | | 52,171 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150710-PAR Vinny Links Golf Course | 86,048 | 56,704 | 77,512 | | | 220,264 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150720-PAR Vinny Links Golf Seasonal | 6,106 | 458 | | | | 6,564 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150810-PAR Parthenon | 569,722 | 200,901 | 269,355 | | | 1,039,977 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150820-PAR Parthenon Seasonal | 0 | 0 | 340 | | | 340 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150910-PAR Wave Country | | | 390,361 | | | 390,361 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40150920-PAR Wave Country Seasonal | 357,979 | 26,936 | 31,193 | | | 416,108 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40151010-PAR Sportsplex | 1,756,375 | 671,485 | 1,107,042 | | | 3,534,902 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40151020-PAR Sportsplex Seasonal | 176,055 | 14,083 | 1,524 | | | 191,662 |
| Direct | 040 Parks | 10101 GSD General | 040 Parks | 40151210-PAR Hamilton Creek Marina | 129,478 | 55,242 | 53,791 | | | 238,511 |
| Direct | 040 Parks | 30003 General Fund 4% Reserve | 040 Parks | 40201000-4% PAR Parks | | | 355,181 | | | 355,181 |
| Direct | 040 Parks | 30003 General Fund 4% Reserve | 040 Parks | 40220100-4% PAR Structures/Facilities | | | 336,830 | 50,000 | 183,954 | 570,784 |
| Direct | 040 Parks | 30003 General Fund 4% Reserve | 040 Parks | 40220200-4% PAR Area Maintenance | | | 3,540,433 | | | 3,540,433 |
| Direct | 040 Parks | 30003 General Fund 4% Reserve | 040 Parks | 40230300-4% PAR Cultural Recreation | | | 11,515 | 59,500 | | 71,015 |
| Direct | 040 Parks | 30003 General Fund 4% Reserve | 040 Parks | 40230400-4% PAR Revenue Producing Fac. | | | 70,813 | | 50,011 | 120,824 |
| Direct | 040 Parks | 30087 Parks Donations Fund | 040 Parks | 40701190-PAR Donations | | | 66,460 | | | 66,460 |
| Direct | 040 Parks | 30087 Parks Donations Fund | 040 Parks | 40701210-PAR Memorial Trees | | | 5,302 | | | 5,302 |
| Direct | 040 Parks | 30099 COVID-19 Pandemic | 040 Parks | 40902020-PAR COVID-19 | | | (86) | | | (86) |
| Direct | 040 Parks | 30142 Storm/Flood 3/2021 | 040 Parks | 40701420-PAR Storm/Flood 3/2021 | | | 49,379 | | | 49,379 |
| Direct | 040 Parks | 30167 Extreme Weather & Related Damage 12/2022 | 040 Parks | 40702023-PAR Extreme Weather & Rltd Dmg 12/2022 | | | 54,252 | | | 54,252 |
| Direct | 040 Parks | 30168 Wind Event 3/3/2023 | 040 Parks | 40702330-PAR Wind Event 3/3/2023 | | | 209,120 | | | 209,120 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702400-PAR EAB Tree Removal | | | 732,372 | | | 732,372 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702410-PAR Paving | | | 1,704,454 | | | 1,704,454 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702420-PAR Playgrounds | | | 1,427,749 | | | 1,427,749 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702430-PAR Athletic Field Lighting | | | 522,806 | | | 522,806 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702440-PAR Building Mechanicals | | | 1,476,576 | | | 1,476,576 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702450-PAR Roof Replacement | | | 967,254 | | | 967,254 |
| Direct | 040 Parks | 30175 Equipment & Major Maintenance Fund 2023 | 040 Parks | 40702460-PAR Courts Repair-Tennis & Bsktball | | | 442,923 | | | 442,923 |
| Direct | 040 Parks | 30196 Surplus Fund | 040 Parks | 40703400-PAR Surplus Playgrounds | | | 98,715 | | | 98,715 |
| Direct | 040 Parks | 30216 American Rescue Plan Act-COVID Stimulus | 040 Parks | 40902024-PAR ARP Brookmeade & Homeless | | | 39,393 | | 347,832 | 387,225 |
| Direct | 040 Parks | 30216 American Rescue Plan Act-COVID Stimulus | 040 Parks | 40902026-PAR ARP HVAC Upgrades | | | 493,511 | | | 493,511 |
| Direct | 040 Parks | 30216 American Rescue Plan Act-COVID Stimulus | 040 Parks | 40902030-PAR Dudley Park Improvements | | | 6,555 | | | 6,555 |
| Direct | 040 Parks | 30801 Parks Special Projects | 040 Parks | 40301000-PAR Contribute-Recreation | | | 29,120 | | | 29,120 |
| Direct | 040 Parks | 30801 Parks Special Projects | 040 Parks | 40301100-PAR Belmont-Easley Recreation | 21,920 | 1,672 | | | | 23,593 |
| Direct | 040 Parks | 30801 Parks Special Projects | 040 Parks | 40782400-PAR NAZA Afterschool Program | 49,298 | 6,315 | 122,661 | | | 178,274 |
| Direct | 040 Parks | 30801 Parks Special Projects | 040 Parks | 40782500-PAR Disabilities Program | 6,564 | 553 | 22,199 | | | 29,316 |
| Direct | 040 Parks | 30802 Parks Resale Inventory | 040 Parks | 40180000-PAR Resale Inventory | | | 1,627,408 | 4,226 | 2,007,467 | 3,639,100 |
| Direct | 040 Parks | 30802 Parks Resale Inventory | 040 Parks | 40700900-PAR Golf Cart Rentals | | | 549,736 | | | 549,736 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40383900-PAR VCA CACFP 2020 | 29,100 | 5,462 | 327,832 | | | 362,394 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783132-PAR FWOP Staffing Grant 01 | 47,087 | 3,588 | 1,418 | | | 52,093 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783142-PAR Warner SWEAT Grant 01 | 30,122 | 2,290 | | | | 32,412 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783660-PAR Parthenon Museum Staff Grant | 12,669 | 956 | | | | 13,625 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783665-PAR NPF Community Ctr Improvements 2022 | | | 1,271 | | | 1,271 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783675-PAR NPF Disabilities 2022 | | | 19,995 | | | 19,995 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783680-PAR Titans Flag Football | | | 13,864 | | | 13,864 |
| Direct | 040 Parks | 32300 Parks Department Grant Fund | 040 Parks | 40783690-PAR Titans Looby Tech 2023 | | | 9,973 | | | 9,973 |
| Direct | 040 Parks | 33000 Parks Master Plan | 040 Parks | 40704101-PAR Master Plan Proj Mgmt | 58,976 | 14,077 | | | | 73,053 |
| Direct | 040 Parks | 33000 Parks Master Plan | 040 Parks | 40704102-PAR Deferred Maint Project | 6,230 | 0 | | | | 6,230 |
| Direct | 040 Parks | 40009 GSD FY10 Capital Projects Fund | 040 Parks | 40407010-PAR Greenway Mill Creek | | | | 1,121 | | 1,121 |
| Direct | 040 Parks | 40014 GSD FY14 Capital Projects | 040 Parks | 40403014-PAR Centennial Prk Master Plan | | | (125) | 15,587 | | 15,462 |
| Direct | 040 Parks | 40014 GSD FY14 Capital Projects | 040 Parks | 40409014-PAR Deferred Maintenance | | | 37,756 | | | 37,756 |
| Direct | 040 Parks | 40015 GSD FY15 Capital Projects | 040 Parks | 40406015-PAR Deferred Maintenance | | | 135,298 | | | 135,298 |
| Direct | 040 Parks | 40016 GSD FY16 Capital Projects | 040 Parks | 40402016-PAR Open Space | | | 19,859 | 19,560 | | 39,418 |
| Direct | 040 Parks | 40016 GSD FY16 Capital Projects | 040 Parks | 40403016-PAR Maintenance | | | 437 | | | 437 |
| Direct | 040 Parks | 40017 GSD FY17 Capital Projects | 040 Parks | 40401017-PAR Greenways | | | 254,537 | 149,064 | | 403,601 |
| Direct | 040 Parks | 40017 GSD FY17 Capital Projects | 040 Parks | 40403017-PAR Centennial Park | | | 33,955 | 23,537 | | 57,492 |
| Direct | 040 Parks | 40017 GSD FY17 Capital Projects | 040 Parks | 40404017-PAR Land Acquisition | | | 14,561 | | | 14,561 |
| Direct | 040 Parks | 40017 GSD FY17 Capital Projects | 040 Parks | 40406017-PAR Maintenance/Small Park Imp | | | 438,004 | | | 438,004 |
| Direct | 040 Parks | 40018 GSD FY18 Capital Projects | 040 Parks | 40404018-PAR Plan/Design Projects | | | 1,386 | (12,538) | | (11,152) |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40400021-PAR Bldgs-Repair/Replace Mechanical Sys | | | 139,088 | | | 139,088 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40401021-PAR Shelby Pk Brdg Repr Lake Sevier Dam | | | (19,912) | | | (19,912) |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40402021-PAR Ascend Amphitheater - Elec Work | | | 373,369 | | | 373,369 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40404021-PAR Playgrounds Systemwide | | | 794,670 | | | 794,670 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40405021-PAR HVAC Park Facilities | | | 18,903 | | | 18,903 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40406021-x-PAR Warner Fence Replacement | | | 85,000 | | | 85,000 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40409021-PAR Fort Negley Repairs | | | 7,262 | | | 7,262 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40412021-PAR EAB Park Tree Inventory | | | 275,092 | | | 275,092 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40413021-PAR Bells Bend Property | | | 2,700 | | | 2,700 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40414021-x-PAR Clinton Fisk Park Imprvmnts | | | 52,320 | | | 52,320 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40415021-PAR Old Hickory Comm Ctr Playground Oth | | | 1,269 | 96,815 | | 98,084 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40416021-PAR Fair Park - Phase II | | | | | 3,813,515 | 3,813,515 |

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All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40441221-PAR PB Hartman Park-Bathroom Facility | | | 47,838 | | | 47,838 |
| Direct | 040 Parks | 40021 GSD FY21 Cap Projs RS2021-757 | 040 Parks | 40441521-PAR PB Bordx Gardens-Playgrnd/Pavilion | | | 479,872 | | | 479,872 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40402022-PAR Old Hickory Commty Ctr | | | 99,860 | | | 99,860 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40402322-PAR PB Improve Hartman Park | | | 28,030 | | | 28,030 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40404022-PAR Fort Negley Area Planning | | | 155,012 | 9,940 | | 164,952 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40405022-PAR Roof Replacements | | | 323,798 | | | 323,798 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40407022-PAR Fleet Items - Heavy Equipment | | | | | 379,308 | 379,308 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40408022-PAR General Repairs Fund | | | (518,147) | | | (518,147) |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40409022-PAR Trinity Hills Park Devlpmnt Phase 1 | | | | 43,790 | | 43,790 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40411022-PAR Dist 30 Park - Master Plan / Design | | | 621,760 | | | 621,760 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40412022-PAR 1st & Gay Park Devlpmnt Perm Housing | | | 166,473 | | | 166,473 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40414022-PAR Greenways General Fund | | | 743 | | | 743 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40415022-PAR Two Rivers Mansion - Events Pavilion | | | 18,636 | 321,842 | | 340,478 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40417022-PAR Lockeland Springs | | | | 800,000 | | 800,000 |
| Direct | 040 Parks | 40022 GSD FY22 Cap Projs RS2021-1201 | 040 Parks | 40418022-PAR Global Mall | | | 133,705 | | | 133,705 |
| Direct | 040 Parks | 40023 GSD FY23 Cap Projs RS2023-1978 | 040 Parks | 40401023-PAR Sunnyside Renovation Closeout | | | 530,131 | | | 530,131 |
| Direct | 040 Parks | 40023 GSD FY23 Cap Projs RS2023-1978 | 040 Parks | 40402023-PAR Fort Negley - Stonework & Constructn | | | 2,101,245 | 71,225 | | 2,172,470 |
| Direct | 040 Parks | 40023 GSD FY23 Cap Projs RS2023-1978 | 040 Parks | 40404023-PAR Naval Reserve Building Renovation | | | 500,000 | | | 500,000 |
| Direct | 040 Parks | 40023 GSD FY23 Cap Projs RS2023-1978 | 040 Parks | 40405023-PAR Ted Rhodes Football Field | | | 117,061 | | | 117,061 |
| Direct | 040 Parks | 40023 GSD FY23 Cap Projs RS2023-1978 | 040 Parks | 40406023-PAR Madison Station Park Design | | | 178,422 | | | 178,422 |
| Direct | 040 Parks | 40023 GSD FY23 Cap Projs RS2023-1978 | 040 Parks | 40407023-PAR Mill Ridge Park - Construction | | | 368,805 | | 66,811 | 435,616 |
| Direct | 040 Parks | 40024 GSD FY24 Cap Projs RS2024-194 | 040 Parks | 40402024-PAR Building Mechanicals | | | 112,690 | | | 112,690 |
| Direct | 040 Parks | 40024 GSD FY24 Cap Projs RS2024-194 | 040 Parks | 40403024-PAR Roof Replacement | | | 199,684 | | | 199,684 |
| Direct | 040 Parks | 40024 GSD FY24 Cap Projs RS2024-194 | 040 Parks | 40405024-PAR Paving | | | 281,800 | | | 281,800 |
| Direct | 040 Parks | 40024 GSD FY24 Cap Projs RS2024-194 | 040 Parks | 40406024-PAR Electronic Gates Systemwide | | | 2,008 | | | 2,008 |
| Direct | 040 Parks | 40024 GSD FY24 Cap Projs RS2024-194 | 040 Parks | 40411024-PAR Public Sq Park Repairs / Imprvmnts | | | 72,592 | | | 72,592 |
| Direct | 040 Parks | 40024 GSD FY24 Cap Projs RS2024-194 | 040 Parks | 40412024-PAR Parkwood Community Ctr Repairs | | | 6,050 | | | 6,050 |
| Direct | 040 Parks | 40118 GSD FY18B Capital Projects | 040 Parks | 40404118-PAR General Maint County Wide | | | 2,970 | | 12,337 | 15,307 |
| Direct | 040 Parks | 40118 GSD FY18B Capital Projects | 040 Parks | 40405118-PAR Greenways | | | | 22,338 | | 22,338 |
| Direct | 040 Parks | 40119 GSD FY19B Capital Projects | 040 Parks | 40401119-PAR Deferred Maint | | | 840,097 | 301,754 | | 1,141,851 |
| Direct | 040 Parks | 40119 GSD FY19B Capital Projects | 040 Parks | 40402119-PAR Greenways | | | 239,912 | 29,501 | | 269,413 |
| Direct | 040 Parks | 40119 GSD FY19B Capital Projects | 040 Parks | 40403119-PAR Mill Ridge Park Phase 1A | | | 83,795 | 457,837 | | 541,633 |
| Direct | 040 Parks | 40119 GSD FY19B Capital Projects | 040 Parks | 40404119-PAR Ravenwood Park Phase 1A | | | 489,906 | 630,043 | 6,242 | 1,126,190 |
| Direct | 040 Parks | 40220 GSD FY20B Cap Projs RS2020-213 | 040 Parks | 40401220-PAR Davidson St Along Cumberland River | | | 7,165 | 86,313 | | 93,478 |
| Direct | 040 Parks | 40220 GSD FY20B Cap Projs RS2020-213 | 040 Parks | 40402220-PAR Sevier Mansion/Related Buildings | | | 2,555,674 | 23,113 | | 2,578,787 |
| Direct | 040 Parks | 40440 Parks Non-Bond Funded CapProj | 040 Parks | 40421040-PAR Golf Improvement | | | 477,757 | | | 477,757 |
| Direct | 040 Parks | 40440 Parks Non-Bond Funded CapProj | 040 Parks | 40421050-PAR Centennial Master Plan Sup | | | 17,323 | 113,928 | | 131,251 |
| Direct | 040 Parks | 40440 Parks Non-Bond Funded CapProj | 040 Parks | 40421326-PAR Ft Negley Museum Study 2022 | | | | 25,000 | | 25,000 |
| Direct | **040 Parks Total** | | | | **30,890,695** | **10,837,869** | **50,581,912** | **3,552,049** | **7,073,905** | **102,936,430** |
| Direct | 041 Arts Commission | 10101 GSD General | 041 Arts Commission | 41105000-ART Basic Grants | | | | 1,902,280 | | 1,902,280 |
| Direct | 041 Arts Commission | 10101 GSD General | 041 Arts Commission | 41106000-ART Public Art & Artist Devel | 445,622 | 122,501 | 944,883 | | | 1,513,007 |
| Direct | 041 Arts Commission | 10101 GSD General | 041 Arts Commission | 41106100-ART Cultural Vitality Index | 302,267 | 74,533 | 70,763 | | | 447,564 |
| Direct | 041 Arts Commission | 10101 GSD General | 041 Arts Commission | 41106200-ART Grants Development | 39,267 | 14,188 | 22,900 | | | 76,355 |
| Direct | 041 Arts Commission | 10101 GSD General | 041 Arts Commission | 41106250-ART Organizational Development | 400,225 | 119,359 | 998,776 | | | 1,518,359 |
| Direct | 041 Arts Commission | 30141 Percent for Public Art Staff | 041 Arts Commission | 41704000-ART Percent for Public Art Staff | 40 | | 35 | | | 75 |
| Direct | 041 Arts Commission | 30196 Surplus Fund | 041 Arts Commission | 41703400-ART Surplus Funds | | | 2,000,000 | | | 2,000,000 |
| Direct | 041 Arts Commission | 32241 Arts Commission Grant Fund | 041 Arts Commission | 41310260-ART TAC Arts Build Communities | | | | 73,710 | | 73,710 |
| Direct | 041 Arts Commission | 32241 Arts Commission Grant Fund | 041 Arts Commission | 41310270-ART TAC Major Cultural Inst | | | 1,271 | | | 1,271 |
| Direct | 041 Arts Commission | 40009 GSD FY10 Capital Projects Fund | 041 Arts Commission | 41401010-ART Public Art | | | | (672) | | (672) |
| Direct | 041 Arts Commission | 40014 GSD FY14 Capital Projects | 041 Arts Commission | 41404114-ART Percent for the Arts | | | (1,930) | 34,578 | | 32,648 |
| Direct | 041 Arts Commission | 40015 GSD FY15 Capital Projects | 041 Arts Commission | 41404115-ART Percent for the Arts | | | | (11,060) | | (11,060) |
| Direct | 041 Arts Commission | 40016 GSD FY16 Capital Projects | 041 Arts Commission | 41404116-ART Percent for the Arts | | | | (17,980) | | (17,980) |
| Direct | 041 Arts Commission | 40017 GSD FY17 Capital Projects | 041 Arts Commission | 41404117-ART Percent for the Arts | | | | (40,015) | | (40,015) |
| Direct | 041 Arts Commission | 40018 GSD FY18 Capital Projects | 041 Arts Commission | 41404018-ART Percent for the Arts | | | 24,214 | | | 24,214 |
| Direct | 041 Arts Commission | 40018 GSD FY18 Capital Projects | 041 Arts Commission | 41404118-ART Percent for the Arts | | | | (129,460) | | (129,460) |
| Direct | 041 Arts Commission | 40021 GSD FY21 Cap Projs RS2021-757 | 041 Arts Commission | 41404121-ART Percent for Arts | | | | 380,428 | | 380,428 |
| Direct | 041 Arts Commission | 40022 GSD FY22 Cap Projs RS2021-1201 | 041 Arts Commission | 41402222-ART PB Looby Commty Ctr Library Mural | | | 10,000 | | | 10,000 |
| Direct | 041 Arts Commission | 40118 GSD FY18B Capital Projects | 041 Arts Commission | 41404118-ART Percent for the Arts | | | | (137,441) | | (137,441) |
| Direct | 041 Arts Commission | 40119 GSD FY19B Capital Projects | 041 Arts Commission | 41404119-ART Percent for the Arts | | | 305,252 | 247,111 | | 552,363 |
| Direct | 041 Arts Commission | 40220 GSD FY20B Cap Projs RS2020-213 | 041 Arts Commission | 41404220-ART Percent for the Arts | | | | 110,060 | | 110,060 |
| Direct | 041 Arts Commission | 45015 MNPS FY15 Capital Projects | 041 Arts Commission | 41454115-ART Percent for the Arts | | | | 30,000 | | 30,000 |
| Direct | 041 Arts Commission | 45017 MNPS FY17 Capital Projects | 041 Arts Commission | 41454117-ART Percent for the Arts | | | | 65,000 | | 65,000 |
| Direct | **041 Arts Commission Total** | | | | **1,187,421** | **330,581** | **4,376,164** | **2,506,539** | | **8,400,705** |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141110-NDOT GSD Developer Services | 1,258,107 | 406,921 | 301,543 | | | 1,966,571 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141210-NDOT GSD Traffic Engineering | 388,988 | 126,666 | 83,952 | | | 599,605 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141310-NDOT GSD Right of Way Permits | 815,359 | 320,137 | 88,264 | | | 1,223,760 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141410-NDOT GSD Park Spaces Off Street | 0 | 0 | 130,189 | | | 130,189 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141420-NDOT GSD Park Spaces On Street | | | 107,980 | | | 107,980 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141510-NDOT GSD Street Construction | 1,051,944 | 316,956 | 112,311 | | | 1,481,211 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141610-NDOT GSD Sidewalk Construction | 292,682 | 67,519 | 16,819 | | | 377,020 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42141710-NDOT GSD ITS Construction | 506,477 | 153,592 | 36,577 | | | 696,646 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42142110-NDOT GSD Roadway Maintenance | 11,001,378 | 3,991,908 | 9,989,153 | 58,031 | 23,883 | 25,064,353 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42142180-NDOT GSD Film and Special Events | 194,865 | 57,112 | 1,432 | | | 253,409 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42142210-NDOT GSD Emergency Response | 249,480 | 100,765 | 201,604 | | | 551,849 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42142710-NDOT GSD Traffic Signal Maint | 1,731,719 | 612,604 | 1,725,731 | | | 4,070,054 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42142832-NDOT GSD Traffic Sign & Marking | 636,981 | 266,882 | 738,447 | | | 1,642,310 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42143700-NDOT GSD Brush Collection | 1,592,904 | 659,678 | 2,420,715 | | | 4,673,296 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42143710-NDOT Beautification and Environment | | | 84,299 | | | 84,299 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42143720-NDOT Street Sweeping | | | 1,053,027 | | | 1,053,027 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42143730-NDOT Entertainment Transp & Sightseeing | | | 4,764 | | | 4,764 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42143740-NDOT Litter Education and Prevention | | | 17,804 | | | 17,804 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42144710-NDOT GSD Compost Program | | | 832,350 | | | 832,350 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42145210-NDOT TL Enforcement | 575,469 | 184,017 | 11,414 | | | 770,900 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42145230-NDOT TL Permitting | 375,715 | 113,950 | 58,560 | | | 548,224 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42146010-NDOT GSD Transport Systems Development | 553,544 | 155,649 | 23,608 | | | 732,801 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42146020-NDOT GSD Active Transportation | 642,181 | 171,672 | 178,277 | | | 992,130 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42161000-NDOT NonPayrollExp Clearing | | | | 5,020 | | 5,020 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42161110-NDOT GSD Administration | 2,393,494 | 740,685 | 1,397,534 | | | 4,531,714 |
| Direct | 042 Nashville Department of Transportation | 10101 GSD General | 042 Nashville Department of Transportation | 42161130-NDOT Dead Animal Collection | 49,751 | 18,226 | 0 | | | 67,978 |
| Direct | 042 Nashville Department of Transportation | 18301 USD General | 042 Nashville Department of Transportation | 42192170-NDOT USD Roadway All Other | 497,340 | 204,303 | 9,329,879 | | | 10,031,523 |
| Direct | 042 Nashville Department of Transportation | 18301 USD General | 042 Nashville Department of Transportation | 42197110-NDOT USD Administration | | | 96,887 | | | 96,887 |
| Direct | 042 Nashville Department of Transportation | 30003 General Fund 4% Reserve | 042 Nashville Department of Transportation | 42201000-4% NDOT GSD Public Works | | | 109,117 | 595,142 | | 704,259 |
| Direct | 042 Nashville Department of Transportation | 30003 General Fund 4% Reserve | 042 Nashville Department of Transportation | 42206000-4% NDOT Div of Equipment | | | 444,293 | 0 | 195,506 | 639,799 |
| Direct | 042 Nashville Department of Transportation | 30175 Equipment & Major Maintenance Fund 2023 | 042 Nashville Department of Transportation | 42702400-NDOT Equip / Major Maintenance Repair | | | | | 284,910 | 284,910 |
| Direct | 042 Nashville Department of Transportation | 30175 Equipment & Major Maintenance Fund 2023 | 042 Nashville Department of Transportation | 42702410-NDOT EAB Tree Removal | | | 597,738 | | | 597,738 |
| Direct | 042 Nashville Department of Transportation | 30177 Storms and Tornadoes 12/9/2023 | 042 Nashville Department of Transportation | 42701223-NDOT Storms and Tornadoes 12/9/2023 | | | 256,031 | | | 256,031 |
| Direct | 042 Nashville Department of Transportation | 30196 Surplus Fund | 042 Nashville Department of Transportation | 42703410-NDOT Vision Zero Surplus Funds | | | 93,661 | | | 93,661 |
| Direct | 042 Nashville Department of Transportation | 30196 Surplus Fund | 042 Nashville Department of Transportation | 42703420-NDOT Traffic Calming Surplus Funds | | | 389,981 | | | 389,981 |
| Direct | 042 Nashville Department of Transportation | 30196 Surplus Fund | 042 Nashville Department of Transportation | 42703430-NDOT Sidewalks Surplus Funds | | | 193,808 | | | 193,808 |
| Direct | 042 Nashville Department of Transportation | 30216 American Rescue Plan Act-COVID Stimulus | 042 Nashville Department of Transportation | 42902026-NDOT ARP HVAC Upgrades | | | | 55,309 | | 55,309 |
| Direct | 042 Nashville Department of Transportation | 30216 American Rescue Plan Act-COVID Stimulus | 042 Nashville Department of Transportation | 42902028-NDOT Particip Budget Traffic Calming | | | 49,928 | | | 49,928 |
| Direct | 042 Nashville Department of Transportation | 30359 Special Events Fund | 042 Nashville Department of Transportation | 42701500-NDOT Special Operations | 82,697 | 14,780 | | | | 97,476 |
| Direct | 042 Nashville Department of Transportation | 30408 NDOT Grants | 042 Nashville Department of Transportation | 42330060-NDOT THSO Bike and Pedestr Safety 22-23 | | | 50,000 | | 8,792 | 58,792 |
| Direct | 042 Nashville Department of Transportation | 30408 NDOT Grants | 042 Nashville Department of Transportation | 42330400-NDOT TDOT TDM CMAQ Grant Phase 1 | | | 2,758 | | | 2,758 |
| Direct | 042 Nashville Department of Transportation | 30408 NDOT Grants | 042 Nashville Department of Transportation | 42440030-NDOT TDM CMAQ Grant Phase 2 | 45,641 | 8,279 | 46,721 | | | 100,641 |

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Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 042 Nashville Department of Transportation | 30501 Solid Waste Operations | 042 Nashville Department of Transportation | 42861110-X-NDOT WM Administration | | | 462 | | | 462 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42701100-NDOT PedestrianBenefitZone 10 | | | 360,103 | | | 360,103 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42701110-NDOT PedestrianBenefitZone 11 | | | 191,839 | | | 191,839 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42701120-NDOT PedestrianBenefitZone 12 | | | 9,301 | | | 9,301 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42702000-NDOT Sidewalk Contributions | | | 6,665 | | | 6,665 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42702100-NDOT PedestrianBenefitZone 3 | | | 473,474 | | | 473,474 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42702110-NDOT PedestrianBenefitZone 4 | | | 50,691 | | | 50,691 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42703000-NDOT PedestrianBenefitZone 7 | | | 89,894 | | | 89,894 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42704100-NDOT PedestrianBenefitZone 6 | | | 109,492 | | | 109,492 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42704110-NDOT PedestrianBenefitZone 8 | | | 1,430,196 | | | 1,430,196 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705100-NDOT PedestrianBenefitZone 5 | | | 92,674 | | | 92,674 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705110-NDOT PedestrianBenefitZone 16 | | | 282,532 | | | 282,532 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705120-NDOT PedestrianBenefitZone 15 | | | 45,604 | | | 45,604 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705130-NDOT PedestrianBenefitZone 1 | | | 276,255 | | | 276,255 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705140-NDOT PedestrianBenefitZone 2 | | | 138,501 | | | 138,501 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705160-NDOT PedestrianBenefitZone 13 | | | 27,274 | | | 27,274 |
| Direct | 042 Nashville Department of Transportation | 30508 NDOT Sidewalk | 042 Nashville Department of Transportation | 42705170-NDOT PedestrianBenefitZone 14 | | | 19,284 | | | 19,284 |
| Direct | 042 Nashville Department of Transportation | 30509 NDOT Surplus Parking Fund | 042 Nashville Department of Transportation | 42341400-NDOT Surplus Parking Funds | | | 5,321,335 | 790,165 | 2,946,620 | 9,058,120 |
| Direct | 042 Nashville Department of Transportation | 30511 NDOT Paving | 042 Nashville Department of Transportation | 42707000-NDOT Paving | | | 10,774,580 | (10,494,617) | | 279,963 |
| Direct | 042 Nashville Department of Transportation | 30512 Parking Management Program | 042 Nashville Department of Transportation | 42302300-NDOT Park Spaces On Street | 299,068 | 90,091 | 2,002,976 | | | 2,392,135 |
| Direct | 042 Nashville Department of Transportation | 40011 GSD FY11 Capital Projects Fund | 042 Nashville Department of Transportation | 42416011-NDOT 28th/31st Ave Conn GSD | | | 764 | | | 764 |
| Direct | 042 Nashville Department of Transportation | 40013 GSD FY13 Capital Projects Fund | 042 Nashville Department of Transportation | 42401013-NDOT Sidewalks GSD | | | 138,648 | | | 138,648 |
| Direct | 042 Nashville Department of Transportation | 40014 GSD FY14 Capital Projects | 042 Nashville Department of Transportation | 42401014-NDOT Sidewalks GSD | | | 64,773 | | | 64,773 |
| Direct | 042 Nashville Department of Transportation | 40014 GSD FY14 Capital Projects | 042 Nashville Department of Transportation | 42404014-NDOT Bridges GSD | | | 831,265 | | | 831,265 |
| Direct | 042 Nashville Department of Transportation | 40014 GSD FY14 Capital Projects | 042 Nashville Department of Transportation | 42411014-NDOT Bridges/Colverts-Redirected | | | 491,485 | | | 491,485 |
| Direct | 042 Nashville Department of Transportation | 40014 GSD FY14 Capital Projects | 042 Nashville Department of Transportation | 42413014-NDOT Bikeways-Redirect | | | 32,435 | | | 32,435 |
| Direct | 042 Nashville Department of Transportation | 40014 GSD FY14 Capital Projects | 042 Nashville Department of Transportation | 42414014-NDOT Emergency Roadway Work-Redirected | | | 131,452 | | | 131,452 |
| Direct | 042 Nashville Department of Transportation | 40014 GSD FY14 Capital Projects | 042 Nashville Department of Transportation | 42415014-NDOT Traffic Calming-Redirect | | | 69,014 | | | 69,014 |
| Direct | 042 Nashville Department of Transportation | 40015 GSD FY15 Capital Projects | 042 Nashville Department of Transportation | 42401015-NDOT Sidewalks GSD | | | | 79,312 | | 79,312 |
| Direct | 042 Nashville Department of Transportation | 40015 GSD FY15 Capital Projects | 042 Nashville Department of Transportation | 42402015-NDOT Paving/Resurfacing GSD | | | 763,332 | | | 763,332 |
| Direct | 042 Nashville Department of Transportation | 40015 GSD FY15 Capital Projects | 042 Nashville Department of Transportation | 42403015-NDOT Traffic/Signal Controls GSD | | | 165,111 | | | 165,111 |
| Direct | 042 Nashville Department of Transportation | 40016 GSD FY16 Capital Projects | 042 Nashville Department of Transportation | 42401016-NDOT Sidewalks GSD | | | 1,631 | | | 1,631 |
| Direct | 042 Nashville Department of Transportation | 40016 GSD FY16 Capital Projects | 042 Nashville Department of Transportation | 42402016-NDOT Paving GSD | | | 253,638 | | | 253,638 |
| Direct | 042 Nashville Department of Transportation | 40016 GSD FY16 Capital Projects | 042 Nashville Department of Transportation | 42404016-NDOT Roads Bridges Bikeways GSD | | | 548,001 | 145,724 | | 693,725 |
| Direct | 042 Nashville Department of Transportation | 40016 GSD FY16 Capital Projects | 042 Nashville Department of Transportation | 42405016-NDOT Lanfill Engineering Mnt GSD | | | 35,064 | | | 35,064 |
| Direct | 042 Nashville Department of Transportation | 40016 GSD FY16 Capital Projects | 042 Nashville Department of Transportation | 42406016-NDOT SWalk Paving Rdwy-Recall | | | 159,042 | | | 159,042 |
| Direct | 042 Nashville Department of Transportation | 40017 GSD FY17 Capital Projects | 042 Nashville Department of Transportation | 42401017-NDOT Sidewalks GSD | | | 280,675 | | | 280,675 |
| Direct | 042 Nashville Department of Transportation | 40017 GSD FY17 Capital Projects | 042 Nashville Department of Transportation | 42402017-NDOT Paving GSD | | | 299,666 | | | 299,666 |
| Direct | 042 Nashville Department of Transportation | 40017 GSD FY17 Capital Projects | 042 Nashville Department of Transportation | 42406017-NDOT Roadway Improvements GSD | | | 1,225,734 | | | 1,225,734 |
| Direct | 042 Nashville Department of Transportation | 40017 GSD FY17 Capital Projects | 042 Nashville Department of Transportation | 42407017-NDOT Traffic Signalization GSD | | | 561,494 | | | 561,494 |
| Direct | 042 Nashville Department of Transportation | 40017 GSD FY17 Capital Projects | 042 Nashville Department of Transportation | 42408017-NDOT Road Reconstruction GSD | | | 30,616 | | | 30,616 |
| Direct | 042 Nashville Department of Transportation | 40018 GSD FY18 Capital Projects | 042 Nashville Department of Transportation | 42401018-NDOT Paving GSD | | | 449,120 | | | 449,120 |
| Direct | 042 Nashville Department of Transportation | 40018 GSD FY18 Capital Projects | 042 Nashville Department of Transportation | 42402018-NDOT Sidewalks GSD | | | 3,064,958 | 3,425 | | 3,068,383 |
| Direct | 042 Nashville Department of Transportation | 40018 GSD FY18 Capital Projects | 042 Nashville Department of Transportation | 42403018-NDOT Bikeways GSD | | | 20,756 | | | 20,756 |
| Direct | 042 Nashville Department of Transportation | 40018 GSD FY18 Capital Projects | 042 Nashville Department of Transportation | 42404018-NDOT Roadway Reconstrctn/Improv | | | 576,315 | 99,400 | | 675,716 |
| Direct | 042 Nashville Department of Transportation | 40021 GSD FY21 Cap Projs RS2021-757 | 042 Nashville Department of Transportation | 42401021-NDOT Solid Waste | | | 6,390 | | | 6,390 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42400022-NDOT State of Good Repair | | | 16,851,528 | 51,856 | | 16,903,384 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42404022-NDOT Traffic Mgmt Systems/Signal Upgrade | | | 3,213,649 | | | 3,213,649 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42405022-NDOT Safety/Vision Zero/Traffic Calming | | | 1,172,786 | | | 1,172,786 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42406022-NDOT Vision Zero Education | | | 202,650 | | 3,308 | 205,958 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42407022-NDOT Nolensville Pk Safety Audit Implemt | | | 255,282 | | | 255,282 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42408022-NDOT Active Transportation/Bikeways | | | 523,005 | | | 523,005 |
| Direct | 042 Nashville Department of Transportation | 40022 GSD FY22 Cap Projs RS2021-1201 | 042 Nashville Department of Transportation | 42409022-NDOT Sidewalk Design & Construction | | | 2,537,349 | | | 2,537,349 |
| Direct | 042 Nashville Department of Transportation | 40023 GSD FY23 Cap Projs RS2023-1978 | 042 Nashville Department of Transportation | 42400023-NDOT State of Good Repair | | | 18,352,709 | | | 18,352,709 |
| Direct | 042 Nashville Department of Transportation | 40023 GSD FY23 Cap Projs RS2023-1978 | 042 Nashville Department of Transportation | 42401023-NDOT Safety /Vision Zero/Traffic Calming | | | 1,948,419 | | | 1,948,419 |
| Direct | 042 Nashville Department of Transportation | 40023 GSD FY23 Cap Projs RS2023-1978 | 042 Nashville Department of Transportation | 42402023-NDOT Active Transportation / Bikeways | | | 2,257,228 | | | 2,257,228 |
| Direct | 042 Nashville Department of Transportation | 40023 GSD FY23 Cap Projs RS2023-1978 | 042 Nashville Department of Transportation | 42403023-NDOT Traffic Mgmt Systems/Signal Upgrds | | | 436,483 | | | 436,483 |
| Direct | 042 Nashville Department of Transportation | 40023 GSD FY23 Cap Projs RS2023-1978 | 042 Nashville Department of Transportation | 42404023-NDOT Sidewalk Program | | | 8,603,123 | | | 8,603,123 |
| Direct | 042 Nashville Department of Transportation | 40023 GSD FY23 Cap Projs RS2023-1978 | 042 Nashville Department of Transportation | 42406023-NDOT Restoratn &Resilncy/Partnershp Fdng | | | 30,115 | | | 30,115 |
| Direct | 042 Nashville Department of Transportation | 40024 GSD FY24 Cap Projs RS2024-194 | 042 Nashville Department of Transportation | 42400024-NDOT State of Good Repair | | | 5,461,578 | | | 5,461,578 |
| Direct | 042 Nashville Department of Transportation | 40118 GSD FY18B Capital Projects | 042 Nashville Department of Transportation | 42402118-NDOT Roadway Construct & Improve | | | 172,408 | | | 172,408 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42401119-NDOT Paving Program | | | 432,721 | | | 432,721 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42402119-NDOT Sidewalks Program | | | 6,591,141 | | | 6,591,141 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42403119-NDOT Road Program | | | 612,804 | | | 612,804 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42404119-NDOT Bridges Program | | | 7,285 | | | 7,285 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42406119-NDOT Traffic Mgmt Program | | | 6,577 | | | 6,577 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42408119-NDOT Bikeways Program | | | 32,303 | | | 32,303 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42409119-NDOT East Bank/Cowan-Infrastrct | | | | 43,568 | | 43,568 |
| Direct | 042 Nashville Department of Transportation | 40119 GSD FY19B Capital Projects | 042 Nashville Department of Transportation | 42410119-x-NDOT Solid Waste-Landfill Repair | | | | 28,222 | | 28,222 |
| Direct | 042 Nashville Department of Transportation | 40220 GSD FY20B Cap Projs RS2020-213 | 042 Nashville Department of Transportation | 42401220-NDOT Paving Program | | | 104,721 | | | 104,721 |
| Direct | 042 Nashville Department of Transportation | 40220 GSD FY20B Cap Projs RS2020-213 | 042 Nashville Department of Transportation | 42402220-NDOT Sidewalk Program | | | 486,852 | | | 486,852 |
| Direct | 042 Nashville Department of Transportation | 40220 GSD FY20B Cap Projs RS2020-213 | 042 Nashville Department of Transportation | 42403220-NDOT Roadways/ROW Improv/Maintenance | | | 51,176 | | | 51,176 |
| Direct | 042 Nashville Department of Transportation | 40220 GSD FY20B Cap Projs RS2020-213 | 042 Nashville Department of Transportation | 42404220-NDOT Solid Waste Equipment | | | 447,724 | | | 447,724 |
| Direct | 042 Nashville Department of Transportation | 40300 GSD NDOT Construction | 042 Nashville Department of Transportation | 42412013-NDOT Development Infrastructure | | | 25,935 | | | 25,935 |
| Direct | 042 Nashville Department of Transportation | 40300 GSD NDOT Construction | 042 Nashville Department of Transportation | 42412014-NDOT Harding Place Sidewalks | | | 400 | | | 400 |
| Direct | 042 Nashville Department of Transportation | 40300 GSD NDOT Construction | 042 Nashville Department of Transportation | 42412020-NDOT Sidewalks Lebanon Pike | | | 39,021 | 51,964 | | 90,985 |
| Direct | 042 Nashville Department of Transportation | 40300 GSD NDOT Construction | 042 Nashville Department of Transportation | 42412120-NDOT 2nd Ave Infrastructure Recovery | | | 102,061 | | | 102,061 |
| Direct | 042 Nashville Department of Transportation | 40342 NDOT (Planning) Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440010-NDOT (Planning) InterestNon-BondCapProjs | | | 46 | | | 46 |
| Direct | 042 Nashville Department of Transportation | 40442 NDOT Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440100-NDOT Interest Non-Bond Cap Projs | | | 21,550 | | | 21,550 |
| Direct | 042 Nashville Department of Transportation | 40442 NDOT Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440300-NDOT CRRSAA Grant | | | 2,048 | | | 2,048 |
| Direct | 042 Nashville Department of Transportation | 40442 NDOT Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440400-NDOT Our Town | | | 45,000 | | | 45,000 |
| Direct | 042 Nashville Department of Transportation | 40442 NDOT Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440500-NDOT Old Hickory Blvd State Aid | | | 349,868 | | | 349,868 |
| Direct | 042 Nashville Department of Transportation | 40442 NDOT Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440600-NDOT Clarksville Pike State Aid | | | 1,226,692 | | | 1,226,692 |
| Direct | 042 Nashville Department of Transportation | 40442 NDOT Non-Bond Funded CapProjs | 042 Nashville Department of Transportation | 42440700-NDOT SMART Grant Project | | | 49,138 | | | 49,138 |
| Direct | 042 Nashville Department of Transportation | 40472 CCA Non-Bond Funded Capital MOU | 042 Nashville Department of Transportation | 42411200-NDOT CCA MOU SECURITY IMPROVEMENTS | | | 224,255 | | | 224,255 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42403021-NDOT State of Good Repair - Paving | | | 1,689,954 | | | 1,689,954 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42404021-NDOT State of Good Repair - Sidewalks | | | 4,206,217 | | | 4,206,217 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42405021-NDOT State of Good Repair-Bridge Program | | | 1,674,513 | | | 1,674,513 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42406021-NDOT State of Good Repair-BridgeLighting | | | 66,819 | | | 66,819 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42407021-NDOT Sidewalks-Walk/BikeUpdates-LwrBroad | | | 1,575,842 | | | 1,575,842 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42409021-NDOT Restoration&Resiliency-Roadways/ROW | | | 332,876 | 419,572 | | 752,449 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42409121-NDOT East Bank - Planning | 8,100 | 6,146 | 1,725,820 | 54,472 | | 1,794,537 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42410021-NDOT SafetyVisionZero&TrafficCalmTrafMgt | | | 5,836,968 | 387,354 | | 6,224,322 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42411021-NDOT Active Transportation -Bikeways | | | 1,081,725 | | | 1,081,725 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42414021-NDOT TrafficMgt&Signal Upgrd-Traf MgtPrg | | | 354,890 | | | 354,890 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42415021-NDOT TrafficMgt&SignalUpgrd-Roadways/ROW | | | 124,139 | | | 124,139 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42416021-NDOT Downtn NeighbrhdTrafficProj-Roadwys | | | 395,411 | | | 395,411 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42417021-NDOT Info Tech - IT Upgrades | | | 91,139 | | | 91,139 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42417121-NDOT Info Tech - IT Upgrades-NDOT | | | | 1,236,290 | | 1,236,290 |
| Direct | 042 Nashville Department of Transportation | 42021 Transportation Plan FY21 Cap Projs | 042 Nashville Department of Transportation | 42419021-NDOT Active Transprtn -Roadways/ROW | | | 1,093,227 | 205,621 | | 1,298,848 |
| **Direct** | **042 Nashville Department of Transportation Total** | | | | **25,243,885** | **8,788,535** | **156,308,842** | **(6,184,171)** | **3,463,019** | **187,620,109** |
| Direct | 044 Human Relations Commission | 10101 GSD General | 044 Human Relations Commission | 44100310-HRC Advoc Comp and Educ ACE | 459,412 | 141,692 | 119,445 | 8,917 | | 729,465 |
| **Direct** | **044 Human Relations Commission Total** | | | | **459,412** | **141,692** | **119,445** | **8,917** | | **729,465** |
| Direct | 047 Criminal Justice Planning | 10101 GSD General | 047 Criminal Justice Planning | 47102000-CJP Reporting Program | 454,805 | 148,959 | 67,432 | | | 671,196 |
| **Direct** | **047 Criminal Justice Planning Total** | | | | **454,805** | **148,959** | **67,432** | | | **671,196** |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 049 Office of Emergency Management | 10101 GSD General | 049 Office of Emergency Management | 49101000-OEM Administration | 1,024,670 | 339,273 | 660,258 | | 189,500 | 2,213,700 |
| Direct | 049 Office of Emergency Management | 30003 General Fund 4% Reserve | 049 Office of Emergency Management | 49201000-4% OEM Office of Emergency Mgt | | | (2,662) | | | (2,662) |
| Direct | 049 Office of Emergency Management | 30112 COVID Reserve Post 2020 | 049 Office of Emergency Management | 49902022-OEM COVID Reserve Post 2020 | | | (2,240,459) | | | (2,240,459) |
| Direct | 049 Office of Emergency Management | 30116 COVID FEMA | 049 Office of Emergency Management | 49302022-OEM COVID FEMA | | | 5,037,828 | | | 5,037,828 |
| Direct | 049 Office of Emergency Management | 30117 COVID Vaccination Distribution | 049 Office of Emergency Management | 49702021-OEM COVID Vaccination Distribution | | | (2,797,369) | | | (2,797,369) |
| Direct | 049 Office of Emergency Management | 30177 Storms and Tornadoes 12/9/2023 | 049 Office of Emergency Management | 49701223-OEM Storms and Tornadoes 12/9/2023 | 23,507 | 4,725 | 1,073 | | | 29,305 |
| Direct | 049 Office of Emergency Management | 30216 American Rescue Plan Act-COVID Stimulus | 049 Office of Emergency Management | 49902024-OEM ARP Vehicles & Equipment | | | | | 617,046 | 617,046 |
| Direct | 049 Office of Emergency Management | 32250 OEM Grant Fund | 049 Office of Emergency Management | 49301275-OEM Homeland Security FY20-23 | | | 58,553 | | | 58,553 |
| Direct | 049 Office of Emergency Management | 32250 OEM Grant Fund | 049 Office of Emergency Management | 49301300-OEM Homeland Security Grant FY21-24 | | | 210,478 | | | 210,478 |
| Direct | 049 Office of Emergency Management | 32250 OEM Grant Fund | 049 Office of Emergency Management | 49301310-OEM Hazardous Matls Emerg Prep 22-23 | | | 67,158 | | | 67,158 |
| Direct | 049 Office of Emergency Management | 32250 OEM Grant Fund | 049 Office of Emergency Management | 49301320-OEM 2022 Homeland Security 22-25 | | | 215,387 | | | 215,387 |
| Direct | 049 Office of Emergency Management | 32250 OEM Grant Fund | 049 Office of Emergency Management | 49301360-OEM Emerg Mgt Performance FY21-FY23 | | | 208,478 | | 50,000 | 258,478 |
| Direct | 049 Office of Emergency Management | 32250 OEM Grant Fund | 049 Office of Emergency Management | 49301380-OEM Emerg Mgt Performance Grant 22-24 | | | 3,562 | | | 3,562 |
| Direct | 049 Office of Emergency Management Total | | | | 1,048,177 | 343,997 | 1,422,284 | | 856,546 | 3,671,004 |
| Direct | 051 Office of Family Safety | 10101 GSD General | 051 Office of Family Safety | 51101000-OFS Office of Family Safety | 2,231,845 | 698,752 | 1,172,069 | | | 4,102,666 |
| Direct | 051 Office of Family Safety | 30003 General Fund 4% Reserve | 051 Office of Family Safety | 51201000-4% OFS Office of Family Safety | | | 75,181 | 243,000 | | 318,181 |
| Direct | 051 Office of Family Safety | 30216 American Rescue Plan Act-COVID Stimulus | 051 Office of Family Safety | 51902024-OFS American Rescue Plan I | 350,199 | 97,107 | 730,827 | | | 1,178,133 |
| Direct | 051 Office of Family Safety | 32051 OFS Grant Fund | 051 Office of Family Safety | 51303400-OFS STOP Fatality Review Grant | 39,900 | 13,744 | 12,095 | | | 65,739 |
| Direct | 051 Office of Family Safety | 32051 OFS Grant Fund | 051 Office of Family Safety | 51303440-OFS VOCA Family Justice Ctr | 230,225 | 53,739 | 771 | | | 284,735 |
| Direct | 051 Office of Family Safety | 32051 OFS Grant Fund | 051 Office of Family Safety | 51303460-OFS State Symposium | 10,464 | 887 | 85,261 | | | 96,612 |
| Direct | 051 Office of Family Safety | 32051 OFS Grant Fund | 051 Office of Family Safety | 51303470-OFS VOCA Supplement | 103,793 | 7,940 | 51,768 | | | 163,502 |
| Direct | 051 Office of Family Safety | 32051 OFS Grant Fund | 051 Office of Family Safety | 51303480-OFS DV Liaison | 44,216 | 11,814 | 2,340 | | | 58,370 |
| Direct | 051 Office of Family Safety | 32104 OFS Donations Fund | 051 Office of Family Safety | 51301000-OFS Donations | | | 1,590 | | | 1,590 |
| Direct | 051 Office of Family Safety Total | | | | 3,010,643 | 883,984 | 2,131,902 | 243,000 | | 6,269,529 |
| Direct | 052 Community Oversight Board | 10101 GSD General | 052 Community Oversight Board | 52100100-COB Community Oversight Board | 398,203 | 126,754 | 224,643 | | | 749,600 |
| Direct | 052 Community Oversight Board Total | | | | 398,203 | 126,754 | 224,643 | | | 749,600 |
| Direct | 053 Office of Homeless Services | 10101 GSD General | 053 Office of Homeless Services | 53101000-OHS Office of Homeless Services | 1,656,331 | 459,741 | 2,516,413 | (328) | | 4,632,157 |
| Direct | 053 Office of Homeless Services | 10101 GSD General | 053 Office of Homeless Services | 53101100-OHS Warming Shelter | 129,384 | 30,231 | 226,128 | | | 385,743 |
| Direct | 053 Office of Homeless Services | 30216 American Rescue Plan Act-COVID Stimulus | 053 Office of Homeless Services | 53902024-OHS ARP Housing First Supportive Servcs | | | 1,293,746 | | | 1,293,746 |
| Direct | 053 Office of Homeless Services | 30216 American Rescue Plan Act-COVID Stimulus | 053 Office of Homeless Services | 53902025-OHS ARP Interim Gap Housing | | | 5,204,494 | | | 5,204,494 |
| Direct | 053 Office of Homeless Services | 30216 American Rescue Plan Act-COVID Stimulus | 053 Office of Homeless Services | 53902026-OHS ARP Low Barrier Housing | 260,963 | 62,812 | 1,089,940 | | | 1,413,716 |
| Direct | 053 Office of Homeless Services | 30216 American Rescue Plan Act-COVID Stimulus | 053 Office of Homeless Services | 53902027-OHS American Rescue Plan I | | | 30,657 | | | 30,657 |
| Direct | 053 Office of Homeless Services | 32138 OHS Homelessness Grants Fund | 053 Office of Homeless Services | 53312300-OHS MHC MDHA CDBG | | | 169,200 | | | 169,200 |
| Direct | 053 Office of Homeless Services | 32138 OHS Homelessness Grants Fund | 053 Office of Homeless Services | 53312400-OHS ESG-CV Emer Solution Grant COVID 19 | 6,339 | 1,943 | 64 | | | 8,346 |
| Direct | 053 Office of Homeless Services | 32138 OHS Homelessness Grants Fund | 053 Office of Homeless Services | 53312500-OHS HMIS Dev Support | 28,359 | 9,908 | 115,758 | | | 154,025 |
| Direct | 053 Office of Homeless Services | 32138 OHS Homelessness Grants Fund | 053 Office of Homeless Services | 53312710-OHS Nashville Coordinated Entry | 28,227 | 9,868 | 91,769 | | | 129,865 |
| Direct | 053 Office of Homeless Services Total | | | | 2,109,603 | 574,503 | 10,738,170 | (328) | | 13,421,948 |
| Direct | 054 Community Review Board | 10101 GSD General | 054 Community Review Board | 54101000-CRB Community Review Board | 682,191 | 232,369 | 145,785 | | | 1,060,345 |
| Direct | 054 Community Review Board Total | | | | 682,191 | 232,369 | 145,785 | | | 1,060,345 |
| Direct | 060 Farmer's Market | 30003 General Fund 4% Reserve | 060 Farmer's Market | 60201000-4% FAR Farmer's Market | | | 80,703 | 53,479 | | 134,182 |
| Direct | 060 Farmer's Market | 30260 Farmers' Market Grant Fund | 060 Farmer's Market | 60301010-FAR TDA CARES Grant | | | (5,567) | | | (5,567) |
| Direct | 060 Farmer's Market | 30260 Farmers' Market Grant Fund | 060 Farmer's Market | 60301020-FAR Project Diabetes Grant 22 - 25 | 3,211 | 265 | 1,300 | 20,867 | | 25,643 |
| Direct | 060 Farmer's Market | 40119 GSD FY19B Capital Projects | 060 Farmer's Market | 60402119-FAR Farmers Mkt HVAC Replace | | | 30,478 | | 9,450 | 39,928 |
| Direct | 060 Farmer's Market | 60152 Farmers Market | 060 Farmer's Market | 60511000-FAR Facility Mgmt Program | 500,551 | 172,368 | 1,778,058 | 59,280 | | 2,510,257 |
| Direct | 060 Farmer's Market | 60152 Farmers Market | 060 Farmer's Market | 60511400-FAR Grow Local Kitchen | 72,205 | 22,907 | 26,662 | | 47,797 | 169,571 |
| Direct | 060 Farmer's Market | 60152 Farmers Market | 060 Farmer's Market | 60512000-FAR Marketing Service Program | 3,076 | 220 | 68,121 | 39,520 | | 110,938 |
| Direct | 060 Farmer's Market | 60152 Farmers Market | 060 Farmer's Market | 60513000-FAR Non Alloc Financial Trans | | | 346,077 | | (47,797) | 298,280 |
| Direct | 060 Farmer's Market Total | | | | 579,043 | 195,760 | 2,325,832 | 173,146 | 9,450 | 3,283,231 |
| Direct | 061 Municipal Auditorium | 30216 American Rescue Plan Act-COVID Stimulus | 061 Municipal Auditorium | 61902024-MUN ARPA (RS2021-966) | | | 435,309 | 0 | 72,524 | 507,833 |
| Direct | 061 Municipal Auditorium | 40021 GSD FY21 Cap Projs RS2021-757 | 061 Municipal Auditorium | 61400021-MUN Plumbing HVAC Repairs/Reno | | | 126,106 | | | 126,106 |
| Direct | 061 Municipal Auditorium | 60161 Municipal Auditorium | 061 Municipal Auditorium | 61501510-MUN Administration | 667,650 | 228,672 | 2,057,657 | 264,200 | | 3,218,179 |
| Direct | 061 Municipal Auditorium Total | | | | 667,650 | 228,672 | 2,619,073 | 264,200 | 72,524 | 3,852,118 |
| Direct | 062 State Fair Board | 30003 General Fund 4% Reserve | 062 Board of Fair Commissioners | 62201000-4% BFC State Fair | | | | | 41,925 | 41,925 |
| Direct | 062 State Fair Board | 30262 Fair Commission Sponsorships/Grants | 062 Board of Fair Commissioners | 62701000-BFC D&D Events | | | 5,308 | | 0 | 5,308 |
| Direct | 062 State Fair Board | 40017 GSD FY17 Capital Projects | 062 Board of Fair Commissioners | 62401017-BFC Fairgrounds Improvements | | | 28,195 | | 267,618 | 295,813 |
| Direct | 062 State Fair Board | 40019 GSD FY19 Cap Projs RS2018-1328 | 062 Board of Fair Commissioners | 62401019-BFC Buildings & Facilities Imp | | | 11,991 | | 15,600 | 27,591 |
| Direct | 062 State Fair Board | 40022 GSD FY22 Cap Projs RS2021-1201 | 062 Board of Fair Commissioners | 62401022-BFC Fairgrounds Infrastructure | | | | | 4,755,466 | 4,755,466 |
| Direct | 062 State Fair Board | 40023 GSD FY23 Cap Projs RS2023-1978 | 062 Board of Fair Commissioners | 62401023-BFC Fairgrounds Campus Completion | | | | | 1,228,770 | 1,228,770 |
| Direct | 062 State Fair Board | 60156 Fair Commission | 062 Board of Fair Commissioners | 62507000-BFC Tennessee State Fair Prog | 215,498 | 33,045 | 793,228 | 45,071 | 0 | 1,086,841 |
| Direct | 062 State Fair Board | 60156 Fair Commission | 062 Board of Fair Commissioners | 62507100-BFC Flea Market Program | | | 1,210 | | | 1,210 |
| Direct | 062 State Fair Board | 60156 Fair Commission | 062 Board of Fair Commissioners | 62507200-BFC Corporate Sales Program | 1,153,889 | 388,590 | 2,676,517 | 251,206 | | 4,470,203 |
| Direct | 062 State Fair Board Total | | | | 1,369,387 | 421,635 | 3,516,449 | 296,277 | 6,309,379 | 11,913,127 |
| Direct | 064 Sports Authority | 10101 GSD General | 064 Sports Authority | 64101100-SPO Sports Authority Admin | | | | 2,109,600 | | 2,109,600 |
| Direct | 064 Sports Authority | 30003 General Fund 4% Reserve | 064 Sports Authority | 64201000-4% SPA Sports Authority | | | 1,371,388 | | 137,718 | 1,509,106 |
| Direct | 064 Sports Authority | 30276 SPA Pub Fac Arena Revenue 98 | 064 Sports Authority | 64301000-SPA Pub Fac Arena Rev 98 | 48,604 | 3,773 | 1,400 | 500,000 | | 553,777 |
| Direct | 064 Sports Authority | 30277 SPA Stadium Capital | 064 Sports Authority | 64702100-SPA Stadium Capital Proj Exp | | | | 129,022 | | 129,022 |
| Direct | 064 Sports Authority | 30281 SPA Stadium $2 Ticket Tax | 064 Sports Authority | 64720200-SPA Stadium $2 Ticket Tax Exps | | | 125 | | | 125 |
| Direct | 064 Sports Authority | 30288 SPA Arena Account 2019 | 064 Sports Authority | 64740200-SPA Arena Account 2019 | | | 20,714,029 | 6,628,946 | | 27,342,975 |
| Direct | 064 Sports Authority | 30289 SPA Arena Revenue 2019 | 064 Sports Authority | 64740300-SPA Arena Revenue 2019 | 108,624 | 35,480 | 951,371 | 1,029,397 | | 2,124,872 |
| Direct | 064 Sports Authority | 30290 SPA MLS Soccer Tax Revenue Fund | 064 Sports Authority | 64740400-SPA MLS Soccer Tax Revenue | | | | 6,605,013 | | 6,605,013 |
| Direct | 064 Sports Authority | 30294 SPA MLS Soccer 2020 Tax Revenue Trust | 064 Sports Authority | 64740410-SPA MLS Soccer 2020 Tax Revenue Trust | | | 2,000 | 6,265,458 | | 6,267,458 |
| Direct | 064 Sports Authority | 30350 SPA Ballpark Revenue 2013A | 064 Sports Authority | 64701100-SPA Ballpark Revenue 2013A | | | | | 1,635,463 | 1,635,463 |
| Direct | 064 Sports Authority | 30351 SPA Ballpark Revenue 2013B | 064 Sports Authority | 64701200-SPA Ballpark Revenue 2013B | | | 134,000 | | 848,033 | 982,033 |
| Direct | 064 Sports Authority | 31260 SPA Stadium Revenue 2023 | 064 Sports Authority | 64713000-SPA Stadium Revenue 2023 | | | | 39,222,427 | | 39,222,427 |
| Direct | 064 Sports Authority | 31260 SPA Stadium Revenue 2023 | 064 Sports Authority | 64713100-SPA Stadium $3 Ticket Tax Revenue | | | | 3,317,499 | | 3,317,499 |
| Direct | 064 Sports Authority | 31260 SPA Stadium Revenue 2023 | 064 Sports Authority | 64713300-SPA Stadium Campus Sales Tax Revenue | | | | 666,507 | | 666,507 |
| Direct | 064 Sports Authority | 31261 SPA Stadium Revenue - A/B Indenture | 064 Sports Authority | 64714100-SPA Stadium Revenue - A/B Indenture | | | | 29,445,919 | | 29,445,919 |
| Direct | 064 Sports Authority | 31262 SPA Stadium Revenue - C/D Indenture | 064 Sports Authority | 64715100-SPA Stadium Revenue - C/D Indenture | | | | 1,805,364 | | 1,805,364 |
| Direct | 064 Sports Authority | 31264 Stadium PSL Sales Contribution Revenue | 064 Sports Authority | 64713500-SPA Stadium PSL Sales Contribution Rev | | | | 12,673,679 | | 12,673,679 |
| Direct | 064 Sports Authority | 31282 SPA Pub Imp Stadium Revenue 04 | 064 Sports Authority | 64100400-SPA Stadium Revenue | | | 50,327 | 1,297,850 | | 1,348,177 |
| Direct | 064 Sports Authority | 31283 SPA Stadium Capital Improvements | 064 Sports Authority | 64100500-SPA Stadium Capital Improvements | | | | 7,593,331 | | 7,593,331 |
| Direct | 064 Sports Authority | 40019 GSD FY19 Cap Projs RS2018-1328 | 064 Sports Authority | 64401019-SPA MLS Infrastructure | | | | (248,570) | (844,376) | (1,092,946) |
| Direct | 064 Sports Authority | 40298 SPA MLS Soccer Constr Rev Bds 2020 | 064 Sports Authority | 64401440-SPA MLS Soccer Construction Costs | | | | 1,645,188 | | 1,645,188 |
| Direct | 064 Sports Authority | 40301 SPA MLS Contribution Soccer Constr | 064 Sports Authority | 64401460-SPA MLS Contribution Soccer Constr | | | | | (543,171) | (543,171) |
| Direct | 064 Sports Authority | 40304 SPA Stadium Project Rev Bonds 2023A | 064 Sports Authority | 64401500-SPA Stad Proj 2023A Bond Proceeds | | | 5,047,570 | 3,384,139 | | 8,431,709 |
| Direct | 064 Sports Authority | 40305 SPA Stadium Project Rev Bonds 2023A COI | 064 Sports Authority | 64401510-SPA Stad Proj 2023A Bond COI | | | 2,503,017 | 694,497 | | 3,197,514 |
| Direct | 064 Sports Authority | 40306 SPA Stadium Project Rev Bonds 2023B | 064 Sports Authority | 64401520-SPA Stad Proj 2023B Bond Proceeds | | | 1,276,781 | 774,210 | | 2,050,992 |
| Direct | 064 Sports Authority | 40307 SPA Stadium Project Rev Bonds 2023B COI | 064 Sports Authority | 64401530-SPA Stad Proj 2023B Bond COI | | | 572,631 | 158,884 | | 731,515 |
| Direct | 064 Sports Authority | 40308 SPA Stadium Project Rev Bonds 2023C | 064 Sports Authority | 64401540-SPA Stad Proj 2023C Bond Proceeds | | | 409,999 | 592,642 | | 1,002,641 |
| Direct | 064 Sports Authority | 40309 SPA Stadium Project Rev Bonds 2023C COI | 064 Sports Authority | 64401550-SPA Stad Proj 2023C Bond COI | | | 434,857 | 120,657 | | 555,515 |
| Direct | 064 Sports Authority | 40310 SPA Stadium Proj Rev Bds Taxable 2023D | 064 Sports Authority | 64401560-SPA Stad Proj Taxable 2023D Bd Proceeds | | | 1,554,122 | 9,238,387 | | 10,792,508 |
| Direct | 064 Sports Authority | 40311 SPA Stad Proj Rev Bds Taxable 2023D COI | 064 Sports Authority | 64401570-SPA Stad Proj Taxable 2023D Bds COI | | | 1,470,411 | 407,986 | | 1,878,398 |
| Direct | 064 Sports Authority | 40313 SPA New Titans Stadium Construction Fund | 064 Sports Authority | 64401610-SPA Titans New Stadium Contribution | | | | | 119,214,267 | 119,214,267 |
| Direct | 064 Sports Authority | 40313 SPA New Titans Stadium Construction Fund | 064 Sports Authority | 64401630-SPA New Stadium PSL Sales Contribution | | | | 12,673,679 | | 12,673,679 |
| Direct | 064 Sports Authority | 49964 SPA CAFR Elimination | 064 Sports Authority | 64409999-SPA CAFR Elimination | | | | | (6,656,925) | (6,656,925) |
| Direct | 064 Sports Authority | 60008 SPA Sports Authority Component Unit | 064 Sports Authority | 64303000-SPA Facilities Management | 280,151 | 77,637 | 1,758,049 | | | 2,115,837 |
| Direct | 064 Sports Authority | 91264 SPA Bonded Debt & Interest | 064 Sports Authority | 64708000-SPA Bonded Debt & Interest | 9,836 | | | | | 9,836 |
| Direct | 064 Sports Authority | 91364 SPA General Fixed Assets | 064 Sports Authority | 64709000-SPA General Fixed Assets | | | 25,790,833 | (14,199,319) | | 11,591,514 |
| Direct | 064 Sports Authority Total | | | | 447,215 | 116,890 | 64,042,911 | 134,532,393 | 113,791,010 | 312,930,419 |
| Direct | 065 Water and Sewer - Stormwater Services | 37039 W&S SW Flood 2010 Home Buyouts | 065 Water and Sewer | 65801170-W&S SW SevereRepetitiveLossAcq | | | 618,896 | (2,580,266) | 5,305,704 | 3,344,334 |
| Direct | 065 Water and Sewer - Stormwater Services | 37039 W&S SW Flood 2010 Home Buyouts | 065 Water and Sewer | 65801190-W&S SW Mill Creek RiskMgt Proj | | | 190,632 | 1,012,578 | 1,012,578 | 2,215,788 |
| Direct | 065 Water and Sewer - Stormwater Services | 37039 W&S SW Flood 2010 Home Buyouts | 065 Water and Sewer | 65801230-W&S SW Seven Mile Creek Buyout | | | 105,300 | 1,567,688 | 1,567,688 | 3,240,675 |
| Direct | 065 Water and Sewer - Stormwater Services | 37040 W&S Flood 2010 Capital | 001 Administrative | 01900510-ADM W&S Flood Cap Proj Revenue | | | 875,077 | | | 875,077 |
| Direct | 065 Water and Sewer - Stormwater Services | 37041 W&S Stormwater Tree Bank | 065 Water and Sewer | 65791001-W&S Stormwater Tree Bank | | | 289,307 | | | 289,307 |
| Direct | 065 Water and Sewer - Stormwater Services | 37150 W&S SW Tree Canopy Fund | 065 Water and Sewer | 65702100-W&S SW Tree Canopy Fund | | | 956,900 | | | 956,900 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

maximus All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 065 Water and Sewer - Stormwater Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 065 Water and Sewer | 65403022-W&S SW County-wide Projects | | | | 11,515,570 | | 11,515,570 |
| Direct | 065 Water and Sewer - Stormwater Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 065 Water and Sewer | 65404022-W&S SW Engineering & Design | | | | 1,926,439 | | 1,926,439 |
| Direct | 065 Water and Sewer - Stormwater Services | 41021 W&S GSD Stormwater FY21 SF Cap Projs | 065 Water and Sewer | 65401021-W&S SW State of Good Repair-SW Projs | | | 148,598 | 3,003,166 | | 3,151,764 |
| Direct | 065 Water and Sewer - Stormwater Services | 41119 W&S GSD StormwaterS/F FY19BCap | 065 Water and Sewer | 65411119-W&S Stormwater FY19B SF Projs | | | | 739,956 | | 739,956 |
| Direct | 065 Water and Sewer - Stormwater Services | 47346 W&S SW Capital Improvements | 065 Water and Sewer | 65412020-W&S SW Gen Capital Projects | | | 219,140 | (3,469,091) | 800,000 | (2,449,952) |
| Direct | 065 Water and Sewer - Stormwater Services | 47346 W&S SW Capital Improvements | 065 Water and Sewer | 65412030-W&S SW Flood Loss | | | | | 27,079 | 27,079 |
| Direct | 065 Water and Sewer - Stormwater Services | 47465 W&S Non-Bond Funded Cap Projs | 065 Water and Sewer | 65400200-W&S SW Cap Constrctn/Remedial Maint FY23 | | | | 1,463,697 | | 1,463,697 |
| Direct | 065 Water and Sewer - Stormwater Services | 47465 W&S Non-Bond Funded Cap Projs | 065 Water and Sewer | 65400300-W&S SW Engineering | | | | 1,003,698 | | 1,003,698 |
| Direct | 065 Water and Sewer - Stormwater Services | 67411 W&S SW Stormwater Revenue | 065 Water and Sewer | 65582000-W&S SW Stormwater Revenue | | | | 149,966 | 86,379,944 | 86,529,910 |
| Direct | 065 Water and Sewer - Stormwater Services | 67411 W&S SW Stormwater Revenue | 065 Water and Sewer | 65582500-W&S SW Non-Infrastructure FAs | 0 | | 16,560 | 3,367,010 | 500 | 3,384,070 |
| Direct | 065 Water and Sewer - Stormwater Services | 67411 W&S SW Stormwater Revenue | 065 Water and Sewer | 65582700-W&S SW Elimination | | | | | (87,207,523) | (87,207,523) |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581750-W&S SW Stormwater Pump Station | | | 61,625 | | | 61,625 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581800-W&S SW Gen Admin | 797,027 | 179,681 | 1,705,421 | 1,230,100 | 9,270,000 | 13,182,228 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581810-W&S SW Devel Review & Permit | 975,025 | 347,187 | 403,194 | | | 1,725,406 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581820-W&S SW Master Plan | 356,796 | 117,182 | 12,300 | | | 486,278 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581830-W&S SW Routine Maint | 3,188,061 | 1,250,818 | 1,602,197 | | | 6,041,076 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581840-W&S SW Water Quality | 1,666,117 | 540,913 | 426,498 | | | 2,633,527 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581850-W&S SW Remedial Maint | 372,180 | 119,320 | 210,338 | | | 701,837 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581860-W&S SW RM C Class Projects | | | 2,310,899 | 94,702 | | 2,405,602 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581870-W&S SW Street Sweeping Program | | | (15,656) | | | (15,656) |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581880-W&S SW Capital Projects NonBnd | 4,994 | 0 | 226 | | | 5,220 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581890-W&S SW Parks Asst Home Buyout | 132,358 | 10,125 | | | | 142,484 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581900-W&S SW Stormwater Revenue | | | | 338,529 | | 338,529 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581980-W&S SW Soil Conservation | 92,739 | 23,636 | 5,611 | | | 121,986 |
| Direct | 065 Water and Sewer - Stormwater Services | 67431 W&S SW Stormwater Operating | 065 Water and Sewer | 65581990-W&S SW Urban Forestry | 412,185 | 140,311 | 1,212,567 | | | 1,765,063 |
| Direct | 065 Water and Sewer - Stormwater Services Total | | | | **7,997,482** | **2,729,173** | **11,355,628** | **21,363,744** | **17,155,970** | **60,601,997** |
| Direct | 065 Water and Sewer - Waste Services | 30003 General Fund 4% Reserve | 065 Water and Sewer | 65201000-4% W&S Waste Services | | | 44,923 | 300,785 | 75,808 | 421,516 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65801300-WS WM Education/Pub Relations | 211,679 | 59,488 | 56,796 | | | 327,964 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65803100-WS WM Metro Collection | 494,195 | 215,301 | 29,710,177 | (870) | | 30,418,804 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65803300-WS WM Downtown Business Coll | 549,836 | 177,093 | 443,388 | | | 1,170,317 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65803500-WS WM Front Loader Coll | 210,861 | 77,571 | 2,113,078 | | | 2,401,509 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65803600-WS WM Dead Animal Coll | | | 530 | | | 530 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65804200-WS WM Downtown Bus Recycling | 50,611 | 28,773 | 585 | | | 79,969 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65804300-WS WM Curbside Recycling | 1,899,573 | 750,045 | 1,334,064 | | | 3,983,682 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65804511-WS WM Drop Off Recycle Centers | 258,561 | 88,681 | 217,081 | 0 | | 564,323 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65804520-WS WM Convenience/Recycle Ctrs | 838,232 | 301,508 | 1,270,498 | | | 2,410,239 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65804800-WS WM Household Hazardous Waste | 91,741 | 32,494 | 56,142 | | | 180,377 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65804900-WS WM Tire Program | 0 | 0 | 1,708 | | | 1,708 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65805200-WS WM Landfill Engineering | 120,446 | 35,042 | 390,255 | | | 545,742 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 065 Water and Sewer | 65861110-WS WM Administration 30501 | 1,155,743 | 359,174 | 5,797,684 | | | 7,312,600 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72801300-NWS Education/Pub Relations | 4,890 | | | | | 4,890 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72803100-NWS Metro Collection | 8,595 | | | | | 8,595 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72803300-NWS Downtown Business Coll | 17,564 | | | | | 17,564 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72803500-NWS Front Loader Collection | 2,894 | | | | | 2,894 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72804200-NWS Downtown Bus Recycling | 1,664 | | | | | 1,664 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72804300-NWS Curbside Recycling | 57,549 | | | | | 57,549 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72804511-NWS Drop Off Recycle Centers | 7,828 | | | | | 7,828 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72804520-NWS Convenience/Recycle Ctrs | 22,310 | | | | | 22,310 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72804800-NWS Household Hazardous Waste | 2,827 | | | | | 2,827 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72805200-NWS Landfill Engineering | 2,545 | | | | | 2,545 |
| Direct | 065 Water and Sewer - Waste Services | 30501 Solid Waste Operations | 072 Waste Services | 72861110-NWS Administration | 17,654 | | | | | 17,654 |
| Direct | 065 Water and Sewer - Waste Services | 30502 Solid Waste Grant | 065 Water and Sewer | 65301100-WS TN Direct Appr Debris Clean Up | | | 58,317 | | | 58,317 |
| Direct | 065 Water and Sewer - Waste Services | 30502 Solid Waste Grant | 065 Water and Sewer | 65301300-WS TN Direct Appr Emerald Ash Borer | | | 33,315 | | | 33,315 |
| Direct | 065 Water and Sewer - Waste Services | 30502 Solid Waste Grant | 065 Water and Sewer | 65301700-WS Residential Food Waster Pilot | | | 180,225 | | | 180,225 |
| Direct | 065 Water and Sewer - Waste Services | 30502 Solid Waste Grant | 065 Water and Sewer | 65302200-W&S Recycling Partnership Grant | | | (70,581) | | | (70,581) |
| Direct | 065 Water and Sewer - Waste Services | 30503 Tire Waste | 065 Water and Sewer | 65701301-W&S Solid Waste Tires | | | 871,337 | | | 871,337 |
| Direct | 065 Water and Sewer - Waste Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 065 Water and Sewer | 65402022-W&S Waste Services Security | | | 113,414 | 65,175 | | 178,589 |
| Direct | 065 Water and Sewer - Waste Services Total | | | | **6,027,797** | **2,125,171** | **42,622,937** | **365,090** | **75,808** | **51,216,804** |
| Direct | 065 Water and Sewer - Water Services | 27312 W&S Debt Service | 065 Water and Sewer | 65550000-W&S Debt Service | | | 45,752,597 | 0 | 11,920,506 | 57,673,103 |
| Direct | 065 Water and Sewer - Water Services | 30177 Storms and Tornadoes 12/9/2023 | 065 Water and Sewer | 65701223-W&S Storms and Tornadoes 12/9/2023 | | | 20,366 | | | 20,366 |
| Direct | 065 Water and Sewer - Water Services | 40022 GSD FY22 Cap Projs RS2021-1201 | 065 Water and Sewer | 65402122-W&S PB Upgrade Drains Moormans Arm | | | | 331,908 | | 331,908 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65490165-W&S Consent Decree Projects 47335 | | | (69,433) | | | (69,433) |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530101-W&S Misc InfoSys Imprv | | | | | 95,973 | 95,973 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530103-W&S CWWTP Misc Imprv | 394,657 | 138,540 | 197 | | 10,445,373 | 10,978,767 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530104-W&S DCWWTP Misc Imprv | | | | | 6,105,647 | 6,105,647 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530105-W&S WCWWTP Misc Imprv | | | | | 3,065,314 | 3,065,314 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530106-W&S OMH WTP Misc Imprv | 389,731 | 132,634 | 541 | | 3,084,215 | 3,607,121 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530107-W&S KRH WTP Misc Imprv | 152,378 | 59,835 | 98 | | 5,574,567 | 5,786,879 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530110-W&S CSC-CUD Residentl AMR 47335 | | | | | 4,644,695 | 4,644,695 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530112-W&S Gen Facilities Impr | | | 122,486 | | 4,129,034 | 4,251,521 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530113-W&S TDOT Misc Projects | | | | | 827,708 | 827,708 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530124-W&S Misc Distr Syst Projs | | | | | 6,239,451 | 6,239,451 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530131-W&S WPS Misc Improvements | | | | | 660,557 | 660,557 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530132-W&S WRES Misc Improvements | | | | | 18,657,053 | 18,657,053 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530138-W&S Misc Sewer Imprvmnts | | | | | (80,170) | (80,170) |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530143-W&S SPS Misc Improvements | | | | | 3,123,663 | 3,123,663 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530164-W&S OAP Misc Sewer Reh | | | | | 2,519,313 | 2,519,313 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65530177-W&S Laboratory Upgrades | 12,759 | 4,639 | | | | 17,398 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572110-W&S Ext & Replace Revenue | | | | | (8,813,138) | (8,813,138) |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572120-W&S Ext & Replace Debt Service | | | 7,484,788 | 16,000 | | 7,500,788 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572130-W&S Ext & Replace Capital | | | 107,997,666 | | 51,088,288 | 159,085,954 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572150-W&S Capital Comm EQP | | | | | 2,480,316 | 2,480,316 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572160-W&S Capital MIS Upgr | 318,412 | 105,310 | | (416,097) | 899,000 | 906,626 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572161-W&S WIR Water Infrastructure Replacement | | | | | 34,486,586 | 34,486,586 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572162-W&S SIR Sewer Infrastructure Replacement | | | | | 43,464,895 | 43,464,895 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572171-W&S Capital Meter Prog | 296,088 | 125,613 | | (419,428) | | 2,273 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572225-W&S Financial Support Capital | 478,711 | 179,234 | 82 | (645,065) | | 12,962 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572271-W&S Engr Admin - Capital | 166,098 | 51,338 | 443 | (213,250) | | 4,629 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572272-W&S Engr Desgin - Capital | 2,554,146 | 889,671 | 1,626 | (3,375,732) | | 69,712 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572274-W&S Engr OAP Sup - Capital | 617,150 | 172,466 | 825 | (774,837) | | 15,604 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572276-W&S Engr Planning - Capital | 1,105,207 | 397,769 | 1,365 | (1,477,484) | | 26,857 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572281-W&S Engr Inspection - Capital | 1,369,188 | 479,653 | | (1,814,255) | | 34,586 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572310-W&S Water Maint - Capital | 24,968 | 8,435 | | (32,769) | | 633 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572435-W&S Lead Serv Repl | 507,010 | 180,431 | | (677,845) | | 9,596 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572592-W&S Capital SPS Impr | 393,638 | 148,440 | 385 | | | 542,463 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572627-W&S Capital DCWWTP Impro | 183,338 | 65,356 | 10 | (2,250,276) | | (2,001,572) |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572652-W&S Capital WCWWTP Improv | 87,555 | 27,941 | | | | 115,496 |
| Direct | 065 Water and Sewer - Water Services | 47335 W&S Extension & Replacement | 065 Water and Sewer | 65572660-W&S Capital Biosolids Mgmt | 72,645 | 29,086 | 98 | | | 101,829 |
| Direct | 065 Water and Sewer - Water Services | 47336 W&S SRF Capital Proj 2020 | 065 Water and Sewer | 65480050-W&S SRF Cap Proj 2020 Interest | | | 185,161 | | | 185,161 |
| Direct | 065 Water and Sewer - Water Services | 47336 W&S SRF Capital Proj 2020 | 065 Water and Sewer | 65480100-W&S SRF Drinking Water | | | | | 3,978,571 | 3,978,571 |
| Direct | 065 Water and Sewer - Water Services | 47336 W&S SRF Capital Proj 2020 | 065 Water and Sewer | 65480200-W&S SRF Clean Water | | | | | 161,853 | 161,853 |
| Direct | 065 Water and Sewer - Water Services | 47337 W&S Revenue Bonds Series 2021A | 065 Water and Sewer | 65470164-W&S Constr of Intermediate Pump Station | | | | | (325,204) | (325,204) |
| Direct | 065 Water and Sewer - Water Services | 47337 W&S Revenue Bonds Series 2021A | 065 Water and Sewer | 65470165-W&S Headworks General Construction | | | | | (7,770,693) | (7,770,693) |
| Direct | 065 Water and Sewer - Water Services | 47337 W&S Revenue Bonds Series 2021A | 065 Water and Sewer | 65490166-W&S Consent Decree Projects 47337 | | | | | (92,591) | (92,591) |
| Direct | 065 Water and Sewer - Water Services | 47338 W&S WIFIA Process Advancement Loan | 065 Water and Sewer | 65480300-W&S WIFIA Process Advancements | | | 147,429 | | | 147,429 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 065 Water and Sewer - Water Services | 47338 W&S WIFIA Process Advancement Loan | 065 Water and Sewer | 65480400-W&S WIFIA OMO Process Advancements | | | | | 10,552,555 | 10,552,555 |
| Direct | 065 Water and Sewer - Water Services | 47338 W&S WIFIA Process Advancement Loan | 065 Water and Sewer | 65480500-W&S WIFIA KRH Process Advancements | | | | | 37,709,316 | 37,709,316 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490101-W&S Information Systems | | | | | 261,995 | 261,995 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490103-W&S Central Waste Water Treatm | | | | | 13,072,767 | 13,072,767 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490104-W&S Dry Creek Waste Water Trea | | | | | 14,925,989 | 14,925,989 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490105-W&S Whites Creek Waste Water T | | | | | 1,234,986 | 1,234,986 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490106-W&S Omohundro Water Treatment | | | | | 627,736 | 627,736 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490107-W&S KR Harrington Water Treatm | | | | | 289,749 | 289,749 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490110-W&S Customer Services | | | | | 700,323 | 700,323 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490112-W&S Misc Capital Projects | | | | | 561,113 | 561,113 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490124-W&S Engineering Water | | | | | 8,553,648 | 8,553,648 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490131-W&S Route Svrs Water Pumping | | | | | 80,532 | 80,532 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490132-W&S Reservoirs | | | | | 2,674,690 | 2,674,690 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490138-W&S Engineering Sewer | | | | | 9,361 | 9,361 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490143-W&S Route Svrs Sewer Pumping | | | | | 642,641 | 642,641 |
| Direct | 065 Water and Sewer - Water Services | 47410 W&S Construction Cap Proj FY10 | 065 Water and Sewer | 65490164-W&S Consent Decree Projects 47410 | | | | | 83,391,048 | 83,391,048 |
| Direct | 065 Water and Sewer - Water Services | 67311 W&S Revenue | 065 Water and Sewer | 65525000-W&S Revenue | | | | 2,520,695 | 398,893,270 | 401,413,965 |
| Direct | 065 Water and Sewer - Water Services | 67311 W&S Revenue | 065 Water and Sewer | 65525199-W&S CAFR Eliminations | | | | | (772,272,187) | (772,272,187) |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65501100-W&S Administration | 1,828,823 | | | | | 1,828,823 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65516605-W&S Central Operations | | | 4,433 | | | 4,433 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555030-W&S ALOB IT Application Supp | 604,662 | 199,556 | 4,787,151 | 11,339 | | 5,602,707 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555110-W&S Building Cleanings | 123,271 | 45,367 | 756,408 | | | 925,046 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555210-W&S General Administration | 702,559 | 199,482 | 208,611 | | | 1,110,652 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555310-W&S Payroll & Accts Rec | | | 168 | | | 168 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555330-W&S General Accounting | 1,000,581 | 324,914 | 1,890,791 | 51,475 | | 3,267,762 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555410-W&S Procurement Svcs | 319,410 | 116,522 | 83,313 | | | 519,245 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555440-W&S Meter Shop Inv | | | 4,500 | | | 4,500 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555510-W&S Oper Admin Key | 242,868 | 73,140 | 52,081 | | | 368,090 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555520-W&S Admin Security | 251,887 | 84,274 | 157,722 | | | 493,883 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555610-W&S Safety Train Session | 132,058 | 40,158 | 35,748 | | | 207,965 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555620-W&S Occupation Health Svcs | | | 961 | | | 961 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555630-W&S Skills Train & Coordin | 32,757 | 16,720 | 37,730 | | | 87,207 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555710-W&S ALOB Exec Leade Key | 765,626 | 223,095 | 1,172,070 | 7,775,600 | | 9,936,391 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555720-W&S ALOB Communication Svcs | 281,740 | 105,513 | 82,871 | | | 470,124 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555740-W&S KVB Median Irrigation | | | 562 | | | 562 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65555910-W&S Billing &Collections/Lobby | 512,393 | 207,680 | 1,543,275 | 65,410 | | 2,328,757 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556010-W&S Meter Reading Key Product | 497,334 | 209,620 | 181,393 | | | 888,347 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556110-W&S Cash / Payment Processing | 137,139 | 44,434 | 443,799 | 0 | | 625,372 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556210-W&S Permits Key | | | 95 | (1,132,298) | | (1,132,203) |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556310-W&S Phone Center Key | 1,175,900 | 450,836 | 256,900 | | | 1,883,636 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556410-W&S W&S Field Activ Key | 2,951,587 | 1,180,804 | 1,203,044 | (25,216) | | 5,310,219 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556440-W&S Cust Svcs Gen Admin | 306,180 | 84,679 | 501,104 | | | 891,963 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556520-W&S Fleet Svcs Coordinator | 450,429 | 166,491 | 85,263 | | | 702,183 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556530-W&S System Svcs Gen Admin | 302,640 | 172,732 | 6,533,429 | 10,553,981 | | 17,562,782 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556540-W&S Admin Supp Svcs | 55,003 | | | | | 55,003 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556610-W&S Sewer Maint Key Day Cre | 2,565,474 | 930,697 | 2,607,127 | (37,031) | | 6,066,267 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556620-W&S Sewer Day Sewer Rep | | | 3,291 | | | 3,291 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556810-W&S Water Maint Key Day Crew | 6,935,349 | 2,528,709 | 4,043,847 | (1,589,410) | | 11,918,495 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556820-W&S Water Maint Day Repair | | | 15,369 | | | 15,369 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65556860-W&S OHUD SSD Water | | | 883 | | | 883 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557020-W&S Engineering Admin | 530,647 | 181,751 | 351,639 | | | 1,064,037 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557030-W&S Consent Decree Compl OAP | 87,625 | 23,563 | 565 | | | 111,753 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557110-W&S Devel Review Key | 1,884,156 | 616,883 | 335,837 | 0 | | 2,836,876 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557410-W&S Lead-Copper Inv/Res | 624 | 123 | 995,080 | | | 995,826 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557910-W&S Sewer Pump Stat Operations | 0 | 0 | 7,534,960 | | | 7,534,960 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557920-W&S Telemetry & Controls | 0 | 0 | 8,535 | | | 8,535 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65557930-W&S Sewer Pump Stat Maint | 2,335,783 | 857,566 | 2,167,812 | (79,237) | | 5,281,924 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558010-W&S Dry Creek Repairs Key | 652,956 | 219,429 | 808,499 | | | 1,680,883 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558020-W&S Central Repairs Key | 3,057,682 | 1,205,554 | 2,378,937 | | | 6,642,174 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558030-W&S Whites Creek Repairs Key | 380,931 | 147,005 | 366,069 | | | 894,005 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558310-W&S Wastewater Dry Creek Key | 1,349,679 | 483,753 | 4,135,992 | | | 5,969,424 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558320-W&S Wastewater Central Key | 4,287,074 | 1,434,667 | 18,402,382 | | | 24,124,123 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558330-W&S Wastewater Whites Cr Key | 871,601 | 315,307 | 3,372,527 | | | 4,559,435 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558340-W&S Dry Creek Administration | 145,555 | 57,531 | 8,278 | | | 211,364 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558350-W&S Central Administration | 874,939 | 293,801 | 10,709 | | | 1,179,448 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558360-W&S Whites Creek Administratio | 158,734 | 68,829 | 3,954 | | | 231,517 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558510-W&S Laboratory Adminstration | 279,110 | 100,692 | 4,944 | | | 384,747 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558520-W&S Laboratory Analysis | 696,788 | 226,676 | 745,415 | (1,360) | | 1,667,518 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558530-W&S Environmental Compliance | 655,950 | 233,548 | 616,824 | | | 1,506,321 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558830-W&S Stadium Storm SPS MaintRp | | | | (2,047) | | (2,047) |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558840-W&S Hamilton Cr Park Plant | | | | (1,817) | | (1,817) |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65558850-W&S Brentwood SewerPump Plant | | | 56,011 | | | 56,011 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65559010-W&S Telemetry & Controls | 0 | 0 | 180,056 | | | 180,056 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65559020-W&S Pump Stations | | | 3,485,487 | | | 3,485,487 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65559030-W&S Reservoir General | 262,107 | 92,250 | 2,081,994 | | | 2,436,351 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65559040-W&S Water Pump Station Maint | 1,120,597 | 423,042 | 355,149 | | | 1,898,789 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65559210-W&S Laboratory Administration | 141,170 | 53,076 | 2,554 | | | 196,800 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65559220-W&S Lab Analysis Water Key | 857,482 | 295,845 | 4,164 | | | 1,157,491 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560010-W&S Omohundro Plant MaintKey | 717,323 | 261,462 | 495,475 | | | 1,474,260 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560020-W&S KRHarrington Maint Key | 706,634 | 296,078 | 444,424 | | | 1,447,136 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560210-W&S Omohundro Operations | 1,938,520 | 726,786 | 11,812,537 | | | 14,477,842 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560220-W&S Omohundro Administration | 378,442 | 128,623 | 96,132 | | | 603,197 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560230-W&S Omohundro Rechlorination | 0 | 0 | 15,476 | | | 15,476 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560240-W&S Harrington Admin | 218,530 | 93,833 | 4,502 | | | 316,866 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560260-W&S OHUD Water Plant Ops | | | 1,512 | | | 1,512 |
| Direct | 065 Water and Sewer - Water Services | 67331 W&S Operating | 065 Water and Sewer | 65560270-W&S KR Harrington Operations | 947,529 | 358,097 | 10,411,039 | | | 11,716,665 |
| Direct | 065 Water and Sewer - Water Services Total | | | | **56,837,519** | **19,797,585** | **260,036,137** | **6,360,954** | **2,480,316** | **345,512,510** |
| Direct | 067 General Hospital | 30003 General Fund 4% Reserve | 067 General Hospital | 67201000-4% GHO General Hospital | | | | | 177,530 | 177,530 |
| Direct | 067 General Hospital | 30196 Surplus Fund | 067 General Hospital | 67703400-GHO Surplus Funds | | | | 4,624,585 | | 4,624,585 |
| Direct | 067 General Hospital Total | | | | | | | **4,624,585** | **177,530** | **4,802,115** |
| Direct | 068 District Energy System (DES) | 28203 DES Debt Service 2012A | 068 DES-District Energy System | 68113000-DES Debt Service 2012A | | | 929,650 | | 54,894 | 984,544 |
| Direct | 068 District Energy System (DES) | 28204 DES Debt Service GO Bonds | 068 DES-District Energy System | 68591000-DES Debt Service GO Bonds | | | 460,890 | | | 460,890 |
| Direct | 068 District Energy System (DES) | 49107 DES MCC Infrastructure FY11 CP | 068 DES-District Energy System | 68403010-DES MCC Infrastructure CP | | | 54,739 | | | 54,739 |
| Direct | 068 District Energy System (DES) | 49116 USD DES FY16 S/F Capital Projs | 068 DES-District Energy System | 68401016-DES FY16 Misc Service Projects | | | 1,115,839 | | 292,807 | 1,408,647 |
| Direct | 068 District Energy System (DES) | 68200 DES Revenue Account (Oper) | 068 DES-District Energy System | 68512000-DES Revenue | | | | | 23,470,675 | 23,470,675 |
| Direct | 068 District Energy System (DES) | 68200 DES Revenue Account (Oper) | 068 DES-District Energy System | 68512100-DES CAFR Eliminations | | | | | (30,221,451) | (30,221,451) |
| Direct | 068 District Energy System (DES) | 68201 DES Oper General Acct | 068 DES-District Energy System | 68511000-DES Oper General Account | 108,790 | 30,086 | 16,901,315 | 55,900 | 6,175,823 | 23,271,914 |
| Direct | 068 District Energy System (DES) | 68202 DES Oper EDS Repair&Replace | 068 DES-District Energy System | 68513000-DES Oper EDS Repair&Replace | | | 623,866 | | 24,810 | 648,676 |
| Direct | 068 District Energy System (DES) | 68206 DES Operating Reserve | 068 DES-District Energy System | 68517000-DES Operating Reserve | | | | | 202,442 | 202,442 |
| Direct | 068 District Energy System (DES) Total | | | | **108,790** | **30,086** | **20,086,300** | **55,900** | **0** | **20,281,076** |
| Direct | 071 Convention Center Authority | 23100 CCA Debt Service 2010A-1 | 071 Convention Center Authority | 71130100-CCA Debt Service 2010A-1 | | | 896,044 | 4,775,000 | | 5,671,044 |
| Direct | 071 Convention Center Authority | 23101 CCA Debt Srvce Reserve 2010A-1 | 071 Convention Center Authority | 71130150-CCA Debt Service Resrv 2010A-1 | | | | | 35,473 | 35,473 |
| Direct | 071 Convention Center Authority | 23200 CCA Debt Service 2010A-2 | 071 Convention Center Authority | 71130200-CCA Debt Service 2010A-2 | | | 11,324,472 | | | 11,324,472 |
| Direct | 071 Convention Center Authority | 23201 CCA Debt Srvce Reserve 2010A-2 | 071 Convention Center Authority | 71130250-CCA Debt Service Resrv 2010A-2 | | | | | 103,848 | 103,848 |
| Direct | 071 Convention Center Authority | 23300 CCA Debt Service 2010B | 071 Convention Center Authority | 71130300-CCA Debt Service 2010B | | | 23,632,631 | 11,035,000 | | 34,667,631 |

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All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 071 Convention Center Authority | 23301 CCA Debt Service Reserve 2010B | 071 Convention Center Authority | 71130350-CCA Debt Service Reserve 2010B | | | | | 15,138 | 15,138 |
| Direct | 071 Convention Center Authority | 29999 CCA Debt Service CAFR | 071 Convention Center Authority | 71130105-CCA Debt Service CAFR | | | (436,215) | (15,810,000) | | (16,246,215) |
| Direct | 071 Convention Center Authority | 30171 CCA Surplus Revenue 2010B | 071 Convention Center Authority | 71130400-CCA Surplus Revenue 2010B | | | 14,000 | 40,172,573 | 7,479,600 | 47,666,173 |
| Direct | 071 Convention Center Authority | 30406 CCA CMHOF Maintenance Reserve | 071 Convention Center Authority | 71701000-CCA CMHOF Connector Maint Rsrv | | | 200,000 | | | 200,000 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440700-CCA Bollard Project | | | | | 3,033,101 | 3,033,101 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440750-CCA FY19 MCC Capital Projects | | | | | 12,065 | 12,065 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440800-CCA FY20 MCC Capital Projects | | | | | 117,299 | 117,299 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440850-CCA FY21 Capital Projects | | | | | 2,321,546 | 2,321,546 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440860-CCA FY22 Capital Projects | | | | | 114,320 | 114,320 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440870-CCA FY23 Capital Projects | | | | | 3,511,472 | 3,511,472 |
| Direct | 071 Convention Center Authority | 40471 CCA Non-Bond Funded Cap Proj | 071 Convention Center Authority | 71440880-CCA FY24 Capital Projects | | | | | 3,571,668 | 3,571,668 |
| Direct | 071 Convention Center Authority | 49999 CCA Capital Project CAFR | 071 Convention Center Authority | 71400105-CCA Capital Project CAFR | | | | | (341,235,015) | (341,235,015) |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71511100-CCA MCC Event Services | 1,056,900 | 256,923 | 71,666 | | | 1,385,488 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71511150-FIN MCC Event Services | 103,755 | 29,088 | 492 | | | 133,335 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512100-CCA MCC Engineering | 1,081,834 | 249,319 | 6,822,960 | 33,932 | | 8,188,045 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512200-CCA MCC Facilities | 1,755,603 | 470,668 | 2,027,840 | | | 4,254,112 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512250-FIN MCC Facilities | 238,596 | 112,786 | 246 | | | 351,627 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512300-CCA MCC Technology | 594,559 | 180,542 | 951,879 | | | 1,726,980 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512350-FIN MCC Technology | 187,097 | 66,852 | 492 | | | 254,441 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512400-CCA MCC Safety/Security | 1,733,784 | 475,629 | 2,220,639 | | | 4,430,052 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512450-FIN MCC Safety/Security/Parkg | 137,979 | 39,128 | 492 | | | 177,600 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512500-CCA MCC Parking | 428,841 | 84,747 | 814,193 | | | 1,327,780 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71512550-CCA MCC 705 4th Ave | | | 4,978 | | | 4,978 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71513100-CCA MCC Food & Beverage | | | 745,691 | | | 745,691 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71514100-CCA MCC Sales Program | 443,720 | 83,846 | 119,956 | | | 647,522 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71514150-FIN MCC Sales Program | 433,211 | 106,003 | 1,353 | | | 540,568 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71514200-CCA MCC Marketing & Public Rel | 235,883 | 68,187 | 24,908 | | | 328,978 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71515100-CCA MCC Finance & Admin | 677,440 | 82,958 | 1,691,118 | 477,978 | | 2,929,495 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71515150-FIN MCC Finance & Admin | 262,333 | 60,576 | 984 | | | 323,893 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71516100-CCA MCC Administration | 804,383 | 56,402 | 797,564 | | 200,000 | 1,858,349 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71516150-FIN MCC Administration | 730,867 | 158,136 | 820 | | | 889,824 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71516200-CCA MCC Purchasing/DBE | 274,743 | 83,358 | 19,956 | | | 378,056 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71516300-CCA MCC Human Resources | 270,418 | 59,549 | 157,956 | | | 487,924 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71520100-CCA MCC FA/Debt | | | 20,208,377 | | | 20,208,377 |
| Direct | 071 Convention Center Authority | 60271 Music City Center Operations | 071 Convention Center Authority | 71520200-CCA MCC Equip Upgrades & Repl | | | 8,477 | | | 8,477 |
| Direct | 071 Convention Center Authority | 63100 CCA Revenue 2010A | 071 Convention Center Authority | 71530100-CCA Revenue 2010A | | | | | 125,947,548 | 125,947,548 |
| Direct | 071 Convention Center Authority | 63300 CCA Revenue 2010B | 071 Convention Center Authority | 71530300-CCA Revenue 2010B | | | 181,825 | | 194,771,939 | 194,953,764 |
| Direct | 071 Convention Center Authority Total | | | | 11,451,945 | 2,724,698 | 72,505,792 | 40,684,484 | 0 | 127,366,919 |
| Direct | 075 Metro Action Commission (MAC) | 30168 Wind Event 3/3/2023 | 075 Metro Action Commission | 75702330-MAC Wind Event 3/3/2023 | | | 3,044 | | | 3,044 |
| Direct | 075 Metro Action Commission (MAC) | 30216 American Rescue Plan Act-COVID Stimulus | 075 Metro Action Commission | 75902024-MAC ARP HVAC Upgrades | | | 24,010 | | | 24,010 |
| Direct | 075 Metro Action Commission (MAC) | 30216 American Rescue Plan Act-COVID Stimulus | 075 Metro Action Commission | 75902025-MAC ARP Child Care Center Improvements | | | 444,796 | | | 444,796 |
| Direct | 075 Metro Action Commission (MAC) | 31500 MAC Admin & Leasehold | 075 Metro Action Commission | 75701000-MAC Admin & LH Oper | 1,942,937 | 642,071 | 2,604,354 | | 5,997,240 | 11,186,602 |
| Direct | 075 Metro Action Commission (MAC) | 31501 MAC Local Programs | 075 Metro Action Commission | 75303100-MAC Fan and Cooling | | | 4,555 | | | 4,555 |
| Direct | 075 Metro Action Commission (MAC) | 31502 MAC Headstart Grant | 075 Metro Action Commission | 75302140-MAC Head Start | 9,805,779 | 3,382,189 | 2,796,609 | | 909,335 | 16,893,912 |
| Direct | 075 Metro Action Commission (MAC) | 31502 MAC Headstart Grant | 075 Metro Action Commission | 75308450-MAC Early Head Start | 1,792,856 | 639,002 | 211,530 | | 100,000 | 2,743,388 |
| Direct | 075 Metro Action Commission (MAC) | 31502 MAC Headstart Grant | 075 Metro Action Commission | 75308480-MAC Head Start/Early American RescuePlan | | | (17,097) | 241,143 | 42,839 | 266,885 |
| Direct | 075 Metro Action Commission (MAC) | 31503 MAC LIHEAP Grant | 075 Metro Action Commission | 75303101-MAC LIHEAP | 414,464 | 136,812 | 4,041,699 | | 378,113 | 4,971,087 |
| Direct | 075 Metro Action Commission (MAC) | 31503 MAC LIHEAP Grant | 075 Metro Action Commission | 75303104-MAC LIHEAP Supplemental | 15,928 | 5,774 | 2,047,515 | | 158,493 | 2,227,710 |
| Direct | 075 Metro Action Commission (MAC) | 31503 MAC LIHEAP Grant | 075 Metro Action Commission | 75303150-MAC LIHWAP Grant | 38,769 | 13,521 | 1,285,671 | | 176,412 | 1,514,373 |
| Direct | 075 Metro Action Commission (MAC) | 31504 MAC CSBG Grant | 075 Metro Action Commission | 75303201-MAC CSBG Emergency Services | 672,088 | 247,343 | 498,734 | | 169,284 | 1,587,448 |
| Direct | 075 Metro Action Commission (MAC) | 31504 MAC CSBG Grant | 075 Metro Action Commission | 75303202-MAC CSBG Cares Act | | | (1,679) | | | (1,679) |
| Direct | 075 Metro Action Commission (MAC) | 31505 MAC Summer Food Program | 075 Metro Action Commission | 75303300-MAC Summer Food | 195,415 | 74,285 | 563,541 | | 15,000 | 848,241 |
| Direct | 075 Metro Action Commission (MAC) | 31506 MAC CACFP | 075 Metro Action Commission | 75302200-MAC CACFP | 277,162 | 95,637 | 744,500 | | 100,000 | 1,217,299 |
| Direct | 075 Metro Action Commission (MAC) | 31508 MAC BF/AF Care Program | 075 Metro Action Commission | 75302300-MAC HS B/F & A/F Care | 211,788 | 17,964 | 17,316 | | 19,271 | 266,339 |
| Direct | 075 Metro Action Commission (MAC) | 31511 MAC Parent Club Federal Funds | 075 Metro Action Commission | 75705000-MAC Parent Club Federal Fd | | | 4,559 | | 174 | 4,732 |
| Direct | 075 Metro Action Commission (MAC) | 31512 MAC Community Srvc Assistance | 075 Metro Action Commission | 75704000-MAC Community Srvc Assistance | | | 1,193,575 | | 25,000 | 1,218,575 |
| Direct | 075 Metro Action Commission (MAC) | 31514 MAC ComSrv Poverty Summit | 075 Metro Action Commission | 75306100-MAC ComSrv PovertySummit(CSPS) | | | 40,564 | | 2,500 | 43,064 |
| Direct | 075 Metro Action Commission (MAC) | 31519 MAC Share the Warmth | 075 Metro Action Commission | 75308540-MAC Share the Warmth Program | | | 79,792 | | | 79,792 |
| Direct | 075 Metro Action Commission (MAC) | 31521 MAC The Kresge Foundation Grant | 075 Metro Action Commission | 75308630-MAC The Kresge Foundation Grant | 11,859 | 886 | 66,891 | | 22,071 | 101,707 |
| Direct | 075 Metro Action Commission (MAC) | 31522 MAC Youth Grant | 075 Metro Action Commission | 75311000-MAC Youth Employment | 648,934 | 77,400 | 2,987,971 | | 531,299 | 4,245,604 |
| Direct | 075 Metro Action Commission (MAC) | 31522 MAC Youth Grant | 075 Metro Action Commission | 75311010-MAC Opportunity Now Foundation | 0 | | 58,159 | | 8,643 | 66,801 |
| Direct | 075 Metro Action Commission (MAC) | 31522 MAC Youth Grant | 075 Metro Action Commission | 75311020-MAC Financial Literacy | | | 22,500 | | 3,344 | 25,844 |
| Direct | 075 Metro Action Commission (MAC) | 31522 MAC Youth Grant | 075 Metro Action Commission | 75311030-MAC WIOA Youth Grant | 181,337 | 65,689 | 409,970 | | 57,736 | 714,731 |
| Direct | 075 Metro Action Commission (MAC) | 31523 MAC Workforce | 075 Metro Action Commission | 75312000-MAC Workforce | 248,127 | 103,529 | 62,386 | | 61,282 | 475,324 |
| Direct | 075 Metro Action Commission (MAC) | 31526 Federal COVID Rent-Utility Asst | 075 Metro Action Commission | 75902030-MAC COVID Rent-Utility Assistance | 670 | 63 | (5,592) | | 405,486 | 400,627 |
| Direct | 075 Metro Action Commission (MAC) | 31527 MAC ERA II Emergency Rent Assistance | 075 Metro Action Commission | 75302130-MAC ERA II Emergency Rent Assistance | | | 60,667 | | | 60,667 |
| Direct | 075 Metro Action Commission (MAC) | 31528 MAC State Reallocated Funding | 075 Metro Action Commission | 75313400-MAC ERA THDA Part 1 | 98,042 | 48,354 | 25 | | 33,091 | 179,512 |
| Direct | 075 Metro Action Commission (MAC) Total | | | | 16,556,153 | 5,550,518 | 20,250,567 | 241,143 | 9,216,612 | 51,814,992 |
| Direct | 077 Metro Development & Housing Authority (MDHA) | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702130-ADM MDHA Napier Recreation Center | | | 43,323 | | | 43,323 |
| Direct | 077 Metro Development & Housing Authority (MDHA) | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702131-ADM ARP MDHA Cayce & Cumberland | | | | 1,517,288 | | 1,517,288 |
| Direct | 077 Metro Development & Housing Authority (MDHA) | 30216 American Rescue Plan Act-COVID Stimulus | 001 Administrative | 01702145-ADM ARP MDHA Gap Fin Deeply Affrdble Hsg | | | | 11,388,714 | 0 | 11,388,714 |
| Direct | 077 Metro Development & Housing Authority (MDHA) Total | | | | | | 43,323 | 12,906,003 | 0 | 12,949,326 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 30216 American Rescue Plan Act-COVID Stimulus | 078 MTA | 78902024-MTA ARP WeGoRide HBCU Partnership | | | | 240,482 | | 240,482 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 30216 American Rescue Plan Act-COVID Stimulus | 078 MTA | 78902025-MTA Stratford High School Bus Shelter | | | | 3,911 | | 3,911 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40018 GSD FY18 Capital Projects | 078 MTA | 78403018-MTA Bus Mid-Life Overhauls | | | | 576,870 | | 576,870 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40018 GSD FY18 Capital Projects | 078 MTA | 78407018-MTA TSU Circulator | | | | 770,004 | | 770,004 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40021 GSD FY21 Cap Projs RS2021-757 | 078 MTA | 78401021-MTA Grant Match - MTA | | | | 3,053,305 | | 3,053,305 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40021 GSD FY21 Cap Projs RS2021-757 | 078 MTA | 78403021-MTA Shelter Imprvmts & Nbrhd Trans Ctrs | | | | 363,761 | | 363,761 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40022 GSD FY22 Cap Projs RS2021-1201 | 078 MTA | 78402122-MTA PB Bus Shelter Clarksville Pike | | | | 32,197 | | 32,197 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40022 GSD FY22 Cap Projs RS2021-1201 | 078 MTA | 78404022-MTA Neighborhood Transit Centers | | | | 37,417 | | 37,417 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40022 GSD FY22 Cap Projs RS2021-1201 | 078 MTA | 78405022-MTA Replace Body-on-Chassis, Small Buses | | | | 902,642 | | 902,642 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40022 GSD FY22 Cap Projs RS2021-1201 | 078 MTA | 78407022-MTA Transit Stops / Shelter Imprvmnts | | | | 407,143 | | 407,143 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40022 GSD FY22 Cap Projs RS2021-1201 | 078 MTA | 78408022-MTA Murf Pk, Plan'g - Bus Rapid Transit | | | 40,276 | 900,626 | | 940,901 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40023 GSD FY23 Cap Projs RS2023-1978 | 078 MTA | 78403023-MTA Neighborhood Transit Centers | | | | 989,237 | | 989,237 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40023 GSD FY23 Cap Projs RS2023-1978 | 078 MTA | 78404023-MTA Better Bus Fleet Expansion | | | | 8,180,000 | | 8,180,000 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40119 GSD FY19B Capital Projects | 078 MTA | 78402119-MTA Grant Matching | | | | 184,389 | | 184,389 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40220 GSD FY20B Cap Projs RS2020-213 | 078 MTA | 78400220-MTA Grant Matches | | | | 3,000,000 | | 3,000,000 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 40220 GSD FY20B Cap Projs RS2020-213 | 078 MTA | 78401220-MTA RTA Grant Matches | | | | 193,966 | | 193,966 |
| Direct | 078 Metropolitan Transit Authority (MTA) | 60002 MTA-Component Unit | 078 MTA | 78501000-MTA Administration | 258,630 | 61,436 | 466 | 940 | | 321,472 |
| Direct | 078 Metropolitan Transit Authority (MTA) Total | | | | 258,630 | 61,436 | 40,741 | 19,836,891 | | 20,197,699 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 25104 MNPS Debt Service | 080 MNPS | 80106000-MNPS Debt Service | | | 45,296,631 | 89,507,829 | | 134,804,459 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 30167 Extreme Weather & Related Damage 12/2022 | 080 MNPS | 80702023-MNPS Extreme Weather & Rltd Dmg 12/2022 | | | 53,844 | | | 53,844 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 30168 Wind Event 3/3/2023 | 080 MNPS | 80702330-MNPS Wind Event 3/3/2023 | | | 1,488,831 | | | 1,488,831 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 30175 Equipment & Major Maintenance Fund 2023 | 080 MNPS | 80702420-MNPS Safety Measures | | | 1,756,972 | | | 1,756,972 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 30360 Rainy Day Fund | 080 MNPS | 80301835-MNPS Emergency Response Fund FY23 | | | 1,143,530 | | | 1,143,530 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35039 MNPS Flood 2010 | 080 MNPS | 80700510-MNPS NAECC56 Litton MS | | | 58,323 | | | 58,323 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701002-MNPS C/A Supply Donations | | | 1,193 | | | 1,193 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701003-MNPS CLASS Fiscal | | | | (37,801) | | (37,801) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701011-MNPS The Academies of Nash | | | | (4,770) | | (4,770) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701012-MNPS ING Unsung Heroes-Overton | | | 4,682 | | | 4,682 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701013-MNPS Hillwood HOSA Conf., Girls Flag/Helmets Football | | | 343 | | | 343 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701015-MNPS ELL Program Donations | | | 468 | (2,370) | | (1,902) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701016-MNPS Guidance Donations | | | 17,443 | | | 17,443 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701019-MNPS Dollar General-325GlenHS | 642 | 49 | | | | 691 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701021-MNPS CMA-Keep the MusicPlaying | | | (78) | (14,006) | | (14,084) |

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MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701022-MNPS Simon Youth-Academies | | | 4,624 | | | 4,624 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701024-MNPS School Choice Festival | | | 8,442 | (2,945) | 305 | 5,802 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701025-MNPS MMU - NPEF | | | 3,996 | (5,106) | | (1,110) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701028-MNPS Dollar General-230HCotton | | | 2,742 | | | 2,742 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701035-MNPS QSCB Interest Payment | | | | | 1,605,378 | 1,605,378 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701045-MNPS STAR Awards | | | 10,775 | | | 10,775 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701046-MNPS Cora Howe NPEF 2022 HOF MATCH | | | 1,844 | | | 1,844 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701047-MNPS HUB Student Visit Honorarium (Ford)) | | | 30,429 | | | 30,429 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701051-MNPS NBPTS i3 grant | 17,200 | 2,695 | 701 | | | 20,596 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701060-MNPS Creswell Nashville Soccer Club | | | 2,946 | | | 2,946 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701073-MNPS Predators Foundation | | | 4,967 | | | 4,967 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701075-MNPS Big Machine Label - MMU | | | 2,668 | | | 2,668 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701079-MNPS Fatherhood Festival | | | 1,052 | | | 1,052 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701094-MNPS Restorative Peace Centers | | | | (49) | | (49) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701096-MNPS Vanderbilt Univ NU GRANT | 90,964 | 37,643 | | (145,156) | | (16,549) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701098-MNPS TCRS Pension Contribution | | | | 9,825,111 | | 9,825,111 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701100-MNPS Capital Exp-outside reven | | | 1,786,210 | | | 1,786,210 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701140-MNPS Music & Arts Prog | | | 6,112 | | | 6,112 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701145-MNPS Dual Enrollment Program | | | 148,753 | (3,636) | | 145,117 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701147-MNPS Visual Arts Donations | | | 343 | | | 343 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701148-MNPS Grammy Foundation | | | | (141,814) | | (141,814) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701149-MNPS Battelle - DELL - TVA STEM | | | 38,597 | | | 38,597 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701153-MNPS Dell - STEAM | | | 9,705 | (1,637) | | 8,069 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701155-MNPS TSU Agriculture Bioscienc | | | | (3,704) | | (3,704) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701157-MNPS UW Rise For Reading | | | | (333) | | (333) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701165-MNPS Special Ed High Cost Fund | | | 415,979 | | | 415,979 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701184-MNPS Cane Ridge Elem Elevates Grant | | | (525) | | | (525) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701185-MNPS Carter Lawrence Elmington Elevates-Technology | | | | (2,341) | | (2,341) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701200-MNPS NoVo Foundation SEL | 12,155 | 4,284 | 76,587 | | | 93,025 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701202-MNPS Notes for Education Grant FY20 | | | 1,183 | | | 1,183 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701235-MNPS Crieve Hall - PTSO iPad | | | 532 | (430) | | 102 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701237-MNPS CTE Work Based Learning | | | | (19,500) | | (19,500) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701240-MNPS Cumberland Neighbor to Neighbor | | | 7,920 | | | 7,920 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701335-MNPS Glengarry WiTT K-12 Teacher Grant | | | 1,528 | | | 1,528 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701375-MNPS Alex Green Elmington Elevates | | | 495 | | | 495 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701405-MNPS Haywood Rolling Hills Comm Church | | | 6,886 | | | 6,886 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701410-MNPS HEAD MIDDLE BATTELLE DELL STEM | | | 7,406 | | | 7,406 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701434-MNPS H G Hill Cigna Donation | | | 2,398 | | | 2,398 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701435-MNPS Hillsboro High McNeely Pigott & Fox Donation | | | 3,341 | | | 3,341 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701440-MNPS Hillwood Spurwink Grant | | | | (6,889) | | (6,889) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701451-MNPS Hull Jackson Rogers Group | | | 7,795 | | | 7,795 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701455-MNPS Inglewood WWF Food Waste | | | | (964) | | (964) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701465-MNPS Joelton Elem Dick's Sporting Goods | | | 999 | | | 999 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701540-MNPS McMuray - Geodis | | | 7,562 | | | 7,562 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701560-MNPS Dan Mills PTO Facility/Communication Grant | | | 9,988 | | | 9,988 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701595-X - MNPS Neelys Bend TVA Learning Environment Reimbursable | | | 24,999 | | | 24,999 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701610-MNPS Old Center - Dollar General Donation | | | (6,140) | | | (6,140) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701615-MNPS Overton RISE | | | | (9,896) | | (9,896) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701618-MNPS Paragon Mills Scratch Foundation Coding | | | 11,459 | | | 11,459 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701685-X - MNPS Shwab ReThink Nashville | | | 13,860 | | | 13,860 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701690-MNPS Stanford - Woodmen COVID19 | | | | (3,125) | | (3,125) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701784-MNPS Churchwell - The Belonging Co. | | | (583) | | | (583) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701787-MNPS Duke Energy- Whites Creek | | | | (2,445) | | (2,445) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701790-MNPS Whitsitt - Boks PAG | | | | (1,566) | | (1,566) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80701801-MNPS Institutional Challenge Grant FY24 | 3,330 | 662 | 2,072 | (565) | | 5,500 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702014-MNPS Amazon First Computer Science | | | (2,822) | | | (2,822) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702021-MNPS TN Titans Foundation | | | 25,558 | | | 25,558 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702036-MNPS Charter School Office App | 7,726 | 1,099 | 1,500 | | | 10,325 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702110-MNPS Antioch HS Mapco Art/Athletics Donation | | | 5,485 | | | 5,485 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702142-MNPS Big Picture Equal Justice Initiative | | | | (1,010) | | (1,010) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702149-MNPS TVA Robotics | | | | (11,143) | | (11,143) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702185-MNPS Belmont - Carter Lawrence | | | 7,521 | (7,412) | | 108 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702290-MNPS East Nashville - Santas Tree-Pumpkin Donation | | | 2,700 | | | 2,700 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702308-MNPS Fall Hamilton Mortenson Messer MLS Stadium | | | 799 | | | 799 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702434-MNPS H G Hill Belle Meade U.M.Church Donation | | | 8,507 | | | 8,507 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702440-MNPS Hillwood - Westminster | | | 1,032 | | | 1,032 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702497-MNPS MLK Magnet - PENCIL | | | 5,017 | | | 5,017 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702563-MNPS J T Moore PTO Donations FY2023-2024 | (6,795) | 3,297 | | | | (3,498) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702705-MNPS Stratford Society for Science STEM 2022 | | | 1,812 | | | 1,812 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80702929-MNPS Before/AfterCare PreKCtr | 98,293 | 28,948 | 37,305 | | | 164,546 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703037-MNPS MNPS New Skills Ready Grant | 470,269 | 141,555 | 2,480 | (749,067) | | (134,763) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703110-MNPS Antioch HS PC Charitable Foundation | | | 19,795 | | | 19,795 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703120-MNPS Jere Baxter Cross Point Comm Church | | | 2,995 | | | 2,995 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703142-MNPS Big Picture Learning | | | 1,565 | | | 1,565 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703308-MNPS South Central Neighborhood Dev Corp | | | (119) | | | (119) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703435-MNPS HILLSBORO TJAS RESEARCH GRANT | | | | (6,311) | | (6,311) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703440-MNPS James Lawson (Hillwood) Mookie Betts Donation | | | 9,990 | | | 9,990 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703550-MNPS Maplewood Bridgestone | | | 1,325 | | | 1,325 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703555-MNPS Meigs Band and Strings Donations | | | 15,646 | | | 15,646 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703590-MNPS Napier Ingram Donations | | | 7,995 | | | 7,995 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703632-MNPS Mount Zion Donations | | | 4,049 | | | 4,049 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80703787-MNPS Whites Creek Amazon Grant | | | 5,738 | | | 5,738 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704110-MNPS Antioch H.S. - Tight End University (TEU) Donation | | | 6,636 | | | 6,636 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704308-MNPS Fall Hamilton B A Sports Nutrition | | | 4,611 | | | 4,611 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704435-MNPS Hillsboro High Football - Schwab | | | 3,950 | | | 3,950 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704440-MNPS James Lawson Sprouts Healthy Communities Foundation | | | 17,948 | | | 17,948 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704532-MNPS McGavock HS - Harbor Freight Aviation | | | 27,033 | | | 27,033 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704590-MNPS NFL Foundation (Various Players)) | | | 39,514 | | | 39,514 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704705-MNPS Stratford E. Benedict for 7 Boys Basketball Donation | | | 1,774 | | | 1,774 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704783-MNPS Creswell Meharry BRIDGE to Success | | | 9,562 | | | 9,562 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704787-MNPS Whites Creek Meharry Partnership | | | 51,344 | (18,149) | | 33,195 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80704911-MNPS ACTION FOR HEALTHY KIDS | | | (1,166) | | | (1,166) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80706435-MNPS Hillsboro Friends of Russ Pulley%Basketball | | | 3,627 | | | 3,627 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80706632-MNPS Pearl Cohn - Caterpillar Scholarship | | | 10,000 | | | 10,000 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80706787-MNPS Whites Creek NPEF HOF Inspiring Award 2023 | | | 155 | | | 155 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80707787-MNPS Whites Creek - NTN Donation | | | 14,041 | | | 14,041 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80708495-MNPS Tom Joy -Family Engagement | | | 772 | | | 772 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80709001-MNPS Pencil Foundation | | | 28,316 | | | 28,316 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80709003-MNPS PROCUREMENT REBATES | | | 259,113 | | | 259,113 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80709007-MNPS Tech Services Settlement Funds | | | 69,406 | | | 69,406 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80709061-MNPS Athletics BrighterDays Foundation | | | 49,337 | | | 49,337 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80709495-MNPS Tom Joy Elem - Alexander Donation | | | | (3,509) | | (3,509) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80709790-MNPS Whitsitt - Predators Foundation | | | | (1,544) | | (1,544) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35119 MNPS Special Projects | 080 MNPS | 80711590-MNPS Napier SCNDC Parenting | | | 1,500 | | | 1,500 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101000-MNPS General Purpose | | | | 37,224 | 32,517,200 | 32,554,424 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101001-MNPS Director of Schools | 1,307,305 | 344,871 | 2,160,072 | | | 3,812,248 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101002-MNPS Curriculum & Instruction | 987,774 | 309,456 | 857,933 | | | 2,155,163 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101003-MNPS Purchasing | 875,661 | 313,120 | 155,235 | | | 1,344,016 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101004-MNPS Accounting | 0 | 0 | 2,600 | 0 | | 2,600 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101005-MNPS School Operating Budgets | 1,402,015 | 0 | (1,000,000) | 460,843 | | 862,858 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101006-MNPS Human Resources & Org Dev | 5,229,579 | 1,533,868 | 2,633,586 | | | 9,397,034 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101007-Technology Services | 6,725,067 | 2,315,998 | 9,074,740 | | | 18,115,805 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101008-MNPS Student Assignment Svcs | 460,462 | 183,800 | 327,907 | | | 972,169 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101009-x - MNPS_K Twelve Administration | 11,728 | 1,888 | | | | 13,616 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101010-MNPS Discipline Services | 27,391 | 9,713 | 51,169 | | | 88,274 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101011-MNPS Chief Operating Officer | 430,315 | 134,075 | 134 | | | 564,524 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101013-MNPS Psychology | 4,958,076 | 1,511,615 | 7,158 | | | 6,476,848 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101014-MNPS Instructional Support | 2,988 | 29 | | | | 3,017 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101015-MNPS Business and Facility Svc | 334,431 | 92,267 | 34,824 | | | 461,522 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101016-MNPS School Counseling Services | 476,035 | 122,681 | 83,552 | | | 682,268 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101017-MNPS Operations | | | 24,688,193 | | | 24,688,193 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101018-MNPS Library Media & Tech | | | 13,293 | | | 13,293 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101019-MNPS Textbook Services | | | 1,779,906 | | | 1,779,906 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101020-MNPS School Social Work | 3,574,780 | 1,137,228 | 77,891 | | | 4,789,898 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101022-MNPS Transportation | 5,943,007 | 2,194,015 | 6,999,749 | | | 15,136,771 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101023-MNPS Construction | 682,716 | 204,692 | 912,124 | | | 1,799,532 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101025-MNPS Attendance Services | 951,087 | 318,660 | 478,034 | | | 1,747,781 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101026-MNPS Student Family Services | (1,816) | (597) | 10,065 | | | 7,651 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101027-MNPS Info Mgmt & Decision | 4,150,216 | 1,719,826 | 163,800 | 0 | | 6,033,842 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101028-MNPS Community Achieves | 1,985,423 | 697,841 | 413,028 | 250 | | 3,096,543 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101029-MNPS Extended Learning Service | | | 1,529 | | | 1,529 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101030-MNPS Special Leave | 1,000 | 140 | | | | 1,140 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101032-MNPS School Choice, Equity & Diversity | 436,578 | 161,912 | 13,169 | | | 611,659 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101033-MNPS Smaller Learning Comm SLC | (303) | (91) | (105,816) | | | (106,210) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101035-MNPS Charter Sch Office | | | 1,750,121 | | | 1,750,121 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101036-MNPS Student Services | (729) | (210) | 319 | | 2,091,998 | 2,091,378 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101037-MNPS Career & Technical Edu | 275,807 | 76,868 | 164,508 | | | 517,183 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101038-MNPS Curriculum & Instruction | (2,816) | (921) | 15,615 | | | 11,878 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101041-MNPS Financial Operations | 752,006 | 318,949 | 11,001 | | | 1,081,956 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101043-MNPS School Audit | 592,714 | 211,433 | 142,963 | 12,969 | | 960,079 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101044-MNPS Insurance and Retirement | 988,012 | 470,369 | 3,322 | | | 1,461,704 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101045-MNPS Business Office | 1,873,877 | 371,559 | 9,337,866 | 2,001 | 1,290,600 | 12,875,903 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101046-MNPS Mail and Delivery | 0 | 0 | 27,928 | | | 27,928 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101047-MNPS Pupil Personnel | 1,012,040 | 290,075 | 1,051 | | | 1,303,167 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101048-MNPS Library Services | 418,151 | 105,957 | 360,440 | | | 884,548 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101050-MNPS Homebound | 831,448 | 210,187 | 88,926 | | | 1,130,561 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101051-MNPS Hearing Impaired | 779,399 | 314,277 | | | | 1,093,675 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101052-MNPS Speech | 5,971,794 | 1,918,904 | 5,905 | | | 7,896,603 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101054-MNPS Special Ed Pre-K | 4,319,613 | 1,627,696 | 4,789 | | | 5,952,098 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101055-MNPS Research and Evaluation | 1,321,721 | 415,870 | 581,108 | | | 2,318,699 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101056-MNPS Family Information Center | 646,965 | 233,534 | 10,175 | 0 | | 890,674 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101061-MNPS Athletic Department | 6,049 | 463 | 1,125,645 | | | 1,132,157 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101064-MNPS Exceptional Education | 14,485,651 | 5,942,845 | 6,953,603 | 0 | | 27,382,099 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101066-MNPS Board Members | 356,318 | 194,420 | 29,801 | 115 | | 580,654 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101068-MNPS Magnet Schools | | | 1,047 | | | 1,047 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101071-MNPS Curriculum&Instruction-ES | 1,074 | 16 | | | | 1,090 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101072-MNPS Curriculum&Instruction-MS | 784 | 94 | | | | 878 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101074-MNPS Federal Programs | 465,567 | 117,276 | 69,317 | (2,071,685) | | (1,419,525) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101080-MNPS Division Teaching & Learn | 2,826,739 | 788,486 | 411,152 | | | 4,026,376 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101083-MNPS Supply Center | 15,910 | 3,884 | 148,915 | | | 168,710 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101085-MNPS Maintenance | 10,660,308 | 4,222,478 | 10,561,017 | 0 | 184,288 | 25,628,091 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101088-MNPS Communications | 1,328,565 | 430,569 | 287,246 | | | 2,046,380 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101090-MNPS County Pension Employees | | | 536,309 | | | 536,309 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101091-MNPS City Pension Employees | | | 180,383 | | | 180,383 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101093-MNPS Metro Pension Employees | | | 28,142,920 | | 4,285,000 | 32,427,920 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101095-MNPS Bus Drivers | 17,171,202 | 5,772,144 | 4,666 | | | 22,948,012 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101100-MNPS Margaret Allen Middle | 1,935,783 | 558,620 | 223,018 | | | 2,717,421 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101105-MNPS Amqui Elementary | 3,514,004 | 1,152,445 | 274,964 | | | 4,941,412 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101110-MNPS Antioch High | 11,994,872 | 3,750,745 | 1,290,127 | | | 17,035,744 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101111-MNPS Antioch Middle | 4,241,232 | 1,429,144 | 448,109 | | | 6,118,486 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101114-MNPS W A Bass Adult Program | 616,917 | 173,830 | 2,239 | | | 792,986 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101115-x-x-MNPSBailey Middle | | | 70,909 | | | 70,909 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101116-MNPS W A Bass ALC | 1,346,141 | 405,327 | 44,467 | | | 1,795,935 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101117-MNPS Transitions at Bass | 373,752 | 139,423 | 162,906 | | | 676,081 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101120-MNPS Jere Baxter Middle | 2,434,747 | 721,243 | 479,432 | | | 3,635,422 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101122-MNPS Lakeview Elementary | 3,224,422 | 999,989 | 208,389 | | | 4,432,799 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101130-MNPS Bellevue Middle | 2,499,865 | 803,521 | 213,618 | | | 3,517,004 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101135-MNPS Bellshire Elementary | 2,153,511 | 695,009 | 233,536 | | | 3,082,057 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101142-MNPS The Big Picture School | 1,689,756 | 468,562 | 244,898 | | | 2,403,216 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101145-MNPS Norman Binkley Elementary | 4,134,262 | 1,421,028 | 363,718 | | | 5,919,008 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101152-MNPS Ivanetta H Davis ELC | 1,138,150 | 384,467 | 58,362 | | | 1,580,979 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101155-MNPS Brick Church Middle | | | 4,654 | | | 4,654 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101165-MNPS Buena Vista Elementary | | | 71,872 | | | 71,872 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101175-MNPS Ida B Wells Elementary | 1,803,509 | 502,844 | 152,121 | | | 2,458,475 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101182-MNPS Cane Ridge High | 10,476,886 | 3,162,149 | 1,732,900 | | | 15,371,935 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101184-MNPS Cane Ridge Elementary | 4,533,582 | 1,464,188 | 500,468 | 0 | | 6,498,238 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101185-MNPS Carter-Lawrence Elem | 1,580,391 | 468,483 | 219,881 | | | 2,268,755 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101186-MNPS Casa Azafran ELC | 847,867 | 295,451 | 307,697 | | | 1,451,015 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101200-MNPS Chadwell Elementary | 2,280,890 | 673,229 | 218,001 | | | 3,172,120 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101205-MNPS Charlotte Park Elementary | 3,073,850 | 945,114 | 216,824 | | | 4,235,788 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101211-MNPS The Academy-Old Cockrill | 1,011,867 | 332,330 | 61,118 | | | 1,405,315 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101215-MNPS Cockrill Elementary | 1,865,548 | 588,518 | 268,672 | | | 2,722,738 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101220-x-x-MNPS Cohn Adult High School | | | 58,646 | | | 58,646 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101225-MNPS Cole Elementary | 4,869,463 | 1,496,048 | 346,614 | | | 6,712,126 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101230-MNPS Hattie Cotton Elementary | 1,854,870 | 624,267 | 122,094 | | | 2,601,230 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101235-MNPS Crieve Hall Elementary | 2,941,127 | 1,059,964 | 152,205 | | | 4,153,297 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101238-MNPS Croft Middle | 3,105,602 | 1,080,446 | 236,752 | | | 4,422,800 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101240-MNPS Cumberland Elementary | 2,184,888 | 683,890 | 286,943 | | | 3,155,719 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101242-MNPS Nashville School of Arts | 3,234,030 | 1,057,782 | 441,883 | 0 | | 4,733,695 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101252-MNPS Dodson Elementary | 2,867,116 | 950,192 | 350,468 | | | 4,167,776 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101260-MNPS Donelson Middle | 2,888,209 | 888,576 | 242,656 | | | 4,019,441 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101265-MNPS Dupont Elementary | 2,320,395 | 832,249 | 128,082 | | | 3,280,726 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101270-MNPS Dupont Hadley Middle | 2,425,777 | 755,067 | 300,016 | | | 3,480,860 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101275-MNPS Dupont Tyler Middle | 2,316,337 | 691,599 | 266,678 | | | 3,274,614 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101278-MNPS Eagle View Elementary | 3,851,716 | 1,225,664 | 263,101 | | | 5,340,480 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101280-MNPS Eakin Elementary | 3,193,447 | 1,082,022 | 414,701 | | | 4,690,170 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101284-MNPS McGruder Assess Center | | | 9,196 | | | 9,196 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101285-MNPS John Early Museum Magnet | 1,642,431 | 493,931 | 218,354 | | | 2,354,716 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101290-MNPS East Nashville Magnet | 3,379,779 | 1,043,286 | 321,435 | | | 4,744,500 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101295-MNPS East Middle | 23 | 5 | 233,593 | | | 233,621 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101296-MNPS East Nash Middle | 1,811,723 | 584,535 | 151,873 | | | 2,548,131 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101308-MNPS Fall-Hamilton Elementary | 1,877,304 | 552,115 | 134,294 | | | 2,563,714 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101310-MNPS J E Moss Elementary | 4,169,655 | 1,287,334 | 332,576 | | | 5,789,566 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101315-MNPS Gateway Elementary | 1,790,993 | 595,661 | 183,380 | | | 2,570,034 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101320-MNPS Glencliff Elementary | 3,260,439 | 1,039,199 | 122,443 | | | 4,422,080 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101325-MNPS Glencliff High | 7,260,975 | 2,376,963 | 968,438 | | | 10,606,376 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101330-MNPS Glendale Elementary | 2,367,334 | 863,877 | 113,576 | | | 3,344,787 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101335-MNPS Glengarry Elementary | 2,313,436 | 795,763 | 230,195 | | | 3,339,394 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101345-MNPS Glenview Elementary | 3,408,003 | 1,020,839 | 360,511 | | | 4,789,353 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101350-MNPS Goodlettsville Elementary | 2,447,181 | 877,304 | 210,764 | | | 3,535,249 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101355-MNPS Goodlettsville Middle | 2,573,522 | 764,946 | 260,841 | | | 3,599,309 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101360-MNPS Gower Elementary | 3,641,872 | 1,143,207 | 320,542 | | | 5,105,620 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101365-MNPS Gra Mar Middle | | | 118,128 | | | 118,128 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101370-MNPS Granbery Elementary | 3,915,305 | 1,270,943 | 258,152 | | | 5,444,400 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101375-MNPS Alex Green Elementary | 2,754,071 | 805,865 | 373,235 | | | 3,933,171 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101380-MNPS Julia Green Elementary | 2,677,344 | 923,406 | 178,047 | | | 3,778,797 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101395-MNPS Harpeth Valley Elementary | 4,400,044 | 1,541,653 | 264,052 | | | 6,205,748 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101397-MNPS Harris-Hillman Special Ed | 1,876,223 | 691,109 | 228,495 | | | 2,795,827 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101400-MNPS Haynes Middle | 1,694,975 | 465,644 | 258,968 | | | 2,419,587 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101405-MNPS Haywood Elementary | 3,454,852 | 1,127,794 | 263,580 | | | 4,846,026 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101410-MNPS Head Middle | 3,137,506 | 1,017,403 | 268,766 | | | 4,423,675 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101415-MNPS Hermitage Elementary | 2,160,658 | 820,690 | 176,377 | | | 3,157,725 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101419-MNPS Cambridge Early Learning | 1,121,061 | 412,067 | 88,506 | | | 1,621,633 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101420-MNPS Hickman Elementary | 2,583,526 | 814,887 | 160,584 | | | 3,558,997 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101422-MNPS TheAcademy-Hickory Hollow | 976,599 | 260,751 | 102,029 | | | 1,339,379 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101434-MNPS H G Hill Middle | 2,571,248 | 877,368 | 203,316 | | | 3,651,932 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101435-MNPS Hillsboro High | 7,054,132 | 2,329,326 | 590,549 | | | 9,974,006 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101440-MNPS Hillwood High | (4,547) | (1,545) | 408,886 | | | 402,793 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101445-MNPS James Lawson High | 7,319,686 | 2,335,126 | 606,555 | | | 10,261,367 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101448-MNPS Cora Howe School | 1,983,344 | 684,962 | 177,833 | | | 2,846,139 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101450-MNPS Hume-Fogg High | 4,938,031 | 1,600,906 | 389,229 | | | 6,928,166 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101451-MNPS Hull Jackson Elementary | 1,926,140 | 563,009 | 236,255 | | | 2,725,404 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101452-MNPS Hunters Lane High | 8,286,190 | 2,751,153 | 1,458,129 | | | 12,495,472 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101455-MNPS Inglewood Elementary | 1,549,298 | 448,788 | 218,615 | | | 2,216,701 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101460-MNPS Andrew Jackson Elementary | 3,233,528 | 1,175,106 | 259,601 | | | 4,668,235 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101465-MNPS Joelton Elementary | 2,168,999 | 747,157 | 136,624 | | | 3,052,780 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101470-MNPS Joelton Middle | | | 77,108 | | | 77,108 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101475-x-x-MNPSJohnson School | | | 42,760 | | | 42,760 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101480-MNPS Johnson ALC | 2,015,262 | 670,897 | 327,206 | | | 3,013,364 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101485-MNPS Jones Paideia | 1,584,493 | 494,680 | 270,636 | | | 2,349,810 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101495-MNPS Tom Joy Elementary | 2,871,239 | 981,228 | 256,552 | | | 4,109,019 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101496-MNPS A Z Kelley Elementary | 4,065,093 | 1,449,440 | 395,978 | | | 5,910,511 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101497-MNPS Martin Luther King Magnet | 6,313,779 | 1,943,623 | 447,958 | | | 8,705,360 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101498-MNPS John F Kennedy Middle | 4,916,482 | 1,407,794 | 590,992 | | | 6,915,268 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101500-MNPS Robert E Lillard Elem | | | 77,907 | | | 77,907 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101510-MNPS Isaac Litton Middle | 2,225,210 | 727,069 | 228,153 | | | 3,180,433 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101520-MNPS Lockeland Elementary | 2,157,478 | 727,021 | 112,182 | | | 2,996,681 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101522-MNPS Ruby Major Elementary | 3,401,329 | 1,164,312 | 219,081 | | | 4,784,723 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101530-MNPS McGavock Elementary | 2,016,056 | 620,397 | 140,340 | | | 2,776,793 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101532-MNPS McGavock High | 11,360,240 | 3,522,044 | 1,054,216 | | | 15,936,499 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101535-MNPS McKissack Middle | 1,471,139 | 440,487 | 195,584 | | | 2,107,210 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101540-MNPS McMurray Middle | 4,431,013 | 1,351,234 | 335,216 | | | 6,117,463 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101545-MNPS Madison Middle School | 2,378,602 | 690,535 | 337,584 | | | 3,406,720 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101548-MNPS Special Ed Early Childhood | 2,863 | 402 | | | | 3,264 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101550-MNPS Maplewood High | 4,339,303 | 1,324,485 | 649,553 | | | 6,313,341 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101551-MNPS Thurgood Marshall Middle | 4,272,811 | 1,401,744 | 386,779 | | | 6,061,334 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101552-MNPS Henry C Maxwell Elem | 2,994,041 | 964,799 | 274,326 | | | 4,233,167 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101555-MNPS Meigs Middle Magnet | 3,679,407 | 1,220,899 | 246,671 | 0 | | 5,146,977 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101560-MNPS Dan Mills Elementary | 3,703,605 | 1,315,139 | 209,096 | | | 5,227,840 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101562-MNPS Middle College High Sch | 1,045,960 | 320,474 | 241,028 | | | 1,607,462 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101563-MNPS John Trotwood Moore MS | 2,350,836 | 743,477 | 342,379 | | | 3,436,692 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101575-MNPS Thomas A Edison Elem | 3,610,200 | 1,171,469 | 307,067 | | | 5,088,735 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101576-MNPS Mt View Elementary | 4,396,047 | 1,436,458 | 385,843 | | | 6,218,348 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101577-MNPS Apollo Middle | 4,363,127 | 1,399,892 | 457,468 | | | 6,220,487 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101585-MNPS Murrell School | 1,596,276 | 496,189 | 387,894 | | | 2,480,359 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101590-MNPS Napier Elementary | 2,097,097 | 627,912 | 192,672 | | | 2,917,680 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101595-MNPS Neelys Bend Elementary | 2,665,664 | 892,994 | 364,417 | | | 3,923,075 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101610-MNPS Old Center Elementary | 2,091,541 | 640,846 | 136,875 | | | 2,869,261 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101612-MNPS William Henry Oliver MS | 3,484,739 | 1,182,320 | 420,062 | | | 5,087,122 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101613-MNPS The Academy at Opry Mills | 762,662 | 262,378 | 61,764 | | | 1,086,804 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101615-MNPS John Overton High | 10,626,450 | 3,514,342 | 1,613,476 | | | 15,754,268 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101618-MNPS Paragon Mills Elementary | 3,314,985 | 1,034,735 | 296,293 | | | 4,646,014 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101620-MNPS Park Avenue Elementary | 2,174,460 | 664,560 | 227,658 | | | 3,066,678 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101632-MNPS Pearl Cohn High | 3,584,739 | 1,078,680 | 747,765 | | | 5,411,184 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101640-MNPS Pennington Elementary | 2,404,726 | 790,740 | 130,521 | | | 3,325,987 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101650-MNPS Percy Priest Elementary | 3,118,939 | 1,097,836 | 222,341 | | | 4,439,116 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101655-MNPS Martin Profess Dev Ctr | (739) | (187) | 682,763 | | | 681,837 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101665-MNPS Robertson Academy | 2,600 | 394 | 45,163 | | | 48,157 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101670-MNPS Rosebank Elementary | 2,614,319 | 961,762 | 217,734 | | | 3,793,816 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101675-MNPS Rose Park Middle | 2,387,757 | 763,534 | 206,511 | | | 3,357,802 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101681-MNPS Ross Early Learning Ctr | 1,428,326 | 458,144 | 146,672 | | | 2,033,142 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101682-MNPS May Werthan Shayne Elem | 4,154,092 | 1,332,548 | 154,708 | | | 5,641,349 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101685-MNPS Shwab Elementary | 2,086,737 | 693,021 | 218,437 | | | 2,998,195 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101686-MNPS Smith Springs Elem | 4,209,681 | 1,385,893 | 307,776 | | | 5,903,350 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101690-MNPS Stanford Elementary | 2,137,575 | 761,467 | 167,559 | | | 3,066,601 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101704-MNPS Stratford STEM Magnet MS | 1,302,510 | 385,479 | 65,901 | | | 1,753,890 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101705-MNPS Stratford STEM Magnet HS | 4,608,688 | 1,386,058 | 492,972 | | | 6,487,718 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101710-MNPS Stratton Elementary | 2,982,551 | 1,018,898 | 239,414 | | | 4,240,863 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101715-MNPS Sylvan Park Elementary | 2,725,608 | 902,575 | 160,734 | | | 3,788,918 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101717-MNPS Tulip Grove Elementary | 3,530,388 | 1,265,007 | 228,863 | | | 5,024,259 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101718-MNPS The Cohn Learning Center | | | 59,748 | | | 59,748 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101725-MNPS Tusculum Elementary | 4,192,930 | 1,353,219 | 279,065 | | | 5,825,214 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101730-MNPS Two Rivers Middle | 1,957,445 | 597,326 | 247,570 | 99 | | 2,802,440 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101735-MNPS Una Elementary | 4,222,599 | 1,440,504 | 309,301 | | | 5,972,404 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101748-MNPS Nashville Virtual School | 1,307,654 | 366,004 | 159,002 | 0 | | 1,832,659 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101755-MNPS Warner Elementary | 2,400,170 | 711,257 | 274,834 | | | 3,386,260 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101765-MNPS Waverly Belmont ES | 3,293,280 | 1,105,152 | 192,526 | | | 4,590,959 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101770-MNPS West End Middle | 2,153,443 | 664,587 | 295,561 | | | 3,113,591 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101775-MNPS Westmeade Elementary | 2,798,105 | 950,061 | 157,108 | | | 3,905,274 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101783-MNPS Creswell Middle Prep SOA | 1,957,921 | 593,277 | 275,092 | | | 2,826,290 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101784-MNPS Robert Churchwell Museum | 1,905,863 | 554,956 | 167,844 | | | 2,628,663 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101787-MNPS Whites Creek High | 3,830,786 | 1,199,114 | 927,075 | | | 5,956,975 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101790-MNPS John B Whitsitt Elem | 2,900,978 | 941,895 | 181,600 | | | 4,024,473 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101805-MNPS Wright Middle | 4,330,430 | 1,406,484 | 467,956 | | | 6,204,870 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101825-MNPS Attendance Supports | 3,056 | 12 | 704,756 | | | 707,825 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101826-MNPS Positive School Supports | 426,348 | 89,798 | 42,552 | | | 558,698 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101828-MNPS ELL | (1,405) | (1,295) | 316,550 | | | 313,850 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101835-MNPS Safety and Security | 2,491,505 | 876,579 | 657,473 | | | 4,025,558 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101865-MNPS Vision | 2,900 | 411 | | | | 3,311 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101881-MNPS Day to Day Sub Area I | 1,995,998 | 136,834 | | | | 2,132,832 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101884-MNPS Sub & Clerical Aides | 205,868 | 15,891 | | | | 221,559 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101888-MNPS Staff Development | 1,837 | 266 | 38,712 | | | 40,814 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101894-MNPS BEP Teacher Supply | | | 1,324,202 | | | 1,324,202 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101895-x-MNPS FY25 Bridge Funding - Schools | | | 277 | | | 277 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101901-MNPS Advocacy Centers | | | 420,600 | | | 420,600 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101905-MNPS Paid Family Leave | 2,515,178 | 952,688 | | | | 3,467,867 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101911-MNPS Old Bellevue FD | | | 13,072 | | | 13,072 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101925-MNPS Fixed Assets & Inventory | 2,220,036 | 830,979 | 511,765 | | | 3,562,780 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101935-MNPS MTSS | 488,586 | 97,833 | 41,675 | | | 628,093 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101960-MNPS Priority Schools | 9,257 | 684 | 8,403 | | | 18,344 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101961-MNPS Culture & Climet Supports | 386,660 | 109,794 | 67,484 | | | 563,938 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101962-MNPS Advance Academics | 908,568 | 237,236 | 1,300,781 | | | 2,446,585 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101963-MNPS Professional Development | 13,830 | 4,455 | | | | 18,285 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101964-MNPS Digital Strategy & Implementation | 5,566,558 | 1,944,081 | 569,794 | | | 8,080,433 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101965-MNPS LITERACY PROGRAM | 753,583 | 198,785 | 170,369 | | | 1,122,737 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101966-MNPS STEAM | 1,011,790 | 255,541 | 1,521,037 | | | 2,788,368 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101967-MNPS Health Services | 425,698 | 120,617 | (10,195,205) | | 8,213,258 | (1,435,632) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101968-MNPS Pre-K Teaching | 8,058,625 | 3,190,118 | 4,881 | | | 11,253,624 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101969-MNPS English Learners | 4,980,792 | 1,560,917 | 1,062,533 | | | 7,604,242 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101970-MNPS Pre-K Administration | 728,365 | 196,183 | 5,108 | | | 929,656 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101971-MNPS Academies of Nashville | 217,739 | 56,354 | 757,773 | | | 1,031,866 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101973-MNPS VAPA | 1,487,708 | 426,630 | 355,618 | | | 2,269,957 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101974-MNPS Homework Hotline | 32,288 | 4,658 | 200 | | | 37,145 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101975-MNPS Social & Emotional Learning | 2,631,453 | 796,268 | 84,083 | | | 3,511,803 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101976-MNPS Cluster Based Student Support | 2,520,580 | 947,453 | 1,892 | | | 3,469,925 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101977-MNPS Translation Services | 2,623,297 | 1,109,235 | 42,036 | | | 3,774,568 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101982-MNPS Coordinated School Health | 83,459 | 28,360 | 17 | | | 111,836 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101984-MNPS School Safety | 321,720 | 62,296 | | | | 384,016 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80101995-MNPS Special Ed Bus Sub | 7,245,090 | 2,683,948 | | | | 9,929,038 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80111000-MNPS General Revenue | | | | 11,076,357 | | 11,076,357 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80122045-MNPS Project 22 Transportation | 928,218 | 178,456 | | | | 1,106,674 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80150045-MNPS Project 50 | | | 294,299 | | 207,443,618 | 207,737,917 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80160045-MNPS Project 60 | (486,383) | (72,633) | (677) | | | (559,692) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80198045-MNPS Project 98 | 64,964 | 7,759 | 97,647 | | | 170,371 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35131 MNPS General Purpose | 080 MNPS | 80703490-MNPS Surplus Transfers | | | | | 65,894,800 | 65,894,800 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35133 MNPS Unemployment Comp | 080 MNPS | 80704000-MNPS Unemployment Compensation | | | 60,988 | | | 60,988 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701179-MNPS Aventura | | | 3,246,107 | | | 3,246,107 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701181-MNPS Cameron College Prep | | | 8,172,460 | | | 8,172,460 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701286-MNPS East End Prep | | | 11,534,131 | | | 11,534,131 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701305-MNPS Explore! Community | | | 8,553,733 | | | 8,553,733 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701457-MNPS Intrepid Prep | | | 13,143,454 | | | 13,143,454 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701499-MNPS KIPP Kirkpatrick ES(KIRK) | | | 5,375,830 | | | 5,375,830 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701501-MNPS KIPP Nash College Prep ES | | | 6,624,461 | | | 6,624,461 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701502-MNPS KIPP Academy | | | 6,125,824 | | | 6,125,824 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701503-MNPS KIPP Nash College Prep MS | | | 5,280,767 | | | 5,280,767 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701504-MNPS KIPP Collegiate High Sch | | | 6,940,770 | | | 6,940,770 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701507-MNPS LEAD Prep Southeast | | | 13,052,834 | | | 13,052,834 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701508-MNPS LEAD Academy | | | 7,550,458 | | | 7,550,458 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701509-MNPS Knowledge Academy at the Crossings | | | 8,654,264 | | | 8,654,264 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701517-MNPS Liberty Collegiate | | | 4,345,666 | | | 4,345,666 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701592-MNPS Nashville Classical | | | 8,071,629 | | | 8,071,629 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701593-MNPS Nashville Classical West | | | 757,330 | | | 757,330 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701594-MNPS Nash Preparatory | | | 3,330,173 | | | 3,330,173 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701652-MNPS Purpose Prep | | | 6,281,490 | | | 6,281,490 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701660-MNPS Republic High School | | | 9,683,312 | | | 9,683,312 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701667-MNPS Rocketship Nash NE Elem | | | 8,576,650 | | | 8,576,650 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701668-MNPS Rocketship United | | | 8,867,988 | | | 8,867,988 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701687-MNPS Smithson Craighead Acad | | | 5,514,109 | | | 5,514,109 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701695-MNPS Stem Preparatory | | | 8,770,430 | | | 8,770,430 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701696-MNPS STEM Prep HS | | | 7,777,869 | | | 7,777,869 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701712-MNPS STRIVE Collegiate Academy | | | 3,449,850 | | | 3,449,850 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701743-MNPS Valor Flagship Academy | | | 20,207,019 | | | 20,207,019 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80701744-MNPS Valor Voyager Academy | | | 7,554,278 | | | 7,554,278 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35135 MNPS Charter School | 080 MNPS | 80703035-MNPS Charter Office - Overhead | 662,946 | 195,566 | 18,119 | | | 876,632 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80302721-MNPS IDEA Preschool FY21 | 2,988 | 229 | | | | 3,217 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80302724-MNPS IDEA Preschool FY24 | 480,229 | 195,976 | 26,971 | | 49,000 | 752,176 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80303719-MNPS IDEA-Part B FY19 | | | (135) | | | (135) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80303720-MNPS IDEA-Part B FY20 | | | (65,472) | | | (65,472) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80303721-MNPS IDEA-Part B FY21 | 169,952 | 49,325 | 88 | | | 219,365 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80303722-MNPS IDEA-Part B FY22 | 3,099 | 77 | 4,297 | | | 7,472 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80303723-MNPS IDEA-Part B FY23 | 168,567 | (34,444) | (32,856) | | | 101,268 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80303724-MNPS IDEA Part B FY24 | 11,900,450 | 3,984,986 | 4,186,830 | | 1,396,000 | 21,468,266 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80312722-MNPS IDEA SPDG Incentive Funds FY22 | | | (199) | | | (199) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80312751-MNPS Access for All Learning Network FY24 | 1,530 | 238 | 8,233 | | | 10,001 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80313724-MNPS SP ED TRANS SCH-WORK FY24 | 138,510 | 56,686 | | | | 195,196 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80322721-MNPS IDEA Preschool Implementation FY21 | | | (41) | | | (41) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80393022-MNPS ARP IDEA | | | (1,274) | | | (1,274) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80393023-MNPS ARP IDEA FY23 | | | (7) | | | (7) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35137 MNPS IDEA | 080 MNPS | 80393123-MNPS ARP IDEA PRESCHOOL FY23 | | | 12,095 | | | 12,095 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302018-x-x-MNPS Title I FY2017 - 2018 | | | (30) | | | (30) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302019-MNPS Title I FY2018 - 2019 | | | (110,590) | | | (110,590) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302020-MNPS Title I FY2019 - 2020 | | | (143,651) | | | (143,651) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302021-MNPS Title I FY2020 - 2021 | | | (60,603) | | | (60,603) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302109-MNPS Title IA ATSI | | | (6,211) | | | (6,211) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302120-MNPS TITLE IA ATSI FY20 | (21,856) | (11,505) | (104,092) | | | (137,453) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302121-MNPS Title IA ATSI FY21 | | | (4,400) | | | (4,400) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302122-MNPS Title IA ATSI 22 Grant | 47,925 | 7,068 | 197,334 | | 0 | 252,327 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302123-MNPS ATSI 23 FY24 | 0 | 0 | 6,223 | | 0 | 6,223 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302222-MNPS Title I FY2021 - 2022 | 539 | 296 | (201,938) | | | (201,102) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302323-MNPS Title I FY23 | 3,255 | 1,733 | 584,594 | | | 589,582 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80302424-MNPS Title I, Part A FY24 | 14,820,858 | 4,153,584 | 13,616,345 | | 1,642,000 | 34,232,786 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80308020-MNPS Title II A FY2019 - 2020 | | | (499) | | | (499) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80312018-MNPS Title I SIG Priority Sch | (3,400) | (302) | (10,832) | | | (14,534) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80312107-MNPS Title IA Neglected | | | 231,756 | | 7,900 | 239,656 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80312108-MNPS Title ID Delinquent | | | 212,954 | | 10,500 | 223,454 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80312209-MNPS Title I-C FY22 | 50 | 7 | 30,713 | | | 30,770 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80312410-MNPS Title I, Part C Migrant FY24 | 4,154 | 799 | 0 | | 0 | 4,954 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80332023-MNPS Title IA Turnaround Action 2.0 FY23 | 1,025 | (29) | 342,057 | | | 343,054 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35154 MNPS Title I | 080 MNPS | 80332024-MNPS TItle IA Turnaround Action Grant 3.0 | 1,839,230 | 423,237 | 400,245 | | 172,507 | 2,835,220 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80703000-MNPS Nutrition Svc Commodities | | | 2,517,545 | | | 2,517,545 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705031-MNPS Nutrition Service Central | 2,197,078 | 703,804 | 4,979,099 | | 17,000 | 6,426 7,903,407 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705032-MNPS Nutrition Svc Internal | 275,814 | 74,658 | 19,835 | | | 1,890 372,198 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705079-MNPS Nutrition Service Roving | 108,781 | 59,282 | 118 | | | 168,181 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705080-MNPS NS PEBT | | | 6,180 | | | 6,180 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705100-MNPS Margaret Allen Middle | 107,915 | 59,018 | 146,484 | | | 567 313,984 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705105-MNPS Amqui Elementary | 186,282 | 71,665 | 337,272 | | | 945 596,165 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705110-MNPS Antioch High | 292,236 | 137,908 | 397,959 | | | 1,701 829,804 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705111-MNPS Antioch Middle | 186,247 | 71,060 | 212,187 | | | 1,134 470,628 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705116-MNPS Bass ALC | | | 900 | | | 900 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705118-MNPS Brick Church College Prep | 96,657 | 35,826 | 104,663 | | | 756 237,902 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705120-MNPS Jere Baxter Middle | 105,193 | 52,225 | 122,861 | | (40) | 567 280,806 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705122-MNPS Lakeview Elementary | 144,321 | 60,331 | 195,572 | | | 756 400,980 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705130-MNPS Bellevue Middle | 98,413 | 57,386 | 134,064 | | | 567 290,430 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705135-MNPS Bellshire Elementary | 118,968 | 33,954 | 170,808 | | | 756 324,486 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705142-MNPS The Big Picture School | 24,883 | 10,814 | 1,470 | | | 37,167 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705145-MNPS Norman Binkley Elementary | 172,188 | 60,760 | 337,773 | | | 945 571,667 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705152-MNPS Ivanetta H Davis ELC | 80,495 | 38,841 | 102,802 | | | 567 222,705 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705155-MNPS Brick Church Middle | | | 165 | | | 165 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705175-MNPS Ida B Wells Elementary | 76,704 | 18,882 | 144,831 | | | 567 240,985 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705181-MNPS Cameron College Prep | 131,752 | 32,404 | 275,796 | | | 1,323 441,275 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705182-MNPS Cane Ridge High | 317,762 | 100,382 | 366,816 | | | 2,268 787,228 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705184-MNPS Cane Ridge Elementary | 225,186 | 96,808 | 344,815 | | | 1,323 668,132 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705185-MNPS Carter Lawrence Elem | 117,638 | 51,928 | 125,521 | | | 567 295,654 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705186-MNPS Casa Azafran ELC | | | 2,662 | | | 2,662 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705200-MNPS Chadwell Elementary | 152,039 | 58,936 | 179,811 | | | 756 391,543 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705205-MNPS Charlotte Park Elementary | 159,057 | 70,304 | 228,740 | | | 756 458,857 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705210-MNPS Cockrill New Beginnings | | | 359 | | | 359 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705211-MNPS Academy at Old Cockrill | | | 360 | | | 360 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705215-MNPS Cockrill Elementary | 133,422 | 67,268 | 163,091 | | | 756 364,536 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705225-MNPS Cole Elementary | 276,505 | 119,827 | 388,742 | | | 1,323 786,398 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705230-MNPS Hattie Cotton Elementary | 120,915 | 49,443 | 152,742 | | | 378 323,478 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705235-MNPS Crieve Hall Elementary | 100,770 | 29,910 | 146,140 | | | 378 277,198 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705238-MNPS Croft Margaret Elise Mid | 94,318 | 34,676 | 166,975 | | | 756 296,725 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705240-MNPS Cumberland Elementary | 202,042 | 84,437 | 255,644 | | | 1,512 543,634 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705242-MNPS Nashville School of Arts | 73,464 | 20,305 | 109,255 | | | 189 203,212 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705252-MNPS Dodson Elementary | 100,386 | 60,190 | 242,276 | | | 567 403,419 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705260-MNPS Donelson Middle | 100,458 | 53,204 | 154,183 | | | 567 308,412 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705265-MNPS Dupont Elementary | 114,545 | 54,670 | 158,357 | | | 567 328,139 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705270-MNPS Dupont Hadley Middle | 108,479 | 51,579 | 124,217 | | | 567 284,841 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705275-MNPS Dupont Tyler Middle | 139,038 | 66,436 | 151,139 | | | 756 357,369 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705278-MNPS Eagle View Elementary | 177,309 | 60,863 | 332,324 | | | 1,134 571,630 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705280-MNPS Eakin Elementary | 124,901 | 48,772 | 212,830 | | | 945 387,447 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705285-MNPS John Early Museum Magnet | 104,360 | 25,876 | 111,028 | | | 756 242,020 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705286-MNPS East End Preparatory | 234,895 | 115,454 | 306,227 | | | 1,323 657,899 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705290-MNPS East Nashville Magnet | 101,474 | 37,648 | 123,589 | | | 567 263,278 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705295-x-x-MNPS East Middle | | | 86 | | | 86 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705296-MNPS East Nash Magnet Middle | 117,212 | 51,219 | 94,329 | | | 756 263,516 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705308-MNPS Fall Hamilton Elem EO | 136,644 | 54,170 | 206,551 | | | 756 398,121 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705310-MNPS J E Moss Elementary | 222,002 | 104,934 | 331,044 | | | 1,323 659,302 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705315-MNPS Gateway Elementary | 104,768 | 27,269 | 169,327 | | | 378 301,742 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705320-MNPS Glencliff Elementary | 167,765 | 58,984 | 281,732 | | | 1,134 509,615 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705325-MNPS Glencliff High | 211,013 | 70,518 | 255,696 | | | 1,323 538,550 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705330-MNPS Glendale Elementary | 78,746 | 35,815 | 134,252 | | | 378 249,192 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705335-MNPS Glengarry Elementary | 142,069 | 58,229 | 207,081 | | | 567 407,947 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705345-MNPS Glenview Elementary | 151,957 | 81,051 | 302,874 | | | 1,323 537,205 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705350-MNPS Goodlettsville Elementary | 175,873 | 84,903 | 187,743 | | | 945 449,463 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705355-MNPS Goodlettsville Middle | 138,461 | 58,329 | 193,713 | | | 756 391,259 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705360-MNPS Gower Elementary | 146,067 | 59,812 | 220,943 | | | 756 427,577 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705365-MNPS Gra Mar Middle | | | 553 | | | 553 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705370-MNPS Granbery Elementary | 108,850 | 69,545 | 192,475 | | | 567 371,437 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705375-MNPS Alex Green Elementary | 226,056 | 130,460 | 249,376 | | | 1,134 607,026 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705380-MNPS Julia Green Elementary | 68,459 | 27,741 | 104,231 | | | 567 200,998 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705395-MNPS Harpeth Valley Elementary | 137,568 | 69,867 | 212,734 | | | 756 420,924 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705397-MNPS Harris-Hillman Special Ed | 50,870 | 24,553 | 68,103 | | | 189 143,715 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705400-MNPS Haynes Middle | 90,610 | 45,265 | 111,253 | | | 378 254,465 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705405-MNPS Haywood Elementary | 151,024 | 58,683 | 246,033 | | | 945 456,685 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705410-MNPS Head Middle Magnet | 111,480 | 40,301 | 143,570 | | | 756 296,107 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705415-MNPS Hermitage Elementary | 93,869 | 41,276 | 159,752 | | | 756 295,653 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705419-MNPS Cambridge Early Learning | 52,250 | 12,080 | 90,683 | | 500 | 155,513 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705420-MNPS Hickman Elementary | 117,473 | 48,901 | 204,448 | | | 945 371,767 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705422-MNPS Academy at Hickory Hollow | | | 880 | | | 880 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705434-MNPS H G Hill Middle | 132,690 | 36,480 | 193,357 | | | 756 363,283 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705435-MNPS Hillsboro High | 110,974 | 37,655 | 120,917 | | | 567 270,112 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705440-MNPS Hillwood High | 96 | 2 | 1,433 | | | 1,531 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705445-MNPS James Lawson High School | 125,534 | 46,800 | 221,005 | | | 393,339 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705448-MNPS Cora Howe School | 30,901 | 11,068 | 48,852 | | (5) | 189 91,005 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705450-MNPS Hume Fogg Magnet | 76,073 | 17,666 | 123,825 | | | 567 218,131 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705451-MNPS Hull Jackson Montessori | 107,516 | 31,760 | 186,882 | | | 567 326,725 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705452-MNPS Hunters Lane High | 222,309 | 81,134 | 301,485 | | (500) | 1,323 605,751 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705455-MNPS Inglewood Elementary | 115,486 | 40,546 | 126,792 | | | 567 283,391 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705460-MNPS Andrew Jackson Elementary | 108,672 | 42,624 | 180,425 | | | 189 331,910 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705465-MNPS Joelton Elementary | 66,963 | 41,333 | 118,090 | | | 378 226,764 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705475-MNPS Johnson School | | | 129 | | | 129 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705480-MNPS Johnson ALC | 32,083 | 14,864 | 61,837 | | | 189 108,973 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705485-MNPS Jones Paideia | 131,676 | 35,406 | 167,422 | | | 567 335,070 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705495-MNPS Tom Joy Elementary | 174,640 | 72,767 | 254,760 | | | 945 503,112 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705496-MNPS A Z Kelley Elementary | 173,025 | 70,058 | 299,479 | | 50 | 1,134 543,747 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705497-MNPS Martin Luther King Magnet | 132,988 | 47,615 | 193,066 | | (1) | 756 374,424 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705498-MNPS Kennedy Middle | 179,178 | 79,043 | 255,042 | | | 1,134 514,397 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705499-MNPS KIPP Kirkpatrick | 51,989 | 9,340 | 146,482 | | (5) | 378 208,184 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705501-MNPS KIPP Nashville College Prep ES | | | 3,138 | | | 3,138 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705502-MNPS KIPP Academy | 203,183 | 79,563 | 322,803 | | | 1,134 606,683 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705503-MNPS KIPP Nash College Prep MS | 224,346 | 74,868 | 297,463 | | | 1,512 598,188 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705504-MNPS KIPP Academy High School | | | 9,749 | | | 9,749 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705505-MNPS Kirkpatrick Elementary EO | | | 305 | | | 305 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705507-MNPS Lead Prep Southeast | 205,599 | 91,164 | 293,463 | | | 1,134 591,360 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705508-MNPS LEAD Academy | | | 15,376 | | | 15,376 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705510-MNPS Isaac Litton Middle | 95,240 | 32,335 | 107,191 | | (20) | 378 235,124 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705520-MNPS Lockeland Elementary | 39,881 | 9,425 | 99,878 | | | 189 149,373 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705522-MNPS Ruby Major Elementary | 164,372 | 66,947 | 234,486 | | | 945 466,751 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705530-MNPS McGavock Elementary | 84,558 | 35,598 | 134,178 | | | 378 254,713 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705532-MNPS McGavock High | 301,887 | 115,786 | 366,807 | | | 1,323 785,803 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705535-MNPS McKissack Middle | 105,139 | 45,936 | 87,812 | | (50) | 378 239,215 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705540-MNPS McMurray Middle | 168,256 | 50,342 | 213,833 | | | 1,134 433,565 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705545-MNPS Madison Middle School | 127,530 | 33,102 | 156,241 | | | 567 317,440 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705550-MNPS Maplewood High | 86,744 | 34,861 | 143,899 | | 567 | 266,071 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705551-MNPS Thurgood Marshall Middle | 156,223 | 69,953 | 212,445 | | 945 | 439,566 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705552-MNPS Maxwell Elementary | 189,290 | 92,811 | 264,002 | | 1,134 | 547,236 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705555-MNPS Meigs Middle Magnet | 143,162 | 76,468 | 185,975 | | 945 | 406,550 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705560-MNPS Dan Mills Elementary | 152,948 | 74,949 | 184,724 | 20 | 945 | 413,586 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705562-MNPS Middle College High Sch | | | 7,401 | | | 7,401 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705563-MNPS John Trotwood Moore MS | 69,719 | 29,249 | 103,679 | | 378 | 203,025 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705575-MNPS Thomas A Edison Elem | 207,046 | 79,544 | 302,550 | (50) | 945 | 590,035 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705576-MNPS Mt View Elementary | 217,559 | 79,818 | 343,637 | | 1,323 | 642,338 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705577-MNPS Apollo Middle | 165,388 | 52,203 | 249,262 | | 1,134 | 467,988 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705585-MNPS Murrell School | 36,960 | 19,057 | 36,596 | | 189 | 92,802 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705590-MNPS Napier Elementary EO | 161,229 | 70,647 | 219,887 | | 756 | 452,520 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705592-MNPS Nashville Classical | 118,397 | 53,417 | 199,057 | | 756 | 371,627 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705593-MNPS Nashville Classical West ES | | | 280 | | | 280 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705595-MNPS Neelys Bend Elementary | 111,867 | 46,925 | 174,205 | | 567 | 333,564 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705599-MNPS Nashville Classical West | | | 420 | | | 420 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705600-MNPS Neelys Bend Middle | | | 327 | | | 327 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705601-MNPS Neelys Bend College Prep | 89,004 | 53,898 | 104,418 | | 567 | 247,886 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705610-MNPS Old Center Elementary | 130,823 | 70,329 | 132,794 | (20) | 1,134 | 335,060 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705612-MNPS William Henry Oliver MS | 125,727 | 79,471 | 179,596 | | 756 | 385,550 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705613-MNPS Academy at Opry Mills | | | 380 | | | 380 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705615-MNPS Overton High | 226,675 | 102,698 | 365,017 | | 1,323 | 695,713 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705618-MNPS Paragon Mills Elementary | 202,256 | 79,379 | 293,711 | | 945 | 576,291 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705620-MNPS Park Avenue Elementary EO | 203,310 | 63,058 | 252,121 | (8) | 945 | 519,427 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705632-MNPS Pearl Cohn High | 94,064 | 43,563 | 92,828 | | 378 | 230,833 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705640-MNPS Pennington Elementary | 86,162 | 35,173 | 125,551 | | 378 | 247,265 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705650-MNPS Percy Priest Elementary | 64,174 | 27,374 | 95,108 | | 378 | 187,035 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705670-MNPS Rosebank Elementary | 106,381 | 27,572 | 180,522 | | 756 | 315,231 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705675-MNPS Rose Park Middle | 88,653 | 36,811 | 114,054 | (40) | 378 | 239,856 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705681-MNPS Ross Early Learning Ctr | 113,669 | 31,101 | 100,936 | | 378 | 246,084 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705682-MNPS May Werthan Shayne Elem | 117,570 | 44,044 | 216,062 | | 378 | 378,054 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705685-MNPS Shwab Elementary | 145,650 | 55,225 | 188,823 | | 756 | 390,454 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705686-MNPS Smith Springs Elem | 237,212 | 85,561 | 318,457 | | 1,134 | 642,364 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705690-MNPS Stanford Elementary | 91,260 | 32,688 | 104,809 | | 567 | 229,324 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705695-MNPS Stem Middle School | | | 22,827 | | | 22,827 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705696-MNPS Stem High School | 182,435 | 83,209 | 265,123 | | 1,134 | 531,901 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705705-MNPS Stratford STEM Magnet HS | 157,576 | 65,791 | 186,930 | | 945 | 411,243 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705710-MNPS Stratton Elementary | 157,255 | 63,900 | 225,175 | | 945 | 447,276 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705715-MNPS Sylvan Park Elementary | 71,785 | 46,195 | 106,249 | | 378 | 224,608 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705717-MNPS Tulip Grove Elementary | 175,892 | 59,712 | 284,062 | | 945 | 520,610 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705725-MNPS Tusculum Elementary | 238,898 | 93,739 | 307,835 | | 1,323 | 641,795 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705730-MNPS Two Rivers Middle | 106,611 | 30,643 | 107,717 | | 567 | 245,538 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705735-MNPS Una Elementary | 241,315 | 90,207 | 392,680 | | 1,323 | 725,524 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705755-MNPS Warner Elementary EO | 139,525 | 54,532 | 188,638 | | 756 | 383,452 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705765-MNPS Waverly Belmont ES | 131,771 | 58,018 | 164,014 | (50) | 756 | 354,509 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705770-MNPS West End Middle | 63,498 | 41,380 | 94,146 | | 378 | 199,402 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705775-MNPS Westmeade Elementary | 117,749 | 79,740 | 194,382 | | 756 | 392,627 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705783-MNPS Creswell Middle Prep SOA | 96,323 | 36,828 | 102,534 | | 567 | 236,253 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705784-MNPS Robert Churchwell Museum | 138,309 | 37,811 | 152,357 | | 756 | 329,234 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705787-MNPS Whites Creek High | 111,963 | 45,726 | 153,691 | | 567 | 311,947 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705790-MNPS John B Whitsitt Elem | 162,187 | 42,768 | 243,421 | | 567 | 448,942 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705805-MNPS Wright Middle | 187,117 | 80,336 | 240,930 | | 1,134 | 509,516 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705810-MNPS Nutrition Svcs Warehouse | 158,738 | 63,899 | 30,379 | | | 253,016 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35158 MNPS School Lunchroom | 080 MNPS | 80705834-MNPS Nutr Serv Roving Cashiers | 82,955 | 32,473 | 90 | | | 115,518 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304418-x-x-MNPS Title III FY2018 | | | (5,000) | | | (5,000) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304419-MNPS Title III FY2019 | | | (970) | | | (970) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304420-MNPS Title III FY2020 | | | (5,804) | | | (5,804) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304421-MNPS Title III FY2021 | | | (2,878) | | | (2,878) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304422-MNPS Title III FY2022 | | | (411) | | | (411) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304423-MNPS Title III FY23 | 2,988 | 345 | 339,951 | | | 343,284 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304424-MNPS Title III, Part A FY24 | 1,512,363 | 462,670 | 621,369 | | 50,000 | 2,646,402 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304518-MNPS Title III Immigrant Disc | | | (2,042) | | | (2,042) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80304524-MNPS Title III Immigrant FY24 | | | 20,175 | | | 20,175 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80307407-MNPS ESEA Consolidated Admin | 2,684,401 | 736,324 | 81,136 | | 0 | 3,501,861 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80308019-x - MNPS Title II A FY2018 - 2019 | | | (4,703) | | | (4,703) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80308020-MNPS Title II A FY2019 - 2020 | | | (19,037) | | | (19,037) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80308021-MNPS Title II A FY2020 - 2021 | | | (27,981) | | | (27,981) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80308022-MNPS Title II A FY2021 - 2022 | 1,090 | 399 | (4,379) | | | (2,890) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80308023-MNPS Title II A FY23 | | | 72,659 | | | 72,659 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80308024-MNPS Title II, Part A FY24 | 2,145,076 | 650,030 | 696,859 | | 237,000 | 3,728,966 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35160 MNPS Other Title Grants | 080 MNPS | 80309010-MNPS II-A Principal Pipeline | | | (4,500) | | | (4,500) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35164 MNPS ROTC | 080 MNPS | 80307021-MNPS ROTC USAF FY21 | 30,347 | 4,755 | | | | 35,101 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35164 MNPS ROTC | 080 MNPS | 80307022-MNPS ROTC USAF FY22 | 174,040 | 25,962 | | | | 200,003 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35164 MNPS ROTC | 080 MNPS | 80307122-MNPS ROTC ARMY FY22 | 52,765 | 7,973 | | | | 60,738 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35165 MNPS Surplus Fund | 080 MNPS | 80703420-MNPS Fifth Grade Surplus Funds | | | 118,881 | | | 118,881 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35165 MNPS Surplus Fund | 080 MNPS | 80735165-MNPS BRIDGE FUNDING - 23 FUND BAL | | | 4,473,205 | | | 4,473,205 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80300023-MNPS Summer Literacy Training Stipend FY23 | 202,000 | 28,649 | | | | 230,649 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80301002-TN Complete Counts (Census) | | | (497) | | | (497) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80301929-MNPS ARPA Child Care Stabilization | 216,328 | 51,398 | 237,519 | | | 505,245 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80305020-MNPS LEAPS Lottery for Ed FY20 | | | (1,073) | | | (1,073) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80305021-MNPS LEAPS Lottery for Ed FY21 | (38) | | (5,920) | | | (5,958) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80305023-MNPS LEAPS FY23 | 9,737 | 1,223 | 690 | | 18,682 | 30,332 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80305024-MNPS LEAPS FY24 | 668,339 | 114,380 | 174,760 | | | 957,479 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80305623-MNPS FRC FY2023 | | | (12,226) | | | (12,226) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80308518-x-x-MNPS TN Safe Schools FY18 | | | (2,600) | | | (2,600) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80308519-MNPS TN Safe Schools FY19 | | | (4,250) | | | (4,250) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80308520-MNPS TN Safe Schools FY20 | | | (18,161) | | | (18,161) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80308521-MNPS TN Safe Schools FY21 | | | 70,769 | 39,132 | | 109,901 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80308522-MNPS TN Safe Schools FY22 | 24,727 | 3,005 | 545,144 | | | 572,877 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80308524-MNPS Public School Security Grant FY24 | | | 4,317,934 | | | 4,317,934 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80309004-MNPS TN All Corps Grant | | | (4,306) | | | (4,306) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80309123-MNPS Summer School Transportation FY23 | 56,026 | 10,916 | 59,258 | | | 126,200 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80309124-MNPS Summer School Transportation FY24 | 1,056,738 | 201,696 | 131,353 | | | 1,389,787 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80309323-MNPS Summer Learning Camp | (3,464,527) | 71,939 | | | | (3,392,587) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80309324-MNPS Summer Learning Camp FY24 | 10,785,568 | 1,745,541 | (183,786) | | | 12,347,323 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80309911-MNPS Epidemiology & Laboratory Capacity | | | (58,638) | | | (58,638) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80311790-MNPS Whitsitt - TVA Enery Savings | | | 236,999 | | | 236,999 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80314018-MNPS Priority School State Gr | | | (9,704) | | | (9,704) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80314119-MNPS School Level Impr Grant | | | (5,356) | | | (5,356) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80314121-MNPS School Level Impr Grant | | | 1,998 | | | 1,998 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80314124-MNPS State School Impr Grant (SSIG) FY24 | 10,941 | 1,706 | 404,289 | | 0 | 416,935 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80314319-MNPS Southern Word Arts Grant | | | 15,000 | | | 15,000 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80315021-MNPS PreK State FY21 | 1,745 | 123 | | | | 1,868 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80315022-MNPS PreK State FY22 | (1,366,743) | (3,838) | | | | (1,370,581) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80315024-MNPS Voluntary Pre-K FY24 | 2,510,808 | 865,493 | | | 214,945 | 3,591,246 |

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35200 MNPS Other State Grants | 080 MNPS | 80315334-MNPS PreK SpEd State Grant FY24 | 192,977 | 55,837 | 158 | | | 248,972 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80301004-MNPS Connected Literacy (PENCIL) FY24 | 2,310,870 | 367,695 | | | | 2,678,565 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80301911-MNPS DOJ STOP School Violence | 82,266 | 34,086 | 103,722 | | | 220,073 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80303524-MNPS EIR Expansion Grant FY24 | 225,570 | 71,636 | 10,473 | | | 307,679 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304022-MNPS Homeless Education FY22 | 116 | 23 | | | | 139 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304023-MNPS Homeless Education FY23 | | | 284,258 | | 17,108 | 301,367 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304024-MNPS Title IX McKinney-Vento FY24 | 106,159 | 38,121 | 192,330 | | | 336,610 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304122-MNPS ARP HOMELESS 1.0 | 269,791 | 102,900 | 1,568 | | | 374,258 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304222-MNPS ARP Homeless 2.0 | | | 1,459,830 | | | 1,459,830 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304322-MNPS ARP Homeless System Navigator FY23 | 570 | 113 | | | | 683 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304324-MNPS ARP Homeless System Navigator FY24 | 45,711 | 13,147 | 2,090 | | | 60,947 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80304404-MNPS Innovative School Models FY23 | 2,161,342 | 665,259 | 2,090,682 | 239,066 | | 5,156,349 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80305415-MNPS Project SERV TCS | | | 225,994 | | | 225,994 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80306850-MNPS Magnet Schools Asst Prog 2021 | | | (3,744) | | | (3,744) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80306924-MNPS 21st CCLC Cohort 2023 FY24 | 228,828 | 46,203 | 24,410 | | | 299,441 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80308022-MNPS Title II A FY2021 - 2022 | | | (600) | | | (600) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80309004-MNPS TN All Corps Grant | 3,077,072 | 473,163 | 1,841,321 | | | 5,391,556 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80309922-MNPS ESSER 2.0 | | | (486,490) | | | (486,490) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80313219-MNPS Carl Perkins FY19 | | | (5,393) | | | (5,393) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80313220-MNPS Carl Perkins FY20 | | | (37,644) | | | (37,644) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80313221-MNPS Carl Perkins FY21 | | | (12,650) | | | (12,650) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80313222-MNPS Carl Perkins FY22 | | | (72,432) | | | (72,432) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80313223-MNPS Carl Perkins FY23 | 2,715 | 401 | 123,245 | | 35,772 | 162,133 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80313224-MNPS Carl Perkins Basic FY24 | 111,366 | 23,938 | 1,970,106 | | 0 | 2,105,410 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80315124-MNPS Model Preschool Districts FY24 | 101,988 | 29,038 | 27,110 | | 10,000 | 168,136 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80315216-MNPS Preschool Expansion | | | (1,952) | | | (1,952) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80315313-MNPS Gear Up Nashville FY13 | | | (5,730) | | | (5,730) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80315314-MNPS GEAR UP TN 3.0 | 56,842 | 23,181 | 15,289 | | | 95,311 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80315319-MNPS Gear Up Nashville FY19 | 699,858 | 252,381 | 1,130,782 | | 53,147 | 2,136,167 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80315323-MNPS TN SySTEM FY23-FY24 | 6,000 | 964 | 2,450 | | | 9,414 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316519-MNPS SIG IV FY 2019 | | | (5,447) | | | (5,447) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316620-MNPS 21st CCLC Cohort FY20 | | | (150) | | | (150) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316621-x - MNPS 21st CCLC Cohort FY21 | | | (300) | | | (300) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316622-MNPS 21st CCLC Cohort 2018 | | | (1,000) | | | (1,000) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316623-MNPS 21st CCLC Cohort 2018 FY23 | 715 | 150 | (2,029) | | | (1,164) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316723-MNPS 21st CCLC Cohort 2019 FY23 | 185,880 | 59,156 | | | 5,754 | 250,789 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80316823-MNPS 21st CCLC Cohort 2022 FY23 | 326,237 | 58,255 | 104,531 | | 8,224 | 497,248 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80317030-MNPS NSLP Supply Chain Assistance | | | 137,185 | | | 137,185 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80323224-MNPS Carl Perkins Reserve FY4 | | | 48,885 | | | 48,885 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80332102-MNPS Jere Baxter Turnaround Pilot | | | 125,000 | | | 125,000 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80332103-MNPS Turnaround Pilot Plan Grant FY23 | 12,000 | 1,823 | 92,510 | | | 106,333 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80390003-MNPS ESSER 3 Planning Grant | | | 20,000 | | | 20,000 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80390004-MNPS ESSER Best For All | (81,228) | (24,603) | | | | (105,831) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35300 MNPS Other Federal Grants | 080 MNPS | 80391023-MNPS ESSER 3.0 District Spending | (30,594) | (11,696) | | | | (42,289) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35302 MNPS ESSER 2.0 | 080 MNPS | 80309004-MNPS TN All Corps Grant | | | (121,138) | | | (121,138) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35302 MNPS ESSER 2.0 | 080 MNPS | 80390005-MNPS Fiscal Pre-Monitoring Support | | | 10,994 | | | 10,994 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35302 MNPS ESSER 2.0 | 080 MNPS | 80391022-MNPS ESSER 2.0 DISTRICT SPEND | (1,280,361) | (436,810) | (28,863) | | | (1,746,034) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35302 MNPS ESSER 2.0 | 080 MNPS | 80392022-MNPS ESSER 2.0 SCHOOLS | (18,640) | (270) | 94,784 | | | 75,873 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35303 MNPS ESSER 3.0 | 080 MNPS | 80391023-MNPS ESSER 3.0 District Spending | 34,474,906 | 7,284,573 | 90,064,087 | 30,000 | | 131,853,566 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35303 MNPS ESSER 3.0 | 080 MNPS | 80392023-ESSER 3.0 School Spending | 52,440 | 6,684 | 29,070,243 | | | 29,129,368 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35303 MNPS ESSER 3.0 | 080 MNPS | 80392024-ESSER 3.0 School Spending FY24 | 12,892,981 | 3,052,529 | 6,636,717 | | | 22,582,227 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35350 MNPS COMPETATIVE SCHOOL GRANT | 080 MNPS | 80314020-MNPS Competitive Priority School FY2020 | | | (783) | | | (783) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80301015-MNPS Project Prevent | | | (3,932) | | | (3,932) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80301019-MNPS CDC Cooperative Agreement | 165,299 | 41,842 | 205,734 | | 75,490 | 488,365 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80301024-MNPS CDC Year 6 FY24 | 198,680 | 53,997 | 62,842 | | | 315,519 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80303516-MNPS GROW STEM | | | (2,691) | | | (2,691) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80303518-MNPS EIR Pyramid Model | 74,102 | 23,256 | 108,685 | | 68,531 | 274,574 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80306850-MNPS Magnet Schools Asst Prog 2021 | 1,147,849 | 341,673 | 1,846,391 | | 243,334 | 3,579,247 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80306851-MNPS Magnet Schools Asst Prog 2023 | 188,034 | 42,845 | 195,678 | | | 426,557 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80306901-MNPS Magnet Schools Asst | (58,260) | (13,922) | 622,451 | | | 550,270 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 35400 MNPS Other Federal Direct | 080 MNPS | 80313017-MNPS Music and Art City | | | (26) | | | (26) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45016 MNPS FY16 Capital Projects | 080 MNPS | 80405316-MNPS Planning for NSA | | | 66,500 | | | 66,500 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects | 080 MNPS | 80401021-MNPS Hillwood High Bellevue-Constr Phase | | | 3,283,063 | (3,323,974) | | (40,911) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects | 080 MNPS | 80402021-MNPS Cane Ridge High School-Addition | | | 1,771,964 | 8,262,265 | | 10,034,229 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects | 080 MNPS | 80405021-MNPS ADA Compliance | | | (32,338) | | | (32,338) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects | 080 MNPS | 80406021-MNPS HVAC Upgrades | | | 34,629 | 5,736,417 | | 5,771,046 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45021 MNPS FY21 Capital Projects | 080 MNPS | 80407021-MNPS Emergency Construction/Contingency | | | 4,788,016 | | | 4,788,016 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80401022-MNPS Hillwood High (Final Phase) | | | 1,567,147 | 6,934,981 | | 8,502,128 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80401122-MNPS Tech-Persnl Comp Replace Projs | | | (6,179,915) | (1,369,266) | | (7,549,181) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80401222-MNPS Plumbing Upgrades | | | 297,350 | 127,396 | | 424,747 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80401322-MNPS Tech-Infrastr Replacmts/Projs | | | 5,269,803 | 818,995 | | 6,088,798 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80402022-MNPS Hunters Lane-Track/Stadium | | | 1,536,245 | 475,000 | | 2,011,245 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80402122-MNPS PreK & K-4 Playgrounds | | | 184,271 | | | 184,271 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80402222-MNPS Facility Condition Assessment | | | 2,400 | | | 2,400 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80402322-MNPS Tech-Facility Infrstr Imprv Projs | | | 7,325,142 | 420,961 | | 7,746,103 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80403022-MNPS Antioch Cluster Elem-Design | | | 31,781 | | | 31,781 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80403222-MNPS Central Srvcs-Furniture/Equipmt | | | 51,170 | | | 51,170 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80403322-MNPS School Safety / Security | | | 162,636 | | | 162,636 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80404022-MNPS Land | | | | 1,466,641 | | 1,466,641 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80404222-MNPS Elevator Remediations | | | 20,969 | 165,213 | | 186,183 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80404322-MNPS Exterior Building Imprvmnts | | | 979,908 | 4,842,440 | | 5,822,348 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80405022-MNPS Percy Priest Elem-Design | | | 1,079,851 | | | 1,079,851 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80405122-MNPS Paving Upgrades | | | 84,351 | 240,183 | | 324,533 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80405222-MNPS Fire Alarm Remediations | | | 107,757 | 44,649 | | 152,406 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80405322-MNPS Interior Building Imprvmnts | | | 228,648 | 1,004,742 | | 1,233,390 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80406022-MNPS Haywood Elem-Design | | | 288 | | | 288 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80406122-MNPS Electrical Upgrades | | | 734,820 | 4,077,867 | | 4,812,686 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80406222-MNPS Site Improvements | | | 55,387 | 67,019 | | 122,406 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80406322-MNPS Waverly-Belmont Elem-Parking | | | 475,197 | | | 475,197 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80407022-MNPS Paragon Mills Elem-Design | | | 739,652 | | | 739,652 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80407122-MNPS Emergency Constrctn/Contgncy | | | 176,141 | | | 176,141 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80407222-MNPS Offc of School Imprvmts-Small Projs | | | 189,136 | | | 189,136 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80408022-MNPS Security Vestibules | | | 3,466 | | | 3,466 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80408122-MNPS Music Makes Us-Upgrades | | | 2,231,888 | | | 2,231,888 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80408222-MNPS Athletic Facility Upgrades | | | 378,680 | 473,051 | | 851,731 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80409022-MNPS Roofing-Replacement/Repair | | | 530,324 | 3,972,870 | | 4,503,193 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80409122-MNPS Bus & Fleet Replacement | | | 1,770,217 | 143,124 | | 1,913,341 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80409222-MNPS Auditorium Upgrades | | | 43,339 | 55,689 | | 99,028 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80413122-MNPS ADA Compliance | | | 333,443 | | | 333,443 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80414122-MNPS Environmental Remediation | | | 244,854 | 85,230 | | 330,084 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80422122-MNPS PB Playground Equip for Preschoolers | | | 124,695 | | | 124,695 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45022 MNPS FY22 Capital Projects | 080 MNPS | 80422222-MNPS PB Improvements to Pearl-Cohn HS | | | 406,712 | | | 406,712 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80401023-MNPS Lakeview Elementary - Replacement | | | | 5,127,418 | | 5,127,418 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80402023-MNPS Paragon Mills Elementary-Renovation | | | 437,578 | 9,468,719 | | 9,906,297 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80403023-MNPS Percy Priest Elementary-Replacement | | | 201,177 | 17,817,016 | | 18,018,193 |

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All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

**NASHVILLE DAVIDSON COUNTY, TENNESSEE**
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
*COST RECONCILIATION*

| Sum of FY24 Actual (Rounded) | | | | | Account Type | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Direct/Indirect | Cost Allocation Plan Department | Fund No & Description | Dept No & Description | BU No & Description | Salaries & Wages | Fringe Benefits | Operating Expenses | Non-Operating Expenses | Transfers | Grand Total |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80404023-MNPS ADA Compliance | | | 3,126 | | | 3,126 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80408023-MNPS Offc of School Imprvmts-Small Projs | | | 229,253 | | | 229,253 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80409023-MNPS Technology-Facility Infr Impr Projs | | | 498,980 | 32,785 | | 531,765 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80411023-MNPS School Safety & Security | | | 218,776 | | | 218,776 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80412023-MNPS High School Competitn Art Turf Flds | | | 70,891 | 6,193,860 | | 6,264,750 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45023 MNPS FY23 Capital Projects | 080 MNPS | 80413023-MNPS District-Wide Projects-Maintenance | | | 4,143,348 | 1,089,059 | | 5,232,407 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80400024-MNPS Lakeview Elem - FF&E/Proj Closeout | | | 21,730 | | | 21,730 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80401024-MNPS ParagonMills Elem-FF&E/Prj Closeout | | | | 2,474,466 | | 2,474,466 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80402024-MNPS PercyPriest Elem-FF&E/Proj Closeout | | | 28,108 | 2,413,835 | | 2,441,943 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80408024-MNPS Athletic Facility Upgrades | | | | 1,642,783 | | 1,642,783 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80410024-MNPS Dist-Wide Projs - Genrl Maint | | | 94,308 | 123,396 | | 217,703 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80414024-MNPS Nutrition Srvcs Equip | | | 27,441 | 0 | | 27,441 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45024 MNPS FY24 Capital Projects | 080 MNPS | 80416024-MNPS Casework, Furn, Lab Upgrades | | | 29,607 | | | 29,607 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80401119-MNPS Hillwood HS Phase 1 | | | | 241,895 | | 241,895 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80402119-MNPS School Imprvmnts Small Pr | | | 217,775 | | | 217,775 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80405119-MNPS Interior Building Imprvmt | | | 11,727 | | | 11,727 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80406119-MNPS HVAC Upgrades | | | 0 | | | 0 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80409119-MNPS Exterior Building Imprvmt | | | (30,336) | 38,111 | | 7,775 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80412119-MNPS Maplewood Athletic Upgrad | | | 161,894 | | | 161,894 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80413119-MNPS Site Improvements | | | 50,472 | | | 50,472 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80415119-MNPS Paving Upgrades | | | 7,682 | | | 7,682 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80417119-MNPS Casework Furn Lab Upgrade | | | 29,059 | | | 29,059 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80418119-MNPS Tech Improve Replace | | | 19,201 | | | 19,201 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80421119-MNPS Emrgncy Constructn Contng | | | 113,133 | | | 113,133 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45119 MNPS FY19B Capital Projects | 080 MNPS | 80422119-MNPS Pre K and K4 Playgrounds | | | 134,851 | | | 134,851 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80400220-MNPS Goodlettsville Elem Replacement | | | 1,317,156 | 839,162 | | 2,156,318 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80401220-MNPS Lakeview Elem-Design | | | 350,716 | 174,457 | | 525,173 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80402220-MNPS Pearl Cohn High-Track & Stadium | | | 28,348 | | | 28,348 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80403220-MNPS Office of School Improvement Proj | | | 1,000 | | | 1,000 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80404220-MNPS Central Service-Furniture & Equip | | | 736 | | | 736 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80405220-MNPS School Safety & Security | | | 12,180 | | | 12,180 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80406220-MNPS Bus & Fleet Vehicle Replacement | | | 42,222 | 719,212 | | 761,434 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80407220-MNPS Tech-Facility Infrastructure Impr | | | 589,182 | 46,000 | | 635,182 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80408220-MNPS ADA Compliance | | | 8,702 | | | 8,702 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80409220-MNPS Emergency Construction/Contingency | | | (122,068) | | | (122,068) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80410220-MNPS Electrical Upgrades | | | 45,894 | 215,095 | | 260,989 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80420220-MNPS HVAC Upgrades | | | 2,573,855 | 1,828,712 | | 4,402,567 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80430220-MNPS Roof Repair/Replacement | | | | 59,295 | | 59,295 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80440220-MNPS Exterior Building Improvements | | | 7,687 | 15,577 | | 23,263 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 45220 MNPS FY20B Cap Projs RS2020-213 | 080 MNPS | 80450220-MNPS Interior Building Improvements | | | 3,040 | 145,595 | | 148,635 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 55145 MNPS Prof Employees Trust | 080 MNPS | 80501000-x-MNPS Prof Emp Ins Trust | | | (4,331,542) | | | (4,331,542) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 55145 MNPS Prof Employees Trust | 080 MNPS | 80501044-MNPS Prof Insurance Trust | 92,766 | 38,925 | 178,370,687 | | | 178,502,378 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 55145 MNPS Prof Employees Trust | 080 MNPS | 80502000-MNPS 04 Retirees Loc | | 8,844 | 8,703 | | | 17,548 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 55145 MNPS Prof Employees Trust | 080 MNPS | 80701944-MNPS Daily Grind Cafe | 115,927 | 42,098 | 8,727 | | | 166,752 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 55146 MNPS Print Shop | 080 MNPS | 80501021-MNPS Printing | 127,534 | 55,898 | 1,024,941 | | | 1,208,372 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 75270 MNPS Emergency Asst FD-Athletc | 080 MNPS | 80601270-MNPS Emerg Asst Athletics | 1,000 | 79 | | (28,787) | | (27,708) |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 75274 MNPS Mark S. Cockrill Medal Fd | 080 MNPS | 80602274-MNPS Mark S Cockrill Medal | | | 407 | | | 407 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 95232 MNPS Bonded Debt & Interest | 001 Administrative | 01750100-ADM General MNPS Debt | 2,281,960 | | | | | 2,281,960 |
| Direct | 080 Metro Nashville Public Schools (MNPS) | 95242 MNPS General Fixed Assets | 080 MNPS | 80700300-MNPS General Fixed Assets | | | 48,187,870 | (85,766,105) | | (37,578,235) |
| Direct | 080 Metro Nashville Public Schools (MNPS) Total | | | | 704,585,905 | 223,841,774 | 884,688,347 | 107,599,845 | 327,952,813 | 2,248,668,684 |
| Direct | 083 Industrial Development Board | 30083 Industrial Development Brd-CU | 083 Industrial Development Board | 83701000-IDB Industrial Dev Board-CU | | | | 68,649,500 | | 68,649,500 |
| Direct | 083 Industrial Development Board Total | | | | | | | 68,649,500 | | 68,649,500 |
| Direct | 090 Debt Service | 20115 GSD Debt Service | 090 Debt Service | 90101000-DS GSD Debt Service | | | 92,083,829 | 164,764,753 | | 256,848,582 |
| Direct | 090 Debt Service | 20115 GSD Debt Service | 090 Debt Service | 90101100-DS GSD Debt Service CP Activit | | | 8,311,264 | | | 8,311,264 |
| Direct | 090 Debt Service | 20283 SPA Stadium Debt Srvc 04/13B | 090 Debt Service | 90110400-SPA Debt Service Ref Bds 2013B | | | 4,299,235 | 1,455,849 | | 5,755,084 |
| Direct | 090 Debt Service | 20283 SPA Stadium Debt Srvc 04/13B | 090 Debt Service | 90110800-SPA Debt Service Ref Bds 2014 | | | 91,125 | 3,645,000 | | 3,736,125 |
| Direct | 090 Debt Service | 20301 SPA Arena Debt Service 2013A | 090 Debt Service | 90110500-SPA Arena Debt Service 2013A | | | 12,948 | 650,000 | | 662,948 |
| Direct | 090 Debt Service | 20302 SPA Ballpark Debt Service2013A | 090 Debt Service | 90110600-SPA Ballpark Debt Service2013A | | | 32,625 | 1,305,000 | 4,173,279 | 5,510,904 |
| Direct | 090 Debt Service | 20303 SPA Ballpark Debt Service2013B | 090 Debt Service | 90110700-SPA Ballpark Debt Service2013B | | | 5,499 | 265,000 | 149 | 270,648 |
| Direct | 090 Debt Service | 20305 SPA MLS Soccer 2020 Debt Service | 090 Debt Service | 90111100-SPA MLS Soccer 2020 Debt Service | | | 6,165,458 | 100,000 | | 6,265,458 |
| Direct | 090 Debt Service | 20306 SPA Stadium Debt Service 2021A | 090 Debt Service | 90113000-SPA Stadium Debt Service 2021A | | | 29,297,280 | 4,521,796 | | 33,819,076 |
| Direct | 090 Debt Service | 20307 SPA Arena Debt Service 2021B | 090 Debt Service | 90114000-SPA Arena Debt Service 2021B | | | 173,811 | 100,000 | | 273,811 |
| Direct | 090 Debt Service | 20308 SPA Ballpark Debt Service 2021C | 090 Debt Service | 90115000-SPA Ballpark Debt Service 2021C | | | 1,507,595 | 100,000 | | 1,607,595 |
| Direct | 090 Debt Service | 28315 USD Debt Service | 090 Debt Service | 90191000-DS USD Debt Service | | | 5,378,517 | 13,961,551 | | 19,340,068 |
| Direct | 090 Debt Service | 28315 USD Debt Service | 090 Debt Service | 90191100-DS USD Debt Service CP Activit | | | 651,303 | | | 651,303 |
| Direct | 090 Debt Service Total | | | | | | 148,010,489 | 190,868,949 | 4,173,428 | 343,052,866 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91100300-ECC HUB Cust Serv Info Response & Supprt | 576,430 | 245,873 | 68,838 | | | 891,141 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91110010-ECC 911 Comm Sys Key Product | 856,857 | 271,084 | (33,954) | | | 1,093,987 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91110110-ECC Training Acad Key Product | 466,726 | 179,230 | 152,984 | | | 798,940 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91110210-ECC Results Man Key Product | 297,017 | 100,330 | 0 | | | 397,347 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91110410-ECC Operations Pub Life Safety | 6,779,998 | 2,229,462 | 63 | | | 9,009,523 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91110710-ECC Info Support Key Product | 6,780,111 | 2,243,722 | 63 | | | 9,023,897 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91112010-ECC Leadership & Accreditation | 290,421 | 84,193 | 1,758,082 | | | 2,132,697 |
| Direct | 091 Emergency Communication Center | 10101 GSD General | 091 Department of Emergency Communications | 91112210-ECC Admin | 443,548 | 148,792 | 79 | | | 592,418 |
| Direct | 091 Emergency Communication Center | 30003 General Fund 4% Reserve | 091 Department of Emergency Communications | 91201000-4% ECC | | | 55,030 | | | 55,030 |
| Direct | 091 Emergency Communication Center | 30177 Storms and Tornadoes 12/9/2023 | 091 Department of Emergency Communications | 91701223-DEC Storms and Tornadoes 12/9/2023 | 2,785 | 560 | | | | 3,345 |
| Direct | 091 Emergency Communication Center Total | | | | 16,493,893 | 5,503,245 | 2,001,185 | | | 23,998,324 |
| Direct | Medical Examiner | 32200 Health Department Grant Fund | 038 Health | 38363730-HEA Med Examiner Cooler Exp Proj Grant | | | 310,770 | | | 310,770 |
| Direct | Medical Examiner Total | | | | | | 310,770 | | | 310,770 |
| Direct Total | | | | | 1,467,565,091 | 474,100,218 | 2,809,724,076 | 932,398,760 | 897,813,331 | 6,581,601,476 |
| Grand Total | | | | | 1,523,689,295 | 535,338,025 | 3,029,414,725 | 933,605,982 | 988,602,115 | 7,010,650,143 |

maximus All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.