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Central Services Cost Allocation Plan Nashville-Davidson County, Tennessee

FY 2024
Full 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
Full Cost Allocation Plan

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Table of Contents

Section A: Cost Allocation Methodology and Process A-1

Section B: Organizational Chart B-1

Section C: Cost Allocation Plan C-1

Summary Data C-2

Schedule A - Allocated Costs By Department C-2

Schedule C - Summary Of Allocated Costs C-17

Schedule E - Summary Of Allocation Basis C-20

Schedule G - Origins Of Cost C-25

Depreciation C-43

Schedule .1 - Nature and Extent of Services C-43

Schedule .2 - Detail Costs To Be Allocated C-44

Schedule .3 - Costs To Be Allocated By Activity C-45

Schedule .4 - Detail Activity Allocations C-48

Schedule .5 - Allocation Summary C-59

001 Administrative - Corporate Dues C-65

Schedule .1 - Nature and Extent of Services C-65

Schedule .2 - Detail Costs To Be Allocated C-66

Schedule .3 - Costs To Be Allocated By Activity C-67

Schedule .4 - Detail Activity Allocations C-68

Schedule .5 - Allocation Summary C-69

001 Administrative - Employee Benefits C-70

Schedule .1 - Nature and Extent of Services C-70

Schedule .2 - Detail Costs To Be Allocated C-71

Schedule .3 - Costs To Be Allocated By Activity C-72

Schedule .4 - Detail Activity Allocations C-75

Schedule .5 - Allocation Summary C-88

001 Administrative - Facility Rental C-92

Schedule .1 - Nature and Extent of Services C-92

Schedule .2 - Detail Costs To Be Allocated C-93

Schedule .3 - Costs To Be Allocated By Activity C-94

Schedule .4 - Detail Activity Allocations C-96

Schedule .5 - Allocation Summary C-101

001 Administrative - Insurance C-103

Schedule .1 - Nature and Extent of Services C-103

Schedule .2 - Detail Costs To Be Allocated C-104

Schedule .3 - Costs To Be Allocated By Activity C-105

Schedule .4 - Detail Activity Allocations C-106

Schedule .5 - Allocation Summary C-109

001 Administrative - Post Audits C-110

Schedule .1 - Nature and Extent of Services C-110

Schedule .2 - Detail Costs To Be Allocated C-111

Schedule .3 - Costs To Be Allocated By Activity C-112

Schedule .4 - Detail Activity Allocations C-113

Schedule .5 - Allocation Summary C-116

001 Administrative - Gen Svcs Energy C-118

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NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Table of Contents

Schedule .1 - Nature and Extent of Services C-118
Schedule .2 - Detail Costs To Be Allocated C-119
Schedule .3 - Costs To Be Allocated By Activity C-120
Schedule .4 - Detail Activity Allocations C-121
Schedule .5 - Allocation Summary C-122
001 Administrative - Miscellaneous C-123
Schedule .1 - Nature and Extent of Services C-123
Schedule .2 - Detail Costs To Be Allocated C-124
Schedule .3 - Costs To Be Allocated By Activity C-125
Schedule .4 - Detail Activity Allocations C-127
Schedule .5 - Allocation Summary C-132
002 Metropolitan Council C-134
Schedule .1 - Nature and Extent of Services C-134
Schedule .2 - Detail Costs To Be Allocated C-135
Schedule .3 - Costs To Be Allocated By Activity C-136
Schedule .4 - Detail Activity Allocations C-138
Schedule .5 - Allocation Summary C-140
003 Metropolitan Clerk C-142
Schedule .1 - Nature and Extent of Services C-142
Schedule .2 - Detail Costs To Be Allocated C-143
Schedule .3 - Costs To Be Allocated By Activity C-144
Schedule .4 - Detail Activity Allocations C-146
Schedule .5 - Allocation Summary C-148
003 Metropolitan Clerk - Records Center C-150
Schedule .1 - Nature and Extent of Services C-150
Schedule .2 - Detail Costs To Be Allocated C-151
Schedule .3 - Costs To Be Allocated By Activity C-152
Schedule .4 - Detail Activity Allocations C-153
Schedule .5 - Allocation Summary C-155
004 Mayor's Office - Administration C-156
Schedule .1 - Nature and Extent of Services C-156
Schedule .2 - Detail Costs To Be Allocated C-157
Schedule .3 - Costs To Be Allocated By Activity C-158
Schedule .4 - Detail Activity Allocations C-160
Schedule .5 - Allocation Summary C-162
006 Law C-164
Schedule .1 - Nature and Extent of Services C-164
Schedule .2 - Detail Costs To Be Allocated C-165
Schedule .3 - Costs To Be Allocated By Activity C-166
Schedule .4 - Detail Activity Allocations C-170
Schedule .5 - Allocation Summary C-174
008 Human Resources C-176
Schedule .1 - Nature and Extent of Services C-176
Schedule .2 - Detail Costs To Be Allocated C-177
Schedule .3 - Costs To Be Allocated By Activity C-178

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Table of Contents

Schedule .4 - Detail Activity Allocations C-182
Schedule .5 - Allocation Summary C-192
010 General Services - Administration C-196
Schedule .1 - Nature and Extent of Services C-196
Schedule .2 - Detail Costs To Be Allocated C-197
Schedule .3 - Costs To Be Allocated By Activity C-198
Schedule .4 - Detail Activity Allocations C-200
Schedule .5 - Allocation Summary C-201
010 General Services - Facilities C-202
Schedule .1 - Nature and Extent of Services C-202
Schedule .2 - Detail Costs To Be Allocated C-203
Schedule .3 - Costs To Be Allocated By Activity C-204
Schedule .4 - Detail Activity Allocations C-206
Schedule .5 - Allocation Summary C-208
010 General Services - Fleet Management C-210
Schedule .1 - Nature and Extent of Services C-210
Schedule .2 - Detail Costs To Be Allocated C-211
Schedule .3 - Costs To Be Allocated By Activity C-212
Schedule .4 - Detail Activity Allocations C-215
Schedule .5 - Allocation Summary C-217
010 General Services - Mail Services C-218
Schedule .1 - Nature and Extent of Services C-218
Schedule .2 - Detail Costs To Be Allocated C-219
Schedule .3 - Costs To Be Allocated By Activity C-220
Schedule .4 - Detail Activity Allocations C-221
Schedule .5 - Allocation Summary C-223
012 IOD Network (Injured-On-Duty) C-225
Schedule .1 - Nature and Extent of Services C-225
Schedule .2 - Detail Costs To Be Allocated C-226
Schedule .3 - Costs To Be Allocated By Activity C-227
Schedule .4 - Detail Activity Allocations C-228
Schedule .5 - Allocation Summary C-230
014 Information Technology Service C-231
Schedule .1 - Nature and Extent of Services C-231
Schedule .2 - Detail Costs To Be Allocated C-232
Schedule .3 - Costs To Be Allocated By Activity C-233
Schedule .4 - Detail Activity Allocations C-239
Schedule .5 - Allocation Summary C-244
015 Finance - Accountability C-246
Schedule .1 - Nature and Extent of Services C-246
Schedule .2 - Detail Costs To Be Allocated C-247
Schedule .3 - Costs To Be Allocated By Activity C-248
Schedule .4 - Detail Activity Allocations C-250
Schedule .5 - Allocation Summary C-258
015 Finance - Administration C-262

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Table of Contents

Schedule .1 - Nature and Extent of Services C-262
Schedule .2 - Detail Costs To Be Allocated C-263
Schedule .3 - Costs To Be Allocated By Activity C-264
Schedule .4 - Detail Activity Allocations C-266
Schedule .5 - Allocation Summary C-267
015 Finance - Business Assistance C-268
Schedule .1 - Nature and Extent of Services C-268
Schedule .2 - Detail Costs To Be Allocated C-269
Schedule .3 - Costs To Be Allocated By Activity C-270
Schedule .4 - Detail Activity Allocations C-274
Schedule .5 - Allocation Summary C-280
015 Finance - Grants & Cost Planning C-284
Schedule .1 - Nature and Extent of Services C-284
Schedule .2 - Detail Costs To Be Allocated C-285
Schedule .3 - Costs To Be Allocated By Activity C-286
Schedule .4 - Detail Activity Allocations C-287
Schedule .5 - Allocation Summary C-291
015 Finance - Office of Mgmt & Budget C-293
Schedule .1 - Nature and Extent of Services C-293
Schedule .2 - Detail Costs To Be Allocated C-294
Schedule .3 - Costs To Be Allocated By Activity C-295
Schedule .4 - Detail Activity Allocations C-296
Schedule .5 - Allocation Summary C-298
015 Finance - Operations C-300
Schedule .1 - Nature and Extent of Services C-300
Schedule .2 - Detail Costs To Be Allocated C-301
Schedule .3 - Costs To Be Allocated By Activity C-302
Schedule .4 - Detail Activity Allocations C-304
Schedule .5 - Allocation Summary C-309
015 Finance - Payroll C-311
Schedule .1 - Nature and Extent of Services C-311
Schedule .2 - Detail Costs To Be Allocated C-312
Schedule .3 - Costs To Be Allocated By Activity C-313
Schedule .4 - Detail Activity Allocations C-315
Schedule .5 - Allocation Summary C-317
015 Finance - Property Administration C-319
Schedule .1 - Nature and Extent of Services C-319
Schedule .2 - Detail Costs To Be Allocated C-320
Schedule .3 - Costs To Be Allocated By Activity C-321
Schedule .4 - Detail Activity Allocations C-322
Schedule .5 - Allocation Summary C-325
015 Finance - Purchasing C-327
Schedule .1 - Nature and Extent of Services C-327
Schedule .2 - Detail Costs To Be Allocated C-328
Schedule .3 - Costs To Be Allocated By Activity C-329

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Table of Contents

Schedule .4 - Detail Activity Allocations C-331
Schedule .5 - Allocation Summary C-334
015 Finance - Treasury C-335
Schedule .1 - Nature and Extent of Services C-335
Schedule .2 - Detail Costs To Be Allocated C-336
Schedule .3 - Costs To Be Allocated By Activity C-337
Schedule .4 - Detail Activity Allocations C-339
Schedule .5 - Allocation Summary C-345
015 Finance - Diversity Equity & Inclus C-347
Schedule .1 - Nature and Extent of Services C-347
Schedule .2 - Detail Costs To Be Allocated C-348
Schedule .3 - Costs To Be Allocated By Activity C-349
Schedule .4 - Detail Activity Allocations C-350
Schedule .5 - Allocation Summary C-356
030 Sheriff's Office - Security Services C-358
Schedule .1 - Nature and Extent of Services C-358
Schedule .2 - Detail Costs To Be Allocated C-359
Schedule .3 - Costs To Be Allocated By Activity C-360
Schedule .4 - Detail Activity Allocations C-369
Schedule .5 - Allocation Summary C-381
038 Health - Employee Health & Wellness C-387
Schedule .1 - Nature and Extent of Services C-387
Schedule .2 - Detail Costs To Be Allocated C-388
Schedule .3 - Costs To Be Allocated By Activity C-389
Schedule .4 - Detail Activity Allocations C-390
Schedule .5 - Allocation Summary C-391
048 Internal Audit C-392
Schedule .1 - Nature and Extent of Services C-392
Schedule .2 - Detail Costs To Be Allocated C-393
Schedule .3 - Costs To Be Allocated By Activity C-394
Schedule .4 - Detail Activity Allocations C-395
Schedule .5 - Allocation Summary C-397
Section D: Supplemental Data D-1
COST RECONCILIATION D-2

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.

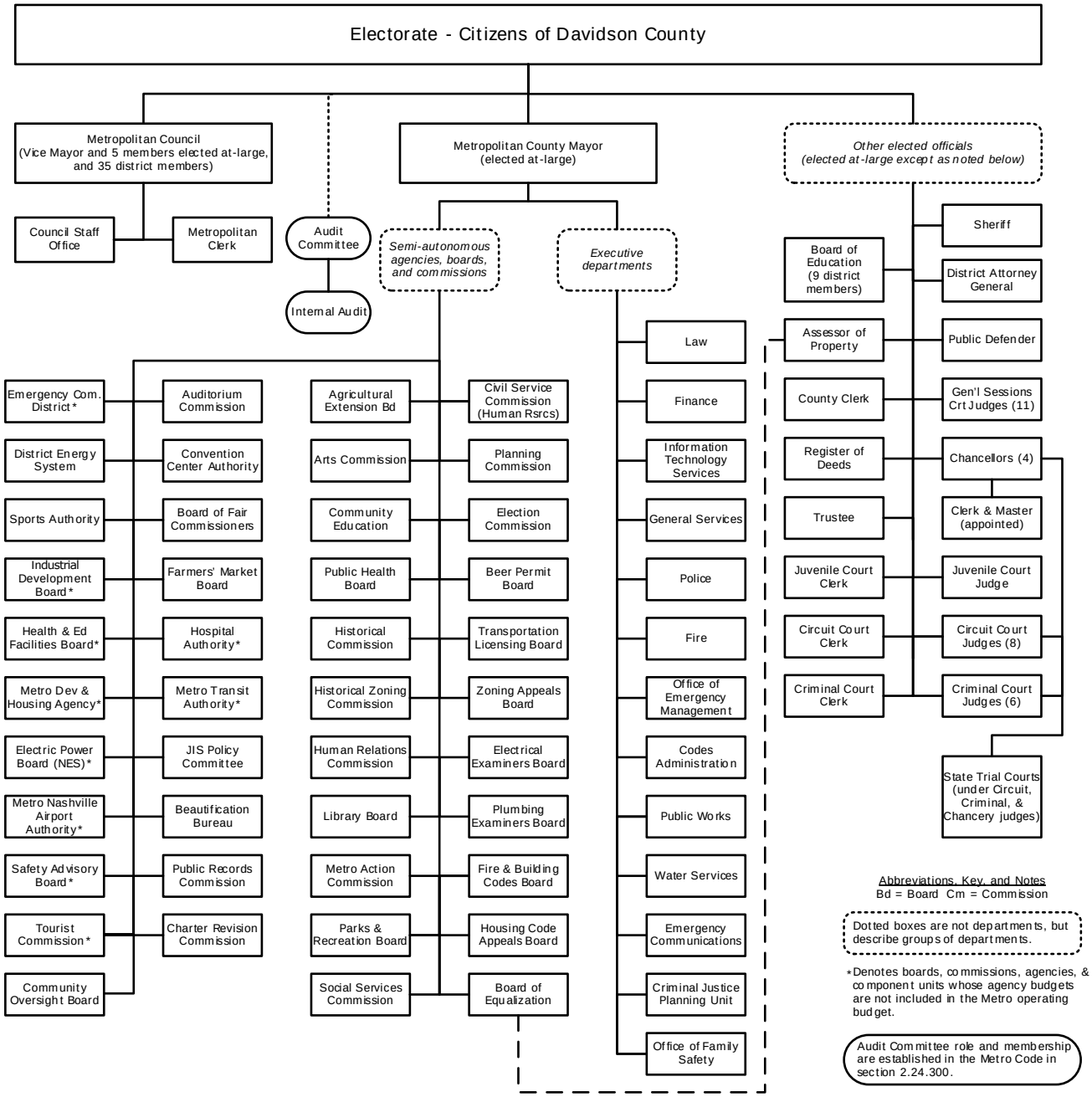
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	001 Administrative - Direct	004 Mayor's Office	005 Election Commission	007 Planning Commission	009 Register of Deeds
Depreciation	0	0	7,905	210,466	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	7,076	134,821	217,602	168,707
001 Administrative - Facility Rental	0	0	19,406	0	0
001 Administrative - Insurance	0	0	27,069	20,892	0
001 Administrative - Post Audits	40,482	310	890	6,495	893
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	14,193	109	312	2,277	313
002 Metropolitan Council	0	0	12,042	37,557	12,288
003 Metropolitan Clerk	0	0	4,059	12,660	4,142
003 Metropolitan Clerk - Records Center	0	0	17,439	42,795	3,381
004 Mayor's Office - Administration	0	0	13,704	42,740	13,983
006 Law	0	11,843	46,083	169,538	11,906
008 Human Resources	0	0	21,660	67,555	22,102
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	99,320	130,395	0
010 General Services - Fleet Management	0	0	4,649	35,796	(19)
010 General Services - Mail Services	129	0	29,190	2,832	3,181
012 IOD Network (Injured-On-Duty)	0	12	23,291	0	0
014 Information Technology Service	0	0	36,158	59,696	18,847
015 Finance - Accountability	0	0	252	252	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	7,299	2,914	36,977	481
015 Finance - Grants & Cost Planning	12,730	97	1,641	4,764	281
015 Finance - Office of Mgmt & Budget	88,531	961	2,949	9,031	225
015 Finance - Operations	104,813	1,290	4,415	52,066	1,691
015 Finance - Payroll	0	60	2,217	4,812	544
015 Finance - Property Administration	31,046	238	682	4,981	3,382
015 Finance - Purchasing	0	0	0	126,823	0
015 Finance - Treasury	29,587	238	729	9,042	276
015 Finance - Diversity Equity & Inclus	21,901	238	1,170	4,215	496
030 Sheriff's Office - Security Services	0	0	10,122	64,677	161
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	65,378	500	1,437	10,489	1,443
Allocated Costs for Fiscal 2024	408,790	30,268	526,525	1,387,423	268,955

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

Central Service Departments	010 General Services	010 General Services - Surplus Property	011 Historical Commission	012 Employee Benefit Board	015 Finance
Depreciation	58,255	3,776	971	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	33,885	13,757	0
001 Administrative - Facility Rental	37,844	41,864	0	0	0
001 Administrative - Insurance	0	0	1,878	0	0
001 Administrative - Post Audits	1,336	167	431	133,266	95
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	468	59	151	46,722	33
002 Metropolitan Council	0	3,932	7,520	0	0
003 Metropolitan Clerk	0	1,325	2,535	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	168
004 Mayor's Office - Administration	0	4,475	8,558	0	0
006 Law	0	0	118,184	96,896	0
008 Human Resources	0	7,072	13,526	0	0
010 General Services - Administration	3,753	216,629	0	0	0
010 General Services - Facilities	0	290,173	602	0	0
010 General Services - Fleet Management	0	(319)	(19)	0	0
010 General Services - Mail Services	0	0	1,547	386	0
012 IOD Network (Injured-On-Duty)	0	(1,500)	1,205	0	0
014 Information Technology Service	0	2,866	10,840	0	0
015 Finance - Accountability	0	0	252	252	0
015 Finance - Administration	0	0	0	0	17,199
015 Finance - Business Assistance	0	0	481	481	7,299
015 Finance - Grants & Cost Planning	420	52	5,579	41,908	30
015 Finance - Office of Mgmt & Budget	473	594	1,407	0	149
015 Finance - Operations	19,560	4,809	6,178	30,051	4,282
015 Finance - Payroll	0	420	1,004	49	0
015 Finance - Property Administration	1,024	128	331	102,204	72
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	6,483	689	296	39,916	1,101
015 Finance - Diversity Equity & Inclus	117	147	1,302	0	37
030 Sheriff's Office - Security Services	37,943	17,416	299	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,157	270	696	215,226	153
Allocated Costs for Fiscal 2024	169,833	595,044	219,637	721,115	30,617

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

Central Service Departments	016 Assessor of Property	017 Trustee	018 County Clerk	019 District Attorney	021 Public Defender
Depreciation	185,054	54,233	156,284	42,166	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	491,259	193,021	326,813	164,620	210,832
001 Administrative - Facility Rental	0	0	0	0	862,015
001 Administrative - Insurance	42,815	6,340	19,466	25,068	17,158
001 Administrative - Post Audits	2,190	602	1,389	2,658	2,429
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	768	211	487	932	851
002 Metropolitan Council	41,626	12,450	38,250	47,298	46,443
003 Metropolitan Clerk	14,032	4,197	12,893	15,944	15,655
003 Metropolitan Clerk - Records Center	7,284	0	337	0	11,733
004 Mayor's Office - Administration	47,371	14,168	43,529	53,826	52,853
006 Law	298,460	273,685	3,814	529	430
008 Human Resources	74,875	22,393	68,801	85,078	83,539
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	160,941	47,166	161,801	33,718	22,164
010 General Services - Fleet Management	41,619	(120)	14,778	45,729	9,180
010 General Services - Mail Services	9,448	7,008	556,758	13,275	2,825
012 IOD Network (Injured-On-Duty)	0	1,210	0	0	7,262
014 Information Technology Service	72,638	26,769	27,667	43,261	24,115
015 Finance - Accountability	252	252	252	252	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	5,347	2,914	481	481	481
015 Finance - Grants & Cost Planning	689	189	437	2,197	764
015 Finance - Office of Mgmt & Budget	8,031	2,370	5,095	9,076	8,536
015 Finance - Operations	7,311	3,118	5,633	10,003	11,810
015 Finance - Payroll	6,550	1,904	5,841	5,907	5,824
015 Finance - Property Administration	1,680	461	3,762	2,039	4,559
015 Finance - Purchasing	15,161	0	0	0	0
015 Finance - Treasury	1,801	489	1,633	1,794	1,668
015 Finance - Diversity Equity & Inclus	2,573	2,494	1,921	2,832	3,138
030 Sheriff's Office - Security Services	79,828	23,395	424,282	16,493	11,593
038 Health - Employee Health & Wellness	0	0	83	0	166
048 Internal Audit	3,538	971	2,243	4,293	3,922
Allocated Costs for Fiscal 2024	1,623,142	701,890	1,884,728	629,469	1,422,198

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

Central Service Departments	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk	025 Clerk and Master - Chancery	026 Juvenile Court
Depreciation	0	452,740	157,108	124,208	183
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	62,555	464,309	314,653	98,988	443,612
001 Administrative - Facility Rental	0	0	24,705	0	2,860
001 Administrative - Insurance	7,543	17,231	20,510	4,637	90,940
001 Administrative - Post Audits	635	2,021	1,714	341	3,863
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	222	709	601	119	1,354
002 Metropolitan Council	15,728	49,146	42,270	7,373	52,199
003 Metropolitan Clerk	5,302	16,566	14,248	2,485	17,595
003 Metropolitan Clerk - Records Center	0	24,264	10,727	14,547	22,952
004 Mayor's Office - Administration	17,899	55,929	48,104	8,390	59,403
006 Law	5,126	68,827	42,114	1,389	19,249
008 Human Resources	28,291	88,402	76,033	13,261	93,893
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	573,399	394,396	161,740	740,461
010 General Services - Fleet Management	(8)	6,424	(34)	0	55,307
010 General Services - Mail Services	9,806	126,925	28,878	11,858	8,407
012 IOD Network (Injured-On-Duty)	4,324	4,448	92	0	48,500
014 Information Technology Service	17,186	20,511	27,697	4,578	33,651
015 Finance - Accountability	252	252	252	252	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	481	481	481	481	7,780
015 Finance - Grants & Cost Planning	199	636	539	107	8,019
015 Finance - Office of Mgmt & Budget	2,092	2,542	5,697	1,396	13,697
015 Finance - Operations	2,643	5,074	6,546	2,229	27,271
015 Finance - Payroll	1,972	3,959	6,111	1,241	7,759
015 Finance - Property Administration	487	1,550	1,314	261	2,963
015 Finance - Purchasing	0	0	15,161	0	20,694
015 Finance - Treasury	506	1,111	1,521	300	2,432
015 Finance - Diversity Equity & Inclus	1,398	1,216	1,996	932	4,269
030 Sheriff's Office - Security Services	29,050	155,892	12,087	60,194	211,973
038 Health - Employee Health & Wellness	0	0	0	0	416
048 Internal Audit	1,025	3,264	2,767	550	6,239
Allocated Costs for Fiscal 2024	214,713	2,147,827	1,258,288	521,856	2,008,192

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

Central Service Departments	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services	030 Sheriff's Office	031 Police
Depreciation	392,043	1,073,323	58,022	274,717	1,199,134
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	495,563	478,043	16,270	2,575,799	11,931,312
001 Administrative - Facility Rental	10,351	0	0	14,024	74,090
001 Administrative - Insurance	27,091	27,617	4,808	538,083	1,604,139
001 Administrative - Post Audits	3,221	3,434	1,014	21,244	67,572
001 Administrative - Gen Svcs Energy	0	0	0	0	1,370,758
001 Administrative - Miscellaneous	1,129	1,204	356	7,448	23,690
002 Metropolitan Council	60,491	70,085	11,305	519,207	981,707
003 Metropolitan Clerk	20,390	23,625	3,811	175,018	330,927
003 Metropolitan Clerk - Records Center	115	0	124	244	12,514
004 Mayor's Office - Administration	68,839	79,758	12,865	590,865	1,117,196
006 Law	53,635	6,472	4,465	179,394	1,350,485
008 Human Resources	108,808	126,066	20,333	933,934	1,765,911
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	638,895	688,075	35,881	0	7,810,912
010 General Services - Fleet Management	(15)	49,058	0	767,437	6,710,393
010 General Services - Mail Services	6,290	8,985	91	88,181	26,939
012 IOD Network (Injured-On-Duty)	2,890	3,809	0	1,417,498	3,601,228
014 Information Technology Service	38,114	73,697	132,099	15,443	814,949
015 Finance - Accountability	19,661	252	252	252	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	481	481	481	5,347	2,914
015 Finance - Grants & Cost Planning	11,900	10,606	319	16,207	45,745
015 Finance - Office of Mgmt & Budget	11,021	11,368	3,337	67,787	218,624
015 Finance - Operations	21,979	24,189	2,503	65,295	183,060
015 Finance - Payroll	8,932	10,043	1,300	66,782	143,827
015 Finance - Property Administration	2,470	2,634	778	16,292	59,912
015 Finance - Purchasing	11,067	0	5,533	109,007	268,051
015 Finance - Treasury	2,435	2,670	553	18,015	46,035
015 Finance - Diversity Equity & Inclus	3,313	3,399	1,412	17,356	54,817
030 Sheriff's Office - Security Services	6,951	338,012	15,132	775,202	145,780
038 Health - Employee Health & Wellness	83	0	0	27,696	881,713
048 Internal Audit	5,202	5,546	1,638	34,308	109,128
Allocated Costs for Fiscal 2024	2,033,348	3,122,451	334,682	9,338,083	42,953,714

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

Central Service Departments	032 Fire	033 Codes Administration	034 Beer Board	035 Agricultural Extension	037 Social Services
Depreciation	28,913	280,131	12,299	637	63,742
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	8,850,839	619,782	16,560	0	682,271
001 Administrative - Facility Rental	105,619	0	35,599	44,872	163,127
001 Administrative - Insurance	980,916	66,129	2,337	2,231	97,898
001 Administrative - Post Audits	45,691	3,633	225	69	1,663
001 Administrative - Gen Svcs Energy	504,615	0	0	0	0
001 Administrative - Miscellaneous	25,295	1,274	79	24	583
002 Metropolitan Council	740,212	72,498	3,681	3,563	29,707
003 Metropolitan Clerk	249,515	24,438	1,241	1,201	10,014
003 Metropolitan Clerk - Records Center	1,832	2,544	991	0	4,578
004 Mayor's Office - Administration	842,372	82,504	4,189	4,055	33,807
006 Law	597,811	1,023,005	40,075	0	26,360
008 Human Resources	1,331,470	130,407	6,621	6,408	53,435
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	3,593,484	173,556	7,620	48,989	105,100
010 General Services - Fleet Management	6,300,045	0	11,604	0	25,953
010 General Services - Mail Services	2,457	69,065	583	112	2,239
012 IOD Network (Injured-On-Duty)	10,962,032	42,011	9,988	0	48,516
014 Information Technology Service	292,172	170,902	11,136	3,267	37,960
015 Finance - Accountability	252	252	252	252	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	481	2,914	481	481	481
015 Finance - Grants & Cost Planning	19,812	1,142	71	22	1,884
015 Finance - Office of Mgmt & Budget	144,184	13,397	892	295	5,872
015 Finance - Operations	102,693	32,993	34,338	1,172	19,944
015 Finance - Payroll	99,493	10,082	451	385	6,249
015 Finance - Property Administration	40,434	2,786	173	53	5,320
015 Finance - Purchasing	5,533	35,855	0	0	0
015 Finance - Treasury	30,693	2,951	142	82	1,563
015 Finance - Diversity Equity & Inclus	36,402	3,901	807	660	2,773
030 Sheriff's Office - Security Services	32,425	86,086	3,780	3,364	20,889
038 Health - Employee Health & Wellness	520,992	0	0	0	166
048 Internal Audit	73,791	5,868	363	112	2,686
Allocated Costs for Fiscal 2024	36,562,477	2,960,107	206,577	122,308	1,455,032

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

Central Service Departments	038 Health	039 Public Library	040 Parks	041 Arts Commission	042 Transportation
Depreciation	1,206	0	0	2,144	60,007
001 Administrative - Corporate Dues	0	0	38,834	0	0
001 Administrative - Employee Benefits	2,283,022	1,214,113	1,840,683	35,425	2,222,604
001 Administrative - Facility Rental	15,183	0	0	2,719	0
001 Administrative - Insurance	207,171	637,983	1,595,489	1,350	260,167
001 Administrative - Post Audits	14,802	10,419	16,769	1,181	18,490
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	5,189	3,653	5,879	414	9,333
002 Metropolitan Council	265,969	194,242	308,961	6,684	199,545
003 Metropolitan Clerk	89,654	65,476	104,147	2,253	67,264
003 Metropolitan Clerk - Records Center	37,603	14,300	2,640	0	1,598
004 Mayor's Office - Administration	302,676	221,050	351,602	7,607	227,085
006 Law	238,080	58,386	223,484	171,998	1,154,960
008 Human Resources	478,416	349,395	555,750	12,023	358,935
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,049,058	570,593	913,447	14,603	51,950
010 General Services - Fleet Management	129,393	64,670	1,053,696	0	2,489,401
010 General Services - Mail Services	529	31,447	4,240	164	2,592
012 IOD Network (Injured-On-Duty)	252,294	155,480	651,393	0	365,456
014 Information Technology Service	239,821	296,912	213,257	7,685	135,187
015 Finance - Accountability	252	19,662	252	19,662	508
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	2,914	2,914	56,442	5,347	178,581
015 Finance - Grants & Cost Planning	72,704	15,524	37,935	5,815	24,867
015 Finance - Office of Mgmt & Budget	59,889	31,898	46,463	2,220	54,291
015 Finance - Operations	138,619	276,144	354,631	12,230	134,782
015 Finance - Payroll	38,790	26,568	46,016	843	29,509
015 Finance - Property Administration	14,048	13,383	39,827	906	14,180
015 Finance - Purchasing	66,403	212,706	183,374	15,161	250,993
015 Finance - Treasury	12,275	8,661	15,309	508	14,678
015 Finance - Diversity Equity & Inclus	20,391	11,265	13,768	8,399	14,311
030 Sheriff's Office - Security Services	733,522	144,370	647,232	1,760	25,768
038 Health - Employee Health & Wellness	31,938	0	15,636	0	16,634
048 Internal Audit	23,905	16,826	27,082	1,907	29,861
Allocated Costs for Fiscal 2024	6,825,715	4,668,039	9,364,240	341,006	8,413,537

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

Central Service Departments	044 Human Relations Commission	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board
Depreciation	0	0	4,778	124,188	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	6,561	0	10,999	14,043	2,600
001 Administrative - Facility Rental	41,532	0	25,197	0	103,609
001 Administrative - Insurance	998	704	34,591	0	0
001 Administrative - Post Audits	153	143	598	1,281	159
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	54	50	210	449	56
002 Metropolitan Council	2,457	1,966	7,800	22,560	0
003 Metropolitan Clerk	828	663	2,629	7,605	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	2,796	2,237	8,877	25,674	0
006 Law	23,324	264	8,533	9,668	0
008 Human Resources	4,419	3,535	14,030	40,580	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	236,677	79,108	0
010 General Services - Fleet Management	0	0	140,299	0	0
010 General Services - Mail Services	0	0	245	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	3,712	2,585	24,754	21,756	8,164
015 Finance - Accountability	252	252	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	481	481	0	0	0
015 Finance - Grants & Cost Planning	48	45	13,797	9,929	50
015 Finance - Office of Mgmt & Budget	516	469	2,671	3,897	518
015 Finance - Operations	2,111	992	4,904	10,344	926
015 Finance - Payroll	323	220	1,004	2,708	257
015 Finance - Property Administration	117	109	11,245	982	122
015 Finance - Purchasing	0	0	46,922	15,161	0
015 Finance - Treasury	98	78	5,355	890	89
015 Finance - Diversity Equity & Inclus	1,155	556	1,101	1,551	128
030 Sheriff's Office - Security Services	0	0	10,483	92,899	76
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	247	230	966	2,068	257
Allocated Costs for Fiscal 2024	92,182	15,580	618,662	487,342	117,013

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

Central Service Departments	053 Office of Homeless Services	054 Community Review Board	060 Farmer's Market	061 Municipal Auditorium	062 State Fair Board
Depreciation	0	0	274	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	34,329	88,670	114,450
001 Administrative - Facility Rental	35,707	0	4,290	0	0
001 Administrative - Insurance	0	0	0	116,202	0
001 Administrative - Post Audits	2,853	225	652	720	1,119
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,000	79	229	252	392
002 Metropolitan Council	15,728	0	3,627	4,423	10,779
003 Metropolitan Clerk	5,302	0	1,223	1,491	3,633
003 Metropolitan Clerk - Records Center	0	0	0	0	1,243
004 Mayor's Office - Administration	17,899	0	4,128	5,034	12,266
006 Law	29,405	79,752	68,033	16,956	82,906
008 Human Resources	28,291	10,608	6,523	7,956	19,387
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	21,044	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	5	279	366
012 IOD Network (Injured-On-Duty)	23,420	0	0	(3,500)	(5,550)
014 Information Technology Service	3,943	256	6,086	5,861	13,295
015 Finance - Accountability	0	0	252	252	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	2,914	5,347	10,213
015 Finance - Grants & Cost Planning	6,340	71	205	226	352
015 Finance - Office of Mgmt & Budget	3,819	969	1,947	1,754	3,044
015 Finance - Operations	13,889	1,515	15,533	11,038	18,645
015 Finance - Payroll	1,593	474	587	785	2,222
015 Finance - Property Administration	2,187	173	65,221	3,249	858
015 Finance - Purchasing	11,067	0	0	27,667	16,600
015 Finance - Treasury	997	143	292	799	848
015 Finance - Diversity Equity & Inclus	945	533	1,069	1,021	1,340
030 Sheriff's Office - Security Services	0	0	1,785	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	4,607	363	1,053	1,163	1,807
Allocated Costs for Fiscal 2024	208,992	95,162	241,301	297,648	310,468

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

Central Service Departments	064 Sports Authority	065 Water and Sewer - Stormwater Svcs	065 Water and Sewer - Waste Services	065 Water and Sewer - Water Services	065 Water and Sewer - General
Depreciation	21,099	38,390	0	0	106,633
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	7,828	6,519	0	4,338,790	0
001 Administrative - Facility Rental	33,225	0	0	0	0
001 Administrative - Insurance	12,497	0	0	0	0
001 Administrative - Post Audits	10,911	4,615	10,767	44,308	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	3,825	1,618	3,775	15,534	0
002 Metropolitan Council	2,202	54,558	48,168	362,689	0
003 Metropolitan Clerk	742	18,391	16,237	122,258	0
003 Metropolitan Clerk - Records Center	36	0	0	573	0
004 Mayor's Office - Administration	2,506	62,088	54,816	412,745	0
006 Law	74,968	(58,321)	(26,422)	183,851	0
008 Human Resources	3,960	98,136	86,643	652,393	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	13,563	0	0	0	89,849
010 General Services - Fleet Management	0	(27,467)	(194,639)	5,019,963	0
010 General Services - Mail Services	141	2	0	0	4,024
012 IOD Network (Injured-On-Duty)	0	24,274	0	218,468	0
014 Information Technology Service	5,224	72,600	29,499	366,234	0
015 Finance - Accountability	252	252	0	0	252
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	10,213	29,678	2,433	21,897	207,299
015 Finance - Grants & Cost Planning	3,431	1,451	6,107	13,933	2,722
015 Finance - Office of Mgmt & Budget	20,260	17,475	37,498	153,257	0
015 Finance - Operations	37,140	40,863	53,789	369,344	0
015 Finance - Payroll	297	6,133	21,265	40,264	0
015 Finance - Property Administration	24,548	3,539	8,257	36,677	0
015 Finance - Purchasing	107,731	0	0	15,161	667,554
015 Finance - Treasury	7,117	11,238	6,899	73,523	0
015 Finance - Diversity Equity & Inclus	5,599	4,323	9,276	37,913	1,027
030 Sheriff's Office - Security Services	6,727	11,797	0	0	32,769
038 Health - Employee Health & Wellness	0	0	0	12,393	0
048 Internal Audit	17,621	7,453	17,389	71,557	0
Allocated Costs for Fiscal 2024	433,663	429,606	191,758	12,583,724	1,112,128

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

Central Service Departments	067 General Hospital	068 District Energy System (DES)	070 Community Education Commission	071 Convention Center Authority	075 Metro Action Commission (MAC)
Depreciation	0	0	0	0	69,033
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	3,053,356	0	12,051	153,238	634,020
001 Administrative - Facility Rental	0	0	0	0	196,832
001 Administrative - Insurance	0	0	3,170	0	0
001 Administrative - Post Audits	0	4,050	0	18,422	9,002
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	1,420	0	6,459	3,156
002 Metropolitan Council	0	0	0	75,792	147,425
003 Metropolitan Clerk	0	0	0	25,548	49,695
003 Metropolitan Clerk - Records Center	0	0	0	0	17,081
004 Mayor's Office - Administration	0	0	0	86,252	167,772
006 Law	13,759	37,737	0	573	47,858
008 Human Resources	0	0	0	136,331	265,183
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	128,154
010 General Services - Fleet Management	0	0	0	0	49,067
010 General Services - Mail Services	0	0	1,208	1,254	803
012 IOD Network (Injured-On-Duty)	3,169	0	0	1,214	63,481
014 Information Technology Service	0	0	0	30,322	146,367
015 Finance - Accountability	0	252	252	505	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	481	481	962	12,165
015 Finance - Grants & Cost Planning	0	1,273	0	5,793	16,440
015 Finance - Office of Mgmt & Budget	0	11,666	0	38,127	34,602
015 Finance - Operations	62	6,326	0	192,427	110,424
015 Finance - Payroll	12,858	0	49	9,149	19,569
015 Finance - Property Administration	0	3,106	0	14,128	8,252
015 Finance - Purchasing	0	0	0	0	52,456
015 Finance - Treasury	2,085	1,911	8	48,098	10,428
015 Finance - Diversity Equity & Inclus	0	2,886	0	9,432	9,147
030 Sheriff's Office - Security Services	0	0	0	0	22,768
038 Health - Employee Health & Wellness	0	0	0	0	11,394
048 Internal Audit	0	6,540	0	29,752	14,538
Allocated Costs for Fiscal 2024	3,085,290	77,648	17,219	883,776	2,317,111

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

Central Service Departments	077 Metro Devlp & Housing Auth (MDHA)	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public School (MNPS)	083 Industrial Development Board	088 Airport Authority
Depreciation	0	0	10,226	0	0
001 Administrative - Corporate Dues	0	69,727	0	0	0
001 Administrative - Employee Benefits	0	9,143	22,668,396	0	41,589
001 Administrative - Facility Rental	0	0	114,210	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	9	68	376,288	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	3	24	131,927	0	0
002 Metropolitan Council	0	491	0	0	0
003 Metropolitan Clerk	0	166	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	559	0	0	0
006 Law	5,288	4,575	1,368,000	24,640	90,524
008 Human Resources	0	883	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	785,887	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	4	(100)	0	0	0
012 IOD Network (Injured-On-Duty)	0	0	1,395,745	0	0
014 Information Technology Service	2,250	98,313	536,855	0	0
015 Finance - Accountability	252	252	252	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	481	481	481	0	0
015 Finance - Grants & Cost Planning	3	21	118,339	0	0
015 Finance - Office of Mgmt & Budget	0	0	1,075,475	0	0
015 Finance - Operations	508	2,557	2,048,760	227	0
015 Finance - Payroll	0	78	737,618	0	148
015 Finance - Property Administration	7	52	315,557	0	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	40	28	236,037	31	23
015 Finance - Diversity Equity & Inclus	0	880	267,309	0	0
030 Sheriff's Office - Security Services	0	0	47,514	0	0
038 Health - Employee Health & Wellness	0	0	83	0	0
048 Internal Audit	15	110	607,720	0	0
Allocated Costs for Fiscal 2024	8,859	188,310	32,842,681	24,898	132,284

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

Central Service Departments	090 Debt Service	091 Emergency Communication Center	Bordeaux Longterm Care	Hospital Authority	Knowles Home
Depreciation	0	10,681	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	409,652	1,706,540	0	187,669
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	42,847	0	0	0
001 Administrative - Post Audits	0	5,100	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	0	1,788	0	0	0
002 Metropolitan Council	0	114,523	0	0	0
003 Metropolitan Clerk	0	38,604	0	0	0
003 Metropolitan Clerk - Records Center	0	1,226	0	0	0
004 Mayor's Office - Administration	0	130,328	0	0	0
006 Law	0	7,838	198	111,724	0
008 Human Resources	0	206,000	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	223,474	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)	0	24,053	70,264	0	0
014 Information Technology Service	0	157,199	0	12,991	0
015 Finance - Accountability	252	252	252	0	19,662
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	481	481	481	0	481
015 Finance - Grants & Cost Planning	0	1,604	0	0	0
015 Finance - Office of Mgmt & Budget	0	16,998	0	0	0
015 Finance - Operations	6,470	10,344	0	0	0
015 Finance - Payroll	0	13,796	7,937	0	958
015 Finance - Property Administration	0	3,911	0	0	0
015 Finance - Purchasing	0	5,533	0	0	0
015 Finance - Treasury	1,676	3,759	1,248	0	150
015 Finance - Diversity Equity & Inclus	0	4,792	0	293	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	83	0	0
048 Internal Audit	0	8,237	0	0	0
Allocated Costs for Fiscal 2024	8,878	1,443,021	1,787,004	125,008	208,920

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

Central Service Departments	Medical Examiner	Nashville Electric Service (NES)	All Other	Total Allocated	Direct Billed
Depreciation	0	0	253,863	5,538,832	0
001 Administrative - Corporate Dues	0	0	0	108,561	0
001 Administrative - Employee Benefits	0	0	282,133	70,391,371	0
001 Administrative - Facility Rental	0	0	0	2,008,881	0
001 Administrative - Insurance	0	0	9,603	6,575,566	0
001 Administrative - Post Audits	66	0	0	903,143	0
001 Administrative - Gen Svcs Energy	0	0	0	1,875,373	0
001 Administrative - Miscellaneous	23	0	0	328,764	0
002 Metropolitan Council	0	0	0	4,769,169	0
003 Metropolitan Clerk	0	0	0	1,607,623	0
003 Metropolitan Clerk - Records Center	0	0	396	255,264	0
004 Mayor's Office - Administration	0	0	0	5,427,380	0
006 Law	1,874	15,048	27,793	8,547,030	476,400
008 Human Resources	0	0	0	8,589,250	0
010 General Services - Administration	0	0	0	220,382	0
010 General Services - Facilities	0	0	7,640,211	27,736,408	994,839
010 General Services - Fleet Management	0	0	(263)	22,801,558	38,228,124
010 General Services - Mail Services	0	0	0	1,064,602	12,857
012 IOD Network (Injured-On-Duty)	0	0	0	19,416,478	1,986,000
014 Information Technology Service	0	116,134	54,602	4,628,083	0
015 Finance - Accountability	0	0	571,171	661,423	0
015 Finance - Administration	0	0	0	17,199	0
015 Finance - Business Assistance	0	0	19,945	664,430	0
015 Finance - Grants & Cost Planning	21	0	68,598	616,628	0
015 Finance - Office of Mgmt & Budget	311	0	0	2,259,663	0
015 Finance - Operations	12	0	68,470	4,742,987	0
015 Finance - Payroll	0	0	569	1,426,307	0
015 Finance - Property Administration	2,747	2,697	26,967	911,068	0
015 Finance - Purchasing	0	0	0	2,307,376	0
015 Finance - Treasury	24	0	30,446	702,541	0
015 Finance - Diversity Equity & Inclus	77	0	0	607,715	0
030 Sheriff's Office - Security Services	0	0	192,491	4,554,986	0
038 Health - Employee Health & Wellness	0	0	0	1,519,478	0
048 Internal Audit	107	0	0	1,458,582	0
Allocated Costs for Fiscal 2024	5,262	133,879	9,246,996	215,244,100	41,698,220

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

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	0	(8,494,532)		
001 Administrative - Corporate Dues	0	0		
001 Administrative - Employee Benefits	0	0	21,868,000	
001 Administrative - Facility Rental	6,904,210	0		
001 Administrative - Insurance	0	0	1,654,400	
001 Administrative - Post Audits	0	0		
001 Administrative - Gen Svcs Energy	0	0		
001 Administrative - Miscellaneous	0	0		
002 Metropolitan Council	0	0		
003 Metropolitan Clerk	41,901	0		
003 Metropolitan Clerk - Records Center	0	0		
004 Mayor's Office - Administration	0	0		
006 Law	31,225,793	28,415,392		
008 Human Resources	358,883	0		
010 General Services - Administration	0	0		
010 General Services - Facilities	6,099,316	0		
010 General Services - Fleet Management	0	1,243,094		
010 General Services - Mail Services	0	0		
012 IOD Network (Injured-On-Duty)	0	0	(134,603)	
014 Information Technology Service	27,932,771	47,719,663		
015 Finance - Accountability	0	0		
015 Finance - Administration	0	0		
015 Finance - Business Assistance	0	0		
015 Finance - Grants & Cost Planning	0	0		
015 Finance - Office of Mgmt & Budget	0	0		
015 Finance - Operations	0	0		
015 Finance - Payroll	0	0		
015 Finance - Property Administration	0	0		
015 Finance - Purchasing	0	0		
015 Finance - Treasury	0	1,212,408		
015 Finance - Diversity Equity & Inclus	0	0		
030 Sheriff's Office - Security Services	0	15,200,128		
038 Health - Employee Health & Wellness	0	0		
048 Internal Audit	0	0		
Allocated Costs for Fiscal 2024	72,562,874	85,296,153	23,387,797	438,189,144

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	(6,904,210)	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	
002 Metropolitan Council	3,394,896		0		0	
003 Metropolitan Clerk	993,951		0	(41,901)	0	
003 Metropolitan Clerk - Records Center	262,152		0		0	
004 Mayor's Office - Administration	4,751,632		0		0	
006 Law	69,303,383		(28,415,392)	(31,225,793)	(476,400)	
008 Human Resources	8,664,349		0	(358,883)	0	
010 General Services - Administration	1,661,011		0		0	
010 General Services - Facilities	34,918,829		0	(6,099,316)	(994,839)	
010 General Services - Fleet Management	58,258,354		(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	408,790
004 Mayor's Office	30,268
005 Election Commission	526,525
007 Planning Commission	1,387,423
009 Register of Deeds	268,955
010 General Services	169,833
010 General Services - Surplus Property	595,044
011 Historical Commission	219,637
012 Employee Benefit Board	721,115
015 Finance	30,617
016 Assessor of Property	1,623,142
017 Trustee	701,890
018 County Clerk	1,884,728
019 District Attorney	629,469
021 Public Defender	1,422,198
022 Juvenile Court Clerk	214,713
023 Circuit Court Clerk	2,147,827
024 Criminal Court Clerk	1,258,288

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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						521,856
026 Juvenile Court						2,008,192
027 General Sessions Court						2,033,348
028 State Trial Courts						3,122,451
029 Justice Integration Services						334,682
030 Sheriff's Office						9,338,083
031 Police						42,953,714
032 Fire						36,562,477
033 Codes Administration						2,960,107
034 Beer Board						206,577
035 Agricultural Extension						122,308
037 Social Services						1,455,032
038 Health						6,825,715
039 Public Library						4,668,039
040 Parks						9,364,240
041 Arts Commission						341,006
042 Transportation						8,413,537
044 Human Relations Commission						92,182
047 Criminal Justice Planning						15,580
049 Office of Emergency Management						618,662
051 Office of Family Safety						487,342
052 Community Oversight Board						117,013
053 Office of Homeless Services						208,992
054 Community Review Board						95,162
060 Farmer's Market						241,301
061 Municipal Auditorium						297,648
062 State Fair Board						310,468
064 Sports Authority						433,663
065 Water and Sewer - Stormwater Svcs						429,606
065 Water and Sewer - Waste Services						191,758
065 Water and Sewer - Water Services						12,583,724
065 Water and Sewer - General						1,112,128
067 General Hospital						3,085,290
068 District Energy System (DES)						77,648
070 Community Education Commission						17,219
071 Convention Center Authority						883,776
075 Metro Action Commission (MAC)						2,317,111
077 Metro Devlp & Housing Auth (MDHA)						8,859
078 Metropolitan Transit Authority (MTA)						188,310
080 Metro Nashville Public School (MNPS)						32,842,681
083 Industrial Development Board						24,898
088 Airport Authority						132,284
090 Debt Service						8,878
091 Emergency Communication Center						1,443,021
Bordeaux Longterm Care						1,787,004
Hospital Authority						125,008
Knowles Home						208,920
Medical Examiner						5,262
Nashville Electric Service (NES)						133,879
All Other						9,246,996
Totals	438,189,144	(23,387,797)	(85,296,153)	(72,562,874)	(41,698,220)	215,244,100

MAXCAP 2025 Maximus US Services, Inc.

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

Deviation: 0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	(2,557)	0	0	0
001 Administrative - Employee Benefits	0	0	(102,782)	0	0
001 Administrative - Facility Rental	0	0	0	(17,454)	0
001 Administrative - Insurance	0	0	0	0	(464,786)
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	699,302	273,338	0	11,447
003 Metropolitan Clerk	65,294	0	62,804	87,388	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	46,126	170,418	0	8,277
005 Election Commission	7,905	0	134,821	19,406	27,069
006 Law	59,479	0	127,939	0	12,169
007 Planning Commission	210,466	0	217,602	0	20,892
008 Human Resources	230	0	311,206	3,607	13,343
009 Register of Deeds	0	0	168,707	0	0
010 General Services	58,255	0	0	37,844	0
010 General Services - Administration	69,768	0	738,522	28,366	0
010 General Services - Facilities	641,848	0	0	28,530	694,686
010 General Services - Fleet Management	13,197	0	0	142,259	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Surplus Property	3,776	0	0	41,864	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	602,246	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	479,331	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	491,259	0	42,815
017 Trustee	54,233	0	193,021	0	6,340
018 County Clerk	156,284	0	326,813	0	19,466
019 District Attorney	42,166	0	164,620	0	25,068
021 Public Defender	0	0	210,832	862,015	17,158
022 Juvenile Court Clerk	0	0	62,555	0	7,543
023 Circuit Court Clerk	452,740	0	464,309	0	17,231
024 Criminal Court Clerk	157,108	0	314,653	24,705	20,510
025 Clerk and Master - Chancery	124,208	0	98,988	0	4,637
026 Juvenile Court	183	0	443,612	2,860	90,940
027 General Sessions Court	392,043	0	495,563	10,351	27,091
028 State Trial Courts	1,073,323	0	478,043	0	27,617

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,808
030 Sheriff's Office	274,717	0	2,575,799	14,024	538,083
030 Sheriff's Office - Security Services	40,823	0	0	118	0
031 Police	1,199,134	0	11,931,312	74,090	1,604,139
032 Fire	28,913	0	8,850,839	105,619	980,916
033 Codes Administration	280,131	0	619,782	0	66,129
034 Beer Board	12,299	0	16,560	35,599	2,337
035 Agricultural Extension	637	0	0	44,872	2,231
037 Social Services	63,742	0	682,271	163,127	97,898
038 Health	1,206	0	2,283,022	15,183	207,171
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,214,113	0	637,983
040 Parks	0	38,834	1,840,683	0	1,595,489
041 Arts Commission	2,144	0	35,425	2,719	1,350
042 Transportation	60,007	0	2,222,604	0	260,167
044 Human Relations Commission	0	0	6,561	41,532	998
047 Criminal Justice Planning	0	0	0	0	704
048 Internal Audit	0	0	16,388	28,479	2,994
049 Office of Emergency Management	4,778	0	10,999	25,197	34,591
051 Office of Family Safety	124,188	0	14,043	0	0
052 Community Oversight Board	0	0	2,600	103,609	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	34,329	4,290	0
061 Municipal Auditorium	0	0	88,670	0	116,202
062 State Fair Board	0	0	114,450	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	4,338,790	0	0
065 Water and Sewer - General	106,633	0	0	0	0
067 General Hospital	0	0	3,053,356	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	153,238	0	0
075 Metro Action Commission (MAC)	69,033	0	634,020	196,832	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	0	69,727	9,143	0	0
080 Metro Nashville Public School (MNPS)	10,226	0	22,668,396	114,210	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	409,652	0	42,847
Bordeaux Longterm Care	0	0	1,706,540	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	187,669	0	0
Medical Examiner	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	253,863	0	282,133	0	9,603
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	6,904,210	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	40,482	0	14,193	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	0
001 Administrative - Post Audits	(3,476)	0	80	0	0
001 Administrative - Gen Svcs Energy	397	(8,096)	138	0	0
001 Administrative - Miscellaneous	243	0	(5,963)	0	0
002 Metropolitan Council	721	0	253	(1,662,309)	6,066
003 Metropolitan Clerk	211	0	74	3,195	(757,654)
003 Metropolitan Clerk - Records Center	56	0	20	0	0
004 Mayor's Office	310	0	109	0	0
004 Mayor's Office - Administration	1,010	0	354	14,008	4,722
005 Election Commission	890	0	312	12,042	4,059
006 Law	8,036	0	2,817	27,033	9,112
007 Planning Commission	6,495	0	2,277	37,557	12,660
008 Human Resources	64,866	0	646	36,957	12,457
009 Register of Deeds	893	0	313	12,288	4,142
010 General Services	1,336	0	468	0	0
010 General Services - Administration	353	0	124	23,101	7,787
010 General Services - Facilities	6,467	0	796,219	0	0
010 General Services - Fleet Management	12,389	0	4,343	39,813	13,420
010 General Services - Mail Services	236	0	83	0	0
010 General Services - Surplus Property	167	0	59	3,932	1,325
011 Historical Commission	431	0	151	7,520	2,535
012 Employee Benefit Board	133,266	0	46,722	0	0
012 IOD Network (Injured-On-Duty)	4,554	0	1,597	0	0
014 Information Technology Service	14,739	0	5,167	77,900	26,259
015 Finance	95	0	33	0	0
015 Finance - Accountability	135	0	47	0	0
015 Finance - Administration	483	0	169	58,166	19,607
015 Finance - Business Assistance	275	0	96	0	0
015 Finance - Grants & Cost Planning	48,250	0	30	0	0
015 Finance - Office of Mgmt & Budget	380	0	133	0	0
015 Finance - Operations	826	0	290	0	0
015 Finance - Payroll	251	0	88	0	0
015 Finance - Property Administration	149	0	52	0	0
015 Finance - Purchasing	378	0	133	0	0
015 Finance - Treasury	310	0	109	3,440	1,160
015 Finance - Diversity Equity & Inclus	121	0	43	0	0
016 Assessor of Property	2,190	0	768	41,626	14,032
017 Trustee	602	0	211	12,450	4,197
018 County Clerk	1,389	0	487	38,250	12,893
019 District Attorney	2,658	0	932	47,298	15,944
021 Public Defender	2,429	0	851	46,443	15,655
022 Juvenile Court Clerk	635	0	222	15,728	5,302
023 Circuit Court Clerk	2,021	0	709	49,146	16,566
024 Criminal Court Clerk	1,714	0	601	42,270	14,248
025 Clerk and Master - Chancery	341	0	119	7,373	2,485
026 Juvenile Court	3,863	0	1,354	52,199	17,595
027 General Sessions Court	3,221	0	1,129	60,491	20,390
028 State Trial Courts	3,434	0	1,204	70,085	23,625

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
029 Justice Integration Services	1,014	0	356	11,305	3,811
030 Sheriff's Office	21,244	0	7,448	519,207	175,018
030 Sheriff's Office - Security Services	4,351	0	1,525	0	0
031 Police	67,572	1,370,758	23,690	981,707	330,927
032 Fire	45,691	504,615	25,295	740,212	249,515
033 Codes Administration	3,633	0	1,274	72,498	24,438
034 Beer Board	225	0	79	3,681	1,241
035 Agricultural Extension	69	0	24	3,563	1,201
037 Social Services	1,663	0	583	29,707	10,014
038 Health	14,802	0	5,189	265,969	89,654
038 Health - Employee Health & Wellness	324	0	114	0	0
039 Public Library	10,419	0	3,653	194,242	65,476
040 Parks	16,769	0	5,879	308,961	104,147
041 Arts Commission	1,181	0	414	6,684	2,253
042 Transportation	18,490	0	9,333	199,545	67,264
044 Human Relations Commission	153	0	54	2,457	828
047 Criminal Justice Planning	143	0	50	1,966	663
048 Internal Audit	309	0	108	4,423	1,491
049 Office of Emergency Management	598	0	210	7,800	2,629
051 Office of Family Safety	1,281	0	449	22,560	7,605
052 Community Oversight Board	159	0	56	0	0
053 Office of Homeless Services	2,853	0	1,000	15,728	5,302
054 Community Review Board	225	0	79	0	0
060 Farmer's Market	652	0	229	3,627	1,223
061 Municipal Auditorium	720	0	252	4,423	1,491
062 State Fair Board	1,119	0	392	10,779	3,633
064 Sports Authority	10,911	0	3,825	2,202	742
065 Water and Sewer - Stormwater Svcs	4,615	0	1,618	54,558	18,391
065 Water and Sewer - Waste Services	10,767	0	3,775	48,168	16,237
065 Water and Sewer - Water Services	44,308	0	15,534	362,689	122,258
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	4,050	0	1,420	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	18,422	0	6,459	75,792	25,548
075 Metro Action Commission (MAC)	9,002	0	3,156	147,425	49,695
077 Metro Devlp & Housing Auth (MDHA)	9	0	3	0	0
078 Metropolitan Transit Authority (MTA)	68	0	24	491	166
080 Metro Nashville Public School (MNPS)	376,288	0	131,927	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	5,100	0	1,788	114,523	38,604
Bordeaux Longterm Care	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	66	0	23	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	41,901

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	002 Metropolitan 9.5	003 Metropolitan 10.5
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,083,305	1,867,277	1,144,427	3,394,896	993,951

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	0
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	452,242	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	35	27,393	125,016	45,634	0
003 Metropolitan Clerk	1,928	3,329	0	5,546	0
003 Metropolitan Clerk - Records Center	(12,949)	0	4,282	0	0
004 Mayor's Office	0	0	11,843	0	0
004 Mayor's Office - Administration	0	(1,014,682)	76,210	24,319	0
005 Election Commission	17,439	13,704	46,083	21,660	0
006 Law	56	30,764	(488,589)	46,931	0
007 Planning Commission	42,795	42,740	169,538	67,555	0
008 Human Resources	11,959	42,057	44,925	(778,272)	0
009 Register of Deeds	3,381	13,983	11,906	22,102	0
010 General Services	0	0	0	0	3,753
010 General Services - Administration	39	26,289	37,186	41,552	(1,796,949)
010 General Services - Facilities	2,499	0	0	0	1,359,574
010 General Services - Fleet Management	0	45,307	1,521	71,613	1,757,126
010 General Services - Mail Services	17	0	0	0	120,877
010 General Services - Surplus Property	0	4,475	0	7,072	216,629
011 Historical Commission	0	8,558	118,184	13,526	0
012 Employee Benefit Board	0	0	96,896	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	1,229	88,651	44,672	140,123	0
015 Finance	168	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	14	66,193	165,933	104,626	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	1,720	0	0
015 Finance - Office of Mgmt & Budget	17	0	0	0	0
015 Finance - Operations	736	0	0	0	0
015 Finance - Payroll	755	0	0	0	0
015 Finance - Property Administration	28	0	50,030	0	0
015 Finance - Purchasing	362	0	98,759	0	0
015 Finance - Treasury	121	3,915	14,122	6,187	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	7,284	47,371	298,460	74,875	0
017 Trustee	0	14,168	273,685	22,393	0
018 County Clerk	337	43,529	3,814	68,801	0
019 District Attorney	0	53,826	529	85,078	0
021 Public Defender	11,733	52,853	430	83,539	0
022 Juvenile Court Clerk	0	17,899	5,126	28,291	0
023 Circuit Court Clerk	24,264	55,929	68,827	88,402	0
024 Criminal Court Clerk	10,727	48,104	42,114	76,033	0
025 Clerk and Master - Chancery	14,547	8,390	1,389	13,261	0
026 Juvenile Court	22,952	59,403	19,249	93,893	0
027 General Sessions Court	115	68,839	53,635	108,808	0
028 State Trial Courts	0	79,758	6,472	126,066	0

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
029 Justice Integration Services	124	12,865	4,465	20,333	0
030 Sheriff's Office	244	590,865	179,394	933,934	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	12,514	1,117,196	1,350,485	1,765,911	0
032 Fire	1,832	842,372	597,811	1,331,470	0
033 Codes Administration	2,544	82,504	1,023,005	130,407	0
034 Beer Board	991	4,189	40,075	6,621	0
035 Agricultural Extension	0	4,055	0	6,408	0
037 Social Services	4,578	33,807	26,360	53,435	0
038 Health	37,603	302,676	238,080	478,416	0
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	14,300	221,050	58,386	349,395	0
040 Parks	2,640	351,602	223,484	555,750	0
041 Arts Commission	0	7,607	171,998	12,023	0
042 Transportation	1,598	227,085	1,154,960	358,935	0
044 Human Relations Commission	0	2,796	23,324	4,419	0
047 Criminal Justice Planning	0	2,237	264	3,535	0
048 Internal Audit	42	5,034	10,738	7,956	0
049 Office of Emergency Management	0	8,877	8,533	14,030	0
051 Office of Family Safety	0	25,674	9,668	40,580	0
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	0	17,899	29,405	28,291	0
054 Community Review Board	0	0	79,752	10,608	0
060 Farmer's Market	0	4,128	68,033	6,523	0
061 Municipal Auditorium	0	5,034	16,956	7,956	0
062 State Fair Board	1,243	12,266	82,906	19,387	0
064 Sports Authority	36	2,506	74,968	3,960	0
065 Water and Sewer - Stormwater Svcs	0	62,088	(58,321)	98,136	0
065 Water and Sewer - Waste Services	0	54,816	(26,422)	86,643	0
065 Water and Sewer - Water Services	573	412,745	183,851	652,393	0
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	13,759	0	0
068 District Energy System (DES)	0	0	37,737	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	0	86,252	573	136,331	0
075 Metro Action Commission (MAC)	17,081	167,772	47,858	265,183	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	5,288	0	0
078 Metropolitan Transit Authority (MTA)	0	559	4,575	883	0
080 Metro Nashville Public School (MNPS)	0	0	1,368,000	0	0
083 Industrial Development Board	0	0	24,640	0	0
088 Airport Authority	0	0	90,524	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	1,226	130,328	7,838	206,000	0
Bordeaux Longterm Care	0	0	198	0	0
Hospital Authority	0	0	111,724	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	1,874	0	0
Nashville Electric Service (NES)	0	0	15,048	0	0
All Other	396	0	27,793	0	0
Total Allocated					
Direct Bills	0	0	476,400	0	0
Unallocated	0	0	31,225,793	358,883	0

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

Department	003 Metropolitan 11.5	004 Mayor's Offic 12.5	006 Law 13.5	008 Human Resourc 14.5	010 General Servi 15.5
Cost Adjustments	0	0	28,415,392	0	0
Disallowed	0	0	0	0	0
Total Expenditures	262,152	4,751,632	69,303,383	8,664,349	1,661,011

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	012 IOD Network (19.5	014 Information T 20.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	129	0	0
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	114,280	0	6,642	0	14,066
003 Metropolitan Clerk	438,181	0	104	0	20,054
003 Metropolitan Clerk - Records Center	0	5,943	0	0	1,015
004 Mayor's Office	0	0	0	12	0
004 Mayor's Office - Administration	150,882	0	1,015	0	25,947
005 Election Commission	99,320	4,649	29,190	23,291	36,158
006 Law	29,442	5,892	8,019	6,121	18,567
007 Planning Commission	130,395	35,796	2,832	0	59,696
008 Human Resources	16,868	5,965	12,242	7,736	36,956
009 Register of Deeds	0	(19)	3,181	0	18,847
010 General Services	0	0	0	0	0
010 General Services - Administration	45,274	114,100	840	30,815	4,879
010 General Services - Facilities	(4,676,479)	(1,260)	0	0	78,831
010 General Services - Fleet Management	1,758,218	(4,209,742)	0	(13,052)	56,450
010 General Services - Mail Services	0	(191)	(126,961)	0	1,123
010 General Services - Surplus Property	290,173	(319)	0	(1,500)	2,866
011 Historical Commission	602	(19)	1,547	1,205	10,840
012 Employee Benefit Board	0	0	386	0	0
012 IOD Network (Injured-On-Duty)	(4,988)	0	0	(18,097)	335
014 Information Technology Service	1,501,457	97,575	83,408	(10,000)	(4,302,507)
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	0	1,609
015 Finance - Administration	25,661	0	252	23,049	7,877
015 Finance - Business Assistance	0	0	0	0	2,926
015 Finance - Grants & Cost Planning	0	0	0	0	855
015 Finance - Office of Mgmt & Budget	67,016	0	362	0	4,850
015 Finance - Operations	86,167	0	7,343	0	23,368
015 Finance - Payroll	0	0	24,731	0	4,590
015 Finance - Property Administration	18,883	0	376	0	1,325
015 Finance - Purchasing	73,745	0	571	0	4,343
015 Finance - Treasury	24,563	0	13,288	0	4,239
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	160,941	41,619	9,448	0	72,638
017 Trustee	47,166	(120)	7,008	1,210	26,769
018 County Clerk	161,801	14,778	556,758	0	27,667
019 District Attorney	33,718	45,729	13,275	0	43,261
021 Public Defender	22,164	9,180	2,825	7,262	24,115
022 Juvenile Court Clerk	0	(8)	9,806	4,324	17,186
023 Circuit Court Clerk	573,399	6,424	126,925	4,448	20,511
024 Criminal Court Clerk	394,396	(34)	28,878	92	27,697
025 Clerk and Master - Chancery	161,740	0	11,858	0	4,578
026 Juvenile Court	740,461	55,307	8,407	48,500	33,651
027 General Sessions Court	638,895	(15)	6,290	2,890	38,114
028 State Trial Courts	688,075	49,058	8,985	3,809	73,697

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	012 IOD Network (19.5	014 Information T 20.5
029 Justice Integration Services	35,881	0	91	0	132,099
030 Sheriff's Office	0	767,437	88,181	1,417,498	15,443
030 Sheriff's Office - Security Services	419,097	(32,704)	0	0	221,763
031 Police	7,810,912	6,710,393	26,939	3,601,228	814,949
032 Fire	3,593,484	6,300,045	2,457	10,962,032	292,172
033 Codes Administration	173,556	0	69,065	42,011	170,902
034 Beer Board	7,620	11,604	583	9,988	11,136
035 Agricultural Extension	48,989	0	112	0	3,267
037 Social Services	105,100	25,953	2,239	48,516	37,960
038 Health	1,049,058	129,393	529	252,294	239,821
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	570,593	64,670	31,447	155,480	296,912
040 Parks	913,447	1,053,696	4,240	651,393	213,257
041 Arts Commission	14,603	0	164	0	7,685
042 Transportation	51,950	2,489,401	2,592	365,456	135,187
044 Human Relations Commission	0	0	0	0	3,712
047 Criminal Justice Planning	0	0	0	0	2,585
048 Internal Audit	0	0	117	0	5,687
049 Office of Emergency Management	236,677	140,299	245	0	24,754
051 Office of Family Safety	79,108	0	0	0	21,756
052 Community Oversight Board	0	0	0	0	8,164
053 Office of Homeless Services	0	0	0	23,420	3,943
054 Community Review Board	0	0	0	0	256
060 Farmer's Market	21,044	0	5	0	6,086
061 Municipal Auditorium	0	0	279	(3,500)	5,861
062 State Fair Board	0	0	366	(5,550)	13,295
064 Sports Authority	13,563	0	141	0	5,224
065 Water and Sewer - Stormwater Svcs	0	(27,467)	2	24,274	72,600
065 Water and Sewer - Waste Services	0	(194,639)	0	0	29,499
065 Water and Sewer - Water Services	0	5,019,963	0	218,468	366,234
065 Water and Sewer - General	89,849	0	4,024	0	0
067 General Hospital	0	0	0	3,169	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	1,208	0	0
071 Convention Center Authority	0	0	1,254	1,214	30,322
075 Metro Action Commission (MAC)	128,154	49,067	803	63,481	146,367
077 Metro Devlp & Housing Auth (MDHA)	0	0	4	0	2,250
078 Metropolitan Transit Authority (MTA)	0	0	(100)	0	98,313
080 Metro Nashville Public School (MNPS)	785,887	0	0	1,395,745	536,855
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	223,474	0	0	24,053	157,199
Bordeaux Longterm Care	0	0	0	70,264	0
Hospital Authority	0	0	0	0	12,991
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	116,134
All Other	7,640,211	(263)	0	0	54,602
Total Allocated					
Direct Bills	994,839	38,228,124	12,857	1,986,000	0
Unallocated	6,099,316	0	0	0	27,932,771

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

Department	010 General Servi 16.5	010 General Servi 17.5	010 General Servi 18.5	012 IOD Network (19.5	014 Information T 20.5
Cost Adjustments	0	1,243,094	0	0	47,719,663
Disallowed	0	0	0	(134,603)	0
Total Expenditures	34,918,829	58,258,354	1,109,806	21,294,448	76,519,663

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

Department	015 Finance - Acc 21.5	015 Finance - Adm 22.5	015 Finance - Bus 23.5	015 Finance - Gra 24.5	015 Finance - Off 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	12,730	88,531
001 Administrative - Corporate Dues	201	0	469	54	576
001 Administrative - Employee Benefits	0	0	0	2,782	47,033
001 Administrative - Facility Rental	0	0	0	588	6,720
001 Administrative - Insurance	0	0	0	439	4,593
001 Administrative - Post Audits	0	0	0	69	1,865
001 Administrative - Gen Svcs Energy	0	0	0	119	1,244
001 Administrative - Miscellaneous	0	0	0	73	3,690
002 Metropolitan Council	201	0	469	217	2,770
003 Metropolitan Clerk	201	0	469	63	708
003 Metropolitan Clerk - Records Center	0	0	0	17	181
004 Mayor's Office	0	0	7,299	97	961
004 Mayor's Office - Administration	201	0	469	1,604	3,985
005 Election Commission	252	0	2,914	1,641	2,949
006 Law	201	0	469	2,413	6,544
007 Planning Commission	252	0	36,977	4,764	9,031
008 Human Resources	201	0	9,898	553	6,726
009 Register of Deeds	252	0	481	281	225
010 General Services	0	0	0	420	473
010 General Services - Administration	201	0	469	2,708	1,410
010 General Services - Facilities	0	0	228,668	1,942	20,755
010 General Services - Fleet Management	0	0	0	3,721	25,464
010 General Services - Mail Services	0	0	0	71	827
010 General Services - Surplus Property	0	0	0	52	594
011 Historical Commission	252	0	481	5,579	1,407
012 Employee Benefit Board	252	0	481	41,908	0
012 IOD Network (Injured-On-Duty)	0	0	0	1,368	0
014 Information Technology Service	201	0	28,757	8,330	33,953
015 Finance	0	17,199	7,299	30	149
015 Finance - Accountability	(143,893)	139,660	0	41	585
015 Finance - Administration	252	(1,233,931)	2,826	4,049	1,456
015 Finance - Business Assistance	19,409	337,296	(363,945)	82	917
015 Finance - Grants & Cost Planning	84,750	107,637	4,866	(249,672)	262
015 Finance - Office of Mgmt & Budget	0	477,758	0	119	(664,301)
015 Finance - Operations	0	990,698	2,433	260	2,793
015 Finance - Payroll	0	259,738	2,433	79	800
015 Finance - Property Administration	0	187,445	0	47	532
015 Finance - Purchasing	11,531	451,087	689,420	119	1,280
015 Finance - Treasury	0	383,512	0	97	1,115
015 Finance - Diversity Equity & Inclus	0	154,281	0	38	558
016 Assessor of Property	252	0	5,347	689	8,031
017 Trustee	252	0	2,914	189	2,370
018 County Clerk	252	0	481	437	5,095
019 District Attorney	252	0	481	2,197	9,076
021 Public Defender	252	0	481	764	8,536
022 Juvenile Court Clerk	252	0	481	199	2,092
023 Circuit Court Clerk	252	0	481	636	2,542
024 Criminal Court Clerk	252	0	481	539	5,697
025 Clerk and Master - Chancery	252	0	481	107	1,396
026 Juvenile Court	252	0	7,780	8,019	13,697
027 General Sessions Court	19,661	0	481	11,900	11,021
028 State Trial Courts	252	0	481	10,606	11,368

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

Department	015 Finance - Acc 21.5	015 Finance - Adm 22.5	015 Finance - Bus 23.5	015 Finance - Gra 24.5	015 Finance - Off 25.5
029 Justice Integration Services	252	0	481	319	3,337
030 Sheriff's Office	252	0	5,347	16,207	67,787
030 Sheriff's Office - Security Services	0	0	2,433	1,368	12,244
031 Police	252	0	2,914	45,745	218,624
032 Fire	252	0	481	19,812	144,184
033 Codes Administration	252	0	2,914	1,142	13,397
034 Beer Board	252	0	481	71	892
035 Agricultural Extension	252	0	481	22	295
037 Social Services	252	0	481	1,884	5,872
038 Health	252	0	2,914	72,704	59,889
038 Health - Employee Health & Wellness	0	0	0	102	1,096
039 Public Library	19,662	0	2,914	15,524	31,898
040 Parks	252	0	56,442	37,935	46,463
041 Arts Commission	19,662	0	5,347	5,815	2,220
042 Transportation	508	0	178,581	24,867	54,291
044 Human Relations Commission	252	0	481	48	516
047 Criminal Justice Planning	252	0	481	45	469
048 Internal Audit	0	0	17,031	97	1,389
049 Office of Emergency Management	0	0	0	13,797	2,671
051 Office of Family Safety	0	0	0	9,929	3,897
052 Community Oversight Board	0	0	0	50	518
053 Office of Homeless Services	0	0	0	6,340	3,819
054 Community Review Board	0	0	0	71	969
060 Farmer's Market	252	0	2,914	205	1,947
061 Municipal Auditorium	252	0	5,347	226	1,754
062 State Fair Board	252	0	10,213	352	3,044
064 Sports Authority	252	0	10,213	3,431	20,260
065 Water and Sewer - Stormwater Svcs	252	0	29,678	1,451	17,475
065 Water and Sewer - Waste Services	0	0	2,433	6,107	37,498
065 Water and Sewer - Water Services	0	0	21,897	13,933	153,257
065 Water and Sewer - General	252	0	207,299	2,722	0
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	252	0	481	1,273	11,666
070 Community Education Commission	252	0	481	0	0
071 Convention Center Authority	505	0	962	5,793	38,127
075 Metro Action Commission (MAC)	0	0	12,165	16,440	34,602
077 Metro Devlp & Housing Auth (MDHA)	252	0	481	3	0
078 Metropolitan Transit Authority (MTA)	252	0	481	21	0
080 Metro Nashville Public School (MNPS)	252	0	481	118,339	1,075,475
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	0	0	0
090 Debt Service	252	0	481	0	0
091 Emergency Communication Center	252	0	481	1,604	16,998
Bordeaux Longterm Care	252	0	481	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	19,662	0	481	0	0
Medical Examiner	0	0	0	21	311
Nashville Electric Service (NES)	0	0	0	0	0
All Other	571,171	0	19,945	68,598	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0

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

Department	015 Finance - Acc 21.5	015 Finance - Adm 22.5	015 Finance - Bus 23.5	015 Finance - Gra 24.5	015 Finance - Off 25.5
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	635,077	2,272,380	1,292,060	400,586	1,789,431

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

Department	015 Finance - Ope 26.5	015 Finance - Pay 27.5	015 Finance - Pro 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	104,813	0	31,046	0	29,587
001 Administrative - Corporate Dues	398	0	130	0	52
001 Administrative - Employee Benefits	1,743	0	6,639	0	3,517
001 Administrative - Facility Rental	721	0	1,404	0	559
001 Administrative - Insurance	234	0	1,049	0	450
001 Administrative - Post Audits	395	0	165	0	66
001 Administrative - Gen Svcs Energy	4,852	0	284	0	113
001 Administrative - Miscellaneous	401	0	174	0	69
002 Metropolitan Council	4,270	4,096	517	0	813
003 Metropolitan Clerk	3,689	543	151	0	150
003 Metropolitan Clerk - Records Center	1,121	109	40	0	32
004 Mayor's Office	1,290	60	238	0	238
004 Mayor's Office - Administration	3,585	2,075	724	42,786	596
005 Election Commission	4,415	2,217	682	0	729
006 Law	25,112	3,331	5,760	5,263	7,916
007 Planning Commission	52,066	4,812	4,981	126,823	9,042
008 Human Resources	6,566	5,155	1,320	76,573	1,290
009 Register of Deeds	1,691	544	3,382	0	276
010 General Services	19,560	0	1,024	0	6,483
010 General Services - Administration	1,550	3,681	8,343	567,593	646
010 General Services - Facilities	108,569	1,978	4,636	0	3,601
010 General Services - Fleet Management	174,731	3,863	8,881	0	5,034
010 General Services - Mail Services	2,796	263	169	0	106
010 General Services - Surplus Property	4,809	420	128	0	689
011 Historical Commission	6,178	1,004	331	0	296
012 Employee Benefit Board	30,051	49	102,204	0	39,916
012 IOD Network (Injured-On-Duty)	1,676	0	3,265	0	2,977
014 Information Technology Service	58,328	10,383	13,262	75,891	10,578
015 Finance	4,282	0	72	0	1,101
015 Finance - Accountability	1,032	249	97	0	75
015 Finance - Administration	2,436	2,294	346	156,201	478
015 Finance - Business Assistance	1,263	640	197	0	173
015 Finance - Grants & Cost Planning	829	162	61	0	48
015 Finance - Office of Mgmt & Budget	1,175	745	272	0	219
015 Finance - Operations	(1,297,289)	1,816	592	0	505
015 Finance - Payroll	1,837	(296,233)	180	0	158
015 Finance - Property Administration	899	270	(275,664)	0	82
015 Finance - Purchasing	1,881	779	290	(1,468,186)	221
015 Finance - Treasury	4,098	534	238	0	(497,418)
015 Finance - Diversity Equity & Inclus	901	272	93	0	80
016 Assessor of Property	7,311	6,550	1,680	15,161	1,801
017 Trustee	3,118	1,904	461	0	489
018 County Clerk	5,633	5,841	3,762	0	1,633
019 District Attorney	10,003	5,907	2,039	0	1,794
021 Public Defender	11,810	5,824	4,559	0	1,668
022 Juvenile Court Clerk	2,643	1,972	487	0	506
023 Circuit Court Clerk	5,074	3,959	1,550	0	1,111
024 Criminal Court Clerk	6,546	6,111	1,314	15,161	1,521
025 Clerk and Master - Chancery	2,229	1,241	261	0	300
026 Juvenile Court	27,271	7,759	2,963	20,694	2,432
027 General Sessions Court	21,979	8,932	2,470	11,067	2,435
028 State Trial Courts	24,189	10,043	2,634	0	2,670

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

Department	015 Finance - Ope 26.5	015 Finance - Pay 27.5	015 Finance - Pro 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
029 Justice Integration Services	2,503	1,300	778	5,533	553
030 Sheriff's Office	65,295	66,782	16,292	109,007	18,015
030 Sheriff's Office - Security Services	18,803	4,559	3,337	0	2,061
031 Police	183,060	143,827	59,912	268,051	46,035
032 Fire	102,693	99,493	40,434	5,533	30,693
033 Codes Administration	32,993	10,082	2,786	35,855	2,951
034 Beer Board	34,338	451	173	0	142
035 Agricultural Extension	1,172	385	53	0	82
037 Social Services	19,944	6,249	5,320	0	1,563
038 Health	138,619	38,790	14,048	66,403	12,275
038 Health - Employee Health & Wellness	2,305	352	249	0	155
039 Public Library	276,144	26,568	13,383	212,706	8,661
040 Parks	354,631	46,016	39,827	183,374	15,309
041 Arts Commission	12,230	843	906	15,161	508
042 Transportation	134,782	29,509	14,180	250,993	14,678
044 Human Relations Commission	2,111	323	117	0	98
047 Criminal Justice Planning	992	220	109	0	78
048 Internal Audit	1,890	622	237	15,161	193
049 Office of Emergency Management	4,904	1,004	11,245	46,922	5,355
051 Office of Family Safety	10,344	2,708	982	15,161	890
052 Community Oversight Board	926	257	122	0	89
053 Office of Homeless Services	13,889	1,593	2,187	11,067	997
054 Community Review Board	1,515	474	173	0	143
060 Farmer's Market	15,533	587	65,221	0	292
061 Municipal Auditorium	11,038	785	3,249	27,667	799
062 State Fair Board	18,645	2,222	858	16,600	848
064 Sports Authority	37,140	297	24,548	107,731	7,117
065 Water and Sewer - Stormwater Svcs	40,863	6,133	3,539	0	11,238
065 Water and Sewer - Waste Services	53,789	21,265	8,257	0	6,899
065 Water and Sewer - Water Services	369,344	40,264	36,677	15,161	73,523
065 Water and Sewer - General	0	0	0	667,554	0
067 General Hospital	62	12,858	0	0	2,085
068 District Energy System (DES)	6,326	0	3,106	0	1,911
070 Community Education Commission	0	49	0	0	8
071 Convention Center Authority	192,427	9,149	14,128	0	48,098
075 Metro Action Commission (MAC)	110,424	19,569	8,252	52,456	10,428
077 Metro Devlp & Housing Auth (MDHA)	508	0	7	0	40
078 Metropolitan Transit Authority (MTA)	2,557	78	52	0	28
080 Metro Nashville Public School (MNPS)	2,048,760	737,618	315,557	0	236,037
083 Industrial Development Board	227	0	0	0	31
088 Airport Authority	0	148	0	0	23
090 Debt Service	6,470	0	0	0	1,676
091 Emergency Communication Center	10,344	13,796	3,911	5,533	3,759
Bordeaux Longterm Care	0	7,937	0	0	1,248
Hospital Authority	0	0	0	0	0
Knowles Home	0	958	0	0	150
Medical Examiner	12	0	2,747	0	24
Nashville Electric Service (NES)	0	0	2,697	0	0
All Other	68,470	569	26,967	0	30,446
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0

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

Department	015 Finance - Ope 26.5	015 Finance - Pay 27.5	015 Finance - Pro 28.5	015 Finance - Pur 29.5	015 Finance - Tre 30.5
Cost Adjustments	0	0	0	0	1,212,408
Disallowed	0	0	0	0	0
Total Expenditures	3,885,786	1,178,846	698,505	1,778,657	1,460,546

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

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
Depreciation	0	0	0	0	0
001 Administrative - Direct	21,901	0	0	65,378	408,790
001 Administrative - Corporate Dues	144	0	0	291	0
001 Administrative - Employee Benefits	11,759	0	0	14,873	0
001 Administrative - Facility Rental	1,680	0	0	3,146	0
001 Administrative - Insurance	1,148	0	0	2,350	0
001 Administrative - Post Audits	466	0	0	370	0
001 Administrative - Gen Svcs Energy	311	0	0	637	0
001 Administrative - Miscellaneous	922	0	0	390	0
002 Metropolitan Council	3,187	89,552	0	1,159	0
003 Metropolitan Clerk	764	59,682	0	339	0
003 Metropolitan Clerk - Records Center	45	0	0	89	0
004 Mayor's Office	238	0	0	500	30,268
004 Mayor's Office - Administration	11,707	117,232	0	1,622	0
005 Election Commission	1,170	10,122	0	1,437	526,525
006 Law	2,223	24,075	0	12,904	0
007 Planning Commission	4,215	64,677	0	10,489	1,387,423
008 Human Resources	41,957	3,054	0	2,957	0
009 Register of Deeds	496	161	0	1,443	268,955
010 General Services	117	37,943	0	2,157	169,833
010 General Services - Administration	3,947	24,285	12,553	567	0
010 General Services - Facilities	5,189	683,362	0	10,385	0
010 General Services - Fleet Management	6,366	59,182	0	19,894	0
010 General Services - Mail Services	207	0	0	379	0
010 General Services - Surplus Property	147	17,416	0	270	595,044
011 Historical Commission	1,302	299	0	696	219,637
012 Employee Benefit Board	0	0	0	215,226	721,115
012 IOD Network (Injured-On-Duty)	0	0	0	7,313	0
014 Information Technology Service	9,589	213,651	0	23,668	0
015 Finance	37	0	0	153	30,617
015 Finance - Accountability	146	0	0	217	0
015 Finance - Administration	14,963	19,169	0	775	0
015 Finance - Business Assistance	229	0	0	441	0
015 Finance - Grants & Cost Planning	66	0	0	137	0
015 Finance - Office of Mgmt & Budget	346	33,241	0	610	0
015 Finance - Operations	673	51,174	0	1,326	0
015 Finance - Payroll	193	0	0	402	0
015 Finance - Property Administration	128	4,574	0	238	0
015 Finance - Purchasing	308	32,004	0	607	0
015 Finance - Treasury	269	10,707	0	499	0
015 Finance - Diversity Equity & Inclus	(160,433)	931	0	195	0
016 Assessor of Property	2,573	79,828	0	3,538	1,623,142
017 Trustee	2,494	23,395	0	971	701,890
018 County Clerk	1,921	424,282	83	2,243	1,884,728
019 District Attorney	2,832	16,493	0	4,293	629,469
021 Public Defender	3,138	11,593	166	3,922	1,422,198
022 Juvenile Court Clerk	1,398	29,050	0	1,025	214,713
023 Circuit Court Clerk	1,216	155,892	0	3,264	2,147,827
024 Criminal Court Clerk	1,996	12,087	0	2,767	1,258,288
025 Clerk and Master - Chancery	932	60,194	0	550	521,856
026 Juvenile Court	4,269	211,973	416	6,239	2,008,192
027 General Sessions Court	3,313	6,951	83	5,202	2,033,348
028 State Trial Courts	3,399	338,012	0	5,546	3,122,451

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

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
029 Justice Integration Services	1,412	15,132	0	1,638	334,682
030 Sheriff's Office	17,356	775,202	27,696	34,308	9,338,083
030 Sheriff's Office - Security Services	3,029	(709,792)	0	6,986	0
031 Police	54,817	145,780	881,713	109,128	42,953,714
032 Fire	36,402	32,425	520,992	73,791	36,562,477
033 Codes Administration	3,901	86,086	0	5,868	2,960,107
034 Beer Board	807	3,780	0	363	206,577
035 Agricultural Extension	660	3,364	0	112	122,308
037 Social Services	2,773	20,889	166	2,686	1,455,032
038 Health	20,391	733,522	31,938	23,905	6,825,715
038 Health - Employee Health & Wellness	271	0	(5,488)	521	0
039 Public Library	11,265	144,370	0	16,826	4,668,039
040 Parks	13,768	647,232	15,636	27,082	9,364,240
041 Arts Commission	8,399	1,760	0	1,907	341,006
042 Transportation	14,311	25,768	16,634	29,861	8,413,537
044 Human Relations Commission	1,155	0	0	247	92,182
047 Criminal Justice Planning	556	0	0	230	15,580
048 Internal Audit	1,224	184	0	(121,793)	0
049 Office of Emergency Management	1,101	10,483	0	966	618,662
051 Office of Family Safety	1,551	92,899	0	2,068	487,342
052 Community Oversight Board	128	76	0	257	117,013
053 Office of Homeless Services	945	0	0	4,607	208,992
054 Community Review Board	533	0	0	363	95,162
060 Farmer's Market	1,069	1,785	0	1,053	241,301
061 Municipal Auditorium	1,021	0	0	1,163	297,648
062 State Fair Board	1,340	0	0	1,807	310,468
064 Sports Authority	5,599	6,727	0	17,621	433,663
065 Water and Sewer - Stormwater Svcs	4,323	11,797	0	7,453	429,606
065 Water and Sewer - Waste Services	9,276	0	0	17,389	191,758
065 Water and Sewer - Water Services	37,913	0	12,393	71,557	12,583,724
065 Water and Sewer - General	1,027	32,769	0	0	1,112,128
067 General Hospital	0	0	0	0	3,085,290
068 District Energy System (DES)	2,886	0	0	6,540	77,648
070 Community Education Commission	0	0	0	0	17,219
071 Convention Center Authority	9,432	0	0	29,752	883,776
075 Metro Action Commission (MAC)	9,147	22,768	11,394	14,538	2,317,111
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	15	8,859
078 Metropolitan Transit Authority (MTA)	880	0	0	110	188,310
080 Metro Nashville Public School (MNPS)	267,309	47,514	83	607,720	32,842,681
083 Industrial Development Board	0	0	0	0	24,898
088 Airport Authority	0	0	0	0	132,284
090 Debt Service	0	0	0	0	8,878
091 Emergency Communication Center	4,792	0	0	8,237	1,443,021
Bordeaux Longterm Care	0	0	83	0	1,787,004
Hospital Authority	293	0	0	0	125,008
Knowles Home	0	0	0	0	208,920
Medical Examiner	77	0	0	107	5,262
Nashville Electric Service (NES)	0	0	0	0	133,879
All Other	0	192,491	0	0	9,246,996
Total Allocated					215,244,100
Direct Bills	0	0	0	0	41,698,220
Unallocated	0	0	0	0	72,562,874

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

Department	015 Finance - Div 31.5	030 Sheriff's Off 32.5	038 Health - Empl 33.5	048 Internal Audi 34.5	Totals
Cost Adjustments	0	15,200,128	0	0	85,296,153
Disallowed	0	0	0	0	23,387,797
Total Expenditures	570,738	20,471,382	1,526,543	1,453,075	438,189,144

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
002 Metropolitan Council		
9.4.1 Metro Council	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2024 Human Resources Model - Human Resources
003 Metropolitan Clerk		
10.4.1 Metro Clerk	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2024 Human Resources Model - Human Resources
003 Metropolitan Clerk - Records Center		
11.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2024 Records Stored and Requests Report - Metro Clerk
11.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2024 Records Stored and Requests Report - Metro Clerk
004 Mayor's Office - Administration		
12.4.1 Mayors Office Admin	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2024 Human Resources Model - Human Resources
006 Law		
13.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2024 Total Time Report - Law
13.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
13.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
14.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2024 Human Resources Model - Human Resources
14.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2024 Human Resources Model - Human Resources
14.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2024 Human Resources Model - Human Resources
14.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2024 Human Resources Model - Human Resources
14.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2024 Human Resources Model - Human Resources
010 General Services - Administration		
15.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2024 Expenditure Report - Finance-Operations
010 General Services - Facilities		
16.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2024 General Services Rate Model - General Services

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

Department	Allocation Basis	Allocation Source
010 General Services - Fleet Management		
17.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2024 Fleet Management Billings Report - Finance-Operations
17.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2024 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
18.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2024 Postal Charges Report - General Services
012 IOD Network (Injured-On-Duty)		
19.4.1 Injured-On-Duty	Total IOD Payment Allocations by Benefiting Department	FY 2024 IOD Summary - Finance-Cost Planning
19.4.2 IOD Clinic - Health Occupancy	Direct Allocation to 038 Health	Direct Assignment
014 Information Technology Service		
20.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2024 Information Systems Billings Report - Finance-Operations
20.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2024 Information Systems Billings Report - Finance-Operations
20.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2024 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
21.4.1 Community Partnerships	Direct Allocation to All Other	Direct Assignment
21.4.2 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
21.4.3 Procurement Monitoring/COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
21.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2024 Reviews Report - Finance-Accountability
21.4.5 Special Projects	Number of Special Projects by Benefiting Department	FY 2024 Reviews Report - Finance-Accountability
21.4.6 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
21.4.7 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2024 Reviews Report - Finance-Accountability
015 Finance - Administration		
22.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2024 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
23.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
23.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2024 Business Assistance Report - Finance-Business Assistance
23.4.3 Procurement Accountability	Number of Contracts Managed by Benefiting Department	FY 2024 Business Assistance Report - Finance-Business Assistance
23.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2024 Reviews Report - Finance-Accountability
23.4.5 COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
015 Finance - Grants & Cost Planning		
24.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2024 Grant Assessment Report - Finance-Grants Coordination
24.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2024 Expenditure Report - Finance-Operations
24.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
25.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2024 Expenditure Report - Finance-Operations

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

Department	Allocation Basis	Allocation Source
015 Finance - Operations		
26.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2024 Transaction Count Reports - Finance-Operations
26.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2024 Transaction Count Reports - Finance-Operations
26.4.3 Collections	Percentage of Total Collections by Benefiting Department	FY 2024 Collections Report
015 Finance - Payroll		
27.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2024 Active Employee Reports - Human Resources
015 Finance - Property Administration		
28.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2024 Expenditure Report - Finance-Operations
28.4.2 Lease Administration	Total Number of Leases Administered by Benefiting Department	FY 2024 Public Property Lease Report
015 Finance - Purchasing		
29.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2024 KPI Details Report - Finance-Purchasing
29.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2024 KPI Details Report - Finance-Purchasing
29.4.3 Agency Specific Procurement	Direct Allocation to 064 Sports Authority	FY 2024 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
30.4.1 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2024 Average Weighted MIP Balances by Fund - Finance-Treasury
30.4.2 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2024 Active Employee Reports - Human Resources
30.4.3 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2024 Expenditure Report - Finance-Operations
015 Finance - Diversity Equity & Inclus		
31.4.1 Departmental Meetings	Total Meeting Hours by Benefiting Department	FY 2024 DEI Staff Hours - Finance-DEI
31.4.2 Policy Work	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2024 Expenditure Report - Finance-Operations
31.4.3 All Other Programs	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2024 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
32.4.1 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.3 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2024 Active Employee Reports - Human Resources
32.4.4 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.5 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.6 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.7 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.8 Fulton	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.9 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.10 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2024 Security Per Square Foot Report - Sheriff
32.4.11 Department Specific	Direct Allocation to 018 County Clerk	Direct Assignment
32.4.12 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
33.4.1 Employee Health & Wellness	Number of Procedures by Benefiting Department	FY 2024 CSMP Activity by Department Report - Health
048 Internal Audit		

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	8,723	0.10	261	0.03	10,774	0.01	1,248	0.05
004 Mayor's Office	211	0.00	12	0.00	7,557	0.01	11	0.00
005 Election Commission	20,781	0.24	1,915	0.22	143,974	0.20	19,811	0.85
007 Planning Commission	240,388	2.83	5,969	0.70	242,299	0.33	1,158	0.05
009 Register of Deeds	6,194	0.07	1,879	0.22	173,292	0.24	279	0.01
010 General Services	59,262	0.70	32	0.00	1,936	0.00	37,853	1.63
010 General Services - Surplus Property	17,327	0.20	853	0.10	51,654	0.07	44,059	1.89
011 Historical Commission	5,643	0.07	1,203	0.14	38,639	0.05	178	0.01
012 Employee Benefit Board	6,062	0.07	352	0.04	26,548	0.04	3,977	0.17
015 Finance	542	0.01	62	0.01	2,855	0.00	11	0.00
016 Assessor of Property	214,403	2.52	6,536	0.77	514,614	0.70	1,335	0.06
017 Trustee	65,353	0.77	2,042	0.24	203,098	0.28	377	0.02
018 County Clerk	173,383	2.04	5,841	0.68	350,665	0.48	1,460	0.06
019 District Attorney	60,063	0.71	7,166	0.84	179,792	0.25	1,202	0.05
021 Public Defender	13,018	0.15	6,985	0.82	222,704	0.30	861,383	37.04
022 Juvenile Court Clerk	6,329	0.07	2,387	0.28	67,825	0.09	337	0.01
023 Circuit Court Clerk	477,283	5.62	7,442	0.87	484,222	0.66	1,792	0.08
024 Criminal Court Clerk	178,866	2.11	6,417	0.75	330,929	0.45	26,027	1.12
025 Clerk and Master - Chancery	129,857	1.53	1,123	0.13	102,703	0.14	356	0.02
026 Juvenile Court	33,066	0.39	7,962	0.93	466,844	0.64	5,085	0.22
027 General Sessions Court	424,448	5.00	9,200	1.08	519,497	0.71	12,368	0.53
028 State Trial Courts	1,115,660	13.14	10,681	1.25	507,417	0.69	2,406	0.10
029 Justice Integration Services	91,569	1.08	2,003	0.23	35,637	0.05	429	0.02
030 Sheriff's Office	460,879	5.43	78,295	9.18	2,718,827	3.72	28,979	1.25
031 Police	1,738,628	20.47	151,204	17.73	12,391,168	16.96	137,543	5.91
032 Fire	315,232	3.71	113,666	13.33	9,167,379	12.55	167,309	7.19
033 Codes Administration	343,774	4.05	11,696	1.37	673,292	0.92	1,995	0.09
034 Beer Board	16,942	0.20	617	0.07	20,477	0.03	35,726	1.54
035 Agricultural Extension	2,954	0.03	542	0.06	1,562	0.00	44,918	1.93
037 Social Services	79,924	0.94	4,553	0.53	693,904	0.95	163,676	7.04
038 Health	125,737	1.48	40,554	4.75	2,381,561	3.26	22,664	0.97
039 Public Library	125,159	1.47	30,027	3.52	1,307,849	1.79	5,562	0.24
040 Parks	137,297	1.62	86,175	10.10	1,971,497	2.70	15,484	0.67
041 Arts Commission	7,511	0.09	1,124	0.13	41,839	0.06	2,917	0.13
042 Transportation	169,398	1.99	32,638	3.83	2,395,264	3.28	37,611	1.62
044 Human Relations Commission	1,450	0.02	386	0.05	7,883	0.01	41,510	1.79
047 Criminal Justice Planning	919	0.01	300	0.04	742	0.00	43	0.00
049 Office of Emergency Management	18,680	0.22	1,300	0.15	20,721	0.03	25,946	1.12
051 Office of Family Safety	135,032	1.59	3,440	0.40	22,702	0.03	576	0.02
052 Community Oversight Board	1,966	0.02	21	0.00	3,695	0.01	103,428	4.45
053 Office of Homeless Services	4,249	0.05	2,387	0.28	4,769	0.01	36,024	1.55
054 Community Review Board	754	0.01	43	0.01	1,636	0.00	19	0.00
060 Farmer's Market	3,681	0.04	598	0.07	37,490	0.05	4,408	0.19
061 Municipal Auditorium	3,519	0.04	709	0.08	91,666	0.13	117	0.01
062 State Fair Board	6,483	0.08	1,702	0.20	120,509	0.16	259	0.01
064 Sports Authority	29,718	0.35	510	0.06	16,172	0.02	33,579	1.44
065 Water and Sewer - Stormwater Svcs	67,491	0.79	8,528	1.00	36,794	0.05	4,311	0.19
065 Water and Sewer - Waste Services	34,118	0.40	8,468	0.99	74,458	0.10	23,010	0.99

MAXCAP 2025 Maximus US Services, Inc.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	%
065 Water and Sewer - Water Services	166,291	1.96	56,137	6.58	4,501,727	6.16	20,469	0.88
065 Water and Sewer - General	132,940	1.57	520	0.06	24,929	0.03	195	0.01
067 General Hospital	344	0.00	20	0.00	3,049,860	4.17	17	0.00
068 District Energy System (DES)	1,081	0.01	40	0.00	1,538	0.00	127	0.01
070 Community Education Commission	8	0.00	1	0.00	12,085	0.02	1	0.00
071 Convention Center Authority	26,601	0.31	11,618	1.36	181,081	0.25	2,052	0.09
075 Metro Action Commission (MAC)	139,833	1.65	22,533	2.64	692,002	0.95	201,158	8.65
077 Metro Devlp & Housing Auth (MDHA)	584	0.01	8	0.00	399	0.00	3	0.00
078 Metropolitan Transit Authority (MTA)	23,134	0.27	69,826	8.19	21,744	0.03	121	0.01
080 Metro Nashville Public School (MNPS)	283,602	3.34	5,494	0.64	22,886,876	31.33	127,508	5.48
083 Industrial Development Board	187	0.00	11	0.00	358	0.00	2	0.00
088 Airport Authority	660	0.01	39	0.00	42,822	0.06	8	0.00
090 Debt Service	270	0.00	8	0.00	328	0.00	3	0.00
091 Emergency Communication Center	68,170	0.80	17,445	2.05	451,933	0.62	2,703	0.12
Bordeaux Longterm Care	151	0.00	9	0.00	1,704,530	2.33	9	0.00
Hospital Authority	3,925	0.05	79	0.01	3,263	0.00	24	0.00
Knowles Home	95	0.00	13	0.00	188,007	0.26	2	0.00
Medical Examiner	28	0.00	1	0.00	44	0.00	2	0.00
Nashville Electric Service (NES)	20,588	0.24	211	0.02	11,243	0.02	98	0.00
All Other	444,888	5.24	1,096	0.13	389,624	0.53	10,129	0.44
Total Allocated	8,493,304	100.00	852,914	100.00	73,053,724	100.00	2,325,385	100.00
Unallocated & Direct Billing	1,228		298		17,055		6,891,431	
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
FULL 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	763	0.01	41,411	3.84	0	0.00	14,325	1.25
004 Mayor's Office	34	0.00	331	0.03	0	0.00	117	0.01
005 Election Commission	27,740	0.40	1,397	0.13	0	0.00	3,053	0.27
007 Planning Commission	23,579	0.34	7,816	0.72	0	0.00	6,228	0.54
009 Register of Deeds	270	0.00	1,168	0.11	0	0.00	535	0.05
010 General Services	75	0.00	1,384	0.13	0	0.00	491	0.04
010 General Services - Surplus Property	5,875	0.09	387	0.04	0	0.00	7,100	0.62
011 Historical Commission	2,097	0.03	1,090	0.10	0	0.00	340	0.03
012 Employee Benefit Board	1,083	0.02	136,171	12.63	0	0.00	46,707	4.08
015 Finance	153	0.00	110	0.01	0	0.00	44	0.00
016 Assessor of Property	44,647	0.65	3,426	0.32	0	0.00	5,577	0.49
017 Trustee	7,534	0.11	1,152	0.11	0	0.00	1,729	0.15
018 County Clerk	22,042	0.32	2,229	0.21	0	0.00	4,814	0.42
019 District Attorney	24,990	0.36	3,628	0.34	0	0.00	2,348	0.21
021 Public Defender	17,193	0.25	3,396	0.31	0	0.00	1,861	0.16
022 Juvenile Court Clerk	7,358	0.11	928	0.09	0	0.00	439	0.04
023 Circuit Court Clerk	28,059	0.41	3,064	0.28	0	0.00	14,736	1.29
024 Criminal Court Clerk	27,623	0.40	2,587	0.24	0	0.00	10,402	0.91
025 Clerk and Master - Chancery	7,612	0.11	519	0.05	0	0.00	4,029	0.35
026 Juvenile Court	100,595	1.46	5,559	0.52	0	0.00	19,530	1.71
027 General Sessions Court	38,897	0.57	5,293	0.49	0	0.00	16,903	1.48
028 State Trial Courts	40,588	0.59	5,618	0.52	0	0.00	18,467	1.61
029 Justice Integration Services	6,202	0.09	1,641	0.15	0	0.00	2,334	0.20
030 Sheriff's Office	520,792	7.57	35,775	3.32	0	0.00	24,638	2.15
031 Police	1,681,079	24.42	95,525	8.86	1,364,840	73.09	231,427	20.23
032 Fire	1,009,750	14.67	66,795	6.19	502,437	26.91	130,580	11.42
033 Codes Administration	68,680	1.00	6,318	0.59	0	0.00	7,595	0.66
034 Beer Board	2,584	0.04	383	0.04	0	0.00	432	0.04
035 Agricultural Extension	3,105	0.05	150	0.01	0	0.00	1,230	0.11
037 Social Services	94,423	1.37	2,530	0.23	0	0.00	3,630	0.32
038 Health	219,896	3.19	25,373	2.35	0	0.00	33,710	2.95
039 Public Library	613,916	8.92	15,774	1.46	0	0.00	21,066	1.84
040 Parks	1,520,337	22.08	26,280	2.44	0	0.00	33,691	2.95
041 Arts Commission	1,996	0.03	1,898	0.18	0	0.00	944	0.08
042 Transportation	257,998	3.75	27,984	2.59	0	0.00	23,305	2.04
044 Human Relations Commission	1,021	0.01	232	0.02	0	0.00	108	0.01
047 Criminal Justice Planning	701	0.01	180	0.02	0	0.00	80	0.01
049 Office of Emergency Management	37,470	0.54	1,920	0.18	0	0.00	6,179	0.54
051 Office of Family Safety	1,998	0.03	2,414	0.22	0	0.00	2,615	0.23
052 Community Oversight Board	57	0.00	213	0.02	0	0.00	131	0.01
053 Office of Homeless Services	302	0.00	3,579	0.33	0	0.00	1,131	0.10
054 Community Review Board	128	0.00	375	0.03	0	0.00	116	0.01
060 Farmer's Market	616	0.01	810	0.08	0	0.00	831	0.07
061 Municipal Auditorium	109,049	1.58	876	0.08	0	0.00	372	0.03
062 State Fair Board	400	0.01	1,434	0.13	0	0.00	614	0.05
064 Sports Authority	12,547	0.18	11,323	1.05	0	0.00	4,344	0.38
065 Water and Sewer - Stormwater Svcs	1,958	0.03	5,993	0.56	0	0.00	3,407	0.30
065 Water and Sewer - Waste Services	5,998	0.09	13,944	1.29	0	0.00	10,772	0.94

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	%
065 Water and Sewer - Water Services	10,863	0.16	53,493	4.96	0	0.00	24,462	2.14
065 Water and Sewer - General	3,314	0.05	490	0.05	0	0.00	2,620	0.23
067 General Hospital	53	0.00	414	0.04	0	0.00	230	0.02
068 District Energy System (DES)	121	0.00	4,176	0.39	0	0.00	1,447	0.13
070 Community Education Commission	2,971	0.04	3	0.00	0	0.00	1	0.00
071 Convention Center Authority	1,704	0.02	20,014	1.86	0	0.00	7,205	0.63
075 Metro Action Commission (MAC)	11,571	0.17	13,071	1.21	0	0.00	15,631	1.37
077 Metro Devlp & Housing Auth (MDHA)	24	0.00	22	0.00	0	0.00	24	0.00
078 Metropolitan Transit Authority (MTA)	650	0.01	425	0.04	0	0.00	832	0.07
080 Metro Nashville Public School (MNPS)	31,157	0.45	392,300	36.38	0	0.00	159,403	13.94
083 Industrial Development Board	33	0.00	22	0.00	0	0.00	10	0.00
088 Airport Authority	118	0.00	86	0.01	0	0.00	39	0.00
090 Debt Service	20	0.00	3	0.00	0	0.00	6	0.00
091 Emergency Communication Center	46,757	0.68	7,344	0.68	0	0.00	8,872	0.78
Bordeaux Longterm Care	24	0.00	240	0.02	0	0.00	133	0.01
Hospital Authority	231	0.00	144	0.01	0	0.00	153	0.01
Knowles Home	32	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)	584	0.01	306	0.03	0	0.00	718	0.06
All Other	172,077	2.50	7,418	0.69	0	0.00	196,945	17.22
Total Allocated	6,884,115	100.00	1,078,452	100.00	1,867,277	100.00	1,143,825	100.00
Unallocated & Direct Billing	727		4,853		0		602	
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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule G - Origins of Costs

Grantee Departments	002 Metropolitan Council	%	003 Metropolitan Clerk	%	003 Metropolitan Clerk - Records Center	%	004 Mayor's Office - Administration	%
001 Administrative - Direct	1,030	0.03	289	0.03	28	0.01	1,442	0.03
004 Mayor's Office	50	0.00	14	0.00	1	0.00	70	0.00
005 Election Commission	8,737	0.26	2,450	0.26	16,665	6.37	12,229	0.26
007 Planning Commission	27,145	0.80	7,612	0.80	40,918	15.64	37,994	0.80
009 Register of Deeds	8,582	0.25	2,407	0.25	3,259	1.25	12,012	0.25
010 General Services	130	0.00	36	0.00	4	0.00	182	0.00
010 General Services - Surplus Property	3,875	0.11	1,087	0.11	45	0.02	5,423	0.11
011 Historical Commission	5,490	0.16	1,539	0.16	26	0.01	7,684	0.16
012 Employee Benefit Board	1,463	0.04	410	0.04	28	0.01	2,049	0.04
015 Finance	235	0.01	66	0.01	162	0.06	329	0.01
016 Assessor of Property	29,830	0.88	8,365	0.88	7,092	2.71	41,751	0.88
017 Trustee	9,319	0.27	2,613	0.27	49	0.02	13,044	0.27
018 County Clerk	26,660	0.79	7,477	0.79	455	0.17	37,314	0.79
019 District Attorney	32,715	0.96	9,174	0.96	143	0.05	45,789	0.96
021 Public Defender	31,891	0.94	8,943	0.94	11,311	4.32	44,636	0.94
022 Juvenile Court Clerk	10,900	0.32	3,057	0.32	47	0.02	15,257	0.32
023 Circuit Court Clerk	33,979	1.00	9,529	1.00	23,293	8.91	47,558	1.00
024 Criminal Court Clerk	29,291	0.86	8,214	0.86	10,373	3.97	40,997	0.86
025 Clerk and Master - Chancery	5,123	0.15	1,437	0.15	13,891	5.31	7,171	0.15
026 Juvenile Court	36,316	1.07	10,184	1.07	22,076	8.44	50,829	1.07
027 General Sessions Court	41,974	1.24	11,771	1.24	335	0.13	58,748	1.24
028 State Trial Courts	48,749	1.44	13,671	1.44	264	0.10	68,231	1.44
029 Justice Integration Services	9,141	0.27	2,563	0.27	191	0.07	12,794	0.27
030 Sheriff's Office	357,413	10.53	100,231	10.53	1,750	0.67	500,250	10.53
031 Police	689,999	20.33	193,504	20.33	15,516	5.93	965,746	20.33
032 Fire	518,845	15.29	145,503	15.29	4,188	1.60	726,192	15.29
033 Codes Administration	53,365	1.57	14,965	1.57	2,705	1.03	74,692	1.57
034 Beer Board	2,803	0.08	786	0.08	963	0.37	3,923	0.08
035 Agricultural Extension	2,474	0.07	694	0.07	14	0.01	3,462	0.07
037 Social Services	20,775	0.61	5,826	0.61	4,464	1.71	29,077	0.61
038 Health	185,024	5.45	51,887	5.45	36,713	14.04	258,968	5.45
039 Public Library	136,871	4.03	38,383	4.03	14,338	5.48	191,571	4.03
040 Parks	216,391	6.38	60,684	6.38	3,567	1.36	302,870	6.38
041 Arts Commission	5,106	0.15	1,432	0.15	28	0.01	7,147	0.15
042 Transportation	148,689	4.38	41,698	4.38	2,246	0.86	208,111	4.38
044 Human Relations Commission	1,763	0.05	494	0.05	8	0.00	2,468	0.05
047 Criminal Justice Planning	1,370	0.04	384	0.04	6	0.00	1,917	0.04
049 Office of Emergency Management	5,897	0.17	1,653	0.17	53	0.02	8,254	0.17
051 Office of Family Safety	15,695	0.46	4,401	0.46	76	0.03	21,967	0.46
052 Community Oversight Board	93	0.00	26	0.00	3	0.00	131	0.00
053 Office of Homeless Services	10,884	0.32	3,052	0.32	47	0.02	15,233	0.32
054 Community Review Board	196	0.01	55	0.01	14	0.01	274	0.01
060 Farmer's Market	2,721	0.08	763	0.08	16	0.01	3,808	0.08
061 Municipal Auditorium	3,216	0.09	902	0.09	19	0.01	4,501	0.09
062 State Fair Board	7,751	0.23	2,173	0.23	1,223	0.47	10,849	0.23
064 Sports Authority	2,238	0.07	627	0.07	65	0.03	3,133	0.07
065 Water and Sewer - Stormwater Svcs	38,889	1.15	10,906	1.15	182	0.07	54,431	1.15
065 Water and Sewer - Waste Services	38,573	1.14	10,817	1.14	205	0.08	53,987	1.14

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

Grantee Departments	002 Metropolitan Council	%	003 Metropolitan Clerk	%	003 Metropolitan Clerk - Records Center	%	004 Mayor's Office - Administration	%
065 Water and Sewer - Water Services	255,985	7.54	71,788	7.54	1,721	0.66	358,287	7.54
065 Water and Sewer - General	1,987	0.06	558	0.06	89	0.03	2,785	0.06
067 General Hospital	83	0.00	23	0.00	7	0.00	115	0.00
068 District Energy System (DES)	167	0.00	47	0.00	3	0.00	234	0.00
070 Community Education Commission	3	0.00	1	0.00	0	0.00	4	0.00
071 Convention Center Authority	52,886	1.56	14,831	1.56	249	0.10	74,022	1.56
075 Metro Action Commission (MAC)	102,787	3.03	28,825	3.03	16,765	6.41	143,865	3.03
077 Metro Devlp & Housing Auth (MDHA)	38	0.00	10	0.00	1	0.00	53	0.00
078 Metropolitan Transit Authority (MTA)	1,398	0.04	392	0.04	31	0.01	1,957	0.04
080 Metro Nashville Public School (MNPS)	22,659	0.67	6,359	0.67	1,025	0.39	31,719	0.67
083 Industrial Development Board	49	0.00	14	0.00	0	0.00	68	0.00
088 Airport Authority	176	0.01	49	0.01	1	0.00	246	0.01
090 Debt Service	32	0.00	9	0.00	1	0.00	44	0.00
091 Emergency Communication Center	79,648	2.35	22,336	2.35	1,536	0.59	111,478	2.35
Bordeaux Longterm Care	36	0.00	10	0.00	4	0.00	50	0.00
Hospital Authority	359	0.01	101	0.01	6	0.00	502	0.01
Knowles Home	49	0.00	14	0.00	1	0.00	68	0.00
Medical Examiner	5	0.00	1	0.00	0	0.00	7	0.00
Nashville Electric Service (NES)	963	0.03	270	0.03	26	0.01	1,348	0.03
All Other	4,568	0.13	1,281	0.13	1,031	0.39	6,385	0.13
Total Allocated	3,393,539	100.00	951,670	100.00	261,561	100.00	4,749,733	100.00
Unallocated & Direct Billing	1,357		42,281		591		1,899	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	3,394,896		993,951		262,152		4,751,632	

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

Grantee Departments	006 Law	%	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%
001 Administrative - Direct	6,523	0.07	2,535	0.03	183	0.01	6,252	0.02
004 Mayor's Office	11,387	0.12	125	0.00	4	0.00	131	0.00
005 Election Commission	47,156	0.51	21,463	0.26	3,634	0.22	96,965	0.35
007 Planning Commission	173,183	1.89	66,694	0.80	3,372	0.20	138,029	0.50
009 Register of Deeds	12,273	0.13	21,080	0.25	333	0.02	6,672	0.02
010 General Services	631	0.01	321	0.00	1,825	0.11	677	0.00
010 General Services - Surplus Property	4,112	0.04	9,510	0.11	110,041	6.63	255,210	0.92
011 Historical Commission	113,015	1.23	13,492	0.16	216	0.01	4,995	0.02
012 Employee Benefit Board	104,117	1.13	3,607	0.04	187	0.01	5,405	0.02
015 Finance	1,010	0.01	578	0.01	9	0.00	322	0.00
016 Assessor of Property	290,515	3.16	73,287	0.88	5,336	0.32	166,808	0.60
017 Trustee	261,427	2.85	22,908	0.27	1,589	0.10	50,559	0.18
018 County Clerk	8,503	0.09	65,479	0.78	29,797	1.79	153,397	0.55
019 District Attorney	5,494	0.06	80,353	0.96	2,583	0.16	48,646	0.17
021 Public Defender	4,762	0.05	78,329	0.94	947	0.06	32,293	0.12
022 Juvenile Court Clerk	6,442	0.07	26,774	0.32	640	0.04	6,753	0.02
023 Circuit Court Clerk	71,061	0.77	83,458	1.00	17,505	1.05	506,464	1.82
024 Criminal Court Clerk	45,661	0.50	71,945	0.86	9,437	0.57	353,409	1.27
025 Clerk and Master - Chancery	2,674	0.03	12,583	0.15	3,776	0.23	141,575	0.51
026 Juvenile Court	30,637	0.33	89,198	1.07	16,465	0.99	656,867	2.36
027 General Sessions Court	58,720	0.64	103,096	1.24	13,281	0.80	569,451	2.05
028 State Trial Courts	14,421	0.16	119,735	1.43	15,136	0.91	622,741	2.24
029 Justice Integration Services	6,992	0.08	22,453	0.27	1,643	0.10	66,752	0.24
030 Sheriff's Office	243,062	2.65	877,879	10.52	36,014	2.17	533,993	1.92
031 Police	1,485,022	16.17	1,694,802	20.31	344,555	20.74	7,406,456	26.62
032 Fire	692,532	7.54	1,274,363	15.27	306,763	18.47	3,684,505	13.24
033 Codes Administration	983,815	10.71	131,146	1.57	8,230	0.50	209,326	0.75
034 Beer Board	38,910	0.42	6,887	0.08	785	0.05	11,585	0.04
035 Agricultural Extension	479	0.01	6,076	0.07	997	0.06	43,538	0.16
037 Social Services	33,757	0.37	51,028	0.61	2,991	0.18	105,831	0.38
038 Health	264,740	2.88	454,463	5.45	26,477	1.59	1,013,815	3.64
039 Public Library	122,546	1.33	336,193	4.03	18,726	1.13	610,943	2.20
040 Parks	346,718	3.78	531,518	6.37	64,142	3.86	973,747	3.50
041 Arts Commission	164,995	1.80	12,553	0.15	409	0.02	16,845	0.06
042 Transportation	1,147,059	12.49	365,291	4.38	184,667	11.12	445,019	1.60
044 Human Relations Commission	22,419	0.24	4,333	0.05	38	0.00	1,441	0.01
047 Criminal Justice Planning	456	0.00	3,365	0.04	25	0.00	972	0.00
049 Office of Emergency Management	13,935	0.15	14,488	0.17	6,569	0.40	215,278	0.77
051 Office of Family Safety	11,752	0.13	38,551	0.46	1,787	0.11	77,519	0.28
052 Community Oversight Board	124	0.00	229	0.00	56	0.00	2,142	0.01
053 Office of Homeless Services	29,693	0.32	26,735	0.32	102	0.01	3,962	0.01
054 Community Review Board	75,832	0.83	10,163	0.12	16	0.00	475	0.00
060 Farmer's Market	65,156	0.71	6,688	0.08	483	0.03	20,802	0.07
061 Municipal Auditorium	24,942	0.27	7,901	0.09	93	0.01	3,094	0.01
062 State Fair Board	80,557	0.88	19,045	0.23	178	0.01	6,074	0.02
064 Sports Authority	78,166	0.85	5,505	0.07	428	0.03	17,718	0.06
065 Water and Sewer - Stormwater Svcs	(52,568)	(0.57)	95,519	1.14	17,616	1.06	57,991	0.21
065 Water and Sewer - Waste Services	(17,982)	(0.20)	94,731	1.14	120,094	7.23	230,162	0.83

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

Grantee Departments	006 Law	%	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%
065 Water and Sewer - Water Services	202,698	2.21	628,765	7.53	69,643	4.19	275,996	0.99
065 Water and Sewer - General	31,482	0.34	4,944	0.06	2,303	0.14	92,686	0.33
067 General Hospital	13,306	0.14	203	0.00	18	0.00	231	0.00
068 District Energy System (DES)	36,438	0.40	413	0.00	21	0.00	733	0.00
070 Community Education Commission	204	0.00	6	0.00	57	0.00	5	0.00
071 Convention Center Authority	10,433	0.11	129,900	1.56	725	0.04	24,665	0.09
075 Metro Action Commission (MAC)	60,879	0.66	252,466	3.03	16,108	0.97	140,861	0.51
077 Metro Devlp & Housing Auth (MDHA)	5,059	0.06	93	0.00	19	0.00	612	0.00
078 Metropolitan Transit Authority (MTA)	5,467	0.06	3,434	0.04	668	0.04	25,443	0.09
080 Metro Nashville Public School (MNPS)	1,377,733	15.00	55,802	0.67	22,047	1.33	900,364	3.24
083 Industrial Development Board	23,399	0.25	121	0.00	4	0.00	100	0.00
088 Airport Authority	85,952	0.94	439	0.01	12	0.00	352	0.00
090 Debt Service	142	0.00	78	0.00	6	0.00	176	0.00
091 Emergency Communication Center	19,008	0.21	195,628	2.34	5,834	0.35	249,130	0.90
Bordeaux Longterm Care	342	0.00	88	0.00	12	0.00	77	0.00
Hospital Authority	106,222	1.16	888	0.01	105	0.01	3,865	0.01
Knowles Home	138	0.00	119	0.00	2	0.00	52	0.00
Medical Examiner	1,790	0.02	13	0.00	0	0.00	18	0.00
Nashville Electric Service (NES)	15,233	0.17	2,367	0.03	594	0.04	22,638	0.08
All Other	50,465	0.55	11,151	0.13	162,578	9.79	6,501,175	23.37
Total Allocated	9,183,220	100.00	8,345,372	100.00	1,660,935	100.00	27,822,791	100.00
Unallocated & Direct Billing	31,704,771		318,977		76		7,096,038	
Adjustments & Disallowed	28,415,392		0		0		0	
Total Expenditures	69,303,383		8,664,349		1,661,011		34,918,829	

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

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	012 IOD Network (Injured-On-Duty)	%	014 Information Technology Service	%
001 Administrative - Direct	44	0.00	792	0.07	466	0.00	203	0.02
004 Mayor's Office	9	0.00	18	0.00	34	0.00	9	0.00
005 Election Commission	5,881	0.03	26,862	2.45	23,346	0.12	5,464	0.63
007 Planning Commission	38,157	0.20	4,069	0.37	462	0.00	9,203	1.06
009 Register of Deeds	395	0.00	3,208	0.29	3	0.00	2,833	0.33
010 General Services	129	0.00	133	0.01	84	0.00	25	0.00
010 General Services - Surplus Property	6,368	0.03	175	0.02	604	0.00	640	0.07
011 Historical Commission	229	0.00	1,708	0.16	1,297	0.01	1,675	0.19
012 Employee Benefit Board	115	0.00	1,218	0.11	482	0.00	274	0.03
015 Finance	7	0.00	28	0.00	134	0.00	15	0.00
016 Assessor of Property	38,695	0.21	10,131	0.92	275	0.00	11,079	1.28
017 Trustee	323	0.00	7,008	0.64	1,402	0.01	4,116	0.47
018 County Clerk	16,591	0.09	499,978	45.61	619	0.00	4,404	0.51
019 District Attorney	42,782	0.23	12,876	1.17	75	0.00	6,690	0.77
021 Public Defender	9,802	0.05	3,217	0.29	7,345	0.04	3,751	0.43
022 Juvenile Court Clerk	354	0.00	9,159	0.84	4,339	0.02	2,598	0.30
023 Circuit Court Clerk	8,510	0.05	114,506	10.44	4,892	0.03	3,512	0.41
024 Criminal Court Clerk	1,332	0.01	26,672	2.43	369	0.00	4,446	0.51
025 Clerk and Master - Chancery	664	0.00	10,771	0.98	87	0.00	786	0.09
026 Juvenile Court	52,076	0.28	8,518	0.78	48,923	0.25	5,829	0.67
027 General Sessions Court	1,676	0.01	6,748	0.62	3,329	0.02	6,299	0.73
028 State Trial Courts	49,091	0.26	9,715	0.89	4,159	0.02	11,628	1.34
029 Justice Integration Services	2,585	0.01	2,134	0.19	(172)	0.00	19,570	2.26
030 Sheriff's Office	646,088	3.44	86,371	7.88	1,417,734	7.29	44,675	5.15
031 Police	5,883,626	31.32	45,239	4.13	3,604,508	18.54	154,848	17.86
032 Fire	5,220,365	27.79	12,846	1.17	10,956,909	56.36	63,387	7.31
033 Codes Administration	4,520	0.02	65,903	6.01	42,730	0.22	25,971	3.00
034 Beer Board	9,530	0.05	794	0.07	10,046	0.05	1,788	0.21
035 Agricultural Extension	134	0.00	176	0.02	23	0.00	517	0.06
037 Social Services	24,864	0.13	2,872	0.26	48,572	0.25	5,792	0.67
038 Health	121,482	0.65	6,381	0.58	253,267	1.30	38,732	4.47
039 Public Library	57,073	0.30	34,484	3.15	156,227	0.80	45,236	5.22
040 Parks	855,907	4.56	10,080	0.92	652,665	3.36	34,609	3.99
041 Arts Commission	295	0.00	480	0.04	197	0.00	1,250	0.14
042 Transportation	1,637,266	8.71	7,532	0.69	367,795	1.89	26,315	3.04
044 Human Relations Commission	90	0.00	94	0.01	18	0.00	567	0.07
047 Criminal Justice Planning	53	0.00	53	0.00	2	0.00	390	0.04
049 Office of Emergency Management	132,996	0.71	743	0.07	185	0.00	5,284	0.61
051 Office of Family Safety	567	0.00	503	0.05	93	0.00	3,345	0.39
052 Community Oversight Board	155	0.00	128	0.01	(11)	0.00	1,207	0.14
053 Office of Homeless Services	124	0.00	212	0.02	23,492	0.12	666	0.08
054 Community Review Board	65	0.00	97	0.01	65	0.00	74	0.01
060 Farmer's Market	197	0.00	205	0.02	78	0.00	958	0.11
061 Municipal Auditorium	136	0.00	419	0.04	(3,428)	(0.02)	909	0.10
062 State Fair Board	358	0.00	719	0.07	(5,445)	(0.03)	2,056	0.24
064 Sports Authority	196	0.00	490	0.04	325	0.00	910	0.11
065 Water and Sewer - Stormwater Svcs	(105,604)	(0.56)	1,685	0.15	24,417	0.13	11,192	1.29
065 Water and Sewer - Waste Services	(758,184)	(4.04)	1,480	0.14	782	0.00	6,189	0.71

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

Grantee Departments	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	012 IOD Network (Injured-On-Duty)	%	014 Information Technology Service	%
065 Water and Sewer - Water Services	4,719,219	25.12	9,738	0.89	219,467	1.13	57,584	6.64
065 Water and Sewer - General	235	0.00	3,823	0.35	1,167	0.01	354	0.04
067 General Hospital	12	0.00	243	0.02	3,203	0.02	15	0.00
068 District Energy System (DES)	28	0.00	77	0.01	68	0.00	30	0.00
070 Community Education Commission	3	0.00	1,085	0.10	2	0.00	1	0.00
071 Convention Center Authority	752	0.00	3,074	0.28	1,796	0.01	4,966	0.57
075 Metro Action Commission (MAC)	27,324	0.15	2,905	0.26	63,887	0.33	22,540	2.60
077 Metro Devlp & Housing Auth (MDHA)	46	0.00	37	0.00	1	0.00	335	0.04
078 Metropolitan Transit Authority (MTA)	1,873	0.01	1,374	0.13	(161)	0.00	14,525	1.68
080 Metro Nashville Public School (MNPS)	12,673	0.07	27,520	2.51	1,400,814	7.20	94,516	10.90
083 Industrial Development Board	16	0.00	22	0.00	16	0.00	9	0.00
088 Airport Authority	59	0.00	79	0.01	59	0.00	31	0.00
090 Debt Service	1	0.00	36	0.00	15	0.00	7	0.00
091 Emergency Communication Center	3,482	0.02	3,088	0.28	24,117	0.12	24,944	2.88
Bordeaux Longterm Care	2	0.00	143	0.01	70,222	0.36	7	0.00
Hospital Authority	326	0.00	293	0.03	50	0.00	1,659	0.19
Knowles Home	1	0.00	18	0.00	28	0.00	8	0.00
Medical Examiner	1	0.00	2	0.00	2	0.00	1	0.00
Nashville Electric Service (NES)	1,677	0.01	1,318	0.12	(141)	0.00	41,374	4.77
All Other	10,931	0.06	1,809	0.17	4,222	0.02	22,071	2.55
Total Allocated	18,786,775	100.00	1,096,315	100.00	19,442,636	100.00	866,897	100.00
Unallocated & Direct Billing	38,228,485		13,491		1,986,415		27,933,103	
Adjustments & Disallowed	1,243,094		0		(134,603)		47,719,663	
Total Expenditures	58,258,354		1,109,806		21,294,448		76,519,663	

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

Grantee Departments	015 Finance - Accountability	%	015 Finance - Administration	%	015 Finance - Business Assistance	%	015 Finance - Grants & Cost Planning	%
001 Administrative - Direct	1,397	0.22	45,172	1.99	1,483	0.11	7,896	1.97
004 Mayor's Office	81	0.01	1,458	0.06	5,677	0.44	65	0.02
005 Election Commission	442	0.07	3,060	0.13	3,511	0.27	1,081	0.27
007 Planning Commission	1,767	0.28	34,335	1.51	51,697	4.00	3,117	0.78
009 Register of Deeds	250	0.04	919	0.04	670	0.05	206	0.05
010 General Services	53	0.01	4,953	0.22	216	0.02	270	0.07
010 General Services - Surplus Property	259	0.04	6,257	0.28	8,218	0.64	171	0.04
011 Historical Commission	813	0.13	2,343	0.10	625	0.05	3,469	0.87
012 Employee Benefit Board	4,720	0.74	40,253	1.77	3,414	0.26	25,836	6.45
015 Finance	82	0.01	13,140	0.58	5,833	0.45	35	0.01
016 Assessor of Property	491	0.08	8,222	0.36	8,960	0.69	610	0.15
017 Trustee	287	0.05	2,426	0.11	3,020	0.23	208	0.05
018 County Clerk	361	0.06	5,422	0.24	3,648	0.28	387	0.10
019 District Attorney	487	0.08	5,577	0.25	1,540	0.12	1,434	0.36
021 Public Defender	329	0.05	5,351	0.24	1,174	0.09	563	0.14
022 Juvenile Court Clerk	242	0.04	1,551	0.07	698	0.05	153	0.04
023 Circuit Court Clerk	389	0.06	4,623	0.20	5,198	0.40	505	0.13
024 Criminal Court Clerk	421	0.07	6,754	0.30	6,247	0.48	430	0.11
025 Clerk and Master - Chancery	242	0.04	1,441	0.06	1,613	0.12	89	0.02
026 Juvenile Court	1,366	0.22	15,084	0.66	15,480	1.20	5,078	1.27
027 General Sessions Court	17,475	2.75	14,611	0.64	7,562	0.59	7,458	1.86
028 State Trial Courts	1,482	0.23	11,639	0.51	6,501	0.50	6,701	1.67
029 Justice Integration Services	332	0.05	3,363	0.15	2,949	0.23	359	0.09
030 Sheriff's Office	3,171	0.50	66,529	2.93	35,231	2.73	11,620	2.90
031 Police	8,824	1.39	188,355	8.30	129,560	10.04	31,594	7.89
032 Fire	4,022	0.63	105,044	4.63	51,441	3.98	14,825	3.70
033 Codes Administration	722	0.11	17,389	0.77	12,061	0.93	1,152	0.29
034 Beer Board	227	0.04	4,893	0.22	687	0.05	76	0.02
035 Agricultural Extension	216	0.03	557	0.02	766	0.06	24	0.01
037 Social Services	457	0.07	6,218	0.27	1,813	0.14	1,262	0.32
038 Health	8,677	1.37	62,283	2.74	26,050	2.02	45,338	11.33
039 Public Library	19,095	3.01	82,410	3.63	46,924	3.63	10,200	2.55
040 Parks	6,219	0.98	109,337	4.82	89,063	6.90	24,240	6.06
041 Arts Commission	16,788	2.64	8,384	0.37	6,996	0.54	3,627	0.91
042 Transportation	6,747	1.06	112,259	4.94	197,037	15.26	16,670	4.16
044 Human Relations Commission	214	0.03	622	0.03	441	0.03	41	0.01
047 Criminal Justice Planning	212	0.03	413	0.02	419	0.03	32	0.01
049 Office of Emergency Management	1,747	0.28	11,308	0.50	9,923	0.77	8,556	2.14
051 Office of Family Safety	1,160	0.18	6,267	0.28	3,527	0.27	6,154	1.54
052 Community Oversight Board	10	0.00	377	0.02	89	0.01	45	0.01
053 Office of Homeless Services	742	0.12	5,521	0.24	2,127	0.16	3,924	0.98
054 Community Review Board	13	0.00	593	0.03	52	0.00	58	0.01
060 Farmer's Market	262	0.04	3,181	0.14	2,556	0.20	153	0.04
061 Municipal Auditorium	422	0.07	6,325	0.28	8,890	0.69	168	0.04
062 State Fair Board	436	0.07	7,248	0.32	10,979	0.85	264	0.07
064 Sports Authority	1,223	0.19	26,818	1.18	26,497	2.05	2,174	0.54
065 Water and Sewer - Stormwater Svcs	750	0.12	19,534	0.86	25,572	1.98	1,093	0.27
065 Water and Sewer - Waste Services	1,049	0.17	30,602	1.35	11,531	0.89	4,309	1.08

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

Grantee Departments	015 Finance - Accountability	%	015 Finance - Administration	%	015 Finance - Business Assistance	%	015 Finance - Grants & Cost Planning	%
065 Water and Sewer - Water Services	2,383	0.38	124,560	5.49	32,633	2.53	9,739	2.43
065 Water and Sewer - General	5,802	0.91	107,785	4.75	271,712	21.05	1,908	0.48
067 General Hospital	16	0.00	2,676	0.12	58	0.00	81	0.02
068 District Energy System (DES)	346	0.05	4,232	0.19	521	0.04	796	0.20
070 Community Education Commission	205	0.03	115	0.01	379	0.03	1	0.00
071 Convention Center Authority	1,112	0.18	51,424	2.27	2,694	0.21	3,704	0.93
075 Metro Action Commission (MAC)	2,342	0.37	40,033	1.76	24,513	1.90	10,475	2.62
077 Metro Devlp & Housing Auth (MDHA)	206	0.03	202	0.01	400	0.03	5	0.00
078 Metropolitan Transit Authority (MTA)	266	0.04	1,272	0.06	1,386	0.11	131	0.03
080 Metro Nashville Public School (MNPS)	13,919	2.19	676,333	29.79	30,115	2.33	75,356	18.83
083 Industrial Development Board	1	0.00	64	0.00	5	0.00	4	0.00
088 Airport Authority	5	0.00	123	0.01	15	0.00	16	0.00
090 Debt Service	206	0.03	1,472	0.06	399	0.03	2	0.00
091 Emergency Communication Center	549	0.09	11,089	0.49	5,246	0.41	1,243	0.31
Bordeaux Longterm Care	214	0.03	1,706	0.08	410	0.03	47	0.01
Hospital Authority	12	0.00	221	0.01	149	0.01	34	0.01
Knowles Home	16,030	2.52	2,757	0.12	379	0.03	6	0.00
Medical Examiner	2	0.00	75	0.00	3	0.00	13	0.00
Nashville Electric Service (NES)	38	0.01	724	0.03	867	0.07	103	0.03
All Other	474,162	74.67	123,041	5.42	72,895	5.65	42,899	10.72
Total Allocated	634,988	100.00	2,270,326	100.00	1,290,945	100.00	400,283	100.00
Unallocated & Direct Billing	89		2,054		1,115		303	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	635,077		2,272,380		1,292,060		400,586	

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

Grantee Departments	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%	015 Finance - Payroll	%	015 Finance - Property Administration	%
001 Administrative - Direct	64,691	3.62	77,901	2.01	166	0.01	19,538	2.80
004 Mayor's Office	717	0.04	1,001	0.03	57	0.00	156	0.02
005 Election Commission	2,585	0.14	4,197	0.11	1,904	0.16	577	0.08
007 Planning Commission	7,477	0.42	40,794	1.05	4,228	0.36	3,419	0.49
009 Register of Deeds	396	0.02	1,547	0.04	500	0.04	3,189	0.46
010 General Services	392	0.02	14,718	0.38	20	0.00	661	0.09
010 General Services - Surplus Property	761	0.04	4,514	0.12	576	0.05	677	0.10
011 Historical Commission	1,194	0.07	5,014	0.13	877	0.07	286	0.04
012 Employee Benefit Board	675	0.04	23,247	0.60	258	0.02	64,262	9.21
015 Finance	126	0.01	3,228	0.08	18	0.00	49	0.01
016 Assessor of Property	6,928	0.39	7,660	0.20	5,578	0.47	1,434	0.21
017 Trustee	2,189	0.12	3,370	0.09	1,685	0.14	488	0.07
018 County Clerk	4,549	0.25	6,114	0.16	4,964	0.42	3,685	0.53
019 District Attorney	7,119	0.40	8,348	0.21	4,914	0.42	1,428	0.20
021 Public Defender	7,082	0.40	9,415	0.24	4,807	0.41	4,049	0.58
022 Juvenile Court Clerk	1,704	0.10	2,231	0.06	1,645	0.14	359	0.05
023 Circuit Court Clerk	2,776	0.16	6,118	0.16	3,413	0.29	1,255	0.18
024 Criminal Court Clerk	4,871	0.27	6,548	0.17	5,088	0.43	1,035	0.15
025 Clerk and Master - Chancery	1,220	0.07	2,233	0.06	1,039	0.09	222	0.03
026 Juvenile Court	11,073	0.62	23,143	0.60	6,489	0.55	2,178	0.31
027 General Sessions Court	9,088	0.51	18,792	0.48	7,429	0.63	1,851	0.27
028 State Trial Courts	9,551	0.53	21,005	0.54	8,386	0.71	2,025	0.29
029 Justice Integration Services	3,246	0.18	3,385	0.09	1,314	0.11	784	0.11
030 Sheriff's Office	63,419	3.55	72,384	1.86	58,817	4.99	13,849	1.98
031 Police	183,837	10.30	205,434	5.29	120,938	10.26	48,567	6.96
032 Fire	121,919	6.83	132,703	3.42	83,508	7.09	33,922	4.86
033 Codes Administration	11,969	0.67	29,284	0.75	8,884	0.75	2,673	0.38
034 Beer Board	807	0.05	26,069	0.67	419	0.04	167	0.02
035 Agricultural Extension	297	0.02	1,043	0.03	326	0.03	57	0.01
037 Social Services	5,136	0.29	15,863	0.41	5,156	0.44	5,053	0.72
038 Health	47,847	2.68	110,963	2.86	32,305	2.74	11,013	1.58
039 Public Library	27,047	1.51	213,527	5.50	22,503	1.91	11,527	1.65
040 Parks	39,574	2.22	277,538	7.14	38,487	3.27	36,837	5.28
041 Arts Commission	1,835	0.10	9,709	0.25	777	0.07	670	0.10
042 Transportation	47,493	2.66	135,256	3.48	25,939	2.20	12,222	1.75
044 Human Relations Commission	443	0.02	1,677	0.04	278	0.02	97	0.01
047 Criminal Justice Planning	362	0.02	772	0.02	186	0.02	75	0.01
049 Office of Emergency Management	2,358	0.13	4,931	0.13	928	0.08	11,215	1.61
051 Office of Family Safety	3,096	0.17	8,297	0.21	2,275	0.19	698	0.10
052 Community Oversight Board	483	0.03	783	0.02	222	0.02	105	0.02
053 Office of Homeless Services	2,904	0.16	10,612	0.27	1,337	0.11	1,411	0.20
054 Community Review Board	758	0.04	1,309	0.03	409	0.03	143	0.02
060 Farmer's Market	1,541	0.09	11,866	0.31	520	0.04	65,086	9.33
061 Municipal Auditorium	1,457	0.08	8,419	0.22	674	0.06	3,087	0.44
062 State Fair Board	2,450	0.14	14,292	0.37	1,870	0.16	621	0.09
064 Sports Authority	14,993	0.84	28,253	0.73	368	0.03	21,510	3.08
065 Water and Sewer - Stormwater Svcs	13,751	0.77	34,300	0.88	5,295	0.45	2,626	0.38
065 Water and Sewer - Waste Services	30,585	1.71	59,887	1.54	17,886	1.52	6,729	0.96

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

Grantee Departments	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%	015 Finance - Payroll	%	015 Finance - Property Administration	%
065 Water and Sewer - Water Services	118,862	6.66	292,780	7.54	34,392	2.92	26,325	3.77
065 Water and Sewer - General	616	0.03	1,156	0.03	455	0.04	145	0.02
067 General Hospital	1,499	0.08	158	0.00	10,279	0.87	192	0.03
068 District Energy System (DES)	8,533	0.48	4,823	0.12	26	0.00	1,969	0.28
070 Community Education Commission	9	0.00	3	0.00	40	0.00	1	0.00
071 Convention Center Authority	28,417	1.59	145,022	3.73	7,676	0.65	9,022	1.29
075 Metro Action Commission (MAC)	27,358	1.53	87,109	2.24	16,400	1.39	6,342	0.91
077 Metro Devlp & Housing Auth (MDHA)	16	0.00	417	0.01	6	0.00	11	0.00
078 Metropolitan Transit Authority (MTA)	602	0.03	2,970	0.08	247	0.02	251	0.04
080 Metro Nashville Public School (MNPS)	801,272	44.88	1,549,541	39.88	592,863	50.30	212,334	30.43
083 Industrial Development Board	13	0.00	219	0.01	7	0.00	10	0.00
088 Airport Authority	69	0.00	187	0.00	145	0.01	39	0.01
090 Debt Service	6	0.00	4,827	0.12	5	0.00	1	0.00
091 Emergency Communication Center	13,908	0.78	10,323	0.27	11,572	0.98	2,917	0.42
Bordeaux Longterm Care	835	0.05	53	0.00	6,343	0.54	111	0.02
Hospital Authority	135	0.01	368	0.01	57	0.00	73	0.01
Knowles Home	103	0.01	26	0.00	771	0.07	13	0.00
Medical Examiner	228	0.01	14	0.00	1	0.00	2,729	0.39
Nashville Electric Service (NES)	505	0.03	938	0.02	165	0.01	2,888	0.41
All Other	5,602	0.31	74,459	1.92	1,512	0.13	28,818	4.13
Total Allocated	1,785,359	100.00	3,885,088	100.00	1,178,625	100.00	697,760	100.00
Unallocated & Direct Billing	4,072		698		221		745	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	1,789,431		3,885,786		1,178,846		698,505	

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

Grantee Departments	015 Finance - Purchasing	%	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%	030 Sheriff's Office - Security Services	%
001 Administrative - Direct	2,381	0.13	9,957	4.02	16,546	2.91	3,920	0.07
004 Mayor's Office	83	0.00	84	0.03	193	0.03	89	0.00
005 Election Commission	1,339	0.08	298	0.12	1,256	0.22	15,053	0.29
007 Planning Commission	71,669	4.03	3,186	1.28	4,594	0.81	76,399	1.45
009 Register of Deeds	436	0.02	115	0.05	682	0.12	1,882	0.04
010 General Services	585	0.03	2,208	0.89	141	0.02	38,374	0.73
010 General Services - Surplus Property	21,601	1.22	267	0.11	492	0.09	25,650	0.49
011 Historical Commission	365	0.02	145	0.06	1,358	0.24	1,726	0.03
012 Employee Benefit Board	2,949	0.17	13,172	5.31	602	0.11	2,658	0.05
015 Finance	560	0.03	377	0.15	126	0.02	218	0.00
016 Assessor of Property	10,836	0.61	772	0.31	2,872	0.51	90,792	1.72
017 Trustee	891	0.05	275	0.11	2,631	0.46	27,317	0.52
018 County Clerk	6,838	0.38	606	0.24	2,301	0.41	431,877	8.19
019 District Attorney	1,740	0.10	643	0.26	2,920	0.51	22,482	0.43
021 Public Defender	1,223	0.07	602	0.24	3,329	0.59	16,198	0.31
022 Juvenile Court Clerk	548	0.03	187	0.08	1,489	0.26	30,906	0.59
023 Circuit Court Clerk	4,443	0.25	451	0.18	1,865	0.33	172,207	3.27
024 Criminal Court Clerk	11,095	0.62	570	0.23	2,326	0.41	24,817	0.47
025 Clerk and Master - Chancery	931	0.05	114	0.05	986	0.17	64,337	1.22
026 Juvenile Court	16,020	0.90	895	0.36	4,350	0.77	233,497	4.43
027 General Sessions Court	10,246	0.58	900	0.36	3,614	0.64	26,638	0.51
028 State Trial Courts	4,999	0.28	995	0.40	3,837	0.68	360,924	6.85
029 Justice Integration Services	4,813	0.27	297	0.12	1,590	0.28	23,594	0.45
030 Sheriff's Office	77,490	4.36	7,156	2.89	22,535	3.97	122,410	2.32
031 Police	240,071	13.51	17,676	7.13	59,350	10.46	444,284	8.43
032 Fire	78,829	4.44	12,103	4.88	40,429	7.12	199,440	3.78
033 Codes Administration	24,456	1.38	1,467	0.59	4,612	0.81	106,779	2.03
034 Beer Board	514	0.03	74	0.03	869	0.15	5,322	0.10
035 Agricultural Extension	290	0.02	33	0.01	704	0.12	4,790	0.09
037 Social Services	1,577	0.09	585	0.24	2,978	0.52	27,247	0.52
038 Health	49,511	2.79	4,496	1.81	20,908	3.68	787,909	14.95
039 Public Library	127,498	7.18	3,269	1.32	12,949	2.28	190,792	3.62
040 Parks	122,064	6.87	5,646	2.28	16,493	2.91	709,761	13.47
041 Arts Commission	8,719	0.49	232	0.09	8,443	1.49	3,799	0.07
042 Transportation	180,257	10.15	5,911	2.38	16,325	2.88	78,680	1.49
044 Human Relations Commission	105	0.01	44	0.02	1,171	0.21	429	0.01
047 Criminal Justice Planning	71	0.00	29	0.01	555	0.10	267	0.01
049 Office of Emergency Management	27,426	1.54	1,865	0.75	1,227	0.22	18,388	0.35
051 Office of Family Safety	9,272	0.52	324	0.13	1,658	0.29	97,468	1.85
052 Community Oversight Board	102	0.01	38	0.02	126	0.02	527	0.01
053 Office of Homeless Services	6,534	0.37	346	0.14	937	0.17	1,594	0.03
054 Community Review Board	103	0.01	72	0.03	538	0.09	276	0.01
060 Farmer's Market	362	0.02	125	0.05	1,042	0.18	3,181	0.06
061 Municipal Auditorium	15,454	0.87	286	0.12	1,053	0.19	1,201	0.02
062 State Fair Board	9,674	0.54	325	0.13	1,381	0.24	2,087	0.04
064 Sports Authority	60,304	3.39	2,428	0.98	4,575	0.81	10,044	0.19
065 Water and Sewer - Stormwater Svcs	5,671	0.32	3,922	1.58	4,225	0.74	21,856	0.41
065 Water and Sewer - Waste Services	25,397	1.43	2,589	1.04	8,651	1.52	21,035	0.40

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

Grantee Departments	015 Finance - Purchasing	%	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%	030 Sheriff's Office - Security Services	%
065 Water and Sewer - Water Services	35,358	1.99	25,597	10.32	34,756	6.12	57,657	1.09
065 Water and Sewer - General	365,734	20.59	76	0.03	2,280	0.40	46,559	0.88
067 General Hospital	104	0.01	738	0.30	392	0.07	99	0.00
068 District Energy System (DES)	234	0.01	650	0.26	2,170	0.38	466	0.01
070 Community Education Commission	15	0.00	3	0.00	3	0.00	2	0.00
071 Convention Center Authority	3,744	0.21	16,369	6.60	8,298	1.46	9,860	0.19
075 Metro Action Commission (MAC)	36,488	2.05	3,716	1.50	9,360	1.65	51,521	0.98
077 Metro Devlp & Housing Auth (MDHA)	33	0.00	17	0.01	6	0.00	140	0.00
078 Metropolitan Transit Authority (MTA)	1,078	0.06	93	0.04	1,080	0.19	5,198	0.10
080 Metro Nashville Public School (MNPS)	42,334	2.38	79,065	31.89	207,201	36.50	150,190	2.85
083 Industrial Development Board	10	0.00	18	0.01	5	0.00	70	0.00
088 Airport Authority	32	0.00	36	0.01	24	0.00	244	0.00
090 Debt Service	66	0.00	572	0.23	13	0.00	119	0.00
091 Emergency Communication Center	7,486	0.42	1,407	0.57	5,402	0.95	19,705	0.37
Bordeaux Longterm Care	64	0.00	440	0.18	219	0.04	41	0.00
Hospital Authority	180	0.01	45	0.02	341	0.06	995	0.02
Knowles Home	11	0.00	53	0.02	28	0.00	7	0.00
Medical Examiner	4	0.00	9	0.00	58	0.01	12	0.00
Nashville Electric Service (NES)	942	0.05	77	0.03	164	0.03	4,612	0.09
All Other	34,133	1.92	10,821	4.36	2,012	0.35	372,376	7.06
Total Allocated	1,776,393	100.00	247,964	100.00	567,649	100.00	5,270,991	100.00
Unallocated & Direct Billing	2,264		174		3,089		263	
Adjustments & Disallowed	0		1,212,408		0		15,200,128	
Total Expenditures	1,778,657		1,460,546		570,738		20,471,382	

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%	Federal Participation	%
001 Administrative - Direct	1	0.00	60,445	4.17	408,790	0.19	0	0.00
004 Mayor's Office	0	0.00	483	0.03	30,268	0.01	0	0.00
005 Election Commission	28	0.00	1,670	0.12	526,525	0.24	0	0.00
007 Planning Commission	25	0.00	10,441	0.72	1,387,423	0.64	0	0.00
009 Register of Deeds	2	0.00	1,486	0.10	268,955	0.12	0	0.00
010 General Services	14	0.00	2,017	0.14	169,833	0.08	0	0.00
010 General Services - Surplus Property	829	0.05	427	0.03	595,044	0.28	0	0.00
011 Historical Commission	1	0.00	866	0.06	219,637	0.10	0	0.00
012 Employee Benefit Board	1	0.00	198,813	13.70	721,115	0.34	0	0.00
015 Finance	0	0.00	153	0.01	30,617	0.01	0	0.00
016 Assessor of Property	40	0.00	4,242	0.29	1,623,142	0.75	0	0.00
017 Trustee	12	0.00	1,447	0.10	701,890	0.33	0	0.00
018 County Clerk	312	0.02	2,557	0.18	1,884,728	0.88	0	0.00
019 District Attorney	19	0.00	4,308	0.30	629,469	0.29	0	0.00
021 Public Defender	172	0.01	4,135	0.28	1,422,198	0.66	0	0.00
022 Juvenile Court Clerk	5	0.00	1,075	0.07	214,713	0.10	0	0.00
023 Circuit Court Clerk	134	0.01	3,586	0.25	2,147,827	1.00	0	0.00
024 Criminal Court Clerk	72	0.00	3,017	0.21	1,258,288	0.58	0	0.00
025 Clerk and Master - Chancery	29	0.00	622	0.04	521,856	0.24	0	0.00
026 Juvenile Court	540	0.04	6,438	0.44	2,008,192	0.93	0	0.00
027 General Sessions Court	184	0.01	5,465	0.38	2,033,348	0.94	0	0.00
028 State Trial Courts	115	0.01	5,915	0.41	3,122,451	1.45	0	0.00
029 Justice Integration Services	13	0.00	2,179	0.15	334,682	0.16	0	0.00
030 Sheriff's Office	27,859	1.82	41,967	2.89	9,338,083	4.34	0	0.00
031 Police	881,149	57.72	118,843	8.19	42,953,714	19.96	0	0.00
032 Fire	521,429	34.16	83,319	5.74	36,562,477	16.99	0	0.00
033 Codes Administration	61	0.00	7,879	0.54	2,960,107	1.38	0	0.00
034 Beer Board	6	0.00	488	0.03	206,577	0.10	0	0.00
035 Agricultural Extension	8	0.00	155	0.01	122,308	0.06	0	0.00
037 Social Services	188	0.01	3,012	0.21	1,455,032	0.68	0	0.00
038 Health	32,021	2.10	24,952	1.72	6,825,715	3.17	0	0.00
039 Public Library	140	0.01	18,216	1.26	4,668,039	2.17	0	0.00
040 Parks	16,060	1.05	29,262	2.02	9,364,240	4.35	0	0.00
041 Arts Commission	3	0.00	2,059	0.14	341,006	0.16	0	0.00
042 Transportation	17,961	1.18	34,897	2.41	8,413,537	3.91	0	0.00
044 Human Relations Commission	0	0.00	294	0.02	92,182	0.04	0	0.00
047 Criminal Justice Planning	0	0.00	229	0.02	15,580	0.01	0	0.00
049 Office of Emergency Management	50	0.00	1,190	0.08	618,662	0.29	0	0.00
051 Office of Family Safety	13	0.00	2,098	0.14	487,342	0.23	0	0.00
052 Community Oversight Board	0	0.00	310	0.02	117,013	0.05	0	0.00
053 Office of Homeless Services	0	0.00	4,360	0.30	208,992	0.10	0	0.00
054 Community Review Board	0	0.00	442	0.03	95,162	0.04	0	0.00
060 Farmer's Market	4	0.00	1,115	0.08	241,301	0.11	0	0.00
061 Municipal Auditorium	1	0.00	1,199	0.08	297,648	0.14	0	0.00
062 State Fair Board	1	0.00	1,898	0.13	310,468	0.14	0	0.00
064 Sports Authority	3	0.00	16,478	1.14	433,663	0.20	0	0.00
065 Water and Sewer - Stormwater Svcs	132	0.01	7,744	0.53	429,606	0.20	0	0.00
065 Water and Sewer - Waste Services	904	0.06	18,984	1.31	191,758	0.09	0	0.00

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%	Federal Participation	%
065 Water and Sewer - Water Services	12,865	0.84	71,485	4.93	12,583,724	5.85	0	0.00
065 Water and Sewer - General	19	0.00	460	0.03	1,112,128	0.52	0	0.00
067 General Hospital	0	0.00	600	0.04	3,085,290	1.43	0	0.00
068 District Energy System (DES)	0	0.00	6,094	0.42	77,648	0.04	0	0.00
070 Community Education Commission	0	0.00	4	0.00	17,219	0.01	0	0.00
071 Convention Center Authority	4	0.00	27,855	1.92	883,776	0.41	0	0.00
075 Metro Action Commission (MAC)	11,474	0.75	14,973	1.03	2,317,111	1.08	0	0.00
077 Metro Devlp & Housing Auth (MDHA)	0	0.00	31	0.00	8,859	0.00	0	0.00
078 Metropolitan Transit Authority (MTA)	5	0.00	599	0.04	188,310	0.09	0	0.00
080 Metro Nashville Public School (MNPS)	254	0.02	572,331	39.45	32,842,681	15.26	0	0.00
083 Industrial Development Board	0	0.00	31	0.00	24,898	0.01	0	0.00
088 Airport Authority	0	0.00	122	0.01	132,284	0.06	0	0.00
090 Debt Service	0	0.00	4	0.00	8,878	0.00	0	0.00
091 Emergency Communication Center	42	0.00	8,679	0.60	1,443,021	0.67	0	0.00
Bordeaux Longterm Care	83	0.01	349	0.02	1,787,004	0.83	0	0.00
Hospital Authority	1	0.00	205	0.01	125,008	0.06	0	0.00
Knowles Home	0	0.00	41	0.00	208,920	0.10	0	0.00
Medical Examiner	0	0.00	101	0.01	5,262	0.00	0	0.00
Nashville Electric Service (NES)	5	0.00	435	0.03	133,879	0.06	0	0.00
All Other	1,253	0.08	3,170	0.22	9,246,996	4.30	0	0.00
Total Allocated	1,526,543	100.00	1,450,745	100.00	215,244,100	100.00		
Unallocated & Direct Billing	0		2,330		114,261,094			
Adjustments & Disallowed	0		0		108,683,950			
Total Expenditures	1,526,543		1,453,075		438,189,144			

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
FULL 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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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		469	469	
015 Finance - Grants & Cost Planning		54	54	
015 Finance - Office of Mgmt & Budget		576	576	
015 Finance - Operations		398	398	
015 Finance - Property Administration		130	130	
015 Finance - Treasury		52	52	
015 Finance - Diversity Equity & Inclus		144	144	
048 Internal Audit		291	291	
Total Allocated Additions:		2,557	2,557	2,557
Total To Be Allocated:	853,212	2,557		855,769

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,557	2,557	0
Reallocate Admin Costs		(2,557)	2,557
Unallocated Costs	0	0	0
2nd Allocation	2,557	0	2,557
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	855,769	0	855,769

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,090	699,302
004 Mayor's Office - Administration	45,988.00	5.389987	45,988		45,988	138	46,126
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	116	38,834
078 Metropolitan Transit Authority (MTA)	69,519.00	8.147919	69,519		69,519	208	69,727
Schedule .4 Total for Corporate Dues	853,211.68	100.000000	853,212		853,212	2,557	855,769

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	699,302	699,302
004 Mayor's Office - Administration	46,126	46,126
015 Finance - Administration	1,780	1,780
040 Parks	38,834	38,834
078 Metropolitan Transit Authority (MTA)	69,727	69,727
Direct Bill	0	0
Total	855,769	855,769

MAXCAP 2025 Maximus US Services, Inc.

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
FULL 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		2,782	2,782	
015 Finance - Office of Mgmt & Budget		47,033	47,033	
015 Finance - Operations		1,743	1,743	
015 Finance - Property Administration		6,639	6,639	
015 Finance - Treasury		3,517	3,517	
015 Finance - Diversity Equity & Inclus		11,759	11,759	
048 Internal Audit		14,873	14,873	
Total Allocated Additions:		174,040	174,040	174,040
Total To Be Allocated:	73,070,779	174,040		73,244,819

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	174,040	174,040	0	0	0
Reallocate Admin Costs		(174,040)	8,341	16,527	95,225
Unallocated Costs	0	0	0	0	0
2nd Allocation	174,040	0	8,341	16,527	95,225
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	73,244,819	0	3,510,241	6,955,555	40,075,569

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	476	8,247	21,134	12,921	10,938
Unallocated Costs	0	0	0	0	0
2nd Allocation	476	8,247	21,134	12,921	10,938
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,476	3,470,834	8,894,134	5,437,621	4,603,338

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	231
Unallocated Costs	0
2nd Allocation	231
Total For 001 Administrative - Employee Benefits	
Schedule .3 Total	97,051

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42	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	210	88,111
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	191	80,404
015 Finance - Administration	1,781,075.58	1.860197	65,142		65,142	155	65,298
016 Assessor of Property	1,500,392.43	1.567045	54,876		54,876	131	55,007
017 Trustee	746,567.60	0.779733	27,305		27,305	65	27,371
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	68	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	54,278
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	34	14,142
026 Juvenile Court	1,512,343.30	1.579527	55,313		55,313	132	55,445
027 General Sessions Court	1,921,669.03	2.007036	70,284		70,284	168	70,452
028 State Trial Courts	1,362,452.01	1.422977	49,831		49,831	119	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	727	305,579
033 Codes Administration	2,055,717.48	2.147039	75,187		75,187	179	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	63,223
038 Health	7,625,379.44	7.964124	278,896		278,896	665	279,561
039 Public Library	3,445,640.25	3.598707	126,023		126,023	301	126,324
040 Parks	6,286,308.13	6.565567	229,920		229,920	549	230,468
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	635	266,737
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	1,356	567,748
067 General Hospital	9,749,269.80	10.182364	356,576		356,576	851	357,427
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	41	17,057
075 Metro Action Commission (MAC)	1,527,519.01	1.595376	55,868		55,868	133	56,002
078 Metropolitan Transit Authority (MTA)	41,570.22	0.043417	1,520		1,520	4	1,524

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	61,115
Bordeaux Longterm Care	4,514,212.68	4.714749	165,106		165,106	394	165,500
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	8,341	3,510,241

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	16,527	6,955,555
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,939,028		6,939,028	16,527	6,955,555

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	608	255,462
003 Metropolitan Clerk	17	0.096756	38,683		38,683	92	38,776
004 Mayor's Office - Administration	49	0.278884	111,499		111,499	266	111,765
005 Election Commission	36	0.204895	81,918		81,918	195	82,113
006 Law	29	0.165054	65,989		65,989	157	66,146
007 Planning Commission	58	0.330108	131,978		131,978	315	132,293
008 Human Resources	86	0.489471	195,692		195,692	467	196,159
009 Register of Deeds	46	0.261810	104,673		104,673	250	104,922
010 General Services - Administration	207	1.178145	471,026		471,026	1,123	472,150
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	9,124
014 Information Technology Service	158	0.899260	359,527		359,527	857	360,385
015 Finance - Administration	123	0.700057	279,885		279,885	667	280,553
016 Assessor of Property	142	0.808196	323,120		323,120	771	323,890
017 Trustee	49	0.278884	111,499		111,499	266	111,765
018 County Clerk	100	0.569152	227,549		227,549	543	228,092
019 District Attorney	42	0.239044	95,571		95,571	228	95,798
021 Public Defender	55	0.313034	125,152		125,152	298	125,450
022 Juvenile Court Clerk	20	0.113830	45,510		45,510	109	45,618
023 Circuit Court Clerk	131	0.745589	298,089		298,089	711	298,800
024 Criminal Court Clerk	89	0.506545	202,518		202,518	483	203,001
025 Clerk and Master - Chancery	25	0.142288	56,887		56,887	136	57,023
026 Juvenile Court	121	0.688674	275,334		275,334	657	275,991
027 General Sessions Court	128	0.728515	291,263		291,263	695	291,957
028 State Trial Courts	139	0.791121	316,293		316,293	754	317,047
029 Justice Integration Services	4	0.022766	9,102		9,102	22	9,124
030 Sheriff's Office	715	4.069437	1,626,975		1,626,975	3,880	1,630,855
031 Police	2,773	15.782584	6,309,931		6,309,931	15,049	6,324,980
032 Fire	2,015	11.468412	4,585,111		4,585,111	10,935	4,596,046
033 Codes Administration	173	0.984633	393,660		393,660	939	394,598
034 Beer Board	6	0.034149	13,653		13,653	33	13,685
037 Social Services	210	1.195219	477,853		477,853	1,140	478,992
038 Health	626	3.562891	1,424,456		1,424,456	3,397	1,427,853
039 Public Library	358	2.037564	814,625		814,625	1,943	816,568
040 Parks	508	2.891292	1,155,948		1,155,948	2,757	1,158,705
041 Arts Commission	11	0.062607	25,030		25,030	60	25,090
042 Transportation	630	3.585657	1,433,558		1,433,558	3,419	1,436,977
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	9,124
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	9,124
060 Farmer's Market	12	0.068298	27,306		27,306	65	27,371
061 Municipal Auditorium	23	0.130905	52,336		52,336	125	52,461
062 State Fair Board	35	0.199203	79,642		79,642	190	79,832
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	6,382	2,682,357
067 General Hospital	860	4.894707	1,956,921		1,956,921	4,667	1,961,588
070 Community Education Commission	4	0.022766	9,102		9,102	22	9,124
071 Convention Center Authority	44	0.250427	100,122		100,122	239	100,360
075 Metro Action Commission (MAC)	196	1.115538	445,996		445,996	1,064	447,060

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	24,175	10,159,203
088 Airport Authority	11	0.062607	25,030		25,030	60	25,090
091 Emergency Communication Center	102	0.580535	232,100		232,100	553	232,653
Bordeaux Longterm Care	515	2.931133	1,171,877		1,171,877	2,795	1,174,672
Knowles Home	53	0.301651	120,601		120,601	288	120,889
All Other	39	0.221969	88,744		88,744	212	88,956
Schedule .4 Total for Health Insurance Match	17,570	100.000000	39,980,344		39,980,344	95,225	40,075,569

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	238	100,238
All Other	100,000	50.000000	100,000		100,000	239	100,239
Schedule .4 Total for Death Benefit Payments	200,000	100.000000	200,000		200,000	476	200,476

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	17,405
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	17,057
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	392	164,648
031 Police	1,504.00	15.083743	522,288		522,288	1,245	523,533
032 Fire	986.00	9.888677	342,404		342,404	816	343,220
033 Codes Administration	95.00	0.952763	32,990		32,990	79	33,069
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	329	138,541
039 Public Library	217.00	2.176311	75,357		75,357	180	75,536
040 Parks	268.00	2.687795	93,067		93,067	222	93,289
041 Arts Commission	7.00	0.070204	2,431		2,431	6	2,437
042 Transportation	287.00	2.878347	99,665		99,665	238	99,903
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	498	209,204
067 General Hospital	519.00	5.205095	180,231		180,231	430	180,661
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	44,208

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,265	950,300
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	50	20,886
Bordeaux Longterm Care	316.00	3.169191	109,736		109,736	262	109,998
Knowles Home	46.00	0.461338	15,974		15,974	38	16,012
All Other	28.00	0.280814	9,723		9,723	23	9,747
Schedule .4 Total for Life Insurance Match	9,971.00	100.000000	3,462,587		3,462,587	8,247	3,470,834

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,839	4,982,561
032 Fire	35,841,131.01	43.979241	3,902,278		3,902,278	9,294	3,911,573
Schedule .4 Total for Police/Fire Retire Match	81,495,564.72	100.000000	8,873,000		8,873,000	21,134	8,894,134

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	72	30,144
005 Election Commission	478,048.85	0.499285	27,085		27,085	65	27,149
006 Law	594,164.88	0.620560	33,664		33,664	80	33,744
007 Planning Commission	802,560.70	0.838213	45,471		45,471	108	45,579
008 Human Resources	1,044,824.30	1.091239	59,196		59,196	141	59,338
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	325	136,490
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	296	124,551
015 Finance - Administration	1,781,075.58	1.860197	100,910		100,910	241	101,151
016 Assessor of Property	1,500,392.43	1.567045	85,007		85,007	203	85,210
017 Trustee	746,567.60	0.779733	42,298		42,298	101	42,399
018 County Clerk	840,334.59	0.877665	47,611		47,611	114	47,724
019 District Attorney	635,860.80	0.664108	36,026		36,026	86	36,112
021 Public Defender	775,516.86	0.809968	43,938		43,938	105	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	200	84,080
024 Criminal Court Clerk	979,853.86	1.023382	55,515		55,515	132	55,648
025 Clerk and Master - Chancery	385,734.28	0.402870	21,854		21,854	52	21,907
026 Juvenile Court	1,512,343.30	1.579527	85,685		85,685	204	85,889
027 General Sessions Court	1,921,669.03	2.007036	108,876		108,876	260	109,135
028 State Trial Courts	1,362,452.01	1.422977	77,192		77,192	184	77,376
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	1,127	473,364
033 Codes Administration	2,055,717.48	2.147039	116,470		116,470	278	116,748
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	233	97,937
038 Health	7,625,379.44	7.964124	432,030		432,030	1,031	433,061
039 Public Library	3,445,640.25	3.598707	195,219		195,219	466	195,685
040 Parks	6,286,308.13	6.565567	356,162		356,162	850	357,012
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	983	413,195
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	16,807
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	2,097	879,481
067 General Hospital	9,749,269.80	10.182364	552,363		552,363	1,318	553,681
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	206	86,751
078 Metropolitan Transit Authority (MTA)	41,570.22	0.043417	2,355		2,355	6	2,361

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	225	94,672
Bordeaux Longterm Care	4,514,212.68	4.714749	255,761		255,761	610	256,371
Knowles Home	543,241.64	0.567374	30,778		30,778	73	30,852
All Other	363,778.04	0.379938	20,611		20,611	49	20,660
Schedule .4 Total for Civil Service Retire Match	95,746,619.99	100.000000	5,424,700		5,424,700	12,921	5,437,621

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	10,938	4,603,338
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	10,938	4,603,338

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	5	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	118	49,196
Schedule .4 Total for Unemployment Compensation	96,820.00	100.000000	96,820		96,820	231	97,051

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	273,338	4,073	0	255,462	0
003 Metropolitan Clerk	62,804	8,197	0	38,776	0
004 Mayor's Office	7,076	0	0	0	0
004 Mayor's Office - Administration	170,418	19,459	0	111,765	0
005 Election Commission	134,821	17,526	0	82,113	0
006 Law	127,939	21,783	0	66,146	0
007 Planning Commission	217,602	29,423	0	132,293	0
008 Human Resources	311,206	38,305	0	196,159	0
009 Register of Deeds	168,707	22,018	0	104,922	0
010 General Services - Administration	738,522	88,111	0	472,150	0
011 Historical Commission	33,885	4,284	0	20,528	0
012 Employee Benefit Board	13,757	1,545	0	9,124	0
014 Information Technology Service	602,246	80,404	0	360,385	0
015 Finance - Administration	479,331	65,298	0	280,553	0
016 Assessor of Property	491,259	55,007	0	323,890	0
017 Trustee	193,021	27,371	0	111,765	0
018 County Clerk	326,813	30,808	0	228,092	0
019 District Attorney	164,620	23,312	0	95,798	0
021 Public Defender	210,832	28,432	0	125,450	0
022 Juvenile Court Clerk	62,555	5,142	0	45,618	0
023 Circuit Court Clerk	464,309	54,278	0	298,800	0
024 Criminal Court Clerk	314,653	35,923	0	203,001	0
025 Clerk and Master - Chancery	98,988	14,142	0	57,023	0
026 Juvenile Court	443,612	55,445	0	275,991	0
027 General Sessions Court	495,563	70,452	0	291,957	0
028 State Trial Courts	478,043	49,950	0	317,047	0
029 Justice Integration Services	16,270	2,394	0	9,124	0
030 Sheriff's Office	2,575,799	305,579	0	1,630,855	0
031 Police	11,931,312	0	0	6,324,980	100,238
032 Fire	8,850,839	0	0	4,596,046	0
033 Codes Administration	619,782	75,366	0	394,598	0
034 Beer Board	16,560	855	0	13,685	0
037 Social Services	682,271	63,223	0	478,992	0
038 Health	2,283,022	279,561	0	1,427,853	0
039 Public Library	1,214,113	126,324	0	816,568	0
040 Parks	1,840,683	230,468	0	1,158,705	0
041 Arts Commission	35,425	3,098	0	25,090	0
042 Transportation	2,222,604	266,737	0	1,436,977	0
044 Human Relations Commission	6,561	784	0	4,562	0
048 Internal Audit	16,388	2,440	0	9,124	0
049 Office of Emergency Management	10,999	1,494	0	6,843	0
051 Office of Family Safety	14,043	1,167	0	9,124	0
052 Community Oversight Board	2,600	747	0	0	0
060 Farmer's Market	34,329	2,047	0	27,371	0
061 Municipal Auditorium	88,670	12,566	0	52,461	0
062 State Fair Board	114,450	10,849	0	79,832	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	4,338,790	567,748	0	2,682,357	0
067 General Hospital	3,053,356	357,427	0	1,961,588	0
070 Community Education Commission	12,051	875	0	9,124	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	153,238	17,057	0	100,360	0
075 Metro Action Commission (MAC)	634,020	56,002	0	447,060	0
078 Metropolitan Transit Authority (MTA)	9,143	1,524	0	4,562	0
080 Metro Nashville Public School (MNPS)	22,668,396	0	6,955,555	10,159,203	0
088 Airport Authority	41,589	5,517	0	25,090	0
091 Emergency Communication Center	409,652	61,115	0	232,653	0
Bordeaux Longterm Care	1,706,540	165,500	0	1,174,672	0
Knowles Home	187,669	19,916	0	120,889	0
All Other	282,133	13,337	0	88,956	100,239
Direct Bill	0	0	0	0	0
Total	73,244,819	3,510,241	6,955,555	40,075,569	200,476

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	33,744	0	0
007 Planning Commission	9,398	0	45,579	0	908
008 Human Resources	17,405	0	59,338	0	0
009 Register of Deeds	7,658	0	34,108	0	0
010 General Services - Administration	41,771	0	136,490	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	124,551	0	3,141
015 Finance - Administration	25,411	0	101,151	0	6,919
016 Assessor of Property	27,151	0	85,210	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	36,112	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	84,080	0	0
024 Criminal Court Clerk	17,057	0	55,648	0	3,024
025 Clerk and Master - Chancery	5,917	0	21,907	0	0
026 Juvenile Court	24,366	0	85,889	0	1,920
027 General Sessions Court	24,018	0	109,135	0	0
028 State Trial Courts	29,588	0	77,376	0	4,082
029 Justice Integration Services	1,044	0	3,708	0	0
030 Sheriff's Office	164,648	0	473,364	0	1,353
031 Police	523,533	4,982,561	0	0	0
032 Fire	343,220	3,911,573	0	0	0
033 Codes Administration	33,069	0	116,748	0	0
034 Beer Board	696	0	1,324	0	0
037 Social Services	42,119	0	97,937	0	0
038 Health	138,541	0	433,061	0	4,006
039 Public Library	75,536	0	195,685	0	0
040 Parks	93,289	0	357,012	0	1,209
041 Arts Commission	2,437	0	4,800	0	0
042 Transportation	99,903	0	413,195	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	16,807	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	209,204	0	879,481	0	0
067 General Hospital	180,661	0	553,681	0	0
070 Community Education Commission	696	0	1,356	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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)	44,208	0	86,751	0	0
078 Metropolitan Transit Authority (MTA)	696	0	2,361	0	0
080 Metro Nashville Public School (MNPS)	950,300	0	0	4,603,338	0
088 Airport Authority	2,437	0	8,546	0	0
091 Emergency Communication Center	20,886	0	94,672	0	327
Bordeaux Longterm Care	109,998	0	256,371	0	0
Knowles Home	16,012	0	30,852	0	0
All Other	9,747	0	20,660	0	49,196
Direct Bill	0	0	0	0	0
Total	3,470,834	8,894,134	5,437,621	4,603,338	97,051

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
FULL 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		588	588	
015 Finance - Office of Mgmt & Budget		6,720	6,720	
015 Finance - Operations		721	721	
015 Finance - Property Administration		1,404	1,404	
015 Finance - Treasury		559	559	
015 Finance - Diversity Equity & Inclus		1,680	1,680	
048 Internal Audit		3,146	3,146	
Total Allocated Additions:		17,454	17,454	17,454
Total To Be Allocated:	9,216,816	17,454		9,234,270

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	17,454	17,454	0	0	0
Reallocate Admin Costs		(17,454)	249	1,360	1,977
Unallocated Costs	(13,050)	0	0	0	0
2nd Allocation	4,404	0	249	1,360	1,977
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	2,330,060	0	131,974	719,691	1,045,942

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	376	441	13,050
Unallocated Costs	0	0	(13,050)
2nd Allocation	376	441	0
Total For 001 Administrative - Facility Rental			
Schedule .3 Total	198,834	233,618	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	54	28,366
052 Community Oversight Board	103,413	78.506738	103,413		103,413	196	103,609
Schedule .4 Total for Single Occupant/Other	131,725	100.000000	131,725		131,725	249	131,974

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	165	87,388
005 Election Commission	10,763.93	2.696443	19,369		19,369	37	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	37,844
010 General Services - Facilities	15,824.53	3.964160	28,476		28,476	54	28,530
010 General Services - Fleet Management	78,905.78	19.766471	141,989		141,989	271	142,259
010 General Services - Surplus Property	23,220.50	5.816904	41,785		41,785	79	41,864
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	47	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	140	74,090
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	29	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	48	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	216	114,210
Schedule .4 Total for Metro Southeast	399,190.02	100.000000	718,331		718,331	1,360	719,691

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,630	862,015
032 Fire	1,900	4.311127	45,007		45,007	85	45,092
034 Beer Board	1,500	3.403522	35,532		35,532	67	35,599
044 Human Relations Commission	1,750	3.970775	41,454		41,454	78	41,532
048 Internal Audit	1,200	2.722817	28,425		28,425	54	28,479
064 Sports Authority	1,400	3.176620	33,163		33,163	63	33,225
Schedule .4 Total for 150 2nd Ave	44,072	100.000000	1,043,965		1,043,965	1,977	1,045,942

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	308	163,127
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	376	198,834

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	36,786
075 Metro Action Commission (MAC)	36,920	84.253765	196,460		196,460	372	196,832
Schedule .4 Total for 1281 Murfreeboro Pike	43,820	100.000000	233,177		233,177	441	233,618

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	87,388	0	87,388	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	37,844	0	37,844	0	0
010 General Services - Administration	28,366	28,366	0	0	0
010 General Services - Facilities	28,530	0	28,530	0	0
010 General Services - Fleet Management	142,259	0	142,259	0	0
010 General Services - Surplus Property	41,864	0	41,864	0	0
014 Information Technology Service	1,701	0	1,701	0	0
015 Finance - Treasury	732	0	732	0	0
021 Public Defender	862,015	0	0	862,015	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	74,090	0	74,090	0	0
032 Fire	105,619	0	60,527	45,092	0
034 Beer Board	35,599	0	0	35,599	0
035 Agricultural Extension	44,872	0	8,086	0	0
037 Social Services	163,127	0	0	0	163,127
038 Health	15,183	0	15,183	0	0
041 Arts Commission	2,719	0	2,719	0	0
044 Human Relations Commission	41,532	0	0	41,532	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	103,609	103,609	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)	196,832	0	0	0	0
080 Metro Nashville Public School (MNPS)	114,210	0	114,210	0	0
Direct Bill	0	0	0	0	0
Total	2,330,060	131,974	719,691	1,045,942	198,834

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	36,786
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)	196,832
080 Metro Nashville Public School (MNPS)	0
Direct Bill	0
Total	233,618

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
FULL 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		439	439	
015 Finance - Office of Mgmt & Budget		4,593	4,593	
015 Finance - Operations		234	234	
015 Finance - Property Administration		1,049	1,049	
015 Finance - Treasury		450	450	
015 Finance - Diversity Equity & Inclus		1,148	1,148	
048 Internal Audit		2,350	2,350	
Total Allocated Additions:		464,786	464,786	464,786
Total To Be Allocated:	6,884,842	464,786		7,349,628

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	464,786	464,786	0	0	0
Reallocate Admin Costs		(464,786)	177,047	197,885	89,854
Unallocated Costs	0	0	0	0	0
2nd Allocation	464,786	0	177,047	197,885	89,854
Total For 001 Administrative - Insurance					
Schedule .3 Total	7,349,628	0	2,799,637	3,129,140	1,420,852

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	40,469	639,926
026 Juvenile Court	45,000	1.689253	44,302		44,302	2,991	47,293
030 Sheriff's Office	293,100	11.002665	288,555		288,555	19,480	308,035
032 Fire	261,700	9.823942	257,642		257,642	17,393	275,035
037 Social Services	35,100	1.317617	34,556		34,556	2,333	36,888
038 Health	95,500	3.584969	94,019		94,019	6,347	100,366
039 Public Library	471,700	17.707121	464,385		464,385	31,350	495,735
040 Parks	749,300	28.127933	737,680		737,680	49,800	787,481
061 Municipal Auditorium	75,000	2.815421	73,837		73,837	4,985	78,821
Schedule .4 Total for Insurance - Buildings	2,663,900	100.000000	2,622,590		2,622,590	177,047	2,799,637

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,216	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	1,468	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	19,639
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	11,890	188,018
031 Police	1,090,400	38.883140	1,139,764		1,139,764	76,946	1,216,710
032 Fire	402,500	14.352958	420,722		420,722	28,402	449,124
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	2,611	41,286
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	4,537	71,748
040 Parks	604,500	21.556182	631,867		631,867	42,656	674,523
042 Transportation	179,500	6.400884	187,626		187,626	12,666	200,293
049 Office of Emergency Management	31,000	1.105445	32,403		32,403	2,187	34,591
061 Municipal Auditorium	33,500	1.194594	35,017		35,017	2,364	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	197,885	3,129,140

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,447
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	1,589	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	1,062	16,788
019 District Attorney	33,200	1.371617	18,256		18,256	1,232	19,489
021 Public Defender	27,900	1.152654	15,342		15,342	1,036	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	1,255	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	24,009
027 General Sessions Court	45,200	1.867383	24,855		24,855	1,678	26,533
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	2,658	42,030
031 Police	660,000	27.267094	362,924		362,924	24,504	387,428
032 Fire	437,400	18.070647	240,520		240,520	16,237	256,757
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	3,727	58,935
039 Public Library	120,100	4.961785	66,041		66,041	4,458	70,500
040 Parks	227,400	9.394753	125,044		125,044	8,442	133,485
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	59,875
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	89,854	1,420,852

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	11,447	0	0	11,447
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	694,686	639,926	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	25,068	0	5,579	19,489
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	90,940	47,293	19,639	24,009
027 General Sessions Court	27,091	0	558	26,533
028 State Trial Courts	27,617	0	8,480	19,136
029 Justice Integration Services	4,808	0	112	4,696
030 Sheriff's Office	538,083	308,035	188,018	42,030
031 Police	1,604,139	0	1,216,710	387,428
032 Fire	980,916	275,035	449,124	256,757
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	97,898	36,888	41,286	19,723
038 Health	207,171	100,366	47,869	58,935
039 Public Library	637,983	495,735	71,748	70,500
040 Parks	1,595,489	787,481	674,523	133,485
041 Arts Commission	1,350	0	0	1,350
042 Transportation	260,167	0	200,293	59,875
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	34,591	0	34,591	0
061 Municipal Auditorium	116,202	78,821	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	42,847	0	2,343	40,503
All Other	9,603	0	446	9,157
Direct Bill	0	0	0	0
Total	7,349,628	2,799,637	3,129,140	1,420,852

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
FULL 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		1,865	1,865	
015 Finance - Operations		395	395	
015 Finance - Property Administration		165	165	
015 Finance - Treasury		66	66	
015 Finance - Diversity Equity & Inclus		466	466	
048 Internal Audit		370	370	
Total Allocated Additions:		3,706	3,706	3,706
Total To Be Allocated:	1,083,305	3,706		1,087,011

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,706	3,706	0	0
Reallocate Admin Costs		(3,706)	3,327	379
Unallocated Costs	0	0	0	0
2nd Allocation	3,706	0	3,327	379
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,087,011	0	975,822	111,189

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	140	40,482
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	43	12,389
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	461	133,266
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	51	14,739
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
FULL 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	21,244
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	233	67,572
032 Fire	214,985	4.682079	45,533		45,533	158	45,691
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	14,802
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	10,419
040 Parks	78,902	1.718377	16,711		16,711	58	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	64	18,490
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	2,853
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	38	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	153	44,308
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	64	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	1,306	376,288
091 Emergency Communication Center	23,998	0.522644	5,083		5,083	18	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	3,327	975,822

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	215	63,024
015 Finance - Grants & Cost Planning	48,000	43.317781	48,000		48,000	164	48,165
Schedule .4 Total for Management Consultant	110,809	100.000000	110,810		110,810	379	111,189

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	40,482	40,482	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	64,866	1,841	63,024
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	12,389	12,389	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	133,266	133,266	0
012 IOD Network (Injured-On-Duty)	4,554	4,554	0
014 Information Technology Service	14,739	14,739	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	48,250	85	48,165
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
FULL 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	21,244	21,244	0
030 Sheriff's Office - Security Services	4,351	4,351	0
031 Police	67,572	67,572	0
032 Fire	45,691	45,691	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	14,802	14,802	0
038 Health - Employee Health & Wellness	324	324	0
039 Public Library	10,419	10,419	0
040 Parks	16,769	16,769	0
041 Arts Commission	1,181	1,181	0
042 Transportation	18,490	18,490	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	2,853	2,853	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	44,308	44,308	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)	376,288	376,288	0
091 Emergency Communication Center	5,100	5,100	0
Medical Examiner	66	66	0
Direct Bill	0	0	0
Total	1,087,011	975,822	111,189

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
FULL 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		119	119	
015 Finance - Office of Mgmt & Budget		1,244	1,244	
015 Finance - Operations		4,852	4,852	
015 Finance - Property Administration		284	284	
015 Finance - Treasury		113	113	
015 Finance - Diversity Equity & Inclus		311	311	
048 Internal Audit		637	637	
Total Allocated Additions:	395	7,701	8,096	8,096
Total To Be Allocated:	1,867,672	7,701		1,875,373

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,701	7,701	0
Reallocate Admin Costs		(7,701)	7,701
Unallocated Costs	0	0	0
2nd Allocation	7,701	0	7,701
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	1,875,373	0	1,875,373

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,629	1,370,758
032 Fire	502,436.66	26.907453	502,543		502,543	2,072	504,615
Schedule .4 Total for Gen Svcs Energy Program	1,867,276.93	100.000000	1,867,672		1,867,672	7,701	1,875,373

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,370,758	1,370,758
032 Fire	504,615	504,615
Direct Bill	0	0
Total	1,875,373	1,875,373

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
FULL 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		3,690	3,690	
015 Finance - Operations		401	401	
015 Finance - Property Administration		174	174	
015 Finance - Treasury		69	69	
015 Finance - Diversity Equity & Inclus		922	922	
048 Internal Audit		390	390	
Total Allocated Additions:	242	5,805	6,047	6,047
Total To Be Allocated:	1,144,669	5,805		1,150,474

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,805	5,805	0	0	0
Reallocate Admin Costs		(5,805)	1,726	73	311
Unallocated Costs	0	0	0	0	0
2nd Allocation	5,805	0	1,726	73	311
Total For 001 Administrative - Miscellaneous					
Schedule .3 Total	1,150,474	0	342,108	14,415	61,561

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,696
Unallocated Costs	0
2nd Allocation	3,696
Total For 001 Administrative - Miscellaneous	
Schedule .3 Total	732,391

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	73	14,193
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	12	2,277
008 Human Resources	8,664	0.188690	642		642	3	646
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	239	46,722
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
FULL 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	121	23,690
032 Fire	214,985	4.682079	15,937		15,937	82	16,019
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	20	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	15,534
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	680	131,927
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	1,726	342,108

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	56	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	73	14,415

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	311	61,561
Schedule .4 Total for Solar Strategy & Infrastructure	100	100.000000	61,250		61,250	311	61,561

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,696	732,391
Schedule .4 Total for Master Space Planning	100	100.000000	728,695		728,695	3,696	732,391

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	14,193	14,193	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	646	646	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	796,219	2,267	0	61,561	732,391
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	46,722	46,722	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
FULL 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	23,690	23,690	0	0	0
032 Fire	25,295	16,019	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	15,534	15,534	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)	131,927	131,927	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	1,150,474	342,108	14,415	61,561	732,391

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

The costs of the **Metropolitan Council** are accounted for in funds 10101 within business units 02101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools).

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 002 Metropolitan Council

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,394,896			3,394,896
Inbound Costs:				
Depreciation	230,868		230,868	
001 Administrative - Corporate Dues	697,212	2,090	699,302	
001 Administrative - Employee Benefits	272,688	650	273,338	
001 Administrative - Insurance	10,723	724	11,447	
001 Administrative - Post Audits	719	2	721	
001 Administrative - Miscellaneous	252	1	253	
002 Metropolitan Council		23,824	23,824	
003 Metropolitan Clerk		6,066	6,066	
003 Metropolitan Clerk - Records Center		35	35	
004 Mayor's Office - Administration		27,393	27,393	
006 Law		125,016	125,016	
008 Human Resources		45,634	45,634	
010 General Services - Facilities		114,280	114,280	
010 General Services - Mail Services		6,642	6,642	
014 Information Technology Service		14,066	14,066	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		469	469	
015 Finance - Grants & Cost Planning		217	217	
015 Finance - Office of Mgmt & Budget		2,770	2,770	
015 Finance - Operations		4,270	4,270	
015 Finance - Payroll		4,096	4,096	
015 Finance - Property Administration		517	517	
015 Finance - Treasury		813	813	
015 Finance - Diversity Equity & Inclus		3,187	3,187	
030 Sheriff's Office - Security Services		89,552	89,552	
048 Internal Audit		1,159	1,159	
Total Allocated Additions:	1,212,461	473,672	1,686,134	1,686,134
Total To Be Allocated:	4,607,357	473,672		5,081,030

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council

	Total	G&A	Metro Council
Other Expense & Cost			
501101 Regular Pay	2,055,603	0	2,055,603
501102 Leave Pay	83,764	0	83,764
501103 Holiday Pay	50,370	0	50,370
501109 Longevity	4,414	0	4,414
501134 Paid Family Leave	4,108	0	4,108
501160 YE Biweekly Sal/Fringe Accr	12,312	0	12,312
501172 Employer OASDI	121,632	0	121,632
501173 Employer SSN Medical	29,033	0	29,033
501174 Employer Group Health	549,182	0	549,182
501175 Employer Dental Group	15,004	0	15,004
501176 Employer Group Life	1,753	0	1,753
501177 Employer Pension	125,702	0	125,702
501181 FSA Pre-Tax Savings	256	0	256
501182 Cafe Plan Pre-Tax Savings	216	0	216
502105 Cable Television	358	0	358
502220 Other Professional Srvc	53,769	0	53,769
502351 Network Services	874	0	874
502451 Employee Out-of-town Travel	62,680	0	62,680
502453 Employee Local Travel/Park	595	0	595
502503 Cell Phone Service	837	0	837
502701 Printing/Binding	6,452	0	6,452
502801 Promotion	199	0	199
502851 Subscriptions	455	0	455
502882 Tuition	435	0	435
502883 Registration	1,167	0	1,167
502884 Membership Dues	2,273	0	2,273
502951 Info Systems Charge	140,200	0	140,200
502957 Telecmmnct'n Charge	9,290	0	9,290
502983 Surplus Property	900	0	900
503100 Offc & Admin Supply	22,172	0	22,172
503120 Computer Software	27,142	0	27,142
503130 Computer Hardware <$10K	10,340	0	10,340
503160 Printing Supply	85	0	85
505252 Software License	124	0	124
505282 Professional Privilege Tax	1,200	0	1,200
Departmental Total			
Expenditures Per Financial Statement	3,394,896		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	3,394,896	0	3,394,896
Allocation Step 1			
Inbound - All Others	1,212,461	0	1,212,461
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	4,607,357	0	4,607,357

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council

	Total	G&A	Metro Council
Allocation Step 2			
Inbound - All Others	473,672	0	473,672
2nd Allocation	473,672	0	473,672
Total For 002 Metropolitan Council			
Schedule .3 Total	5,081,030	0	5,081,030

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	53.48	0.517090	23,824		23,824		23,824
003 Metropolitan Clerk	6.50	0.062848	2,896		2,896	299	3,195
004 Mayor's Office - Administration	28.50	0.275562	12,696		12,696	1,312	14,008
005 Election Commission	24.50	0.236887	10,914		10,914	1,128	12,042
006 Law	55.00	0.531787	24,501		24,501	2,532	27,033
007 Planning Commission	76.41	0.738797	34,039		34,039	3,518	37,557
008 Human Resources	75.19	0.727001	33,496		33,496	3,461	36,957
009 Register of Deeds	25.00	0.241721	11,137		11,137	1,151	12,288
010 General Services - Administration	47.00	0.454436	20,937		20,937	2,164	23,101
010 General Services - Fleet Management	81.00	0.783177	36,084		36,084	3,729	39,813
010 General Services - Surplus Property	8.00	0.077351	3,564		3,564	368	3,932
011 Historical Commission	15.30	0.147933	6,816		6,816	704	7,520
014 Information Technology Service	158.49	1.532416	70,604		70,604	7,296	77,900
015 Finance - Administration	118.34	1.144212	52,718		52,718	5,448	58,166
015 Finance - Treasury	7.00	0.067682	3,118		3,118	322	3,440
016 Assessor of Property	84.69	0.818855	37,728		37,728	3,899	41,626
017 Trustee	25.33	0.244912	11,284		11,284	1,166	12,450
018 County Clerk	77.82	0.752430	34,667		34,667	3,583	38,250
019 District Attorney	96.23	0.930434	42,868		42,868	4,430	47,298
021 Public Defender	94.49	0.913610	42,093		42,093	4,350	46,443
022 Juvenile Court Clerk	32.00	0.309403	14,255		14,255	1,473	15,728
023 Circuit Court Clerk	99.99	0.966788	44,543		44,543	4,603	49,146
024 Criminal Court Clerk	86.00	0.831521	38,311		38,311	3,959	42,270
025 Clerk and Master - Chancery	15.00	0.145033	6,682		6,682	690	7,373
026 Juvenile Court	106.20	1.026832	47,310		47,310	4,889	52,199
027 General Sessions Court	123.07	1.189946	54,825		54,825	5,666	60,491
028 State Trial Courts	142.59	1.378682	63,521		63,521	6,564	70,085
029 Justice Integration Services	23.00	0.222384	10,246		10,246	1,059	11,305
030 Sheriff's Office	1,056.34	10.213595	470,577		470,577	48,630	519,207
031 Police	1,997.29	19.311501	889,750		889,750	91,957	981,707
032 Fire	1,505.98	14.561097	670,882		670,882	69,330	740,212
033 Codes Administration	147.50	1.426156	65,708		65,708	6,790	72,498
034 Beer Board	7.49	0.072420	3,337		3,337	345	3,681
035 Agricultural Extension	7.25	0.070099	3,230		3,230	334	3,563
037 Social Services	60.44	0.584385	26,925		26,925	2,782	29,707
038 Health	541.12	5.232009	241,057		241,057	24,911	265,969
039 Public Library	395.19	3.821033	176,049		176,049	18,193	194,242
040 Parks	628.59	6.077743	280,023		280,023	28,938	308,961
041 Arts Commission	13.60	0.131496	6,058		6,058	626	6,684
042 Transportation	405.98	3.925360	180,855		180,855	18,690	199,545
044 Human Relations Commission	5.00	0.048344	2,227		2,227	230	2,457
047 Criminal Justice Planning	4.00	0.038675	1,782		1,782	184	1,966
048 Internal Audit	9.00	0.087020	4,009		4,009	414	4,423
049 Office of Emergency Management	15.87	0.153445	7,070		7,070	730	7,800
051 Office of Family Safety	45.90	0.443800	20,447		20,447	2,113	22,560
053 Office of Homeless Services	32.00	0.309403	14,255		14,255	1,473	15,728
060 Farmer's Market	7.38	0.071356	3,288		3,288	340	3,627
061 Municipal Auditorium	9.00	0.087020	4,009		4,009	414	4,423
062 State Fair Board	21.93	0.212038	9,769		9,769	1,009	10,779
064 Sports Authority	4.48	0.043316	1,996		1,996	206	2,202
065 Water and Sewer - Stormwater Svcs	111.00	1.073243	49,448		49,448	5,110	54,558

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
065 Water and Sewer - Waste Services	98.00	0.947547	43,657		43,657	4,511	48,168
065 Water and Sewer - Water Services	737.90	7.134646	328,719		328,719	33,970	362,689
071 Convention Center Authority	154.20	1.490937	68,693		68,693	7,099	75,792
075 Metro Action Commission (MAC)	299.94	2.900075	133,617		133,617	13,808	147,425
078 Metropolitan Transit Authority (MTA)	1.00	0.009669	445		445	46	491
091 Emergency Communication Center	233.00	2.252842	103,796		103,796	10,726	114,523
Schedule .4 Total for Metro Council	10,342.49	100.000000	4,607,357		4,607,357	473,672	5,081,030

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2024 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council

Receiving Department	Total	Metro Council
002 Metropolitan Council	23,824	23,824
003 Metropolitan Clerk	3,195	3,195
004 Mayor's Office - Administration	14,008	14,008
005 Election Commission	12,042	12,042
006 Law	27,033	27,033
007 Planning Commission	37,557	37,557
008 Human Resources	36,957	36,957
009 Register of Deeds	12,288	12,288
010 General Services - Administration	23,101	23,101
010 General Services - Fleet Management	39,813	39,813
010 General Services - Surplus Property	3,932	3,932
011 Historical Commission	7,520	7,520
014 Information Technology Service	77,900	77,900
015 Finance - Administration	58,166	58,166
015 Finance - Treasury	3,440	3,440
016 Assessor of Property	41,626	41,626
017 Trustee	12,450	12,450
018 County Clerk	38,250	38,250
019 District Attorney	47,298	47,298
021 Public Defender	46,443	46,443
022 Juvenile Court Clerk	15,728	15,728
023 Circuit Court Clerk	49,146	49,146
024 Criminal Court Clerk	42,270	42,270
025 Clerk and Master - Chancery	7,373	7,373
026 Juvenile Court	52,199	52,199
027 General Sessions Court	60,491	60,491
028 State Trial Courts	70,085	70,085
029 Justice Integration Services	11,305	11,305
030 Sheriff's Office	519,207	519,207
031 Police	981,707	981,707
032 Fire	740,212	740,212
033 Codes Administration	72,498	72,498
034 Beer Board	3,681	3,681
035 Agricultural Extension	3,563	3,563
037 Social Services	29,707	29,707
038 Health	265,969	265,969
039 Public Library	194,242	194,242
040 Parks	308,961	308,961
041 Arts Commission	6,684	6,684
042 Transportation	199,545	199,545
044 Human Relations Commission	2,457	2,457
047 Criminal Justice Planning	1,966	1,966
048 Internal Audit	4,423	4,423
049 Office of Emergency Management	7,800	7,800
051 Office of Family Safety	22,560	22,560
053 Office of Homeless Services	15,728	15,728
060 Farmer's Market	3,627	3,627
061 Municipal Auditorium	4,423	4,423
062 State Fair Board	10,779	10,779
064 Sports Authority	2,202	2,202
065 Water and Sewer - Stormwater Svcs	54,558	54,558
065 Water and Sewer - Waste Services	48,168	48,168

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council

Receiving Department	Total	Metro Council
065 Water and Sewer - Water Services	362,689	362,689
071 Convention Center Authority	75,792	75,792
075 Metro Action Commission (MAC)	147,425	147,425
078 Metropolitan Transit Authority (MTA)	491	491
091 Emergency Communication Center	114,523	114,523
Direct Bill	0	0
Total	5,081,030	5,081,030

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	993,951			993,951
Inbound Costs:				
Depreciation	65,294		65,294	
001 Administrative - Employee Benefits	62,655	149	62,804	
001 Administrative - Facility Rental	87,223	165	87,388	
001 Administrative - Insurance	2,612	176	2,788	
001 Administrative - Post Audits	211	1	211	
001 Administrative - Miscellaneous	74	0	74	
002 Metropolitan Council	2,896	299	3,195	
003 Metropolitan Clerk		737	737	
003 Metropolitan Clerk - Records Center		1,928	1,928	
004 Mayor's Office - Administration		3,329	3,329	
008 Human Resources		5,546	5,546	
010 General Services - Facilities		438,181	438,181	
010 General Services - Mail Services		104	104	
014 Information Technology Service		20,054	20,054	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		469	469	
015 Finance - Grants & Cost Planning		63	63	
015 Finance - Office of Mgmt & Budget		708	708	
015 Finance - Operations		3,689	3,689	
015 Finance - Payroll		543	543	
015 Finance - Property Administration		151	151	
015 Finance - Treasury		150	150	
015 Finance - Diversity Equity & Inclus		764	764	
030 Sheriff's Office - Security Services		59,682	59,682	
048 Internal Audit		339	339	
Total Allocated Additions:	220,963	537,428	758,391	758,391
Total To Be Allocated:	1,214,914	537,428		1,752,342

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	363,354	0	363,354	0
501102 Leave Pay	25,170	0	25,170	0
501103 Holiday Pay	17,912	0	17,912	0
501109 Longevity	2,558	0	2,558	0
501160 YE Biweekly Sal/Fringe Accr	1,839	0	1,839	0
501172 Employer OASDI	24,084	0	24,084	0
501173 Employer SSN Medical	5,633	0	5,633	0
501174 Employer Group Health	57,726	0	57,726	0
501175 Employer Dental Group	1,642	0	1,642	0
501176 Employer Group Life	837	0	837	0
501177 Employer Pension	47,829	0	47,829	0
501182 Cafe Plan Pre-Tax Savings	31	0	31	0
502105 Cable Television	478	0	478	0
502229 Management Consultant	4,500	0	4,500	0
502339 Recording	327	0	327	0
502351 Network Services	408	0	408	0
502353 Background Checks	9,787	0	9,787	0
502451 Employee Out-of-town Travel	1,307	0	1,307	0
502453 Employee Local Travel/Park	25,028	0	25,028	0
502520 Postage & Delivery Srvc	35	0	35	0
502701 Printing/Binding	(441)	0	(441)	0
502801 Advertising & Promot'n	10,491	0	10,491	0
502851 Subscriptions	19,143	0	19,143	0
502883 Registration	1,535	0	1,535	0
502884 Membership Dues	225	0	225	0
502920 Other Rpr & Maint Srvc	29,000	0	0	29,000
502951 Info Systems Charge	208,200	0	208,200	0
502957 Telecmmnct'n Charge	4,928	0	4,928	0
502983 Surplus Property	300	0	300	0
503050 Host & Hostess	190	0	190	0
503100 Offc & Admin Supply	6,690	0	6,690	0
503130 Computer Hardware <$10K	1,425	0	0	1,425
503850 Small Equipment Supply	21,810	0	10,334	11,476
505233 Rent Equipment	2,694	0	2,694	0
505252 Software License	97,121	0	97,121	0
505279 Notary	155	0	155	0
Departmental Total				
Expenditures Per Financial Statement	993,951			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	993,951	0	952,050	41,901
Allocation Step 1				
Inbound - All Others	220,963	0	220,963	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(41,901)	0	0	(41,901)
1st Allocation	1,173,013	0	1,173,013	0

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Allocation Step 2				
Inbound - All Others	537,428	0	537,428	0
2nd Allocation	537,428	0	537,428	0
Total For 003 Metropolitan Clerk				
Schedule .3 Total	1,710,441	0	1,710,441	0

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	53.48	0.517090	6,066		6,066		6,066
003 Metropolitan Clerk	6.50	0.062848	737		737		737
004 Mayor's Office - Administration	28.50	0.275562	3,232		3,232	1,489	4,722
005 Election Commission	24.50	0.236887	2,779		2,779	1,280	4,059
006 Law	55.00	0.531787	6,238		6,238	2,874	9,112
007 Planning Commission	76.41	0.738797	8,666		8,666	3,993	12,660
008 Human Resources	75.19	0.727001	8,528		8,528	3,930	12,457
009 Register of Deeds	25.00	0.241721	2,835		2,835	1,307	4,142
010 General Services - Administration	47.00	0.454436	5,331		5,331	2,456	7,787
010 General Services - Fleet Management	81.00	0.783177	9,187		9,187	4,233	13,420
010 General Services - Surplus Property	8.00	0.077351	907		907	418	1,325
011 Historical Commission	15.30	0.147933	1,735		1,735	799	2,535
014 Information Technology Service	158.49	1.532416	17,975		17,975	8,283	26,259
015 Finance - Administration	118.34	1.144212	13,422		13,422	6,185	19,607
015 Finance - Treasury	7.00	0.067682	794		794	366	1,160
016 Assessor of Property	84.69	0.818855	9,605		9,605	4,426	14,032
017 Trustee	25.33	0.244912	2,873		2,873	1,324	4,197
018 County Clerk	77.82	0.752430	8,826		8,826	4,067	12,893
019 District Attorney	96.23	0.930434	10,914		10,914	5,029	15,944
021 Public Defender	94.49	0.913610	10,717		10,717	4,938	15,655
022 Juvenile Court Clerk	32.00	0.309403	3,629		3,629	1,672	5,302
023 Circuit Court Clerk	99.99	0.966788	11,341		11,341	5,226	16,566
024 Criminal Court Clerk	86.00	0.831521	9,754		9,754	4,495	14,248
025 Clerk and Master - Chancery	15.00	0.145033	1,701		1,701	784	2,485
026 Juvenile Court	106.20	1.026832	12,045		12,045	5,550	17,595
027 General Sessions Court	123.07	1.189946	13,958		13,958	6,432	20,390
028 State Trial Courts	142.59	1.378682	16,172		16,172	7,452	23,625
029 Justice Integration Services	23.00	0.222384	2,609		2,609	1,202	3,811
030 Sheriff's Office	1,056.34	10.213595	119,807		119,807	55,211	175,018
031 Police	1,997.29	19.311501	226,527		226,527	104,400	330,927
032 Fire	1,505.98	14.561097	170,804		170,804	78,712	249,515
033 Codes Administration	147.50	1.426156	16,729		16,729	7,709	24,438
034 Beer Board	7.49	0.072420	849		849	391	1,241
035 Agricultural Extension	7.25	0.070099	822		822	379	1,201
037 Social Services	60.44	0.584385	6,855		6,855	3,159	10,014
038 Health	541.12	5.232009	61,372		61,372	28,282	89,654
039 Public Library	395.19	3.821033	44,821		44,821	20,655	65,476
040 Parks	628.59	6.077743	71,293		71,293	32,854	104,147
041 Arts Commission	13.60	0.131496	1,542		1,542	711	2,253
042 Transportation	405.98	3.925360	46,045		46,045	21,219	67,264
044 Human Relations Commission	5.00	0.048344	567		567	261	828
047 Criminal Justice Planning	4.00	0.038675	454		454	209	663
048 Internal Audit	9.00	0.087020	1,021		1,021	470	1,491
049 Office of Emergency Management	15.87	0.153445	1,800		1,800	829	2,629
051 Office of Family Safety	45.90	0.443800	5,206		5,206	2,399	7,605
053 Office of Homeless Services	32.00	0.309403	3,629		3,629	1,672	5,302
060 Farmer's Market	7.38	0.071356	837		837	386	1,223
061 Municipal Auditorium	9.00	0.087020	1,021		1,021	470	1,491
062 State Fair Board	21.93	0.212038	2,487		2,487	1,146	3,633
064 Sports Authority	4.48	0.043316	508		508	234	742
065 Water and Sewer - Stormwater Svcs	111.00	1.073243	12,589		12,589	5,801	18,391

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

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
065 Water and Sewer - Waste Services	98.00	0.947547	11,115		11,115	5,122	16,237
065 Water and Sewer - Water Services	737.90	7.134646	83,690		83,690	38,567	122,258
071 Convention Center Authority	154.20	1.490937	17,489		17,489	8,059	25,548
075 Metro Action Commission (MAC)	299.94	2.900075	34,018		34,018	15,677	49,695
078 Metropolitan Transit Authority (MTA)	1.00	0.009669	113		113	52	166
091 Emergency Communication Center	233.00	2.252842	26,426		26,426	12,178	38,604
Schedule .4 Total for Metro Clerk	10,342.49	100.000000	1,173,013		1,173,013	537,428	1,710,441

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2024 Human Resources Model - Human Resources

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

Receiving Department	Total	Metro Clerk
002 Metropolitan Council	6,066	6,066
003 Metropolitan Clerk	737	737
004 Mayor's Office - Administration	4,722	4,722
005 Election Commission	4,059	4,059
006 Law	9,112	9,112
007 Planning Commission	12,660	12,660
008 Human Resources	12,457	12,457
009 Register of Deeds	4,142	4,142
010 General Services - Administration	7,787	7,787
010 General Services - Fleet Management	13,420	13,420
010 General Services - Surplus Property	1,325	1,325
011 Historical Commission	2,535	2,535
014 Information Technology Service	26,259	26,259
015 Finance - Administration	19,607	19,607
015 Finance - Treasury	1,160	1,160
016 Assessor of Property	14,032	14,032
017 Trustee	4,197	4,197
018 County Clerk	12,893	12,893
019 District Attorney	15,944	15,944
021 Public Defender	15,655	15,655
022 Juvenile Court Clerk	5,302	5,302
023 Circuit Court Clerk	16,566	16,566
024 Criminal Court Clerk	14,248	14,248
025 Clerk and Master - Chancery	2,485	2,485
026 Juvenile Court	17,595	17,595
027 General Sessions Court	20,390	20,390
028 State Trial Courts	23,625	23,625
029 Justice Integration Services	3,811	3,811
030 Sheriff's Office	175,018	175,018
031 Police	330,927	330,927
032 Fire	249,515	249,515
033 Codes Administration	24,438	24,438
034 Beer Board	1,241	1,241
035 Agricultural Extension	1,201	1,201
037 Social Services	10,014	10,014
038 Health	89,654	89,654
039 Public Library	65,476	65,476
040 Parks	104,147	104,147
041 Arts Commission	2,253	2,253
042 Transportation	67,264	67,264
044 Human Relations Commission	828	828
047 Criminal Justice Planning	663	663
048 Internal Audit	1,491	1,491
049 Office of Emergency Management	2,629	2,629
051 Office of Family Safety	7,605	7,605
053 Office of Homeless Services	5,302	5,302
060 Farmer's Market	1,223	1,223
061 Municipal Auditorium	1,491	1,491
062 State Fair Board	3,633	3,633
064 Sports Authority	742	742
065 Water and Sewer - Stormwater Svcs	18,391	18,391
065 Water and Sewer - Waste Services	16,237	16,237

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

Receiving Department	Total	Metro Clerk
065 Water and Sewer - Water Services	122,258	122,258
071 Convention Center Authority	25,548	25,548
075 Metro Action Commission (MAC)	49,695	49,695
078 Metropolitan Transit Authority (MTA)	166	166
091 Emergency Communication Center	38,604	38,604
Direct Bill	0	0
Total	1,710,441	1,710,441

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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		4,282	4,282	
010 General Services - Fleet Management		5,943	5,943	
014 Information Technology Service		1,015	1,015	
015 Finance - Grants & Cost Planning		17	17	
015 Finance - Office of Mgmt & Budget		181	181	
015 Finance - Operations		1,121	1,121	
015 Finance - Payroll		109	109	
015 Finance - Property Administration		40	40	
015 Finance - Treasury		32	32	
015 Finance - Diversity Equity & Inclus		45	45	
048 Internal Audit		89	89	
Total Allocated Additions:	75	12,876	12,951	12,951
Total To Be Allocated:	262,227	12,876		275,103

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	12,876	0	6,437	6,440
2nd Allocation	12,876	0	6,437	6,440
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	275,103	0	137,545	137,558

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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		35
003 Metropolitan Clerk	320	0.653128	856		856		856
003 Metropolitan Clerk - Records Center	1	0.002041	3		3		3
005 Election Commission	1,203	2.455353	3,219		3,219	159	3,378
006 Law	20	0.040820	54		54	3	56
007 Planning Commission	1,352	2.759465	3,618		3,618	179	3,797
008 Human Resources	2,790	5.694459	7,466		7,466	369	7,835
009 Register of Deeds	1,204	2.457394	3,222		3,222	159	3,381
010 General Services - Administration	14	0.028574	37		37	2	39
010 General Services - Facilities	890	1.816512	2,382		2,382	118	2,499
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	35	736
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	122	2,597
018 County Clerk	120	0.244923	321		321	16	337
021 Public Defender	4,178	8.527401	11,180		11,180	553	11,733
023 Circuit Court Clerk	8,639	17.632416	23,118		23,118	1,146	24,264
024 Criminal Court Clerk	3,820	7.796714	10,222		10,222	505	10,727
025 Clerk and Master - Chancery	5,180	10.572507	13,861		13,861	685	14,547
026 Juvenile Court	4,568	9.323400	12,224		12,224	604	12,828
027 General Sessions Court	41	0.083682	110		110	5	115
029 Justice Integration Services	44	0.089805	118		118	6	124
030 Sheriff's Office	87	0.177569	233		233	11	244
031 Police	2,854	5.825084	7,637		7,637	377	8,015
032 Fire	252	0.514338	674		674	33	708
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	39	828
038 Health	4,845	9.888764	12,965		12,965	641	13,606
039 Public Library	2,622	5.351566	7,016		7,016	347	7,363
040 Parks	139	0.283702	372		372	18	390
042 Transportation	302	0.616389	808		808	40	848
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	573
075 Metro Action Commission (MAC)	508	1.036840	1,359		1,359	67	1,427
091 Emergency Communication Center	36	0.073477	96		96	5	101
All Other	141	0.287784	377		377	19	396
Schedule .4 Total for Records & Storage	48,995	100.000000	131,108		131,108	6,437	137,545

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
FULL 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		1,072
005 Election Commission	150	10.217984	13,398		13,398	663	14,061
007 Planning Commission	416	28.337873	37,156		37,156	1,842	38,998
008 Human Resources	44	2.997275	3,930		3,930	195	4,124
014 Information Technology Service	12	0.817439	1,072		1,072	53	1,125
016 Assessor of Property	50	3.405995	4,466		4,466	221	4,687
026 Juvenile Court	108	7.356948	9,646		9,646	478	10,124
031 Police	48	3.269755	4,287		4,287	212	4,499
032 Fire	12	0.817439	1,072		1,072	53	1,125
033 Codes Administration	18	1.226158	1,608		1,608	80	1,687
034 Beer Board	5	0.340599	447		447	22	469
037 Social Services	40	2.724796	3,573		3,573	177	3,750
038 Health	256	17.438692	22,865		22,865	1,132	23,998
039 Public Library	74	5.040872	6,610		6,610	327	6,937
040 Parks	24	1.634877	2,144		2,144	106	2,250
042 Transportation	8	0.544959	715		715	35	750
062 State Fair Board	12	0.817439	1,072		1,072	53	1,125
075 Metro Action Commission (MAC)	167	11.376022	14,916		14,916	739	15,655
091 Emergency Communication Center	12	0.817439	1,072		1,072	53	1,125
Schedule .4 Total for Records Requests	1,468	100.000000	131,118		131,118	6,440	137,558

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	35	35	0
003 Metropolitan Clerk	1,928	856	1,072
003 Metropolitan Clerk - Records Center	3	3	0
005 Election Commission	17,439	3,378	14,061
006 Law	56	56	0
007 Planning Commission	42,795	3,797	38,998
008 Human Resources	11,959	7,835	4,124
009 Register of Deeds	3,381	3,381	0
010 General Services - Administration	39	39	0
010 General Services - Facilities	2,499	2,499	0
010 General Services - Mail Services	17	17	0
014 Information Technology Service	1,229	104	1,125
015 Finance	168	168	0
015 Finance - Administration	14	14	0
015 Finance - Office of Mgmt & Budget	17	17	0
015 Finance - Operations	736	736	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	7,284	2,597	4,687
018 County Clerk	337	337	0
021 Public Defender	11,733	11,733	0
023 Circuit Court Clerk	24,264	24,264	0
024 Criminal Court Clerk	10,727	10,727	0
025 Clerk and Master - Chancery	14,547	14,547	0
026 Juvenile Court	22,952	12,828	10,124
027 General Sessions Court	115	115	0
029 Justice Integration Services	124	124	0
030 Sheriff's Office	244	244	0
031 Police	12,514	8,015	4,499
032 Fire	1,832	708	1,125
033 Codes Administration	2,544	856	1,687
034 Beer Board	991	522	469
037 Social Services	4,578	828	3,750
038 Health	37,603	13,606	23,998
039 Public Library	14,300	7,363	6,937
040 Parks	2,640	390	2,250
042 Transportation	1,598	848	750
048 Internal Audit	42	42	0
062 State Fair Board	1,243	118	1,125
064 Sports Authority	36	36	0
065 Water and Sewer - Water Services	573	573	0
075 Metro Action Commission (MAC)	17,081	1,427	15,655
091 Emergency Communication Center	1,226	101	1,125
All Other	396	396	0
Direct Bill	0	0	0
Total	275,103	137,545	137,558

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .2 - Costs To Be Allocated
For Department 004 Mayor's Office - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,751,632			4,751,632
Inbound Costs:				
Depreciation	304,811		304,811	
001 Administrative - Corporate Dues	45,988	138	46,126	
001 Administrative - Employee Benefits	170,013	405	170,418	
001 Administrative - Insurance	7,753	523	8,277	
001 Administrative - Post Audits	1,006	3	1,010	
001 Administrative - Miscellaneous	352	2	354	
002 Metropolitan Council	12,696	1,312	14,008	
003 Metropolitan Clerk	3,232	1,489	4,722	
004 Mayor's Office - Administration		14,598	14,598	
006 Law		76,210	76,210	
008 Human Resources		24,319	24,319	
010 General Services - Facilities		150,882	150,882	
010 General Services - Mail Services		1,015	1,015	
014 Information Technology Service		25,947	25,947	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		469	469	
015 Finance - Grants & Cost Planning		1,604	1,604	
015 Finance - Office of Mgmt & Budget		3,985	3,985	
015 Finance - Operations		3,585	3,585	
015 Finance - Payroll		2,075	2,075	
015 Finance - Property Administration		724	724	
015 Finance - Purchasing		42,786	42,786	
015 Finance - Treasury		596	596	
015 Finance - Diversity Equity & Inclus		11,707	11,707	
030 Sheriff's Office - Security Services		117,232	117,232	
048 Internal Audit		1,622	1,622	
Total Allocated Additions:	545,852	483,428	1,029,280	1,029,280
Total To Be Allocated:	5,297,484	483,428		5,780,912

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration

	Total	G&A	Mayors Office Admin
Other Expense & Cost			
501101 Regular Pay	3,011,304	0	3,011,304
501102 Leave Pay	318,874	0	318,874
501103 Holiday Pay	1,156	0	1,156
501109 Longevity	2,750	0	2,750
501134 Paid Family Leave	21,465	0	21,465
501160 YE Biweekly Sal/Fringe Accr	18,018	0	18,018
501172 Employer OASDI	196,113	0	196,113
501173 Employer SSN Medical	46,865	0	46,865
501174 Employer Group Health	314,880	0	314,880
501175 Employer Dental Group	8,183	0	8,183
501176 Employer Group Life	3,818	0	3,818
501177 Employer Pension	242,832	0	242,832
501181 FSA Pre-Tax Savings	832	0	832
501182 Cafe Plan Pre-Tax Savings	152	0	152
502105 Cable Television	4,974	0	4,974
502229 Management Consultant	124,559	0	124,559
502330 Other Purchased Srvc	20,928	0	20,928
502401 Transport Non-employee	10,467	0	10,467
502451 Employee Out-of-town Travel	10,167	0	10,167
502452 Employee Air Travel	2,254	0	2,254
502453 Employee Local Travel/Park	83	0	83
502503 Cell Phone Service	17,670	0	17,670
502520 Postage & Delivery Srvc	762	0	762
502701 Printing/Binding	15,668	0	15,668
502801 Advertising & Promot'n	5,092	0	5,092
502851 Subscriptions	1,165	0	1,165
502883 Registration	4,020	0	4,020
502884 Membership Dues	36,375	0	36,375
502951 Info Systems Charge	249,000	0	249,000
502957 Telecmmnct'n Charge	26,759	0	26,759
502983 Surplus Property	1,600	0	1,600
503050 Host & Hostess	10,377	0	10,377
503100 Offc & Admin Supply	8,644	0	8,644
503130 Computer Hardware <$10K	4,695	0	4,695
503160 Printing Supply	184	0	184
503850 Small Equipment Supply	1,281	0	1,281
505233 Rent Equipment	6,624	0	6,624
505252 Software License	1,042	0	1,042
Departmental Total			
Expenditures Per Financial Statement	4,751,632		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	4,751,632	0	4,751,632
Allocation Step 1			
Inbound - All Others	545,852	0	545,852
Reallocate Admin Costs		0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration

	Total	G&A	Mayors Office Admin
Unallocated Costs	0	0	0
1st Allocation	5,297,484	0	5,297,484
Allocation Step 2			
Inbound - All Others	483,428	0	483,428
2nd Allocation	483,428	0	483,428
Total For 004 Mayor's Office - Administration			
Schedule .3 Total	5,780,912	0	5,780,912

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	53.48	0.517090	27,393		27,393		27,393
003 Metropolitan Clerk	6.50	0.062848	3,329		3,329		3,329
004 Mayor's Office - Administration	28.50	0.275562	14,598		14,598		14,598
005 Election Commission	24.50	0.236887	12,549		12,549	1,155	13,704
006 Law	55.00	0.531787	28,171		28,171	2,593	30,764
007 Planning Commission	76.41	0.738797	39,138		39,138	3,602	42,740
008 Human Resources	75.19	0.727001	38,513		38,513	3,545	42,057
009 Register of Deeds	25.00	0.241721	12,805		12,805	1,178	13,983
010 General Services - Administration	47.00	0.454436	24,074		24,074	2,216	26,289
010 General Services - Fleet Management	81.00	0.783177	41,489		41,489	3,819	45,307
010 General Services - Surplus Property	8.00	0.077351	4,098		4,098	377	4,475
011 Historical Commission	15.30	0.147933	7,837		7,837	721	8,558
014 Information Technology Service	158.49	1.532416	81,179		81,179	7,472	88,651
015 Finance - Administration	118.34	1.144212	60,614		60,614	5,579	66,193
015 Finance - Treasury	7.00	0.067682	3,585		3,585	330	3,915
016 Assessor of Property	84.69	0.818855	43,379		43,379	3,993	47,371
017 Trustee	25.33	0.244912	12,974		12,974	1,194	14,168
018 County Clerk	77.82	0.752430	39,860		39,860	3,669	43,529
019 District Attorney	96.23	0.930434	49,290		49,290	4,537	53,826
021 Public Defender	94.49	0.913610	48,398		48,398	4,455	52,853
022 Juvenile Court Clerk	32.00	0.309403	16,391		16,391	1,508	17,899
023 Circuit Court Clerk	99.99	0.966788	51,215		51,215	4,714	55,929
024 Criminal Court Clerk	86.00	0.831521	44,050		44,050	4,054	48,104
025 Clerk and Master - Chancery	15.00	0.145033	7,683		7,683	707	8,390
026 Juvenile Court	106.20	1.026832	54,396		54,396	5,007	59,403
027 General Sessions Court	123.07	1.189946	63,037		63,037	5,802	68,839
028 State Trial Courts	142.59	1.378682	73,035		73,035	6,722	79,758
029 Justice Integration Services	23.00	0.222384	11,781		11,781	1,084	12,865
030 Sheriff's Office	1,056.34	10.213595	541,064		541,064	49,801	590,865
031 Police	1,997.29	19.311501	1,023,024		1,023,024	94,172	1,117,196
032 Fire	1,505.98	14.561097	771,372		771,372	71,000	842,372
033 Codes Administration	147.50	1.426156	75,550		75,550	6,954	82,504
034 Beer Board	7.49	0.072420	3,836		3,836	353	4,189
035 Agricultural Extension	7.25	0.070099	3,714		3,714	342	4,055
037 Social Services	60.44	0.584385	30,958		30,958	2,849	33,807
038 Health	541.12	5.232009	277,165		277,165	25,511	302,676
039 Public Library	395.19	3.821033	202,419		202,419	18,631	221,050
040 Parks	628.59	6.077743	321,967		321,967	29,635	351,602
041 Arts Commission	13.60	0.131496	6,966		6,966	641	7,607
042 Transportation	405.98	3.925360	207,945		207,945	19,140	227,085
044 Human Relations Commission	5.00	0.048344	2,561		2,561	235	2,796
047 Criminal Justice Planning	4.00	0.038675	2,049		2,049	188	2,237
048 Internal Audit	9.00	0.087020	4,610		4,610	424	5,034
049 Office of Emergency Management	15.87	0.153445	8,129		8,129	748	8,877
051 Office of Family Safety	45.90	0.443800	23,510		23,510	2,164	25,674
053 Office of Homeless Services	32.00	0.309403	16,391		16,391	1,508	17,899
060 Farmer's Market	7.38	0.071356	3,780		3,780	348	4,128
061 Municipal Auditorium	9.00	0.087020	4,610		4,610	424	5,034
062 State Fair Board	21.93	0.212038	11,233		11,233	1,034	12,266
064 Sports Authority	4.48	0.043316	2,295		2,295	211	2,506
065 Water and Sewer - Stormwater Svcs	111.00	1.073243	56,855		56,855	5,233	62,088

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
065 Water and Sewer - Waste Services	98.00	0.947547	50,196		50,196	4,620	54,816
065 Water and Sewer - Water Services	737.90	7.134646	377,957		377,957	34,788	412,745
071 Convention Center Authority	154.20	1.490937	78,982		78,982	7,270	86,252
075 Metro Action Commission (MAC)	299.94	2.900075	153,631		153,631	14,141	167,772
078 Metropolitan Transit Authority (MTA)	1.00	0.009669	512		512	47	559
091 Emergency Communication Center	233.00	2.252842	119,344		119,344	10,985	130,328
Schedule .4 Total for Mayors Office Admin	10,342.49	100.000000	5,297,484		5,297,484	483,428	5,780,912

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)
Allocation Source: FY 2024 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration

Receiving Department	Total	Mayors Office Admin
002 Metropolitan Council	27,393	27,393
003 Metropolitan Clerk	3,329	3,329
004 Mayor's Office - Administration	14,598	14,598
005 Election Commission	13,704	13,704
006 Law	30,764	30,764
007 Planning Commission	42,740	42,740
008 Human Resources	42,057	42,057
009 Register of Deeds	13,983	13,983
010 General Services - Administration	26,289	26,289
010 General Services - Fleet Management	45,307	45,307
010 General Services - Surplus Property	4,475	4,475
011 Historical Commission	8,558	8,558
014 Information Technology Service	88,651	88,651
015 Finance - Administration	66,193	66,193
015 Finance - Treasury	3,915	3,915
016 Assessor of Property	47,371	47,371
017 Trustee	14,168	14,168
018 County Clerk	43,529	43,529
019 District Attorney	53,826	53,826
021 Public Defender	52,853	52,853
022 Juvenile Court Clerk	17,899	17,899
023 Circuit Court Clerk	55,929	55,929
024 Criminal Court Clerk	48,104	48,104
025 Clerk and Master - Chancery	8,390	8,390
026 Juvenile Court	59,403	59,403
027 General Sessions Court	68,839	68,839
028 State Trial Courts	79,758	79,758
029 Justice Integration Services	12,865	12,865
030 Sheriff's Office	590,865	590,865
031 Police	1,117,196	1,117,196
032 Fire	842,372	842,372
033 Codes Administration	82,504	82,504
034 Beer Board	4,189	4,189
035 Agricultural Extension	4,055	4,055
037 Social Services	33,807	33,807
038 Health	302,676	302,676
039 Public Library	221,050	221,050
040 Parks	351,602	351,602
041 Arts Commission	7,607	7,607
042 Transportation	227,085	227,085
044 Human Relations Commission	2,796	2,796
047 Criminal Justice Planning	2,237	2,237
048 Internal Audit	5,034	5,034
049 Office of Emergency Management	8,877	8,877
051 Office of Family Safety	25,674	25,674
053 Office of Homeless Services	17,899	17,899
060 Farmer's Market	4,128	4,128
061 Municipal Auditorium	5,034	5,034
062 State Fair Board	12,266	12,266
064 Sports Authority	2,506	2,506
065 Water and Sewer - Stormwater Svcs	62,088	62,088
065 Water and Sewer - Waste Services	54,816	54,816

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration

Receiving Department	Total	Mayors Office Admin
065 Water and Sewer - Water Services	412,745	412,745
071 Convention Center Authority	86,252	86,252
075 Metro Action Commission (MAC)	167,772	167,772
078 Metropolitan Transit Authority (MTA)	559	559
091 Emergency Communication Center	130,328	130,328
Direct Bill	0	0
Total	5,780,912	5,780,912

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
FULL 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	304	127,939	
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	
002 Metropolitan Council	24,501	2,532	27,033	
003 Metropolitan Clerk	6,238	2,874	9,112	
003 Metropolitan Clerk - Records Center	54	3	56	
004 Mayor's Office - Administration	28,171	2,593	30,764	
006 Law		3,158,097	3,158,097	
008 Human Resources		46,931	46,931	
010 General Services - Facilities		29,442	29,442	
010 General Services - Fleet Management		5,892	5,892	
010 General Services - Mail Services		8,019	8,019	
012 IOD Network (Injured-On-Duty)		6,121	6,121	
014 Information Technology Service		18,567	18,567	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		469	469	
015 Finance - Grants & Cost Planning		2,413	2,413	
015 Finance - Office of Mgmt & Budget		6,544	6,544	
015 Finance - Operations		25,112	25,112	
015 Finance - Payroll		3,331	3,331	
015 Finance - Property Administration		5,760	5,760	
015 Finance - Purchasing		5,263	5,263	
015 Finance - Treasury		7,916	7,916	
015 Finance - Diversity Equity & Inclus		2,223	2,223	
030 Sheriff's Office - Security Services		24,075	24,075	
048 Internal Audit		12,904	12,904	
Total Allocated Additions:	268,288	3,378,398	3,646,686	3,646,686
Total To Be Allocated:	41,156,279	3,378,398		44,534,677

MAXCAP 2025 Maximus US Services, Inc.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	268,288	0	268,288	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(31,225,793)	0	0	0	0
1st Allocation	9,930,486	0	9,478,244	452,242	0
Allocation Step 2					
Inbound - All Others	3,378,398	0	3,378,398	0	0
2nd Allocation	3,378,398	0	3,378,398	0	0
Total For 006 Law					
Schedule .3 Total	13,308,884	0	12,856,642	452,242	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	125,016		125,016		125,016
003 Metropolitan Clerk - Records Center	50.25	0.045177	4,282		4,282		4,282
004 Mayor's Office	89.52	0.080483	7,628		7,628	4,214	11,843
004 Mayor's Office - Administration	894.33	0.804050	76,210		76,210		76,210
005 Election Commission	348.33	0.313167	29,683		29,683	16,400	46,083
006 Law	37,060.57	33.319433	3,158,097		3,158,097		3,158,097
007 Planning Commission	1,281.50	1.152137	109,202		109,202	60,335	169,538
008 Human Resources	339.58	0.305301	28,937		28,937	15,988	44,925
009 Register of Deeds	90.00	0.080915	7,669		7,669	4,237	11,906
010 General Services - Administration	281.08	0.252706	23,952		23,952	13,234	37,186
010 General Services - Fleet Management	11.50	0.010339	980		980	541	1,521
011 Historical Commission	893.33	0.803151	76,125		76,125	42,060	118,184
012 Employee Benefit Board	732.42	0.658485	62,413		62,413	34,484	96,896
014 Information Technology Service	337.67	0.303583	28,774		28,774	15,898	44,672
015 Finance - Administration	1,254.25	1.127638	106,880		106,880	59,052	165,933
015 Finance - Grants & Cost Planning	13.00	0.011688	1,108		1,108	612	1,720
015 Finance - Property Administration	378.17	0.339995	32,226		32,226	17,805	50,030
015 Finance - Purchasing	746.50	0.671143	63,613		63,613	35,146	98,759
015 Finance - Treasury	106.75	0.095974	9,097		9,097	5,026	14,122
016 Assessor of Property	2,256.00	2.028265	192,244		192,244	106,217	298,460
017 Trustee	2,068.73	1.859899	176,286		176,286	97,399	273,685
018 County Clerk	28.83	0.025920	2,457		2,457	1,357	3,814
019 District Attorney	4.00	0.003596	341		341	188	529
021 Public Defender	3.25	0.002922	277		277	153	430
022 Juvenile Court Clerk	38.75	0.034838	3,302		3,302	1,824	5,126
023 Circuit Court Clerk	520.25	0.467733	44,333		44,333	24,494	68,827
024 Criminal Court Clerk	318.33	0.286196	27,126		27,126	14,987	42,114
025 Clerk and Master - Chancery	10.50	0.009440	895		895	494	1,389
026 Juvenile Court	145.50	0.130812	12,399		12,399	6,850	19,249
027 General Sessions Court	405.42	0.364494	34,548		34,548	19,088	53,635
028 State Trial Courts	48.92	0.043982	4,169		4,169	2,303	6,472
029 Justice Integration Services	33.75	0.030343	2,876		2,876	1,589	4,465
030 Sheriff's Office	1,356.00	1.219117	115,551		115,551	63,843	179,394
031 Police	10,208.03	9.177565	869,872		869,872	480,613	1,350,485
032 Fire	4,518.73	4.062580	385,061		385,061	212,750	597,811
033 Codes Administration	7,732.68	6.952093	658,936		658,936	364,069	1,023,005
034 Beer Board	302.92	0.272341	25,813		25,813	14,262	40,075
037 Social Services	199.25	0.179136	16,979		16,979	9,381	26,360
038 Health	1,799.60	1.617937	153,352		153,352	84,728	238,080
039 Public Library	441.33	0.396779	37,608		37,608	20,778	58,386
040 Parks	1,689.27	1.518744	143,950		143,950	79,534	223,484
041 Arts Commission	1,300.10	1.168859	110,787		110,787	61,211	171,998
042 Transportation	8,956.86	8.052696	763,254	(30,000)	733,254	421,705	1,154,960
044 Human Relations Commission	176.30	0.158503	15,023		15,023	8,300	23,324
047 Criminal Justice Planning	2.00	0.001798	170		170	94	264
048 Internal Audit	81.17	0.072976	6,917		6,917	3,821	10,738
049 Office of Emergency Management	64.50	0.057989	5,496		5,496	3,037	8,533
051 Office of Family Safety	73.08	0.065703	6,228		6,228	3,441	9,668
053 Office of Homeless Services	222.27	0.199833	18,941		18,941	10,465	29,405
054 Community Review Board	602.83	0.541976	51,370		51,370	28,382	79,752
060 Farmer's Market	514.25	0.462338	43,822		43,822	24,212	68,033

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	10,922		10,922	6,034	16,956
062 State Fair Board	626.67	0.563410	53,401		53,401	29,505	82,906
064 Sports Authority	566.67	0.509467	48,289		48,289	26,680	74,968
065 Water and Sewer - Stormwater Svcs	30.08	0.027044	2,563	(62,300)	(59,737)	1,416	(58,321)
065 Water and Sewer - Waste Services	203.92	0.183335	17,377	(53,400)	(36,023)	9,601	(26,422)
065 Water and Sewer - Water Services	2,800.92	2.518177	238,679	(186,700)	51,979	131,872	183,851
067 General Hospital	104.00	0.093502	8,862		8,862	4,896	13,759
068 District Energy System (DES)	285.25	0.256455	24,307		24,307	13,430	37,737
071 Convention Center Authority	4.33	0.003893	369		369	204	573
075 Metro Action Commission (MAC)	361.75	0.325233	30,826		30,826	17,032	47,858
077 Metro Devlp & Housing Auth (MDHA)	39.97	0.035935	3,406		3,406	1,882	5,288
078 Metropolitan Transit Authority (MTA)	34.58	0.031089	2,947		2,947	1,628	4,575
080 Metro Nashville Public School (MNPS)	11,428.80	10.275102	973,899	(144,000)	829,899	538,101	1,368,000
083 Industrial Development Board	186.25	0.167449	15,871		15,871	8,769	24,640
088 Airport Authority	684.25	0.615177	58,308		58,308	32,216	90,524
091 Emergency Communication Center	59.25	0.053269	5,049		5,049	2,789	7,838
Bordeaux Longterm Care	1.50	0.001349	128		128	70	198
Hospital Authority	844.50	0.759251	71,964		71,964	39,761	111,724
Medical Examiner	14.17	0.012740	1,208		1,208	667	1,874
Nashville Electric Service (NES)	113.75	0.102267	9,693		9,693	5,355	15,048
All Other	210.08	0.188873	17,902		17,902	9,891	27,793
Schedule .4 Total for Legal Services	111,228.09	100.000000	9,478,244	(476,400)	9,001,844	3,378,398	12,380,242
Direct Billed				476,400	476,400		476,400
Schedule .3 Total for Legal Services	111,228.09	100.000000		0	9,478,244	3,378,398	12,856,642

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	125,016	125,016	0	0
003 Metropolitan Clerk - Records Center	4,282	4,282	0	0
004 Mayor's Office	11,843	11,843	0	0
004 Mayor's Office - Administration	76,210	76,210	0	0
005 Election Commission	46,083	46,083	0	0
006 Law	3,158,097	3,158,097	0	0
007 Planning Commission	169,538	169,538	0	0
008 Human Resources	44,925	44,925	0	0
009 Register of Deeds	11,906	11,906	0	0
010 General Services - Administration	37,186	37,186	0	0
010 General Services - Fleet Management	1,521	1,521	0	0
011 Historical Commission	118,184	118,184	0	0
012 Employee Benefit Board	96,896	96,896	0	0
014 Information Technology Service	44,672	44,672	0	0
015 Finance - Administration	165,933	165,933	0	0
015 Finance - Grants & Cost Planning	1,720	1,720	0	0
015 Finance - Property Administration	50,030	50,030	0	0
015 Finance - Purchasing	98,759	98,759	0	0
015 Finance - Treasury	14,122	14,122	0	0
016 Assessor of Property	298,460	298,460	0	0
017 Trustee	273,685	273,685	0	0
018 County Clerk	3,814	3,814	0	0
019 District Attorney	529	529	0	0
021 Public Defender	430	430	0	0
022 Juvenile Court Clerk	5,126	5,126	0	0
023 Circuit Court Clerk	68,827	68,827	0	0
024 Criminal Court Clerk	42,114	42,114	0	0
025 Clerk and Master - Chancery	1,389	1,389	0	0
026 Juvenile Court	19,249	19,249	0	0
027 General Sessions Court	53,635	53,635	0	0
028 State Trial Courts	6,472	6,472	0	0
029 Justice Integration Services	4,465	4,465	0	0
030 Sheriff's Office	179,394	179,394	0	0
031 Police	1,350,485	1,350,485	0	0
032 Fire	597,811	597,811	0	0
033 Codes Administration	1,023,005	1,023,005	0	0
034 Beer Board	40,075	40,075	0	0
037 Social Services	26,360	26,360	0	0
038 Health	238,080	238,080	0	0
039 Public Library	58,386	58,386	0	0
040 Parks	223,484	223,484	0	0
041 Arts Commission	171,998	171,998	0	0
042 Transportation	1,154,960	1,154,960	0	0
044 Human Relations Commission	23,324	23,324	0	0
047 Criminal Justice Planning	264	264	0	0
048 Internal Audit	10,738	10,738	0	0
049 Office of Emergency Management	8,533	8,533	0	0
051 Office of Family Safety	9,668	9,668	0	0
053 Office of Homeless Services	29,405	29,405	0	0
054 Community Review Board	79,752	79,752	0	0
060 Farmer's Market	68,033	68,033	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	16,956	16,956	0	0
062 State Fair Board	82,906	82,906	0	0
064 Sports Authority	74,968	74,968	0	0
065 Water and Sewer - Stormwater Svcs	(58,321)	(58,321)	0	0
065 Water and Sewer - Waste Services	(26,422)	(26,422)	0	0
065 Water and Sewer - Water Services	183,851	183,851	0	0
067 General Hospital	13,759	13,759	0	0
068 District Energy System (DES)	37,737	37,737	0	0
071 Convention Center Authority	573	573	0	0
075 Metro Action Commission (MAC)	47,858	47,858	0	0
077 Metro Devlp & Housing Auth (MDHA)	5,288	5,288	0	0
078 Metropolitan Transit Authority (MTA)	4,575	4,575	0	0
080 Metro Nashville Public School (MNPS)	1,368,000	1,368,000	0	0
083 Industrial Development Board	24,640	24,640	0	0
088 Airport Authority	90,524	90,524	0	0
091 Emergency Communication Center	7,838	7,838	0	0
Bordeaux Longterm Care	198	198	0	0
Hospital Authority	111,724	111,724	0	0
Medical Examiner	1,874	1,874	0	0
Nashville Electric Service (NES)	15,048	15,048	0	0
All Other	27,793	27,793	0	0
Direct Bill	476,400	476,400	0	0
Total	13,308,884	12,856,642	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
FULL 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	740	311,206	
001 Administrative - Facility Rental	3,601	7	3,607	
001 Administrative - Insurance	12,499	844	13,343	
001 Administrative - Post Audits	64,645	221	64,866	
001 Administrative - Miscellaneous	642	3	646	
002 Metropolitan Council	33,496	3,461	36,957	
003 Metropolitan Clerk	8,528	3,930	12,457	
003 Metropolitan Clerk - Records Center	11,396	563	11,959	
004 Mayor's Office - Administration	38,513	3,545	42,057	
006 Law	28,937	15,988	44,925	
008 Human Resources		64,158	64,158	
010 General Services - Facilities		16,868	16,868	
010 General Services - Fleet Management		5,965	5,965	
010 General Services - Mail Services		12,242	12,242	
012 IOD Network (Injured-On-Duty)		7,736	7,736	
014 Information Technology Service		36,956	36,956	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		9,898	9,898	
015 Finance - Grants & Cost Planning		553	553	
015 Finance - Office of Mgmt & Budget		6,726	6,726	
015 Finance - Operations		6,566	6,566	
015 Finance - Payroll		5,155	5,155	
015 Finance - Property Administration		1,320	1,320	
015 Finance - Purchasing		76,573	76,573	
015 Finance - Treasury		1,290	1,290	
015 Finance - Diversity Equity & Inclus		41,957	41,957	
030 Sheriff's Office - Security Services		3,054	3,054	
048 Internal Audit		2,957	2,957	
Total Allocated Additions:	512,952	329,478	842,430	842,430
Total To Be Allocated:	9,177,301	329,478		9,506,779

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	512,952	0	53,757	191,382	87,151
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(341,983)	0	0	0	0
1st Allocation	8,835,318	0	680,626	2,922,413	1,847,731
Allocation Step 2					
Inbound - All Others	329,478	0	34,527	122,941	55,977
Unallocated Costs	(16,900)	0	0	0	0
2nd Allocation	312,578	0	34,527	122,941	55,977
Total For 008 Human Resources					
Schedule .3 Total	9,147,896	0	715,153	3,045,355	1,903,708

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	126,237	28,110	26,314
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(341,983)
1st Allocation	3,034,197	350,350	0
Allocation Step 2			
Inbound - All Others	81,080	18,053	16,900
Unallocated Costs	0	0	(16,900)
2nd Allocation	81,080	18,053	0
Total For 008 Human Resources			
Schedule .3 Total	3,115,277	368,403	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,515		3,515		3,515
003 Metropolitan Clerk	6.50	0.062775	427		427		427
004 Mayor's Office - Administration	28.50	0.275243	1,873		1,873		1,873
005 Election Commission	24.50	0.236612	1,610		1,610	83	1,694
006 Law	55.00	0.531171	3,615		3,615		3,615
007 Planning Commission	76.41	0.737941	5,023		5,023	260	5,283
008 Human Resources	75.19	0.726158	4,942		4,942		4,942
009 Register of Deeds	25.00	0.241441	1,643		1,643	85	1,728
010 General Services - Administration	47.00	0.453909	3,089		3,089	160	3,249
010 General Services - Fleet Management	81.00	0.782269	5,324		5,324	276	5,600
010 General Services - Surplus Property	8.00	0.077261	526		526	27	553
011 Historical Commission	15.30	0.147762	1,006		1,006	52	1,058
014 Information Technology Service	158.49	1.530640	10,418		10,418	540	10,958
015 Finance - Administration	118.34	1.142886	7,779		7,779	403	8,182
015 Finance - Treasury	7.00	0.067604	460		460	24	484
016 Assessor of Property	84.69	0.817906	5,567		5,567	288	5,855
017 Trustee	25.33	0.244628	1,665		1,665	86	1,751
018 County Clerk	77.82	0.751558	5,115		5,115	265	5,380
019 District Attorney	96.23	0.929355	6,325		6,325	328	6,653
021 Public Defender	94.49	0.912551	6,211		6,211	322	6,533
022 Juvenile Court Clerk	32.00	0.309045	2,103		2,103	109	2,212
023 Circuit Court Clerk	99.99	0.965668	6,573		6,573	340	6,913
024 Criminal Court Clerk	86.00	0.830558	5,653		5,653	293	5,946
025 Clerk and Master - Chancery	15.00	0.144865	986		986	51	1,037
026 Juvenile Court	106.20	1.025642	6,981		6,981	362	7,342
027 General Sessions Court	123.07	1.188567	8,090		8,090	419	8,509
028 State Trial Courts	142.59	1.377084	9,373		9,373	486	9,858
029 Justice Integration Services	23.00	0.222126	1,512		1,512	78	1,590
030 Sheriff's Office	1,056.34	10.201758	69,436		69,436	3,598	73,034
031 Police	1,997.29	19.289118	131,287		131,287	6,816	138,103
032 Fire	1,505.98	14.544222	98,992		98,992	5,130	104,122
033 Codes Administration	147.50	1.424503	9,696		9,696	502	10,198
034 Beer Board	7.49	0.072336	492		492	25	518
035 Agricultural Extension	7.25	0.070018	477		477	24	501
037 Social Services	60.44	0.583708	3,973		3,973	206	4,178
038 Health	541.12	5.225945	35,569		35,569	1,843	37,412
039 Public Library	395.19	3.816605	25,977		25,977	1,346	27,323
040 Parks	628.59	6.070700	41,319		41,319	2,141	43,460
041 Arts Commission	13.60	0.131344	894		894	46	940
042 Transportation	405.98	3.920811	26,686		26,686	1,383	28,069
044 Human Relations Commission	5.00	0.048288	329		329	17	345
047 Criminal Justice Planning	4.00	0.038631	263		263	13	276
048 Internal Audit	9.00	0.086919	592		592	30	622
049 Office of Emergency Management	15.87	0.153267	1,043		1,043	54	1,097
051 Office of Family Safety	45.90	0.443286	3,017		3,017	156	3,173
053 Office of Homeless Services	32.00	0.309045	2,103		2,103	109	2,212
054 Community Review Board	12.00	0.115892	789		789	41	829
060 Farmer's Market	7.38	0.071273	485		485	25	510
061 Municipal Auditorium	9.00	0.086919	592		592	30	622
062 State Fair Board	21.93	0.211792	1,442		1,442	74	1,516
064 Sports Authority	4.48	0.043266	294		294	15	310

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,296		7,296	378	7,674
065 Water and Sewer - Waste Services	98.00	0.946449	6,442		6,442	334	6,775
065 Water and Sewer - Water Services	737.90	7.126377	48,504		48,504	2,514	51,017
071 Convention Center Authority	154.20	1.489209	10,136		10,136	525	10,661
075 Metro Action Commission (MAC)	299.94	2.896714	19,716		19,716	1,022	20,737
078 Metropolitan Transit Authority (MTA)	1.00	0.009658	66		66	3	69
091 Emergency Communication Center	233.00	2.250232	15,316		15,316	794	16,109
Schedule .4 Total for Employee Relations	10,354.49	100.000000	680,626		680,626	34,527	715,153

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	15,094		15,094		15,094
003 Metropolitan Clerk	6.50	0.062775	1,835		1,835		1,835
004 Mayor's Office - Administration	28.50	0.275243	8,044		8,044		8,044
005 Election Commission	24.50	0.236612	6,915		6,915	297	7,212
006 Law	55.00	0.531171	15,523		15,523		15,523
007 Planning Commission	76.41	0.737941	21,566		21,566	927	22,492
008 Human Resources	75.19	0.726158	21,221		21,221		21,221
009 Register of Deeds	25.00	0.241441	7,056		7,056	303	7,359
010 General Services - Administration	47.00	0.453909	13,265		13,265	570	13,835
010 General Services - Fleet Management	81.00	0.782269	22,861		22,861	982	23,843
010 General Services - Surplus Property	8.00	0.077261	2,258		2,258	97	2,355
011 Historical Commission	15.30	0.147762	4,318		4,318	185	4,503
014 Information Technology Service	158.49	1.530640	44,732		44,732	1,922	46,654
015 Finance - Administration	118.34	1.142886	33,400		33,400	1,435	34,835
015 Finance - Treasury	7.00	0.067604	1,976		1,976	85	2,060
016 Assessor of Property	84.69	0.817906	23,903		23,903	1,027	24,930
017 Trustee	25.33	0.244628	7,149		7,149	307	7,456
018 County Clerk	77.82	0.751558	21,964		21,964	944	22,907
019 District Attorney	96.23	0.929355	27,160		27,160	1,167	28,327
021 Public Defender	94.49	0.912551	26,669		26,669	1,146	27,814
022 Juvenile Court Clerk	32.00	0.309045	9,032		9,032	388	9,419
023 Circuit Court Clerk	99.99	0.965668	28,221		28,221	1,213	29,434
024 Criminal Court Clerk	86.00	0.830558	24,272		24,272	1,043	25,315
025 Clerk and Master - Chancery	15.00	0.144865	4,234		4,234	182	4,415
026 Juvenile Court	106.20	1.025642	29,974		29,974	1,288	31,261
027 General Sessions Court	123.07	1.188567	34,735		34,735	1,493	36,227
028 State Trial Courts	142.59	1.377084	40,244		40,244	1,729	41,973
029 Justice Integration Services	23.00	0.222126	6,491		6,491	279	6,770
030 Sheriff's Office	1,056.34	10.201758	298,138		298,138	12,813	310,950
031 Police	1,997.29	19.289118	563,708		563,708	24,237	587,946
032 Fire	1,505.98	14.544222	425,042		425,042	18,267	443,309
033 Codes Administration	147.50	1.424503	41,630		41,630	1,789	43,419
034 Beer Board	7.49	0.072336	2,114		2,114	91	2,205
035 Agricultural Extension	7.25	0.070018	2,046		2,046	88	2,134
037 Social Services	60.44	0.583708	17,058		17,058	733	17,791
038 Health	541.12	5.225945	152,724		152,724	6,563	159,287
039 Public Library	395.19	3.816605	111,537		111,537	4,793	116,330
040 Parks	628.59	6.070700	177,411		177,411	7,624	185,035
041 Arts Commission	13.60	0.131344	3,838		3,838	165	4,003
042 Transportation	405.98	3.920811	114,582		114,582	4,924	119,506
044 Human Relations Commission	5.00	0.048288	1,411		1,411	60	1,471
047 Criminal Justice Planning	4.00	0.038631	1,129		1,129	48	1,177
048 Internal Audit	9.00	0.086919	2,540		2,540	109	2,649
049 Office of Emergency Management	15.87	0.153267	4,479		4,479	192	4,671
051 Office of Family Safety	45.90	0.443286	12,955		12,955	557	13,511
053 Office of Homeless Services	32.00	0.309045	9,032		9,032	388	9,419
054 Community Review Board	12.00	0.115892	3,387		3,387	145	3,532
060 Farmer's Market	7.38	0.071273	2,083		2,083	89	2,172
061 Municipal Auditorium	9.00	0.086919	2,540		2,540	109	2,649
062 State Fair Board	21.93	0.211792	6,189		6,189	266	6,455
064 Sports Authority	4.48	0.043266	1,264		1,264	54	1,318

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	31,328		31,328	1,346	32,674
065 Water and Sewer - Waste Services	98.00	0.946449	27,659		27,659	1,188	28,848
065 Water and Sewer - Water Services	737.90	7.126377	208,262		208,262	8,950	217,212
071 Convention Center Authority	154.20	1.489209	43,521		43,521	1,870	45,391
075 Metro Action Commission (MAC)	299.94	2.896714	84,654		84,654	3,638	88,292
078 Metropolitan Transit Authority (MTA)	1.00	0.009658	282		282	12	294
091 Emergency Communication Center	233.00	2.250232	65,761		65,761	2,826	68,587
Schedule .4 Total for Workforce Management	10,354.49	100.000000	2,922,413		2,922,413	122,941	3,045,355

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	9,543		9,543		9,543
003 Metropolitan Clerk	6.50	0.062775	1,160		1,160		1,160
004 Mayor's Office - Administration	28.50	0.275243	5,086		5,086		5,086
005 Election Commission	24.50	0.236612	4,372		4,372	135	4,507
006 Law	55.00	0.531171	9,815		9,815		9,815
007 Planning Commission	76.41	0.737941	13,635		13,635	422	14,057
008 Human Resources	75.19	0.726158	13,417		13,417		13,417
009 Register of Deeds	25.00	0.241441	4,461		4,461	138	4,599
010 General Services - Administration	47.00	0.453909	8,387		8,387	259	8,646
010 General Services - Fleet Management	81.00	0.782269	14,454		14,454	447	14,901
010 General Services - Surplus Property	8.00	0.077261	1,428		1,428	44	1,472
011 Historical Commission	15.30	0.147762	2,730		2,730	84	2,814
014 Information Technology Service	158.49	1.530640	28,282		28,282	875	29,157
015 Finance - Administration	118.34	1.142886	21,117		21,117	653	21,771
015 Finance - Treasury	7.00	0.067604	1,249		1,249	38	1,288
016 Assessor of Property	84.69	0.817906	15,113		15,113	468	15,580
017 Trustee	25.33	0.244628	4,520		4,520	140	4,660
018 County Clerk	77.82	0.751558	13,887		13,887	430	14,316
019 District Attorney	96.23	0.929355	17,172		17,172	531	17,703
021 Public Defender	94.49	0.912551	16,861		16,861	522	17,383
022 Juvenile Court Clerk	32.00	0.309045	5,710		5,710	176	5,887
023 Circuit Court Clerk	99.99	0.965668	17,843		17,843	552	18,395
024 Criminal Court Clerk	86.00	0.830558	15,346		15,346	475	15,821
025 Clerk and Master - Chancery	15.00	0.144865	2,677		2,677	83	2,759
026 Juvenile Court	106.20	1.025642	18,951		18,951	586	19,537
027 General Sessions Court	123.07	1.188567	21,962		21,962	679	22,641
028 State Trial Courts	142.59	1.377084	25,445		25,445	787	26,232
029 Justice Integration Services	23.00	0.222126	4,104		4,104	127	4,231
030 Sheriff's Office	1,056.34	10.201758	188,501		188,501	5,834	194,335
031 Police	1,997.29	19.289118	356,412		356,412	11,042	367,454
032 Fire	1,505.98	14.544222	268,738		268,738	8,317	277,055
033 Codes Administration	147.50	1.424503	26,321		26,321	814	27,135
034 Beer Board	7.49	0.072336	1,337		1,337	41	1,378
035 Agricultural Extension	7.25	0.070018	1,294		1,294	40	1,333
037 Social Services	60.44	0.583708	10,785		10,785	334	11,119
038 Health	541.12	5.225945	96,561		96,561	2,988	99,550
039 Public Library	395.19	3.816605	70,521		70,521	2,182	72,703
040 Parks	628.59	6.070700	112,170		112,170	3,471	115,641
041 Arts Commission	13.60	0.131344	2,427		2,427	75	2,502
042 Transportation	405.98	3.920811	72,446		72,446	2,242	74,688
044 Human Relations Commission	5.00	0.048288	892		892	27	920
047 Criminal Justice Planning	4.00	0.038631	714		714	22	736
048 Internal Audit	9.00	0.086919	1,606		1,606	49	1,655
049 Office of Emergency Management	15.87	0.153267	2,832		2,832	87	2,919
051 Office of Family Safety	45.90	0.443286	8,191		8,191	253	8,444
053 Office of Homeless Services	32.00	0.309045	5,710		5,710	176	5,887
054 Community Review Board	12.00	0.115892	2,141		2,141	66	2,207
060 Farmer's Market	7.38	0.071273	1,317		1,317	40	1,357
061 Municipal Auditorium	9.00	0.086919	1,606		1,606	49	1,655
062 State Fair Board	21.93	0.211792	3,913		3,913	121	4,034
064 Sports Authority	4.48	0.043266	799		799	24	824

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	19,808		19,808	613	20,420
065 Water and Sewer - Waste Services	98.00	0.946449	17,488		17,488	541	18,029
065 Water and Sewer - Water Services	737.90	7.126377	131,676		131,676	4,075	135,751
071 Convention Center Authority	154.20	1.489209	27,517		27,517	851	28,368
075 Metro Action Commission (MAC)	299.94	2.896714	53,523		53,523	1,656	55,180
078 Metropolitan Transit Authority (MTA)	1.00	0.009658	178		178	5	184
091 Emergency Communication Center	233.00	2.250232	41,578		41,578	1,287	42,865
Schedule .4 Total for Benefits Program	10,354.49	100.000000	1,847,731		1,847,731	55,977	1,903,708

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	15,671		15,671		15,671
003 Metropolitan Clerk	6.50	0.062775	1,905		1,905		1,905
004 Mayor's Office - Administration	28.50	0.275243	8,351		8,351		8,351
005 Election Commission	24.50	0.236612	7,179		7,179	196	7,375
006 Law	55.00	0.531171	16,117		16,117		16,117
007 Planning Commission	76.41	0.737941	22,391		22,391	611	23,002
008 Human Resources	75.19	0.726158	22,033		22,033		22,033
009 Register of Deeds	25.00	0.241441	7,326		7,326	200	7,525
010 General Services - Administration	47.00	0.453909	13,772		13,772	376	14,148
010 General Services - Fleet Management	81.00	0.782269	23,736		23,736	648	24,383
010 General Services - Surplus Property	8.00	0.077261	2,344		2,344	64	2,408
011 Historical Commission	15.30	0.147762	4,483		4,483	122	4,606
014 Information Technology Service	158.49	1.530640	46,443		46,443	1,268	47,710
015 Finance - Administration	118.34	1.142886	34,677		34,677	946	35,624
015 Finance - Treasury	7.00	0.067604	2,051		2,051	56	2,107
016 Assessor of Property	84.69	0.817906	24,817		24,817	677	25,494
017 Trustee	25.33	0.244628	7,422		7,422	202	7,625
018 County Clerk	77.82	0.751558	22,804		22,804	622	23,426
019 District Attorney	96.23	0.929355	28,198		28,198	770	28,968
021 Public Defender	94.49	0.912551	27,689		27,689	756	28,444
022 Juvenile Court Clerk	32.00	0.309045	9,377		9,377	256	9,633
023 Circuit Court Clerk	99.99	0.965668	29,300		29,300	800	30,100
024 Criminal Court Clerk	86.00	0.830558	25,201		25,201	688	25,888
025 Clerk and Master - Chancery	15.00	0.144865	4,396		4,396	120	4,515
026 Juvenile Court	106.20	1.025642	31,120		31,120	849	31,969
027 General Sessions Court	123.07	1.188567	36,063		36,063	984	37,048
028 State Trial Courts	142.59	1.377084	41,783		41,783	1,140	42,924
029 Justice Integration Services	23.00	0.222126	6,740		6,740	184	6,923
030 Sheriff's Office	1,056.34	10.201758	309,541		309,541	8,450	317,991
031 Police	1,997.29	19.289118	585,271		585,271	15,988	601,259
032 Fire	1,505.98	14.544222	441,300		441,300	12,047	453,347
033 Codes Administration	147.50	1.424503	43,222		43,222	1,180	44,402
034 Beer Board	7.49	0.072336	2,195		2,195	60	2,254
035 Agricultural Extension	7.25	0.070018	2,124		2,124	58	2,182
037 Social Services	60.44	0.583708	17,711		17,711	483	18,194
038 Health	541.12	5.225945	158,566		158,566	4,329	162,894
039 Public Library	395.19	3.816605	115,803		115,803	3,161	118,964
040 Parks	628.59	6.070700	184,197		184,197	5,028	189,225
041 Arts Commission	13.60	0.131344	3,985		3,985	109	4,094
042 Transportation	405.98	3.920811	118,965		118,965	3,247	122,213
044 Human Relations Commission	5.00	0.048288	1,465		1,465	40	1,505
047 Criminal Justice Planning	4.00	0.038631	1,172		1,172	32	1,204
048 Internal Audit	9.00	0.086919	2,637		2,637	72	2,709
049 Office of Emergency Management	15.87	0.153267	4,650		4,650	127	4,777
051 Office of Family Safety	45.90	0.443286	13,450		13,450	367	13,817
053 Office of Homeless Services	32.00	0.309045	9,377		9,377	256	9,633
054 Community Review Board	12.00	0.115892	3,516		3,516	96	3,612
060 Farmer's Market	7.38	0.071273	2,163		2,163	59	2,221
061 Municipal Auditorium	9.00	0.086919	2,637		2,637	72	2,709
062 State Fair Board	21.93	0.211792	6,426		6,426	175	6,601
064 Sports Authority	4.48	0.043266	1,313		1,313	36	1,348

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	32,527		32,527	888	33,414
065 Water and Sewer - Waste Services	98.00	0.946449	28,717		28,717	784	29,501
065 Water and Sewer - Water Services	737.90	7.126377	216,228		216,228	5,903	222,131
071 Convention Center Authority	154.20	1.489209	45,186		45,186	1,233	46,419
075 Metro Action Commission (MAC)	299.94	2.896714	87,892		87,892	2,399	90,291
078 Metropolitan Transit Authority (MTA)	1.00	0.009658	293		293	8	301
091 Emergency Communication Center	233.00	2.250232	68,276		68,276	1,864	70,140
Schedule .4 Total for Admin & Customer Svc Program	10,354.49	100.000000	3,034,197		3,034,197	81,080	3,115,277

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,810		1,810		1,810
003 Metropolitan Clerk	6.50	0.062775	220		220		220
004 Mayor's Office - Administration	28.50	0.275243	964		964		964
005 Election Commission	24.50	0.236612	829		829	43	872
006 Law	55.00	0.531171	1,861		1,861		1,861
007 Planning Commission	76.41	0.737941	2,585		2,585	136	2,721
008 Human Resources	75.19	0.726158	2,544		2,544		2,544
009 Register of Deeds	25.00	0.241441	846		846	44	890
010 General Services - Administration	47.00	0.453909	1,590		1,590	84	1,674
010 General Services - Fleet Management	81.00	0.782269	2,741		2,741	144	2,885
010 General Services - Surplus Property	8.00	0.077261	271		271	14	285
011 Historical Commission	15.30	0.147762	518		518	27	545
014 Information Technology Service	158.49	1.530640	5,363		5,363	282	5,645
015 Finance - Administration	118.34	1.142886	4,004		4,004	210	4,215
015 Finance - Treasury	7.00	0.067604	237		237	12	249
016 Assessor of Property	84.69	0.817906	2,866		2,866	151	3,016
017 Trustee	25.33	0.244628	857		857	45	902
018 County Clerk	77.82	0.751558	2,633		2,633	138	2,771
019 District Attorney	96.23	0.929355	3,256		3,256	171	3,427
021 Public Defender	94.49	0.912551	3,197		3,197	168	3,365
022 Juvenile Court Clerk	32.00	0.309045	1,083		1,083	57	1,139
023 Circuit Court Clerk	99.99	0.965668	3,383		3,383	178	3,561
024 Criminal Court Clerk	86.00	0.830558	2,910		2,910	153	3,063
025 Clerk and Master - Chancery	15.00	0.144865	508		508	26	534
026 Juvenile Court	106.20	1.025642	3,593		3,593	189	3,782
027 General Sessions Court	123.07	1.188567	4,164		4,164	219	4,383
028 State Trial Courts	142.59	1.377084	4,825		4,825	254	5,078
029 Justice Integration Services	23.00	0.222126	778		778	41	819
030 Sheriff's Office	1,056.34	10.201758	35,742		35,742	1,881	37,623
031 Police	1,997.29	19.289118	67,580		67,580	3,570	71,150
032 Fire	1,505.98	14.544222	50,956		50,956	2,682	53,638
033 Codes Administration	147.50	1.424503	4,991		4,991	262	5,253
034 Beer Board	7.49	0.072336	253		253	13	267
035 Agricultural Extension	7.25	0.070018	245		245	13	258
037 Social Services	60.44	0.583708	2,045		2,045	107	2,152
038 Health	541.12	5.225945	18,309		18,309	964	19,273
039 Public Library	395.19	3.816605	13,371		13,371	704	14,075
040 Parks	628.59	6.070700	21,269		21,269	1,119	22,388
041 Arts Commission	13.60	0.131344	460		460	24	484
042 Transportation	405.98	3.920811	13,737		13,737	723	14,459
044 Human Relations Commission	5.00	0.048288	169		169	9	178
047 Criminal Justice Planning	4.00	0.038631	135		135	7	142
048 Internal Audit	9.00	0.086919	305		305	16	320
049 Office of Emergency Management	15.87	0.153267	537		537	28	565
051 Office of Family Safety	45.90	0.443286	1,553		1,553	82	1,635
053 Office of Homeless Services	32.00	0.309045	1,083		1,083	57	1,139
054 Community Review Board	12.00	0.115892	406		406	21	427
060 Farmer's Market	7.38	0.071273	250		250	13	263
061 Municipal Auditorium	9.00	0.086919	305		305	16	320
062 State Fair Board	21.93	0.211792	742		742	39	781
064 Sports Authority	4.48	0.043266	152		152	8	159

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,756		3,756	197	3,953
065 Water and Sewer - Waste Services	98.00	0.946449	3,316		3,316	174	3,490
065 Water and Sewer - Water Services	737.90	7.126377	24,967		24,967	1,314	26,281
071 Convention Center Authority	154.20	1.489209	5,217		5,217	274	5,492
075 Metro Action Commission (MAC)	299.94	2.896714	10,149		10,149	534	10,683
078 Metropolitan Transit Authority (MTA)	1.00	0.009658	34		34	2	35
091 Emergency Communication Center	233.00	2.250232	7,884		7,884	415	8,299
Schedule .4 Total for Safety Administration	10,354.49	100.000000	350,350		350,350	18,053	368,403

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	45,634	3,515	15,094	9,543	15,671
003 Metropolitan Clerk	5,546	427	1,835	1,160	1,905
004 Mayor's Office - Administration	24,319	1,873	8,044	5,086	8,351
005 Election Commission	21,660	1,694	7,212	4,507	7,375
006 Law	46,931	3,615	15,523	9,815	16,117
007 Planning Commission	67,555	5,283	22,492	14,057	23,002
008 Human Resources	64,158	4,942	21,221	13,417	22,033
009 Register of Deeds	22,102	1,728	7,359	4,599	7,525
010 General Services - Administration	41,552	3,249	13,835	8,646	14,148
010 General Services - Fleet Management	71,613	5,600	23,843	14,901	24,383
010 General Services - Surplus Property	7,072	553	2,355	1,472	2,408
011 Historical Commission	13,526	1,058	4,503	2,814	4,606
014 Information Technology Service	140,123	10,958	46,654	29,157	47,710
015 Finance - Administration	104,626	8,182	34,835	21,771	35,624
015 Finance - Treasury	6,187	484	2,060	1,288	2,107
016 Assessor of Property	74,875	5,855	24,930	15,580	25,494
017 Trustee	22,393	1,751	7,456	4,660	7,625
018 County Clerk	68,801	5,380	22,907	14,316	23,426
019 District Attorney	85,078	6,653	28,327	17,703	28,968
021 Public Defender	83,539	6,533	27,814	17,383	28,444
022 Juvenile Court Clerk	28,291	2,212	9,419	5,887	9,633
023 Circuit Court Clerk	88,402	6,913	29,434	18,395	30,100
024 Criminal Court Clerk	76,033	5,946	25,315	15,821	25,888
025 Clerk and Master - Chancery	13,261	1,037	4,415	2,759	4,515
026 Juvenile Court	93,893	7,342	31,261	19,537	31,969
027 General Sessions Court	108,808	8,509	36,227	22,641	37,048
028 State Trial Courts	126,066	9,858	41,973	26,232	42,924
029 Justice Integration Services	20,333	1,590	6,770	4,231	6,923
030 Sheriff's Office	933,934	73,034	310,950	194,335	317,991
031 Police	1,765,911	138,103	587,946	367,454	601,259
032 Fire	1,331,470	104,122	443,309	277,055	453,347
033 Codes Administration	130,407	10,198	43,419	27,135	44,402
034 Beer Board	6,621	518	2,205	1,378	2,254
035 Agricultural Extension	6,408	501	2,134	1,333	2,182
037 Social Services	53,435	4,178	17,791	11,119	18,194
038 Health	478,416	37,412	159,287	99,550	162,894
039 Public Library	349,395	27,323	116,330	72,703	118,964
040 Parks	555,750	43,460	185,035	115,641	189,225
041 Arts Commission	12,023	940	4,003	2,502	4,094
042 Transportation	358,935	28,069	119,506	74,688	122,213
044 Human Relations Commission	4,419	345	1,471	920	1,505
047 Criminal Justice Planning	3,535	276	1,177	736	1,204
048 Internal Audit	7,956	622	2,649	1,655	2,709
049 Office of Emergency Management	14,030	1,097	4,671	2,919	4,777
051 Office of Family Safety	40,580	3,173	13,511	8,444	13,817
053 Office of Homeless Services	28,291	2,212	9,419	5,887	9,633
054 Community Review Board	10,608	829	3,532	2,207	3,612
060 Farmer's Market	6,523	510	2,172	1,357	2,221
061 Municipal Auditorium	7,956	622	2,649	1,655	2,709
062 State Fair Board	19,387	1,516	6,455	4,034	6,601
064 Sports Authority	3,960	310	1,318	824	1,348
065 Water and Sewer - Stormwater Svcs	98,136	7,674	32,674	20,420	33,414

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	86,643	6,775	28,848	18,029	29,501
065 Water and Sewer - Water Services	652,393	51,017	217,212	135,751	222,131
071 Convention Center Authority	136,331	10,661	45,391	28,368	46,419
075 Metro Action Commission (MAC)	265,183	20,737	88,292	55,180	90,291
078 Metropolitan Transit Authority (MTA)	883	69	294	184	301
091 Emergency Communication Center	206,000	16,109	68,587	42,865	70,140
Direct Bill	0	0	0	0	0
Total	9,147,896	715,153	3,045,355	1,903,708	3,115,277

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,810
003 Metropolitan Clerk	220
004 Mayor's Office - Administration	964
005 Election Commission	872
006 Law	1,861
007 Planning Commission	2,721
008 Human Resources	2,544
009 Register of Deeds	890
010 General Services - Administration	1,674
010 General Services - Fleet Management	2,885
010 General Services - Surplus Property	285
011 Historical Commission	545
014 Information Technology Service	5,645
015 Finance - Administration	4,215
015 Finance - Treasury	249
016 Assessor of Property	3,016
017 Trustee	902
018 County Clerk	2,771
019 District Attorney	3,427
021 Public Defender	3,365
022 Juvenile Court Clerk	1,139
023 Circuit Court Clerk	3,561
024 Criminal Court Clerk	3,063
025 Clerk and Master - Chancery	534
026 Juvenile Court	3,782
027 General Sessions Court	4,383
028 State Trial Courts	5,078
029 Justice Integration Services	819
030 Sheriff's Office	37,623
031 Police	71,150
032 Fire	53,638
033 Codes Administration	5,253
034 Beer Board	267
035 Agricultural Extension	258
037 Social Services	2,152
038 Health	19,273
039 Public Library	14,075
040 Parks	22,388
041 Arts Commission	484
042 Transportation	14,459
044 Human Relations Commission	178
047 Criminal Justice Planning	142
048 Internal Audit	320
049 Office of Emergency Management	565
051 Office of Family Safety	1,635
053 Office of Homeless Services	1,139
054 Community Review Board	427
060 Farmer's Market	263
061 Municipal Auditorium	320
062 State Fair Board	781
064 Sports Authority	159
065 Water and Sewer - Stormwater Svcs	3,953

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,490
065 Water and Sewer - Water Services	26,281
071 Convention Center Authority	5,492
075 Metro Action Commission (MAC)	10,683
078 Metropolitan Transit Authority (MTA)	35
091 Emergency Communication Center	8,299
Direct Bill	0
Total	368,403

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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
Inbound Costs:				
Depreciation	69,768		69,768	
001 Administrative - Employee Benefits	736,764	1,757	738,522	
001 Administrative - Facility Rental	28,312	54	28,366	
001 Administrative - Post Audits	352	1	353	
001 Administrative - Miscellaneous	123	1	124	
002 Metropolitan Council	20,937	2,164	23,101	
003 Metropolitan Clerk	5,331	2,456	7,787	
003 Metropolitan Clerk - Records Center	37	2	39	
004 Mayor's Office - Administration	24,074	2,216	26,289	
006 Law	23,952	13,234	37,186	
008 Human Resources	40,104	1,448	41,552	
010 General Services - Facilities		45,274	45,274	
010 General Services - Fleet Management		114,100	114,100	
010 General Services - Mail Services		840	840	
012 IOD Network (Injured-On-Duty)		30,815	30,815	
014 Information Technology Service		4,879	4,879	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		469	469	
015 Finance - Grants & Cost Planning		2,708	2,708	
015 Finance - Office of Mgmt & Budget		1,410	1,410	
015 Finance - Operations		1,550	1,550	
015 Finance - Payroll		3,681	3,681	
015 Finance - Property Administration		8,343	8,343	
015 Finance - Purchasing		567,593	567,593	
015 Finance - Treasury		646	646	
015 Finance - Diversity Equity & Inclus		3,947	3,947	
030 Sheriff's Office - Security Services		24,285	24,285	
038 Health - Employee Health & Wellness		12,553	12,553	
048 Internal Audit		567	567	
Total Allocated Additions:	949,755	847,194	1,796,949	1,796,949
Total To Be Allocated:	2,610,766	847,194		3,457,960

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,879
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	0	0	0
Functional Cost	1,661,011	0	1,661,011
Allocation Step 1			
Inbound - All Others	949,755	0	949,755
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,610,766	0	2,610,766

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	847,194	0	847,194
2nd Allocation	847,194	0	847,194
Total For 010 General Services - Administration			
Schedule .3 Total	3,457,960	0	3,457,960

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,834		2,834	919	3,753
010 General Services - Facilities	4,214,825.72	39.317243	1,026,481		1,026,481	333,093	1,359,574
010 General Services - Fleet Management	5,447,276.80	50.813942	1,326,633		1,326,633	430,493	1,757,126
010 General Services - Mail Services	374,732.57	3.495625	91,263		91,263	29,615	120,877
010 General Services - Surplus Property	671,573.75	6.264655	163,555		163,555	53,074	216,629
Schedule .4 Total for Business Office	10,720,043.83	100.000000	2,610,766		2,610,766	847,194	3,457,960

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,753	3,753
010 General Services - Facilities	1,359,574	1,359,574
010 General Services - Fleet Management	1,757,126	1,757,126
010 General Services - Mail Services	120,877	120,877
010 General Services - Surplus Property	216,629	216,629
Direct Bill	0	0
Total	3,457,960	3,457,960

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
FULL 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	54	28,530	
001 Administrative - Insurance	650,755	43,931	694,686	
001 Administrative - Post Audits	6,445	22	6,467	
001 Administrative - Miscellaneous	792,201	4,018	796,219	
003 Metropolitan Clerk - Records Center	2,382	118	2,499	
010 General Services - Administration	1,026,481	333,093	1,359,574	
010 General Services - Fleet Management		-1,260	-1,260	
014 Information Technology Service		78,831	78,831	
015 Finance - Business Assistance		228,668	228,668	
015 Finance - Grants & Cost Planning		1,942	1,942	
015 Finance - Office of Mgmt & Budget		20,755	20,755	
015 Finance - Operations		108,569	108,569	
015 Finance - Payroll		1,978	1,978	
015 Finance - Property Administration		4,636	4,636	
015 Finance - Treasury		3,601	3,601	
015 Finance - Diversity Equity & Inclus		5,189	5,189	
030 Sheriff's Office - Security Services		683,362	683,362	
048 Internal Audit		10,385	10,385	
Total Allocated Additions:	3,148,588	1,527,892	4,676,479	4,676,479
Total To Be Allocated:	38,067,417	1,527,892		39,595,308

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	3,148,588	0	3,148,588	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(6,099,316)	0	0	(6,099,316)
1st Allocation	31,968,101	0	31,968,101	0
Allocation Step 2				
Inbound - All Others	1,527,892	0	1,527,892	0
2nd Allocation	1,527,892	0	1,527,892	0
Total For 010 General Services - Facilities				
Schedule .3 Total	33,495,992	0	33,495,992	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	114,280		114,280		114,280
003 Metropolitan Clerk	371,602.78	1.370682	438,181		438,181		438,181
004 Mayor's Office - Administration	127,956.89	0.471978	150,882		150,882		150,882
005 Election Commission	80,293.42	0.296168	94,679		94,679	4,640	99,320
006 Law	24,968.58	0.092098	29,442		29,442		29,442
007 Planning Commission	105,416.06	0.388834	124,303		124,303	6,092	130,395
008 Human Resources	14,304.85	0.052764	16,868		16,868		16,868
010 General Services - Administration	38,394.85	0.141622	45,274		45,274		45,274
010 General Services - Fleet Management	1,421,403.51	5.242942	1,676,069		1,676,069	82,149	1,758,218
010 General Services - Surplus Property	234,586.18	0.865287	276,616		276,616	13,558	290,173
011 Historical Commission	486.58	0.001795	574		574	28	602
012 IOD Network (Injured-On-Duty)	26,283.86	0.096950	30,993	(37,500)	(6,507)	1,519	(4,988)
014 Information Technology Service	1,213,829.52	4.477291	1,431,305		1,431,305	70,153	1,501,457
015 Finance - Administration	20,745.50	0.076521	24,462		24,462	1,199	25,661
015 Finance - Office of Mgmt & Budget	54,178.32	0.199840	63,885		63,885	3,131	67,016
015 Finance - Operations	69,660.08	0.256946	82,141		82,141	4,026	86,167
015 Finance - Property Administration	15,265.71	0.056309	18,001		18,001	882	18,883
015 Finance - Purchasing	59,617.78	0.219904	70,299		70,299	3,446	73,745
015 Finance - Treasury	19,857.27	0.073245	23,415		23,415	1,147	24,563
016 Assessor of Property	130,110.54	0.479921	153,422		153,422	7,520	160,941
017 Trustee	38,130.69	0.140648	44,963		44,963	2,204	47,166
018 County Clerk	130,805.23	0.482484	154,241		154,241	7,560	161,801
019 District Attorney	27,258.70	0.100546	32,143		32,143	1,575	33,718
021 Public Defender	17,918.46	0.066093	21,129		21,129	1,035	22,164
023 Circuit Court Clerk	463,554.97	1.709854	546,608		546,608	26,791	573,399
024 Criminal Court Clerk	318,843.17	1.176074	375,969		375,969	18,427	394,396
025 Clerk and Master - Chancery	130,755.90	0.482302	154,183		154,183	7,557	161,740
026 Juvenile Court	598,614.02	2.208028	705,865		705,865	34,596	740,461
027 General Sessions Court	516,504.68	1.905162	609,044		609,044	29,851	638,895
028 State Trial Courts	556,263.61	2.051816	655,927		655,927	32,149	688,075
029 Justice Integration Services	29,007.70	0.106997	34,205		34,205	1,676	35,881
030 Sheriff's Office - Security Services	338,812.47	1.249732	399,516		399,516	19,581	419,097
031 Police	6,314,607.86	23.291854	7,445,963		7,445,963	364,949	7,810,912
032 Fire	2,905,094.56	10.715636	3,425,585		3,425,585	167,898	3,593,484
033 Codes Administration	140,308.98	0.517539	165,447		165,447	8,109	173,556
034 Beer Board	6,160.32	0.022723	7,264		7,264	356	7,620
035 Agricultural Extension	39,604.51	0.146084	46,700		46,700	2,289	48,989
037 Social Services	84,966.62	0.313405	100,190		100,190	4,911	105,100
038 Health	848,094.06	3.128252	1,000,043		1,000,043	49,015	1,049,058
039 Public Library	461,287.07	1.701488	543,933		543,933	26,660	570,593
040 Parks	738,462.02	2.723867	870,769		870,769	42,679	913,447
041 Arts Commission	11,805.61	0.043546	13,921		13,921	682	14,603
042 Transportation	41,998.09	0.154913	49,523		49,523	2,427	51,950
049 Office of Emergency Management	191,338.04	0.705763	225,619		225,619	11,058	236,677
051 Office of Family Safety	63,954.03	0.235899	75,412		75,412	3,696	79,108
060 Farmer's Market	17,012.57	0.062752	20,061		20,061	983	21,044
064 Sports Authority	10,964.92	0.040445	12,930		12,930	634	13,563
065 Water and Sewer - General	72,637.33	0.267928	85,651		85,651	4,198	89,849
075 Metro Action Commission (MAC)	346,619.48	1.278529	408,721	(300,600)	108,121	20,033	128,154
080 Metro Nashville Public School (MNPS)	635,337.44	2.343485	749,168		749,168	36,719	785,887
091 Emergency Communication Center	180,664.24	0.666392	213,033		213,033	10,441	223,474

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,909,287	(656,739)	7,252,548	387,663	7,640,211
Schedule .4 Total for Facilities	27,110,800.01	100.000000	31,968,101	(994,839)	30,973,262	1,527,892	32,501,153
Direct Billed				994,839	994,839		994,839
Schedule .3 Total for Facilities	27,110,800.01	100.000000		0	31,968,101	1,527,892	33,495,992

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	114,280	114,280
003 Metropolitan Clerk	438,181	438,181
004 Mayor's Office - Administration	150,882	150,882
005 Election Commission	99,320	99,320
006 Law	29,442	29,442
007 Planning Commission	130,395	130,395
008 Human Resources	16,868	16,868
010 General Services - Administration	45,274	45,274
010 General Services - Fleet Management	1,758,218	1,758,218
010 General Services - Surplus Property	290,173	290,173
011 Historical Commission	602	602
012 IOD Network (Injured-On-Duty)	(4,988)	(4,988)
014 Information Technology Service	1,501,457	1,501,457
015 Finance - Administration	25,661	25,661
015 Finance - Office of Mgmt & Budget	67,016	67,016
015 Finance - Operations	86,167	86,167
015 Finance - Property Administration	18,883	18,883
015 Finance - Purchasing	73,745	73,745
015 Finance - Treasury	24,563	24,563
016 Assessor of Property	160,941	160,941
017 Trustee	47,166	47,166
018 County Clerk	161,801	161,801
019 District Attorney	33,718	33,718
021 Public Defender	22,164	22,164
023 Circuit Court Clerk	573,399	573,399
024 Criminal Court Clerk	394,396	394,396
025 Clerk and Master - Chancery	161,740	161,740
026 Juvenile Court	740,461	740,461
027 General Sessions Court	638,895	638,895
028 State Trial Courts	688,075	688,075
029 Justice Integration Services	35,881	35,881
030 Sheriff's Office - Security Services	419,097	419,097
031 Police	7,810,912	7,810,912
032 Fire	3,593,484	3,593,484
033 Codes Administration	173,556	173,556
034 Beer Board	7,620	7,620
035 Agricultural Extension	48,989	48,989
037 Social Services	105,100	105,100
038 Health	1,049,058	1,049,058
039 Public Library	570,593	570,593
040 Parks	913,447	913,447
041 Arts Commission	14,603	14,603
042 Transportation	51,950	51,950
049 Office of Emergency Management	236,677	236,677
051 Office of Family Safety	79,108	79,108
060 Farmer's Market	21,044	21,044
064 Sports Authority	13,563	13,563
065 Water and Sewer - General	89,849	89,849
075 Metro Action Commission (MAC)	128,154	128,154
080 Metro Nashville Public School (MNPS)	785,887	785,887
091 Emergency Communication Center	223,474	223,474
All Other	7,640,211	7,640,211

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	33,495,992	33,495,992

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
FULL 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
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	271	142,259	
001 Administrative - Post Audits	12,346	43	12,389	
001 Administrative - Miscellaneous	4,321	22	4,343	
002 Metropolitan Council	36,084	3,729	39,813	
003 Metropolitan Clerk	9,187	4,233	13,420	
004 Mayor's Office - Administration	41,489	3,819	45,307	
006 Law	980	541	1,521	
008 Human Resources	69,116	2,497	71,613	
010 General Services - Administration	1,326,633	430,493	1,757,126	
010 General Services - Facilities	1,676,069	82,149	1,758,218	
010 General Services - Fleet Management		16,712	16,712	
012 IOD Network (Injured-On-Duty)		-13,052	-13,052	
014 Information Technology Service		56,450	56,450	
015 Finance - Grants & Cost Planning		3,721	3,721	
015 Finance - Office of Mgmt & Budget		25,464	25,464	
015 Finance - Operations		174,731	174,731	
015 Finance - Payroll		3,863	3,863	
015 Finance - Property Administration		8,881	8,881	
015 Finance - Treasury		5,034	5,034	
015 Finance - Diversity Equity & Inclus		6,366	6,366	
030 Sheriff's Office - Security Services		59,182	59,182	
048 Internal Audit		19,894	19,894	
Total Allocated Additions:	3,331,410	895,044	4,226,454	4,226,454
Total To Be Allocated:	60,346,670	895,044		61,241,714

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,287	0
503300 Personal Use Supply	19,233	0	19,233	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	0	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	57,015,260	0	32,570,023	24,445,237
Allocation Step 1				
Inbound - All Others	3,331,410	0	3,331,410	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	60,346,670	0	35,901,433	24,445,237
Allocation Step 2				
Inbound - All Others	895,044	0	895,044	0
2nd Allocation	895,044	0	895,044	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	61,241,714	0	36,796,477	24,445,237

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	470	(500)	(30)		(30)
005 Election Commission	900.00	0.002354	845	(900)	(55)	21	(34)
006 Law	1,300.00	0.003401	1,221	(1,300)	(79)		(79)
007 Planning Commission	800.00	0.002093	751	(800)	(49)	19	(30)
008 Human Resources	100.00	0.000262	94	(100)	(6)		(6)
009 Register of Deeds	500.00	0.001308	470	(500)	(30)	12	(19)
010 General Services - Facilities	20,700.00	0.054149	19,440	(20,700)	(1,260)		(1,260)
010 General Services - Mail Services	5,100.00	0.013341	4,790	(5,100)	(310)	119	(191)
010 General Services - Surplus Property	8,500.00	0.022235	7,983	(8,500)	(517)	199	(319)
011 Historical Commission	500.00	0.001308	470	(500)	(30)	12	(19)
014 Information Technology Service	31,200.00	0.081615	29,301	(31,200)	(1,899)	731	(1,168)
016 Assessor of Property	45,800.00	0.119807	43,012	(45,800)	(2,788)	1,073	(1,715)
017 Trustee	3,200.00	0.008371	3,005	(3,200)	(195)	75	(120)
018 County Clerk	4,800.00	0.012556	4,508	(4,800)	(292)	112	(180)
019 District Attorney	36,200.00	0.094695	33,997	(36,200)	(2,203)	848	(1,355)
021 Public Defender	1,900.00	0.004970	1,784	(1,900)	(116)	44	(71)
022 Juvenile Court Clerk	200.00	0.000523	188	(200)	(12)	5	(8)
023 Circuit Court Clerk	600.00	0.001570	564	(600)	(36)	14	(22)
024 Criminal Court Clerk	900.00	0.002354	845	(900)	(55)	21	(34)
026 Juvenile Court	50,500.00	0.132102	47,426	(50,500)	(3,074)	1,183	(1,891)
027 General Sessions Court	400.00	0.001046	376	(400)	(24)	9	(15)
028 State Trial Courts	22,400.00	0.058596	21,037	(22,400)	(1,363)	524	(839)
030 Sheriff's Office - Security Services	873,600.00	2.285229	820,430	(873,600)	(53,170)	20,466	(32,704)
031 Police	7,879,300.00	20.611265	7,399,740	(7,879,300)	(479,561)	184,589	(294,971)
032 Fire	10,057,500.00	26.309163	9,445,367	(10,057,500)	(612,133)	235,623	(376,510)
034 Beer Board	21,700.00	0.056764	20,379	(21,700)	(1,321)	508	(813)
037 Social Services	19,600.00	0.051271	18,407	(19,600)	(1,193)	459	(734)
038 Health	140,800.00	0.368315	132,230	(140,800)	(8,570)	3,298	(5,271)
039 Public Library	136,600.00	0.357329	128,286	(136,600)	(8,314)	3,200	(5,114)
040 Parks	1,878,500.00	4.913921	1,764,168	(1,878,500)	(114,332)	44,008	(70,324)
042 Transportation	7,887,300.00	20.632192	7,407,253	(7,887,300)	(480,047)	184,777	(295,271)
049 Office of Emergency Management	74,500.00	0.194883	69,966	(74,500)	(4,534)	1,745	(2,789)
065 Water and Sewer - Stormwater Svcs	733,700.00	1.919268	689,045	(733,700)	(44,655)	17,188	(27,467)
065 Water and Sewer - Waste Services	5,199,200.00	13.600458	4,882,759	(5,199,200)	(316,441)	121,802	(194,639)
065 Water and Sewer - Water Services	2,844,000.00	7.439549	2,670,905	(2,844,000)	(173,095)	66,627	(106,469)
075 Metro Action Commission (MAC)	237,800.00	0.622055	223,327	(237,800)	(14,473)	5,571	(8,903)
All Other	7,024.00	0.018374	6,597	(7,024)	(427)	164	(263)
Schedule .4 Total for GS Fleet Management	38,228,124.00	100.000000	35,901,433	(38,228,124)	(2,326,691)	895,044	(1,431,647)
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	35,901,433	895,044	36,796,477

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	5,943	(30)	5,974
005 Election Commission	4,649	(34)	4,683
006 Law	5,892	(79)	5,971
007 Planning Commission	35,796	(30)	35,826
008 Human Resources	5,965	(6)	5,971
009 Register of Deeds	(19)	(19)	0
010 General Services - Administration	114,100	0	114,100
010 General Services - Facilities	(1,260)	(1,260)	0
010 General Services - Fleet Management	16,712	0	16,712
010 General Services - Mail Services	(191)	(191)	0
010 General Services - Surplus Property	(319)	(319)	0
011 Historical Commission	(19)	(19)	0
014 Information Technology Service	97,575	(1,168)	98,743
016 Assessor of Property	41,619	(1,715)	43,334
017 Trustee	(120)	(120)	0
018 County Clerk	14,778	(180)	14,958
019 District Attorney	45,729	(1,355)	47,084
021 Public Defender	9,180	(71)	9,251
022 Juvenile Court Clerk	(8)	(8)	0
023 Circuit Court Clerk	6,424	(22)	6,446
024 Criminal Court Clerk	(34)	(34)	0
026 Juvenile Court	55,307	(1,891)	57,198
027 General Sessions Court	(15)	(15)	0
028 State Trial Courts	49,058	(839)	49,897
030 Sheriff's Office	767,437	0	767,437
030 Sheriff's Office - Security Services	(32,704)	(32,704)	0
031 Police	6,710,393	(294,971)	7,005,364
032 Fire	6,300,045	(376,510)	6,676,555
034 Beer Board	11,604	(813)	12,417
037 Social Services	25,953	(734)	26,687
038 Health	129,393	(5,271)	134,664
039 Public Library	64,670	(5,114)	69,783
040 Parks	1,053,696	(70,324)	1,124,020
042 Transportation	2,489,401	(295,271)	2,784,672
049 Office of Emergency Management	140,299	(2,789)	143,088
065 Water and Sewer - Stormwater Svcs	(27,467)	(27,467)	0
065 Water and Sewer - Waste Services	(194,639)	(194,639)	0
065 Water and Sewer - Water Services	5,019,963	(106,469)	5,126,431
075 Metro Action Commission (MAC)	49,067	(8,903)	57,969
All Other	(263)	(263)	0
Direct Bill	38,228,124	38,228,124	0
Total	61,241,714	36,796,477	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
FULL 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	91,263	29,615	120,877	
010 General Services - Fleet Management	-310	119	-191	
014 Information Technology Service		1,123	1,123	
015 Finance - Grants & Cost Planning		71	71	
015 Finance - Office of Mgmt & Budget		827	827	
015 Finance - Operations		2,796	2,796	
015 Finance - Payroll		263	263	
015 Finance - Property Administration		169	169	
015 Finance - Treasury		106	106	
015 Finance - Diversity Equity & Inclus		207	207	
048 Internal Audit		379	379	
Total Allocated Additions:	91,286	35,676	126,961	126,961
Total To Be Allocated:	1,201,092	35,676		1,236,767

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	91,286	0	91,286
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,201,092	0	1,201,092
Allocation Step 2			
Inbound - All Others	35,676	0	35,676
2nd Allocation	35,676	0	35,676
Total For 010 General Services - Mail Services			
Schedule .3 Total	1,236,767	0	1,236,767

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,642		6,642		6,642
003 Metropolitan Clerk	100.11	0.008632	104		104		104
004 Mayor's Office - Administration	979.65	0.084467	1,015		1,015		1,015
005 Election Commission	27,353.94	2.358505	28,328		28,328	862	29,190
006 Law	7,743.52	0.667660	8,019		8,019		8,019
007 Planning Commission	2,654.41	0.228868	2,749		2,749	84	2,832
008 Human Resources	11,820.95	1.019223	12,242		12,242		12,242
009 Register of Deeds	2,981.32	0.257055	3,087		3,087	94	3,181
010 General Services - Administration	811.14	0.069938	840		840		840
011 Historical Commission	1,450.01	0.125022	1,502		1,502	46	1,547
012 Employee Benefit Board	362.13	0.031223	375		375	11	386
014 Information Technology Service	78,161.89	6.739256	80,945		80,945	2,463	83,408
015 Finance - Administration	236.43	0.020385	245		245	7	252
015 Finance - Office of Mgmt & Budget	339.33	0.029258	351		351	11	362
015 Finance - Operations	6,880.94	0.593287	7,126		7,126	217	7,343
015 Finance - Payroll	23,175.48	1.998231	24,001		24,001	730	24,731
015 Finance - Property Administration	352.52	0.030395	365		365	11	376
015 Finance - Purchasing	534.76	0.046108	554		554	17	571
015 Finance - Treasury	12,452.83	1.073705	12,896		12,896	392	13,288
016 Assessor of Property	8,854.32	0.763435	9,170		9,170	279	9,448
017 Trustee	6,566.92	0.566211	6,801		6,801	207	7,008
018 County Clerk	521,732.91	44.984734	540,308		540,308	16,449	556,758
019 District Attorney	12,440.62	1.072652	12,884		12,884	392	13,275
021 Public Defender	2,647.84	0.228301	2,742		2,742	83	2,825
022 Juvenile Court Clerk	9,188.95	0.792287	9,516		9,516	289	9,806
023 Circuit Court Clerk	118,941.78	10.255370	123,176		123,176	3,749	126,925
024 Criminal Court Clerk	27,061.71	2.333308	28,025		28,025	853	28,878
025 Clerk and Master - Chancery	11,112.58	0.958146	11,508		11,508	350	11,858
026 Juvenile Court	7,878.05	0.679259	8,159		8,159	248	8,407
027 General Sessions Court	5,894.82	0.508262	6,105		6,105	186	6,290
028 State Trial Courts	8,419.84	0.725973	8,720		8,720	265	8,985
029 Justice Integration Services	85.61	0.007381	89		89	3	91
030 Sheriff's Office	82,634.86	7.124923	85,577		85,577	2,604	88,181
031 Police	25,244.90	2.176660	26,144		26,144	796	26,939
032 Fire	2,302.93	0.198563	2,385		2,385	73	2,457
033 Codes Administration	64,720.82	5.580343	67,025		67,025	2,040	69,065
034 Beer Board	546.30	0.047103	566		566	17	583
035 Agricultural Extension	105.28	0.009077	109		109	3	112
037 Social Services	2,097.93	0.180887	2,173		2,173	66	2,239
038 Health	496.17	0.042781	514		514	16	529
039 Public Library	29,469.34	2.540898	30,519		30,519	929	31,447
040 Parks	3,973.82	0.342630	4,115		4,115	125	4,240
041 Arts Commission	153.93	0.013272	159		159	5	164
042 Transportation	2,428.78	0.209414	2,515		2,515	76	2,592
048 Internal Audit	109.64	0.009453	114		114	3	117
049 Office of Emergency Management	229.43	0.019782	238		238	7	245
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	355		355	11	366
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
FULL 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	3,906		3,906	119	4,024
070 Community Education Commission	1,132.44	0.097641	1,173		1,173	36	1,208
071 Convention Center Authority	1,175.53	0.101356	1,217		1,217	37	1,254
075 Metro Action Commission (MAC)	12,653.39	1.090998	13,104	(12,700)	404	399	803
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	1,201,092	(12,857)	1,188,235	35,676	1,223,910
Direct Billed				12,857	12,857		12,857
Schedule .3 Total for GS Mail Services	1,159,800.01	100.000000		0	1,201,092	35,676	1,236,767

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,642	6,642
003 Metropolitan Clerk	104	104
004 Mayor's Office - Administration	1,015	1,015
005 Election Commission	29,190	29,190
006 Law	8,019	8,019
007 Planning Commission	2,832	2,832
008 Human Resources	12,242	12,242
009 Register of Deeds	3,181	3,181
010 General Services - Administration	840	840
011 Historical Commission	1,547	1,547
012 Employee Benefit Board	386	386
014 Information Technology Service	83,408	83,408
015 Finance - Administration	252	252
015 Finance - Office of Mgmt & Budget	362	362
015 Finance - Operations	7,343	7,343
015 Finance - Payroll	24,731	24,731
015 Finance - Property Administration	376	376
015 Finance - Purchasing	571	571
015 Finance - Treasury	13,288	13,288
016 Assessor of Property	9,448	9,448
017 Trustee	7,008	7,008
018 County Clerk	556,758	556,758
019 District Attorney	13,275	13,275
021 Public Defender	2,825	2,825
022 Juvenile Court Clerk	9,806	9,806
023 Circuit Court Clerk	126,925	126,925
024 Criminal Court Clerk	28,878	28,878
025 Clerk and Master - Chancery	11,858	11,858
026 Juvenile Court	8,407	8,407
027 General Sessions Court	6,290	6,290
028 State Trial Courts	8,985	8,985
029 Justice Integration Services	91	91
030 Sheriff's Office	88,181	88,181
031 Police	26,939	26,939
032 Fire	2,457	2,457
033 Codes Administration	69,065	69,065
034 Beer Board	583	583
035 Agricultural Extension	112	112
037 Social Services	2,239	2,239
038 Health	529	529
039 Public Library	31,447	31,447
040 Parks	4,240	4,240
041 Arts Commission	164	164
042 Transportation	2,592	2,592
048 Internal Audit	117	117
049 Office of Emergency Management	245	245
060 Farmer's Market	5	5
061 Municipal Auditorium	279	279
062 State Fair Board	366	366
064 Sports Authority	141	141
065 Water and Sewer - Stormwater Svcs	2	2

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,024	4,024
070 Community Education Commission	1,208	1,208
071 Convention Center Authority	1,254	1,254
075 Metro Action Commission (MAC)	803	803
077 Metro Devlp & Housing Auth (MDHA)	4	4
078 Metropolitan Transit Authority (MTA)	(100)	(100)
Direct Bill	12,857	12,857
Total	1,236,767	1,236,767

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
FULL 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	-6,507	1,519	-4,988	
014 Information Technology Service		335	335	
015 Finance - Grants & Cost Planning		1,368	1,368	
015 Finance - Operations		1,676	1,676	
015 Finance - Property Administration		3,265	3,265	
015 Finance - Treasury		2,977	2,977	
048 Internal Audit		7,313	7,313	
Total Allocated Additions:	-380	18,477	18,097	18,097
Total To Be Allocated:	21,428,671	18,477		21,447,148

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	(380)	0	(380)	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	21,428,671	0	21,373,772	54,899
Allocation Step 2				
Inbound - All Others	18,477	0	18,477	0
2nd Allocation	18,477	0	18,477	0
Total For 012 IOD Network (Injured-On-Duty)				
Schedule .3 Total	21,447,148	0	21,392,249	54,899

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42	48,500
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	1,416,269		1,416,269	1,229	1,417,498
031 Police	3,607,302.65	16.834213	3,598,106		3,598,106	3,121	3,601,228
032 Fire	10,980,522.28	51.242846	10,952,529		10,952,529	9,503	10,962,032
033 Codes Administration	42,081.73	0.196383	41,974		41,974	36	42,011
034 Beer Board	10,005.01	0.046690	9,979		9,979	9	9,988
037 Social Services	48,598.03	0.226793	48,474		48,474	42	48,516
038 Health	197,728.06	0.922738	197,224		197,224	171	197,395
039 Public Library	155,742.25	0.726803	155,345		155,345	135	155,480
040 Parks	652,492.07	3.044987	650,829		650,829	565	651,393
042 Transportation	366,073.03	1.708354	365,140		365,140	317	365,456
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	70	24,274
065 Water and Sewer - Water Services	729,997.23	3.406681	728,136	(510,300)	217,836	632	218,468
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	176	63,481
080 Metro Nashville Public School (MNPS)	2,600,124.24	12.134010	2,593,496	(1,200,000)	1,393,496	2,250	1,395,745
091 Emergency Communication Center	24,093.87	0.112439	24,032		24,032	21	24,053
Bordeaux Longterm Care	70,382.87	0.328456	70,203		70,203	61	70,264
Schedule .4 Total for Injured-On-Duty	21,428,401.00	100.000000	21,373,772	(1,986,000)	19,387,772	18,477	19,406,249
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	21,373,772	18,477	21,392,249

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	48,500	48,500	0
027 General Sessions Court	2,890	2,890	0
028 State Trial Courts	3,809	3,809	0
030 Sheriff's Office	1,417,498	1,417,498	0
031 Police	3,601,228	3,601,228	0
032 Fire	10,962,032	10,962,032	0
033 Codes Administration	42,011	42,011	0
034 Beer Board	9,988	9,988	0
037 Social Services	48,516	48,516	0
038 Health	252,294	197,395	54,899
039 Public Library	155,480	155,480	0
040 Parks	651,393	651,393	0
042 Transportation	365,456	365,456	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	24,274	24,274	0
065 Water and Sewer - Water Services	218,468	218,468	0
067 General Hospital	3,169	3,169	0
071 Convention Center Authority	1,214	1,214	0
075 Metro Action Commission (MAC)	63,481	63,481	0
080 Metro Nashville Public School (MNPS)	1,395,745	1,395,745	0
091 Emergency Communication Center	24,053	24,053	0
Bordeaux Longterm Care	70,264	70,264	0
Direct Bill	1,986,000	1,986,000	0
Total	21,447,148	21,392,249	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
FULL 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	1,433	602,246	
001 Administrative - Facility Rental	1,698	3	1,701	
001 Administrative - Insurance	2,090	141	2,231	
001 Administrative - Post Audits	14,688	51	14,739	
001 Administrative - Miscellaneous	5,141	26	5,167	
002 Metropolitan Council	70,604	7,296	77,900	
003 Metropolitan Clerk	17,975	8,283	26,259	
003 Metropolitan Clerk - Records Center	1,171	58	1,229	
004 Mayor's Office - Administration	81,179	7,472	88,651	
006 Law	28,774	15,898	44,672	
008 Human Resources	135,237	4,887	140,123	
010 General Services - Facilities	1,431,305	70,153	1,501,457	
010 General Services - Fleet Management	96,844	731	97,575	
010 General Services - Mail Services	80,945	2,463	83,408	
012 IOD Network (Injured-On-Duty)	-10,000		-10,000	
014 Information Technology Service		-201,261	-201,261	
015 Finance - Accountability		201	201	
015 Finance - Business Assistance		28,757	28,757	
015 Finance - Grants & Cost Planning		8,330	8,330	
015 Finance - Office of Mgmt & Budget		33,953	33,953	
015 Finance - Operations		58,328	58,328	
015 Finance - Payroll		10,383	10,383	
015 Finance - Property Administration		13,262	13,262	
015 Finance - Purchasing		75,891	75,891	
015 Finance - Treasury		10,578	10,578	
015 Finance - Diversity Equity & Inclus		9,589	9,589	
030 Sheriff's Office - Security Services		213,651	213,651	
048 Internal Audit		23,668	23,668	
Total Allocated Additions:	3,697,022	404,225	4,101,247	4,101,247
Total To Be Allocated:	32,497,022	404,225		32,901,247

MAXCAP 2025 Maximus US Services, Inc.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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	3,697,022	0	3,697,022	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(27,932,771)	0	0	0	0
1st Allocation	4,564,251	0	4,320,655	117,042	126,554
Allocation Step 2					
Inbound - All Others	404,225	0	404,225	0	0
2nd Allocation	404,225	0	404,225	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	4,968,476	0	4,724,880	117,042	126,554

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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	13,664		13,664		13,664
003 Metropolitan Clerk	213,128.14	0.450883	19,481		19,481		19,481
003 Metropolitan Clerk - Records Center	10,782.63	0.022811	986		986		986
004 Mayor's Office - Administration	275,759.40	0.583382	25,206		25,206		25,206
005 Election Commission	351,894.32	0.744450	32,165		32,165	3,048	35,213
006 Law	197,333.74	0.417469	18,037		18,037		18,037
007 Planning Commission	580,971.05	1.229073	53,104		53,104	5,031	58,135
008 Human Resources	392,770.85	0.830926	35,901		35,901		35,901
009 Register of Deeds	183,428.31	0.388052	16,766		16,766	1,588	18,355
010 General Services - Administration	51,850.93	0.109693	4,739		4,739		4,739
010 General Services - Facilities	833,830.91	1.764010	76,217		76,217		76,217
010 General Services - Fleet Management	594,476.50	1.257644	54,338		54,338		54,338
010 General Services - Mail Services	11,930.59	0.025240	1,091		1,091		1,091
010 General Services - Surplus Property	27,890.97	0.059005	2,549		2,549	241	2,791
011 Historical Commission	105,501.27	0.223193	9,643		9,643	914	10,557
012 IOD Network (Injured-On-Duty)	3,556.17	0.007523	325		325		325
014 Information Technology Service	(2,138,989.04)	(4.525136)	(195,515)		(195,515)		(195,515)
015 Finance - Accountability	15,657.43	0.033124	1,431		1,431	135	1,567
015 Finance - Administration	76,658.73	0.162175	7,007		7,007	664	7,671
015 Finance - Business Assistance	28,482.77	0.060257	2,603		2,603	246	2,850
015 Finance - Grants & Cost Planning	8,325.20	0.017612	761		761	72	833
015 Finance - Office of Mgmt & Budget	47,203.54	0.099861	4,315		4,315	409	4,723
015 Finance - Operations	227,421.32	0.481121	20,788		20,788	1,970	22,757
015 Finance - Payroll	44,668.53	0.094498	4,083		4,083	387	4,470
015 Finance - Property Administration	12,901.74	0.027294	1,179		1,179	112	1,291
015 Finance - Purchasing	42,266.39	0.089417	3,863		3,863	366	4,229
015 Finance - Treasury	41,257.34	0.087282	3,771		3,771	357	4,128
016 Assessor of Property	706,922.52	1.495529	64,617		64,617	6,122	70,739
017 Trustee	260,521.94	0.551147	23,813		23,813	2,256	26,069
018 County Clerk	269,264.86	0.569643	24,612		24,612	2,332	26,944
019 District Attorney	419,885.29	0.888288	38,380		38,380	3,636	42,016
021 Public Defender	234,688.92	0.496496	21,452		21,452	2,032	23,484
022 Juvenile Court Clerk	167,258.35	0.353843	15,288		15,288	1,448	16,737
023 Circuit Court Clerk	199,612.52	0.422290	18,246		18,246	1,729	19,974
024 Criminal Court Clerk	269,549.22	0.570245	24,638		24,638	2,334	26,973
025 Clerk and Master - Chancery	44,550.23	0.094248	4,072		4,072	386	4,458
026 Juvenile Court	324,312.08	0.686098	29,644		29,644	2,809	32,453
027 General Sessions Court	369,466.64	0.781625	33,771		33,771	3,200	36,971
028 State Trial Courts	715,313.50	1.513281	65,384		65,384	6,195	71,579
029 Justice Integration Services	1,285,610.23	2.719771	117,512		117,512	11,134	128,646
030 Sheriff's Office	149,972.82	0.317275	13,708		13,708	1,299	15,007
030 Sheriff's Office - Security Services	2,076,380.39	4.392684	189,793		189,793	17,983	207,776
031 Police	7,651,620.68	16.187375	699,400		699,400	66,278	765,678
032 Fire	2,698,590.19	5.709000	246,666		246,666	23,372	270,038
033 Codes Administration	1,663,242.25	3.518670	152,030		152,030	14,405	166,435
034 Beer Board	107,465.99	0.227350	9,823		9,823	931	10,754
035 Agricultural Extension	31,795.80	0.067266	2,906		2,906	275	3,181
037 Social Services	369,437.58	0.781563	33,769		33,769	3,200	36,968
038 Health	2,315,491.55	4.898536	211,649		211,649	20,054	231,703
039 Public Library	2,888,582.87	6.110938	264,033		264,033	25,017	289,050
040 Parks	2,068,424.29	4.375853	189,065		189,065	17,914	206,979

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	6,836		6,836	648	7,484
042 Transportation	1,286,607.00	2.721880	117,603		117,603	11,143	128,746
044 Human Relations Commission	36,127.70	0.076430	3,302		3,302	313	3,615
047 Criminal Justice Planning	25,162.31	0.053232	2,300		2,300	218	2,518
048 Internal Audit	55,347.61	0.117091	5,059		5,059	479	5,538
049 Office of Emergency Management	224,447.47	0.474830	20,516		20,516	1,944	22,460
051 Office of Family Safety	211,730.36	0.447926	19,353		19,353	1,834	21,187
052 Community Oversight Board	79,450.10	0.168081	7,262		7,262	688	7,950
053 Office of Homeless Services	38,378.28	0.081191	3,508		3,508	332	3,840
054 Community Review Board	2,491.23	0.005270	228		228	21	249
060 Farmer's Market	59,231.79	0.125308	5,414		5,414	513	5,927
061 Municipal Auditorium	57,044.52	0.120680	5,214		5,214	494	5,708
062 State Fair Board	129,394.18	0.273740	11,827		11,827	1,120	12,948
064 Sports Authority	50,839.08	0.107553	4,647		4,647	440	5,087
065 Water and Sewer - Stormwater Svcs	706,558.26	1.494759	64,583		64,583	6,119	70,703
065 Water and Sewer - Waste Services	287,087.56	0.607348	26,241		26,241	2,486	28,728
065 Water and Sewer - Water Services	3,554,936.82	7.520643	324,941		324,941	30,788	355,730
071 Convention Center Authority	295,100.00	0.624298	26,974		26,974	2,556	29,530
075 Metro Action Commission (MAC)	1,424,468.13	3.013532	130,204		130,204	12,337	142,541
077 Metro Devlp & Housing Auth (MDHA)	21,900.00	0.046331	2,002		2,002	189	2,191
078 Metropolitan Transit Authority (MTA)	956,800.00	2.024157	87,457		87,457	8,287	95,743
080 Metro Nashville Public School (MNPS)	5,096,700.00	10.782318	465,867		465,867	44,141	510,008
091 Emergency Communication Center	1,515,931.06	3.207026	138,565		138,565	13,129	151,694
Hospital Authority	129,822.00	0.274645	11,866		11,866	1,124	12,991
Nashville Electric Service (NES)	853,700.00	1.806044	78,033		78,033	7,394	85,427
All Other	416,598.53	0.881335	38,080		38,080	3,608	41,687
Schedule .4 Total for Information Systems	47,269,056.00	100.000000	4,320,655		4,320,655	404,225	4,724,880

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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	14,066	13,664	402	0
003 Metropolitan Clerk	20,054	19,481	572	0
003 Metropolitan Clerk - Records Center	1,015	986	29	0
004 Mayor's Office - Administration	25,947	25,206	741	0
005 Election Commission	36,158	35,213	945	0
006 Law	18,567	18,037	530	0
007 Planning Commission	59,696	58,135	1,560	0
008 Human Resources	36,956	35,901	1,055	0
009 Register of Deeds	18,847	18,355	493	0
010 General Services - Administration	4,879	4,739	139	0
010 General Services - Facilities	78,831	76,217	2,210	404
010 General Services - Fleet Management	56,450	54,338	1,555	556
010 General Services - Mail Services	1,123	1,091	32	0
010 General Services - Surplus Property	2,866	2,791	75	0
011 Historical Commission	10,840	10,557	283	0
012 IOD Network (Injured-On-Duty)	335	325	10	0
014 Information Technology Service	(201,261)	(195,515)	(5,745)	0
015 Finance - Accountability	1,609	1,567	42	0
015 Finance - Administration	7,877	7,671	206	0
015 Finance - Business Assistance	2,926	2,850	77	0
015 Finance - Grants & Cost Planning	855	833	22	0
015 Finance - Office of Mgmt & Budget	4,850	4,723	127	0
015 Finance - Operations	23,368	22,757	611	0
015 Finance - Payroll	4,590	4,470	120	0
015 Finance - Property Administration	1,325	1,291	35	0
015 Finance - Purchasing	4,343	4,229	114	0
015 Finance - Treasury	4,239	4,128	111	0
016 Assessor of Property	72,638	70,739	1,899	0
017 Trustee	26,769	26,069	700	0
018 County Clerk	27,667	26,944	723	0
019 District Attorney	43,261	42,016	1,118	126
021 Public Defender	24,115	23,484	630	0
022 Juvenile Court Clerk	17,186	16,737	449	0
023 Circuit Court Clerk	20,511	19,974	536	0
024 Criminal Court Clerk	27,697	26,973	724	0
025 Clerk and Master - Chancery	4,578	4,458	120	0
026 Juvenile Court	33,651	32,453	845	354
027 General Sessions Court	38,114	36,971	980	163
028 State Trial Courts	73,697	71,579	1,905	213
029 Justice Integration Services	132,099	128,646	3,453	0
030 Sheriff's Office	15,443	15,007	400	36
030 Sheriff's Office - Security Services	221,763	207,776	4,901	9,087
031 Police	814,949	765,678	18,244	31,026
032 Fire	292,172	270,038	6,052	16,082
033 Codes Administration	170,902	166,435	4,467	0
034 Beer Board	11,136	10,754	281	101
035 Agricultural Extension	3,267	3,181	85	0
037 Social Services	37,960	36,968	992	0
038 Health	239,821	231,703	6,067	2,051
039 Public Library	296,912	289,050	7,750	112
040 Parks	213,257	206,979	5,498	780
041 Arts Commission	7,685	7,484	201	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	135,187	128,746	3,216	3,225
044 Human Relations Commission	3,712	3,615	97	0
047 Criminal Justice Planning	2,585	2,518	68	0
048 Internal Audit	5,687	5,538	149	0
049 Office of Emergency Management	24,754	22,460	467	1,827
051 Office of Family Safety	21,756	21,187	569	0
052 Community Oversight Board	8,164	7,950	213	0
053 Office of Homeless Services	3,943	3,840	103	0
054 Community Review Board	256	249	7	0
060 Farmer's Market	6,086	5,927	159	0
061 Municipal Auditorium	5,861	5,708	153	0
062 State Fair Board	13,295	12,948	348	0
064 Sports Authority	5,224	5,087	137	0
065 Water and Sewer - Stormwater Svcs	72,600	70,703	1,898	0
065 Water and Sewer - Waste Services	29,499	28,728	771	0
065 Water and Sewer - Water Services	366,234	355,730	9,471	1,033
071 Convention Center Authority	30,322	29,530	793	0
075 Metro Action Commission (MAC)	146,367	142,541	3,826	0
077 Metro Devlp & Housing Auth (MDHA)	2,250	2,191	59	0
078 Metropolitan Transit Authority (MTA)	98,313	95,743	2,570	0
080 Metro Nashville Public School (MNPS)	536,855	510,008	12,632	14,215
091 Emergency Communication Center	157,199	151,694	3,956	1,549
Hospital Authority	12,991	12,991	0	0
Nashville Electric Service (NES)	116,134	85,427	10	30,698
All Other	54,602	41,687	0	12,915
Direct Bill	0	0	0	0
Total	4,968,476	4,724,880	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
FULL 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	1,473	135	1,609	
015 Finance - Administration		139,660	139,660	
015 Finance - Grants & Cost Planning		41	41	
015 Finance - Office of Mgmt & Budget		585	585	
015 Finance - Operations		1,032	1,032	
015 Finance - Payroll		249	249	
015 Finance - Property Administration		97	97	
015 Finance - Treasury		75	75	
015 Finance - Diversity Equity & Inclus		146	146	
048 Internal Audit		217	217	
Total Allocated Additions:	1,655	142,238	143,893	143,893
Total To Be Allocated:	636,732	142,238		778,970

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,655	0	756	416	24
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	636,732	0	290,789	160,014	9,426
Allocation Step 2					
Inbound - All Others	142,238	0	64,962	35,745	2,105
2nd Allocation	142,238	0	64,962	35,745	2,105
Total For 015 Finance - Accountability					
Schedule .3 Total	778,970	0	355,751	195,758	11,531

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	31	247	180	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	12,035	95,192	69,275	0
Allocation Step 2				
Inbound - All Others	2,688	21,264	15,475	0
2nd Allocation	2,688	21,264	15,475	0
Total For 015 Finance - Accountability				
Schedule .3 Total	14,723	116,456	84,750	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	290,789		290,789	64,962	355,751
Schedule .4 Total for Community Partnerships	100	100.000000	290,789		290,789	64,962	355,751

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	160,014		160,014	35,745	195,758
Schedule .4 Total for Direct Appropriations	100	100.000000	160,014		160,014	35,745	195,758

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	2,105	11,531
Schedule .4 Total for Procurement Monitoring/COI	100	100.000000	9,426		9,426	2,105	11,531

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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		201
003 Metropolitan Clerk	4	1.666667	201		201		201
004 Mayor's Office - Administration	4	1.666667	201		201		201
005 Election Commission	4	1.666667	201		201	52	252
006 Law	4	1.666667	201		201		201
007 Planning Commission	4	1.666667	201		201	52	252
008 Human Resources	4	1.666667	201		201		201
009 Register of Deeds	4	1.666667	201		201	52	252
010 General Services - Administration	4	1.666667	201		201		201
011 Historical Commission	4	1.666667	201		201	52	252
012 Employee Benefit Board	4	1.666667	201		201	52	252
014 Information Technology Service	4	1.666667	201		201		201
015 Finance - Administration	4	1.666667	201		201	52	252
016 Assessor of Property	4	1.666667	201		201	52	252
017 Trustee	4	1.666667	201		201	52	252
018 County Clerk	4	1.666667	201		201	52	252
019 District Attorney	4	1.666667	201		201	52	252
021 Public Defender	4	1.666667	201		201	52	252
022 Juvenile Court Clerk	4	1.666667	201		201	52	252
023 Circuit Court Clerk	4	1.666667	201		201	52	252
024 Criminal Court Clerk	4	1.666667	201		201	52	252
025 Clerk and Master - Chancery	4	1.666667	201		201	52	252
026 Juvenile Court	4	1.666667	201		201	52	252
027 General Sessions Court	4	1.666667	201		201	52	252
028 State Trial Courts	4	1.666667	201		201	52	252
029 Justice Integration Services	4	1.666667	201		201	52	252
030 Sheriff's Office	4	1.666667	201		201	52	252
031 Police	4	1.666667	201		201	52	252
032 Fire	4	1.666667	201		201	52	252
033 Codes Administration	4	1.666667	201		201	52	252
034 Beer Board	4	1.666667	201		201	52	252
035 Agricultural Extension	4	1.666667	201		201	52	252
037 Social Services	4	1.666667	201		201	52	252
038 Health	4	1.666667	201		201	52	252
039 Public Library	4	1.666667	201		201	52	252
040 Parks	4	1.666667	201		201	52	252
041 Arts Commission	4	1.666667	201		201	52	252
042 Transportation	8	3.333315	401		401	107	508
044 Human Relations Commission	4	1.666667	201		201	52	252
047 Criminal Justice Planning	4	1.666667	201		201	52	252
060 Farmer's Market	4	1.666667	201		201	52	252
061 Municipal Auditorium	4	1.666667	201		201	52	252
062 State Fair Board	4	1.666667	201		201	52	252
064 Sports Authority	4	1.666667	201		201	52	252
065 Water and Sewer - Stormwater Svcs	4	1.666667	201		201	52	252
065 Water and Sewer - General	4	1.666667	201		201	52	252
068 District Energy System (DES)	4	1.666667	201		201	52	252
070 Community Education Commission	4	1.666667	201		201	52	252
071 Convention Center Authority	8	3.333333	402		402	103	505
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	201		201	52	252

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	52	252
080 Metro Nashville Public School (MNPS)	4	1.666667	201		201	52	252
090 Debt Service	4	1.666667	201		201	52	252
091 Emergency Communication Center	4	1.666667	201		201	52	252
Bordeaux Longterm Care	4	1.666667	201		201	52	252
Knowles Home	4	1.666667	201		201	52	252
All Other	4	1.666667	201		201	52	252
Schedule .4 Total for Prompt Pay	240	100.000000	12,035		12,035	2,688	14,723

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	15,865		15,865	3,544	19,409
027 General Sessions Court	1	16.666667	15,865		15,865	3,544	19,409
039 Public Library	1	16.666667	15,865		15,865	3,544	19,409
041 Arts Commission	1	16.666667	15,865		15,865	3,544	19,409
Knowles Home	1	16.666667	15,865		15,865	3,544	19,409
All Other	1	16.666667	15,865		15,865	3,544	19,409
Schedule .4 Total for Special Projects	6	100.000000	95,192		95,192	21,264	116,456

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	69,275		69,275	15,475	84,750
Schedule .4 Total for Grants & Cost Planning	100	100.000000	69,275		69,275	15,475	84,750

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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
FULL 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	201	0	0	0	201
003 Metropolitan Clerk	201	0	0	0	201
004 Mayor's Office - Administration	201	0	0	0	201
005 Election Commission	252	0	0	0	252
006 Law	201	0	0	0	201
007 Planning Commission	252	0	0	0	252
008 Human Resources	201	0	0	0	201
009 Register of Deeds	252	0	0	0	252
010 General Services - Administration	201	0	0	0	201
011 Historical Commission	252	0	0	0	252
012 Employee Benefit Board	252	0	0	0	252
014 Information Technology Service	201	0	0	0	201
015 Finance - Administration	252	0	0	0	252
015 Finance - Business Assistance	19,409	0	0	0	0
015 Finance - Grants & Cost Planning	84,750	0	0	0	0
015 Finance - Purchasing	11,531	0	0	11,531	0
016 Assessor of Property	252	0	0	0	252
017 Trustee	252	0	0	0	252
018 County Clerk	252	0	0	0	252
019 District Attorney	252	0	0	0	252
021 Public Defender	252	0	0	0	252
022 Juvenile Court Clerk	252	0	0	0	252
023 Circuit Court Clerk	252	0	0	0	252
024 Criminal Court Clerk	252	0	0	0	252
025 Clerk and Master - Chancery	252	0	0	0	252
026 Juvenile Court	252	0	0	0	252
027 General Sessions Court	19,661	0	0	0	252
028 State Trial Courts	252	0	0	0	252
029 Justice Integration Services	252	0	0	0	252
030 Sheriff's Office	252	0	0	0	252
031 Police	252	0	0	0	252
032 Fire	252	0	0	0	252
033 Codes Administration	252	0	0	0	252
034 Beer Board	252	0	0	0	252
035 Agricultural Extension	252	0	0	0	252
037 Social Services	252	0	0	0	252
038 Health	252	0	0	0	252
039 Public Library	19,662	0	0	0	252
040 Parks	252	0	0	0	252
041 Arts Commission	19,662	0	0	0	252
042 Transportation	508	0	0	0	508
044 Human Relations Commission	252	0	0	0	252
047 Criminal Justice Planning	252	0	0	0	252
060 Farmer's Market	252	0	0	0	252
061 Municipal Auditorium	252	0	0	0	252
062 State Fair Board	252	0	0	0	252
064 Sports Authority	252	0	0	0	252
065 Water and Sewer - Stormwater Svcs	252	0	0	0	252
065 Water and Sewer - General	252	0	0	0	252
068 District Energy System (DES)	252	0	0	0	252
070 Community Education Commission	252	0	0	0	252

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	505	0	0	0	505
077 Metro Devlp & Housing Auth (MDHA)	252	0	0	0	252
078 Metropolitan Transit Authority (MTA)	252	0	0	0	252
080 Metro Nashville Public School (MNPS)	252	0	0	0	252
090 Debt Service	252	0	0	0	252
091 Emergency Communication Center	252	0	0	0	252
Bordeaux Longterm Care	252	0	0	0	252
Knowles Home	19,662	0	0	0	252
All Other	571,171	355,751	195,758	0	252
Direct Bill	0	0	0	0	0
Total	778,970	355,751	195,758	11,531	14,723

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	19,409	0	0
015 Finance - Grants & Cost Planning	0	84,750	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	19,409	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	19,409	0	0
040 Parks	0	0	0
041 Arts Commission	19,409	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
FULL 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	19,409	0	0
All Other	19,409	0	0
Direct Bill	0	0	0
Total	116,456	84,750	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
FULL 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	1,140	479,331	
001 Administrative - Insurance	24,476	1,652	26,128	
001 Administrative - Post Audits	481	2	483	
001 Administrative - Miscellaneous	168	1	169	
002 Metropolitan Council	52,718	5,448	58,166	
003 Metropolitan Clerk	13,422	6,185	19,607	
003 Metropolitan Clerk - Records Center	13	1	14	
004 Mayor's Office - Administration	60,614	5,579	66,193	
006 Law	106,880	59,052	165,933	
008 Human Resources	100,978	3,648	104,626	
010 General Services - Facilities	24,462	1,199	25,661	
010 General Services - Mail Services	245	7	252	
012 IOD Network (Injured-On-Duty)	23,029	20	23,049	
014 Information Technology Service	7,213	664	7,877	
015 Finance - Accountability	201	52	252	
015 Finance - Business Assistance		2,826	2,826	
015 Finance - Grants & Cost Planning		4,049	4,049	
015 Finance - Office of Mgmt & Budget		1,456	1,456	
015 Finance - Operations		2,436	2,436	
015 Finance - Payroll		2,294	2,294	
015 Finance - Property Administration		346	346	
015 Finance - Purchasing		156,201	156,201	
015 Finance - Treasury		478	478	
015 Finance - Diversity Equity & Inclus		14,963	14,963	
030 Sheriff's Office - Security Services		19,169	19,169	
048 Internal Audit		775	775	
Total Allocated Additions:	944,285	289,647	1,233,931	1,233,931
Total To Be Allocated:	3,216,665	289,647		3,506,311

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	944,285	0	944,285
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,216,665	0	3,216,665
Allocation Step 2			
Inbound - All Others	289,647	0	289,647
2nd Allocation	289,647	0	289,647
Total For 015 Finance - Administration			
Schedule .3 Total	3,506,311	0	3,506,311

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	15,719		15,719	1,479	17,199
015 Finance - Accountability	555,085.00	4.341773	139,660		139,660		139,660
015 Finance - Business Assistance	1,225,259.57	9.583756	308,277		308,277	29,019	337,296
015 Finance - Grants & Cost Planning	391,002.10	3.058347	98,377		98,377	9,260	107,637
015 Finance - Office of Mgmt & Budget	1,735,499.93	13.574763	436,655		436,655	41,103	477,758
015 Finance - Operations	3,598,795.94	28.149122	905,463		905,463	85,235	990,698
015 Finance - Payroll	943,522.29	7.380059	237,392		237,392	22,346	259,738
015 Finance - Property Administration	680,912.70	5.325974	171,319		171,319	16,127	187,445
015 Finance - Purchasing	1,638,617.31	12.816965	412,279		412,279	38,809	451,087
015 Finance - Treasury	1,393,143.23	10.896911	350,517		350,517	32,995	383,512
015 Finance - Diversity Equity & Inclus	560,438.75	4.383649	141,007		141,007	13,273	154,281
Schedule .4 Total for Administration	12,784,753.44	100.000000	3,216,665		3,216,665	289,647	3,506,311

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	17,199	17,199
015 Finance - Accountability	139,660	139,660
015 Finance - Business Assistance	337,296	337,296
015 Finance - Grants & Cost Planning	107,637	107,637
015 Finance - Office of Mgmt & Budget	477,758	477,758
015 Finance - Operations	990,698	990,698
015 Finance - Payroll	259,738	259,738
015 Finance - Property Administration	187,445	187,445
015 Finance - Purchasing	451,087	451,087
015 Finance - Treasury	383,512	383,512
015 Finance - Diversity Equity & Inclus	154,281	154,281
Direct Bill	0	0
Total	3,506,311	3,506,311

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
FULL 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	2,680	246	2,926	
015 Finance - Accountability	15,865	3,544	19,409	
015 Finance - Administration	308,277	29,019	337,296	
015 Finance - Grants & Cost Planning		82	82	
015 Finance - Office of Mgmt & Budget		917	917	
015 Finance - Operations		1,263	1,263	
015 Finance - Payroll		640	640	
015 Finance - Property Administration		197	197	
015 Finance - Treasury		173	173	
015 Finance - Diversity Equity & Inclus		229	229	
048 Internal Audit		441	441	
Total Allocated Additions:	327,192	36,753	363,945	363,945
Total To Be Allocated:	1,619,252	36,753		1,656,005

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	327,192	327,192	0	0	0
Reallocate Admin Costs		(726,049)	283,360	379,567	31,613
Unallocated Costs	0	0	0	0	0
1st Allocation	1,619,252	0	631,956	846,519	70,504
Allocation Step 2					
Inbound - All Others	36,753	36,753	0	0	0
Reallocate Admin Costs		(36,753)	14,344	19,214	1,600
Unallocated Costs	0	0	0	0	0
2nd Allocation	36,753	0	14,344	19,214	1,600

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,656,005	0	646,299	865,733	72,104

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	12,604	18,906
Unallocated Costs	0	0
1st Allocation	28,110	42,164
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	638	957
Unallocated Costs	0	0
2nd Allocation	638	957

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	28,748	43,120

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	631,956		631,956	14,344	646,299
Schedule .4 Total for Vendor Assistance	100	100.000000	631,956		631,956	14,344	646,299

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	6,528		6,528	209	6,738
005 Election Commission	1	0.257069	2,176		2,176	70	2,246
007 Planning Commission	15	3.856041	32,642		32,642	1,048	33,690
008 Human Resources	4	1.028278	8,705		8,705		8,705
010 General Services - Facilities	97	24.935736	211,086		211,086		211,086
014 Information Technology Service	12	3.084833	26,114		26,114		26,114
015 Finance	3	0.771208	6,528		6,528	209	6,738
015 Finance - Administration	1	0.257069	2,176		2,176		2,176
015 Finance - Grants & Cost Planning	2	0.514139	4,352		4,352	140	4,492
015 Finance - Operations	1	0.257069	2,176		2,176	70	2,246
015 Finance - Payroll	1	0.257069	2,176		2,176	70	2,246
016 Assessor of Property	2	0.514139	4,352		4,352	140	4,492
017 Trustee	1	0.257069	2,176		2,176	70	2,246
026 Juvenile Court	3	0.771208	6,528		6,528	209	6,738
030 Sheriff's Office	2	0.514139	4,352		4,352	140	4,492
030 Sheriff's Office - Security Services	1	0.257069	2,176		2,176	70	2,246
031 Police	1	0.257069	2,176		2,176	70	2,246
033 Codes Administration	1	0.257069	2,176		2,176	70	2,246
038 Health	1	0.257069	2,176		2,176	70	2,246
039 Public Library	1	0.257069	2,176		2,176	70	2,246
040 Parks	23	5.912596	50,051		50,051	1,607	51,658
041 Arts Commission	2	0.514139	4,352		4,352	140	4,492
042 Transportation	73	18.766067	158,858		158,858	5,100	163,959
048 Internal Audit	7	1.799486	15,233		15,233	489	15,722
060 Farmer's Market	1	0.257069	2,176		2,176	70	2,246
061 Municipal Auditorium	2	0.514139	4,352		4,352	140	4,492
062 State Fair Board	4	1.028278	8,705		8,705	279	8,984
064 Sports Authority	4	1.028278	8,705		8,705	279	8,984
065 Water and Sewer - Stormwater Svcs	12	3.084833	26,114		26,114	838	26,952
065 Water and Sewer - Waste Services	1	0.257069	2,176		2,176	70	2,246
065 Water and Sewer - Water Services	9	2.313625	19,585		19,585	629	20,214
065 Water and Sewer - General	85	21.850900	184,972		184,972	5,942	190,914
075 Metro Action Commission (MAC)	5	1.285347	10,881		10,881	349	11,230
All Other	8	2.056555	17,409		17,409	559	17,968
Schedule .4 Total for Procurement Post Award	389	100.000000	846,519		846,519	19,214	865,733

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	544		544	17	561
005 Election Commission	1	0.257069	181		181	6	187
007 Planning Commission	15	3.856041	2,719		2,719	87	2,806
008 Human Resources	4	1.028278	725		725		725
010 General Services - Facilities	97	24.935736	17,581		17,581		17,581
014 Information Technology Service	12	3.084833	2,175		2,175		2,175
015 Finance	3	0.771208	544		544	17	561
015 Finance - Administration	1	0.257069	181		181		181
015 Finance - Grants & Cost Planning	2	0.514139	362		362	12	374
015 Finance - Operations	1	0.257069	181		181	6	187
015 Finance - Payroll	1	0.257069	181		181	6	187
016 Assessor of Property	2	0.514139	362		362	12	374
017 Trustee	1	0.257069	181		181	6	187
026 Juvenile Court	3	0.771208	544		544	17	561
030 Sheriff's Office	2	0.514139	362		362	12	374
030 Sheriff's Office - Security Services	1	0.257069	181		181	6	187
031 Police	1	0.257069	181		181	6	187
033 Codes Administration	1	0.257069	181		181	6	187
038 Health	1	0.257069	181		181	6	187
039 Public Library	1	0.257069	181		181	6	187
040 Parks	23	5.912596	4,169		4,169	134	4,302
041 Arts Commission	2	0.514139	362		362	12	374
042 Transportation	73	18.766067	13,231		13,231	425	13,656
048 Internal Audit	7	1.799486	1,269		1,269	41	1,309
060 Farmer's Market	1	0.257069	181		181	6	187
061 Municipal Auditorium	2	0.514139	362		362	12	374
062 State Fair Board	4	1.028278	725		725	23	748
064 Sports Authority	4	1.028278	725		725	23	748
065 Water and Sewer - Stormwater Svcs	12	3.084833	2,175		2,175	70	2,245
065 Water and Sewer - Waste Services	1	0.257069	181		181	6	187
065 Water and Sewer - Water Services	9	2.313625	1,631		1,631	52	1,683
065 Water and Sewer - General	85	21.850900	15,406		15,406	498	15,903
075 Metro Action Commission (MAC)	5	1.285347	906		906	29	935
All Other	8	2.056555	1,450		1,450	46	1,496
Schedule .4 Total for Procurement Accountability	389	100.000000	70,504		70,504	1,600	72,104

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	469		469		469
002 Metropolitan Council	4	1.666667	469		469		469
003 Metropolitan Clerk	4	1.666667	469		469		469
004 Mayor's Office - Administration	4	1.666667	469		469		469
005 Election Commission	4	1.666667	469		469	12	481
006 Law	4	1.666667	469		469		469
007 Planning Commission	4	1.666667	469		469	12	481
008 Human Resources	4	1.666667	469		469		469
009 Register of Deeds	4	1.666667	469		469	12	481
010 General Services - Administration	4	1.666667	469		469		469
011 Historical Commission	4	1.666667	469		469	12	481
012 Employee Benefit Board	4	1.666667	469		469	12	481
014 Information Technology Service	4	1.666667	469		469		469
015 Finance - Administration	4	1.666667	469		469		469
016 Assessor of Property	4	1.666667	469		469	12	481
017 Trustee	4	1.666667	469		469	12	481
018 County Clerk	4	1.666667	469		469	12	481
019 District Attorney	4	1.666667	469		469	12	481
021 Public Defender	4	1.666667	469		469	12	481
022 Juvenile Court Clerk	4	1.666667	469		469	12	481
023 Circuit Court Clerk	4	1.666667	469		469	12	481
024 Criminal Court Clerk	4	1.666667	469		469	12	481
025 Clerk and Master - Chancery	4	1.666667	469		469	12	481
026 Juvenile Court	4	1.666667	469		469	12	481
027 General Sessions Court	4	1.666667	469		469	12	481
028 State Trial Courts	4	1.666667	469		469	12	481
029 Justice Integration Services	4	1.666667	469		469	12	481
030 Sheriff's Office	4	1.666667	469		469	12	481
031 Police	4	1.666667	469		469	12	481
032 Fire	4	1.666667	469		469	12	481
033 Codes Administration	4	1.666667	469		469	12	481
034 Beer Board	4	1.666667	469		469	12	481
035 Agricultural Extension	4	1.666667	469		469	12	481
037 Social Services	4	1.666667	469		469	12	481
038 Health	4	1.666667	469		469	12	481
039 Public Library	4	1.666667	469		469	12	481
040 Parks	4	1.666667	469		469	12	481
041 Arts Commission	4	1.666667	469		469	12	481
042 Transportation	8	3.333315	937		937	30	967
044 Human Relations Commission	4	1.666667	469		469	12	481
047 Criminal Justice Planning	4	1.666667	469		469	12	481
060 Farmer's Market	4	1.666667	469		469	12	481
061 Municipal Auditorium	4	1.666667	469		469	12	481
062 State Fair Board	4	1.666667	469		469	12	481
064 Sports Authority	4	1.666667	469		469	12	481
065 Water and Sewer - Stormwater Svcs	4	1.666667	469		469	12	481
065 Water and Sewer - General	4	1.666667	469		469	12	481
068 District Energy System (DES)	4	1.666667	469		469	12	481
070 Community Education Commission	4	1.666667	469		469	12	481
071 Convention Center Authority	8	3.333333	937		937	25	962
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	469		469	12	481

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	469		469	12	481
080 Metro Nashville Public School (MNPS)	4	1.666667	469		469	12	481
090 Debt Service	4	1.666667	469		469	12	481
091 Emergency Communication Center	4	1.666667	469		469	12	481
Bordeaux Longterm Care	4	1.666667	469		469	12	481
Knowles Home	4	1.666667	469		469	12	481
All Other	4	1.666667	469		469	12	481
Schedule .4 Total for Prompt Pay	240	100.000000	28,110		28,110	638	28,748

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42,164		42,164	957	43,120
Schedule .4 Total for COI	100	100.000000	42,164		42,164	957	43,120

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	469	0	0	0	469
002 Metropolitan Council	469	0	0	0	469
003 Metropolitan Clerk	469	0	0	0	469
004 Mayor's Office	7,299	0	6,738	561	0
004 Mayor's Office - Administration	469	0	0	0	469
005 Election Commission	2,914	0	2,246	187	481
006 Law	469	0	0	0	469
007 Planning Commission	36,977	0	33,690	2,806	481
008 Human Resources	9,898	0	8,705	725	469
009 Register of Deeds	481	0	0	0	481
010 General Services - Administration	469	0	0	0	469
010 General Services - Facilities	228,668	0	211,086	17,581	0
011 Historical Commission	481	0	0	0	481
012 Employee Benefit Board	481	0	0	0	481
014 Information Technology Service	28,757	0	26,114	2,175	469
015 Finance	7,299	0	6,738	561	0
015 Finance - Administration	2,826	0	2,176	181	469
015 Finance - Grants & Cost Planning	4,866	0	4,492	374	0
015 Finance - Operations	2,433	0	2,246	187	0
015 Finance - Payroll	2,433	0	2,246	187	0
015 Finance - Purchasing	689,420	646,299	0	0	0
016 Assessor of Property	5,347	0	4,492	374	481
017 Trustee	2,914	0	2,246	187	481
018 County Clerk	481	0	0	0	481
019 District Attorney	481	0	0	0	481
021 Public Defender	481	0	0	0	481
022 Juvenile Court Clerk	481	0	0	0	481
023 Circuit Court Clerk	481	0	0	0	481
024 Criminal Court Clerk	481	0	0	0	481
025 Clerk and Master - Chancery	481	0	0	0	481
026 Juvenile Court	7,780	0	6,738	561	481
027 General Sessions Court	481	0	0	0	481
028 State Trial Courts	481	0	0	0	481
029 Justice Integration Services	481	0	0	0	481
030 Sheriff's Office	5,347	0	4,492	374	481
030 Sheriff's Office - Security Services	2,433	0	2,246	187	0
031 Police	2,914	0	2,246	187	481
032 Fire	481	0	0	0	481
033 Codes Administration	2,914	0	2,246	187	481
034 Beer Board	481	0	0	0	481
035 Agricultural Extension	481	0	0	0	481
037 Social Services	481	0	0	0	481
038 Health	2,914	0	2,246	187	481
039 Public Library	2,914	0	2,246	187	481
040 Parks	56,442	0	51,658	4,302	481
041 Arts Commission	5,347	0	4,492	374	481
042 Transportation	178,581	0	163,959	13,656	967
044 Human Relations Commission	481	0	0	0	481
047 Criminal Justice Planning	481	0	0	0	481
048 Internal Audit	17,031	0	15,722	1,309	0
060 Farmer's Market	2,914	0	2,246	187	481
061 Municipal Auditorium	5,347	0	4,492	374	481

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	10,213	0	8,984	748	481
064 Sports Authority	10,213	0	8,984	748	481
065 Water and Sewer - Stormwater Svcs	29,678	0	26,952	2,245	481
065 Water and Sewer - Waste Services	2,433	0	2,246	187	0
065 Water and Sewer - Water Services	21,897	0	20,214	1,683	0
065 Water and Sewer - General	207,299	0	190,914	15,903	481
068 District Energy System (DES)	481	0	0	0	481
070 Community Education Commission	481	0	0	0	481
071 Convention Center Authority	962	0	0	0	962
075 Metro Action Commission (MAC)	12,165	0	11,230	935	0
077 Metro Devlp & Housing Auth (MDHA)	481	0	0	0	481
078 Metropolitan Transit Authority (MTA)	481	0	0	0	481
080 Metro Nashville Public School (MNPS)	481	0	0	0	481
090 Debt Service	481	0	0	0	481
091 Emergency Communication Center	481	0	0	0	481
Bordeaux Longterm Care	481	0	0	0	481
Knowles Home	481	0	0	0	481
All Other	19,945	0	17,968	1,496	481
Direct Bill	0	0	0	0	0
Total	1,656,005	646,299	865,733	72,104	28,748

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	43,120
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
FULL 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	43,120

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
FULL 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	164	48,250	
001 Administrative - Miscellaneous	30	0	30	
006 Law	1,108	612	1,720	
014 Information Technology Service	783	72	855	
015 Finance - Accountability	69,275	15,475	84,750	
015 Finance - Administration	98,377	9,260	107,637	
015 Finance - Business Assistance	4,715	151	4,866	
015 Finance - Grants & Cost Planning		26	26	
015 Finance - Office of Mgmt & Budget		262	262	
015 Finance - Operations		829	829	
015 Finance - Payroll		162	162	
015 Finance - Property Administration		61	61	
015 Finance - Treasury		48	48	
015 Finance - Diversity Equity & Inclus		66	66	
048 Internal Audit		137	137	
Total Allocated Additions:	222,373	27,325	249,698	249,698
Total To Be Allocated:	622,959	27,325		650,284

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	222,373	222,373	0	0	0
Reallocate Admin Costs		(235,994)	100,065	111,033	24,895
Unallocated Costs	0	0	0	0	0
1st Allocation	622,959	0	264,145	293,097	65,716
Allocation Step 2					
Inbound - All Others	27,325	27,325	0	0	0
Reallocate Admin Costs		(27,325)	11,586	12,856	2,882
Unallocated Costs	0	0	0	0	0
2nd Allocation	27,325	0	11,586	12,856	2,882
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	650,284	0	275,732	305,953	68,598

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,301		1,301		1,301
005 Election Commission	1	0.492611	1,301		1,301	60	1,361
007 Planning Commission	2	0.985222	2,602		2,602	119	2,722
010 General Services - Administration	2	0.985222	2,602		2,602		2,602
011 Historical Commission	4	1.970443	5,205		5,205	239	5,444
014 Information Technology Service	3	1.477833	3,904		3,904		3,904
015 Finance - Administration	3	1.477833	3,904		3,904		3,904
019 District Attorney	1	0.492611	1,301		1,301	60	1,361
026 Juvenile Court	5	2.463054	6,506		6,506	299	6,805
027 General Sessions Court	8	3.940887	10,410		10,410	478	10,887
028 State Trial Courts	7	3.448276	9,108		9,108	418	9,526
030 Sheriff's Office	7	3.448276	9,108		9,108	418	9,526
031 Police	18	8.866995	23,422		23,422	1,075	24,497
032 Fire	4	1.970443	5,205		5,205	239	5,444
037 Social Services	1	0.492611	1,301		1,301	60	1,361
038 Health	50	24.630540	65,061		65,061	2,989	68,050
039 Public Library	9	4.433498	11,711		11,711	537	12,248
040 Parks	24	11.822660	31,229		31,229	1,433	32,662
041 Arts Commission	4	1.970443	5,205		5,205	239	5,444
042 Transportation	14	6.896552	18,217		18,217	836	19,053
049 Office of Emergency Management	10	4.926108	13,012		13,012	597	13,609
051 Office of Family Safety	7	3.448276	9,108		9,108	418	9,526
053 Office of Homeless Services	4	1.970443	5,205		5,205	239	5,444
065 Water and Sewer - Waste Services	2	0.985222	2,602		2,602	119	2,722
065 Water and Sewer - General	2	0.985222	2,602		2,602	119	2,722
075 Metro Action Commission (MAC)	10	4.926108	13,012		13,012	597	13,609
Schedule .4 Total for Grants Coordination	203	100.000000	264,145		264,145	11,586	275,732

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	12,159		12,159	571	12,730
001 Administrative - Corporate Dues	853	0.018577	54		54		54
001 Administrative - Employee Benefits	43,578	0.949069	2,782		2,782		2,782
001 Administrative - Facility Rental	9,217	0.200734	588		588		588
001 Administrative - Insurance	6,885	0.149946	439		439		439
001 Administrative - Post Audits	1,083	0.023586	69		69		69
001 Administrative - Gen Svcs Energy	1,867	0.040661	119		119		119
001 Administrative - Miscellaneous	1,144	0.024915	73		73		73
002 Metropolitan Council	3,395	0.073938	217		217		217
003 Metropolitan Clerk	994	0.021648	63		63		63
003 Metropolitan Clerk - Records Center	262	0.005706	17		17		17
004 Mayor's Office	1,458	0.031753	93		93	4	97
004 Mayor's Office - Administration	4,752	0.103492	303		303		303
005 Election Commission	4,187	0.091187	267		267	12	280
006 Law	37,810	0.823450	2,413		2,413		2,413
007 Planning Commission	30,560	0.665555	1,951		1,951	92	2,042
008 Human Resources	8,664	0.188690	553		553		553
009 Register of Deeds	4,204	0.091557	268		268	12	281
010 General Services	6,286	0.136900	401		401	19	420
010 General Services - Administration	1,661	0.036174	106		106		106
010 General Services - Facilities	30,428	0.662680	1,942		1,942		1,942
010 General Services - Fleet Management	58,291	1.269498	3,721		3,721		3,721
010 General Services - Mail Services	1,110	0.024174	71		71		71
010 General Services - Surplus Property	786	0.017118	50		50	2	52
011 Historical Commission	2,029	0.044189	129		129	6	135
012 Employee Benefit Board	627,046	13.656203	40,026		40,026	1,882	41,908
012 IOD Network (Injured-On-Duty)	21,429	0.466694	1,368		1,368		1,368
014 Information Technology Service	69,349	1.510326	4,427		4,427		4,427
015 Finance	445	0.009691	28		28	1	30
015 Finance - Accountability	635	0.013829	41		41		41
015 Finance - Administration	2,272	0.049481	145		145		145
015 Finance - Business Assistance	1,292	0.028138	82		82		82
015 Finance - Grants & Cost Planning	401	0.008733	26		26		26
015 Finance - Office of Mgmt & Budget	1,789	0.038962	114		114	5	119
015 Finance - Operations	3,886	0.084632	248		248	12	260
015 Finance - Payroll	1,179	0.025677	75		75	3	79
015 Finance - Property Administration	699	0.015223	45		45	2	47
015 Finance - Purchasing	1,779	0.038744	114		114	5	119
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	658		658	31	689
017 Trustee	2,831	0.061655	181		181	8	189
018 County Clerk	6,535	0.142323	417		417	20	437
019 District Attorney	12,509	0.272429	798		798	37	836
021 Public Defender	11,428	0.248886	729		729	34	764
022 Juvenile Court Clerk	2,986	0.065031	191		191	9	199
023 Circuit Court Clerk	9,511	0.207137	607		607	28	636
024 Criminal Court Clerk	8,063	0.175601	515		515	24	539
025 Clerk and Master - Chancery	1,604	0.034933	102		102	5	107
026 Juvenile Court	18,178	0.395892	1,160		1,160	54	1,215
027 General Sessions Court	15,157	0.330099	967		967	45	1,013

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,031		1,031	48	1,080
029 Justice Integration Services	4,773	0.103949	305		305	14	319
030 Sheriff's Office	99,956	2.176905	6,380		6,380	300	6,680
030 Sheriff's Office - Security Services	20,471	0.445830	1,307		1,307	61	1,368
031 Police	317,939	6.924276	20,295		20,295	954	21,249
032 Fire	214,985	4.682079	13,723		13,723	645	14,368
033 Codes Administration	17,096	0.372327	1,091		1,091	51	1,142
034 Beer Board	1,059	0.023064	68		68	3	71
035 Agricultural Extension	327	0.007122	21		21	1	22
037 Social Services	7,826	0.170440	500		500	23	523
038 Health	69,646	1.516794	4,446		4,446	209	4,654
038 Health - Employee Health & Wellness	1,527	0.033256	97		97	4	102
039 Public Library	49,022	1.067632	3,129		3,129	147	3,276
040 Parks	78,902	1.718377	5,037		5,037	237	5,273
041 Arts Commission	5,557	0.121024	355		355	17	371
042 Transportation	86,998	1.894697	5,553		5,553	261	5,814
044 Human Relations Commission	721	0.015702	46		46	2	48
047 Criminal Justice Planning	671	0.014613	43		43	2	45
048 Internal Audit	1,453	0.031644	93		93	4	97
049 Office of Emergency Management	2,814	0.061285	180		180	8	188
051 Office of Family Safety	6,027	0.131260	385		385	18	403
052 Community Oversight Board	750	0.016334	48		48	2	50
053 Office of Homeless Services	13,422	0.292313	857		857	40	897
054 Community Review Board	1,060	0.023085	68		68	3	71
060 Farmer's Market	3,070	0.066860	196		196	9	205
061 Municipal Auditorium	3,389	0.073808	216		216	10	226
062 State Fair Board	5,267	0.114708	336		336	16	352
064 Sports Authority	51,338	1.118071	3,277		3,277	154	3,431
065 Water and Sewer - Stormwater Svcs	21,715	0.472923	1,386		1,386	65	1,451
065 Water and Sewer - Waste Services	50,662	1.103349	3,234		3,234	152	3,386
065 Water and Sewer - Water Services	208,477	4.540343	13,308		13,308	625	13,933
068 District Energy System (DES)	19,055	0.414992	1,216		1,216	57	1,273
071 Convention Center Authority	86,682	1.887815	5,533		5,533	260	5,793
075 Metro Action Commission (MAC)	42,357	0.922477	2,704		2,704	127	2,831
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	113,018		113,018	5,321	118,339
091 Emergency Communication Center	23,998	0.522644	1,532		1,532	72	1,604
Medical Examiner	311	0.006773	20		20	1	21
Schedule .4 Total for Cost Planning	4,591,657	100.000000	293,097		293,097	12,856	305,953

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	65,716		65,716	2,882	68,598
Schedule .4 Total for Direct Appropriations	100	100.000000	65,716		65,716	2,882	68,598

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

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Direct	12,730	0	12,730	0
001 Administrative - Corporate Dues	54	0	54	0
001 Administrative - Employee Benefits	2,782	0	2,782	0
001 Administrative - Facility Rental	588	0	588	0
001 Administrative - Insurance	439	0	439	0
001 Administrative - Post Audits	69	0	69	0
001 Administrative - Gen Svcs Energy	119	0	119	0
001 Administrative - Miscellaneous	73	0	73	0
002 Metropolitan Council	217	0	217	0
003 Metropolitan Clerk	63	0	63	0
003 Metropolitan Clerk - Records Center	17	0	17	0
004 Mayor's Office	97	0	97	0
004 Mayor's Office - Administration	1,604	1,301	303	0
005 Election Commission	1,641	1,361	280	0
006 Law	2,413	0	2,413	0
007 Planning Commission	4,764	2,722	2,042	0
008 Human Resources	553	0	553	0
009 Register of Deeds	281	0	281	0
010 General Services	420	0	420	0
010 General Services - Administration	2,708	2,602	106	0
010 General Services - Facilities	1,942	0	1,942	0
010 General Services - Fleet Management	3,721	0	3,721	0
010 General Services - Mail Services	71	0	71	0
010 General Services - Surplus Property	52	0	52	0
011 Historical Commission	5,579	5,444	135	0
012 Employee Benefit Board	41,908	0	41,908	0
012 IOD Network (Injured-On-Duty)	1,368	0	1,368	0
014 Information Technology Service	8,330	3,904	4,427	0
015 Finance	30	0	30	0
015 Finance - Accountability	41	0	41	0
015 Finance - Administration	4,049	3,904	145	0
015 Finance - Business Assistance	82	0	82	0
015 Finance - Grants & Cost Planning	26	0	26	0
015 Finance - Office of Mgmt & Budget	119	0	119	0
015 Finance - Operations	260	0	260	0
015 Finance - Payroll	79	0	79	0
015 Finance - Property Administration	47	0	47	0
015 Finance - Purchasing	119	0	119	0
015 Finance - Treasury	97	0	97	0
015 Finance - Diversity Equity & Inclus	38	0	38	0
016 Assessor of Property	689	0	689	0
017 Trustee	189	0	189	0
018 County Clerk	437	0	437	0
019 District Attorney	2,197	1,361	836	0
021 Public Defender	764	0	764	0
022 Juvenile Court Clerk	199	0	199	0
023 Circuit Court Clerk	636	0	636	0
024 Criminal Court Clerk	539	0	539	0
025 Clerk and Master - Chancery	107	0	107	0
026 Juvenile Court	8,019	6,805	1,215	0
027 General Sessions Court	11,900	10,887	1,013	0
028 State Trial Courts	10,606	9,526	1,080	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	319	0	319	0
030 Sheriff's Office	16,207	9,526	6,680	0
030 Sheriff's Office - Security Services	1,368	0	1,368	0
031 Police	45,745	24,497	21,249	0
032 Fire	19,812	5,444	14,368	0
033 Codes Administration	1,142	0	1,142	0
034 Beer Board	71	0	71	0
035 Agricultural Extension	22	0	22	0
037 Social Services	1,884	1,361	523	0
038 Health	72,704	68,050	4,654	0
038 Health - Employee Health & Wellness	102	0	102	0
039 Public Library	15,524	12,248	3,276	0
040 Parks	37,935	32,662	5,273	0
041 Arts Commission	5,815	5,444	371	0
042 Transportation	24,867	19,053	5,814	0
044 Human Relations Commission	48	0	48	0
047 Criminal Justice Planning	45	0	45	0
048 Internal Audit	97	0	97	0
049 Office of Emergency Management	13,797	13,609	188	0
051 Office of Family Safety	9,929	9,526	403	0
052 Community Oversight Board	50	0	50	0
053 Office of Homeless Services	6,340	5,444	897	0
054 Community Review Board	71	0	71	0
060 Farmer's Market	205	0	205	0
061 Municipal Auditorium	226	0	226	0
062 State Fair Board	352	0	352	0
064 Sports Authority	3,431	0	3,431	0
065 Water and Sewer - Stormwater Svcs	1,451	0	1,451	0
065 Water and Sewer - Waste Services	6,107	2,722	3,386	0
065 Water and Sewer - Water Services	13,933	0	13,933	0
065 Water and Sewer - General	2,722	2,722	0	0
068 District Energy System (DES)	1,273	0	1,273	0
071 Convention Center Authority	5,793	0	5,793	0
075 Metro Action Commission (MAC)	16,440	13,609	2,831	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)	118,339	0	118,339	0
091 Emergency Communication Center	1,604	0	1,604	0
Medical Examiner	21	0	21	0
All Other	68,598	0	0	68,598
Direct Bill	0	0	0	0
Total	650,284	275,732	305,953	68,598

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
FULL 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	63,885	3,131	67,016	
010 General Services - Mail Services	351	11	362	
014 Information Technology Service	4,441	409	4,850	
015 Finance - Administration	436,655	41,103	477,758	
015 Finance - Grants & Cost Planning	114	5	119	
015 Finance - Office of Mgmt & Budget		1,383	1,383	
015 Finance - Operations		1,175	1,175	
015 Finance - Payroll		745	745	
015 Finance - Property Administration		272	272	
015 Finance - Treasury		219	219	
015 Finance - Diversity Equity & Inclus		346	346	
030 Sheriff's Office - Security Services		33,241	33,241	
048 Internal Audit		610	610	
Total Allocated Additions:	583,031	82,653	665,684	665,684
Total To Be Allocated:	2,372,462	82,653		2,455,115

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	583,031	583,031	0
Reallocate Admin Costs		(583,031)	583,031
Unallocated Costs	0	0	0
1st Allocation	2,372,462	0	2,372,462
Allocation Step 2			
Inbound - All Others	82,653	82,653	0
Reallocate Admin Costs		(82,653)	82,653
Unallocated Costs	0	0	0
2nd Allocation	82,653	0	82,653
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,455,115	0	2,455,115

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	85,324		85,324	3,207	88,531
001 Administrative - Corporate Dues	864	0.024262	576		576		576
001 Administrative - Employee Benefits	70,597	1.982475	47,033		47,033		47,033
001 Administrative - Facility Rental	10,087	0.283259	6,720		6,720		6,720
001 Administrative - Insurance	6,894	0.193594	4,593		4,593		4,593
001 Administrative - Post Audits	2,800	0.078628	1,865		1,865		1,865
001 Administrative - Gen Svcs Energy	1,867	0.052428	1,244		1,244		1,244
001 Administrative - Miscellaneous	5,538	0.155516	3,690		3,690		3,690
002 Metropolitan Council	4,158	0.116763	2,770		2,770		2,770
003 Metropolitan Clerk	1,062	0.029823	708		708		708
003 Metropolitan Clerk - Records Center	271	0.007610	181		181		181
004 Mayor's Office	1,390	0.039033	926		926	35	961
004 Mayor's Office - Administration	5,981	0.167956	3,985		3,985		3,985
005 Election Commission	4,266	0.119796	2,842		2,842	107	2,949
006 Law	9,822	0.275817	6,544		6,544		6,544
007 Planning Commission	13,064	0.366858	8,704		8,704	327	9,031
008 Human Resources	10,096	0.283512	6,726		6,726		6,726
009 Register of Deeds	325	0.009127	217		217	8	225
010 General Services	684	0.019208	456		456	17	473
010 General Services - Administration	2,117	0.059449	1,410		1,410		1,410
010 General Services - Facilities	31,153	0.874826	20,755		20,755		20,755
010 General Services - Fleet Management	38,222	1.073334	25,464		25,464		25,464
010 General Services - Mail Services	1,241	0.034849	827		827		827
010 General Services - Surplus Property	860	0.024150	573		573	21	594
011 Historical Commission	2,035	0.057146	1,356		1,356	51	1,407
014 Information Technology Service	50,963	1.431122	33,953		33,953		33,953
015 Finance	215	0.006038	143		143	5	149
015 Finance - Accountability	878	0.024656	585		585		585
015 Finance - Administration	2,185	0.061358	1,456		1,456		1,456
015 Finance - Business Assistance	1,376	0.038640	917		917		917
015 Finance - Grants & Cost Planning	394	0.011064	262		262		262
015 Finance - Office of Mgmt & Budget	2,076	0.058297	1,383		1,383		1,383
015 Finance - Operations	4,041	0.113478	2,692		2,692	101	2,793
015 Finance - Payroll	1,157	0.032490	771		771	29	800
015 Finance - Property Administration	770	0.021623	513		513	19	532
015 Finance - Purchasing	1,852	0.052007	1,234		1,234	46	1,280
015 Finance - Treasury	1,613	0.045296	1,075		1,075	40	1,115
015 Finance - Diversity Equity & Inclus	808	0.022690	538		538	20	558
016 Assessor of Property	11,618	0.326252	7,740		7,740	291	8,031
017 Trustee	3,429	0.096292	2,284		2,284	86	2,370
018 County Clerk	7,371	0.206989	4,911		4,911	184	5,095
019 District Attorney	13,129	0.368683	8,747		8,747	329	9,076
021 Public Defender	12,348	0.346751	8,227		8,227	309	8,536
022 Juvenile Court Clerk	3,026	0.084975	2,016		2,016	76	2,092
023 Circuit Court Clerk	3,678	0.103284	2,450		2,450	92	2,542
024 Criminal Court Clerk	8,242	0.231448	5,491		5,491	206	5,697
025 Clerk and Master - Chancery	2,020	0.056725	1,346		1,346	50	1,396
026 Juvenile Court	19,814	0.556408	13,201		13,201	496	13,697
027 General Sessions Court	15,944	0.447733	10,622		10,622	399	11,021
028 State Trial Courts	16,446	0.461830	10,957		10,957	412	11,368
029 Justice Integration Services	4,828	0.135578	3,217		3,217	121	3,337

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	65,331		65,331	2,456	67,787
030 Sheriff's Office - Security Services	17,712	0.497381	11,800		11,800	443	12,244
031 Police	316,266	8.881249	210,704		210,704	7,920	218,624
032 Fire	208,579	5.857228	138,960		138,960	5,223	144,184
033 Codes Administration	19,381	0.544249	12,912		12,912	485	13,397
034 Beer Board	1,290	0.036225	859		859	32	892
035 Agricultural Extension	427	0.011991	284		284	11	295
037 Social Services	8,494	0.238525	5,659		5,659	213	5,872
038 Health	86,636	2.432876	57,719		57,719	2,170	59,889
038 Health - Employee Health & Wellness	1,585	0.044509	1,056		1,056	40	1,096
039 Public Library	46,144	1.295796	30,742		30,742	1,155	31,898
040 Parks	67,214	1.887475	44,780		44,780	1,683	46,463
041 Arts Commission	3,212	0.090198	2,140		2,140	80	2,220
042 Transportation	78,539	2.205499	52,325		52,325	1,967	54,291
044 Human Relations Commission	746	0.020949	497		497	19	516
047 Criminal Justice Planning	678	0.019039	452		452	17	469
048 Internal Audit	2,009	0.056416	1,338		1,338	50	1,389
049 Office of Emergency Management	3,864	0.108507	2,574		2,574	97	2,671
051 Office of Family Safety	5,638	0.158324	3,756		3,756	141	3,897
052 Community Oversight Board	750	0.021061	500		500	19	518
053 Office of Homeless Services	5,525	0.155151	3,681		3,681	138	3,819
054 Community Review Board	1,402	0.039370	934		934	35	969
060 Farmer's Market	2,817	0.079106	1,877		1,877	70	1,947
061 Municipal Auditorium	2,538	0.071271	1,691		1,691	64	1,754
062 State Fair Board	4,404	0.123671	2,934		2,934	110	3,044
064 Sports Authority	29,309	0.823043	19,526		19,526	734	20,260
065 Water and Sewer - Stormwater Svcs	25,280	0.709902	16,842		16,842	633	17,475
065 Water and Sewer - Waste Services	54,246	1.523313	36,140		36,140	1,358	37,498
065 Water and Sewer - Water Services	221,704	6.225799	147,705		147,705	5,552	153,257
068 District Energy System (DES)	16,877	0.473933	11,244		11,244	422	11,666
071 Convention Center Authority	55,155	1.548840	36,746		36,746	1,381	38,127
075 Metro Action Commission (MAC)	50,056	1.405652	33,349		33,349	1,253	34,602
080 Metro Nashville Public School (MNPS)	1,555,788	43.688991	1,036,506		1,036,506	38,969	1,075,475
091 Emergency Communication Center	24,590	0.690526	16,382		16,382	616	16,998
Medical Examiner	450	0.012637	300		300	11	311
Schedule .4 Total for Budget Planning & Mgmt	3,561,053	100.000000	2,372,462		2,372,462	82,653	2,455,115

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	88,531	88,531
001 Administrative - Corporate Dues	576	576
001 Administrative - Employee Benefits	47,033	47,033
001 Administrative - Facility Rental	6,720	6,720
001 Administrative - Insurance	4,593	4,593
001 Administrative - Post Audits	1,865	1,865
001 Administrative - Gen Svcs Energy	1,244	1,244
001 Administrative - Miscellaneous	3,690	3,690
002 Metropolitan Council	2,770	2,770
003 Metropolitan Clerk	708	708
003 Metropolitan Clerk - Records Center	181	181
004 Mayor's Office	961	961
004 Mayor's Office - Administration	3,985	3,985
005 Election Commission	2,949	2,949
006 Law	6,544	6,544
007 Planning Commission	9,031	9,031
008 Human Resources	6,726	6,726
009 Register of Deeds	225	225
010 General Services	473	473
010 General Services - Administration	1,410	1,410
010 General Services - Facilities	20,755	20,755
010 General Services - Fleet Management	25,464	25,464
010 General Services - Mail Services	827	827
010 General Services - Surplus Property	594	594
011 Historical Commission	1,407	1,407
014 Information Technology Service	33,953	33,953
015 Finance	149	149
015 Finance - Accountability	585	585
015 Finance - Administration	1,456	1,456
015 Finance - Business Assistance	917	917
015 Finance - Grants & Cost Planning	262	262
015 Finance - Office of Mgmt & Budget	1,383	1,383
015 Finance - Operations	2,793	2,793
015 Finance - Payroll	800	800
015 Finance - Property Administration	532	532
015 Finance - Purchasing	1,280	1,280
015 Finance - Treasury	1,115	1,115
015 Finance - Diversity Equity & Inclus	558	558
016 Assessor of Property	8,031	8,031
017 Trustee	2,370	2,370
018 County Clerk	5,095	5,095
019 District Attorney	9,076	9,076
021 Public Defender	8,536	8,536
022 Juvenile Court Clerk	2,092	2,092
023 Circuit Court Clerk	2,542	2,542
024 Criminal Court Clerk	5,697	5,697
025 Clerk and Master - Chancery	1,396	1,396
026 Juvenile Court	13,697	13,697
027 General Sessions Court	11,021	11,021
028 State Trial Courts	11,368	11,368
029 Justice Integration Services	3,337	3,337
030 Sheriff's Office	67,787	67,787

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	12,244	12,244
031 Police	218,624	218,624
032 Fire	144,184	144,184
033 Codes Administration	13,397	13,397
034 Beer Board	892	892
035 Agricultural Extension	295	295
037 Social Services	5,872	5,872
038 Health	59,889	59,889
038 Health - Employee Health & Wellness	1,096	1,096
039 Public Library	31,898	31,898
040 Parks	46,463	46,463
041 Arts Commission	2,220	2,220
042 Transportation	54,291	54,291
044 Human Relations Commission	516	516
047 Criminal Justice Planning	469	469
048 Internal Audit	1,389	1,389
049 Office of Emergency Management	2,671	2,671
051 Office of Family Safety	3,897	3,897
052 Community Oversight Board	518	518
053 Office of Homeless Services	3,819	3,819
054 Community Review Board	969	969
060 Farmer's Market	1,947	1,947
061 Municipal Auditorium	1,754	1,754
062 State Fair Board	3,044	3,044
064 Sports Authority	20,260	20,260
065 Water and Sewer - Stormwater Svcs	17,475	17,475
065 Water and Sewer - Waste Services	37,498	37,498
065 Water and Sewer - Water Services	153,257	153,257
068 District Energy System (DES)	11,666	11,666
071 Convention Center Authority	38,127	38,127
075 Metro Action Commission (MAC)	34,602	34,602
080 Metro Nashville Public School (MNPS)	1,075,475	1,075,475
091 Emergency Communication Center	16,998	16,998
Medical Examiner	311	311
Direct Bill	0	0
Total	2,455,115	2,455,115

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
FULL 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	35	736	
010 General Services - Facilities	82,141	4,026	86,167	
010 General Services - Mail Services	7,126	217	7,343	
014 Information Technology Service	21,398	1,970	23,368	
015 Finance - Administration	905,463	85,235	990,698	
015 Finance - Business Assistance	2,357	75	2,433	
015 Finance - Grants & Cost Planning	248	12	260	
015 Finance - Office of Mgmt & Budget	2,692	101	2,793	
015 Finance - Operations		3,380	3,380	
015 Finance - Payroll		1,816	1,816	
015 Finance - Property Administration		592	592	
015 Finance - Treasury		505	505	
015 Finance - Diversity Equity & Inclus		673	673	
030 Sheriff's Office - Security Services		51,174	51,174	
048 Internal Audit		1,326	1,326	
Total Allocated Additions:	1,149,529	151,141	1,300,670	1,300,670
Total To Be Allocated:	5,035,315	151,141		5,186,456

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,149,529	0	829,271	263,012	57,246
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,035,315	0	3,486,464	1,296,036	252,815
Allocation Step 2					
Inbound - All Others	151,141	0	109,037	34,579	7,525
2nd Allocation	151,141	0	109,037	34,579	7,525

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,186,456	0	3,595,500	1,330,615	260,340

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	96,356		96,356	3,274	99,630
001 Administrative - Corporate Dues	34.00	0.007041	245		245		245
001 Administrative - Employee Benefits	236.00	0.048872	1,704		1,704		1,704
001 Administrative - Facility Rental	61.00	0.012632	440		440		440
001 Administrative - Insurance	31.00	0.006420	224		224		224
001 Administrative - Post Audits	37.00	0.007662	267		267		267
001 Administrative - Gen Svcs Energy	402.00	0.083247	2,902		2,902		2,902
001 Administrative - Miscellaneous	33.00	0.006834	238		238		238
002 Metropolitan Council	408.00	0.084490	2,946		2,946		2,946
003 Metropolitan Clerk	395.00	0.081798	2,852		2,852		2,852
003 Metropolitan Clerk - Records Center	128.00	0.026507	924		924		924
004 Mayor's Office	126.00	0.026092	910		910	31	940
004 Mayor's Office - Administration	371.00	0.076828	2,679		2,679		2,679
005 Election Commission	438.00	0.090702	3,162		3,162	107	3,270
006 Law	2,451.00	0.507560	17,696		17,696		17,696
007 Planning Commission	2,801.00	0.580038	20,223		20,223	687	20,910
008 Human Resources	711.00	0.147236	5,133		5,133		5,133
009 Register of Deeds	162.00	0.033547	1,170		1,170	40	1,209
010 General Services	1,731.00	0.358460	12,498		12,498	425	12,922
010 General Services - Administration	167.00	0.034583	1,206		1,206		1,206
010 General Services - Facilities	9,286.00	1.922969	67,044		67,044		67,044
010 General Services - Fleet Management	15,851.00	3.282467	114,442		114,442		114,442
010 General Services - Mail Services	285.00	0.059019	2,058		2,058		2,058
010 General Services - Surplus Property	541.00	0.112032	3,906		3,906	133	4,038
011 Historical Commission	617.00	0.127770	4,455		4,455	151	4,606
012 Employee Benefit Board	3,211.00	0.664942	23,183		23,183	788	23,971
012 IOD Network (Injured-On-Duty)	194.00	0.040174	1,401		1,401		1,401
014 Information Technology Service	6,214.00	1.286812	44,864		44,864		44,864
015 Finance	429.00	0.088838	3,097		3,097	105	3,202
015 Finance - Accountability	128.00	0.026507	924		924		924
015 Finance - Administration	259.00	0.053634	1,870		1,870		1,870
015 Finance - Business Assistance	145.00	0.030027	1,047		1,047		1,047
015 Finance - Grants & Cost Planning	106.00	0.021951	765		765		765
015 Finance - Office of Mgmt & Budget	147.00	0.030441	1,061		1,061		1,061
015 Finance - Operations	400.00	0.082833	2,888		2,888		2,888
015 Finance - Payroll	189.00	0.039139	1,365		1,365	46	1,411
015 Finance - Property Administration	111.00	0.022986	801		801	27	828
015 Finance - Purchasing	197.00	0.040795	1,422		1,422	48	1,470
015 Finance - Treasury	513.00	0.106233	3,704		3,704	126	3,829
015 Finance - Diversity Equity & Inclus	103.00	0.021330	744		744	25	769
016 Assessor of Property	652.00	0.135018	4,707		4,707	160	4,867
017 Trustee	307.00	0.063574	2,216		2,216	75	2,292
018 County Clerk	561.00	0.116173	4,050		4,050	137	4,188
019 District Attorney	980.00	0.202941	7,075		7,075	240	7,316
021 Public Defender	1,146.00	0.237317	8,274		8,274	281	8,555
022 Juvenile Court Clerk	293.00	0.060675	2,115		2,115	72	2,187
023 Circuit Court Clerk	516.00	0.106855	3,725		3,725	126	3,852
024 Criminal Court Clerk	669.00	0.138538	4,830		4,830	164	4,994
025 Clerk and Master - Chancery	228.00	0.047215	1,646		1,646	56	1,702
026 Juvenile Court	2,984.00	0.617935	21,544		21,544	732	22,276
027 General Sessions Court	2,502.00	0.518121	18,064		18,064	614	18,678

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	17,588		17,588	598	18,185
029 Justice Integration Services	262.00	0.054256	1,892		1,892	64	1,956
030 Sheriff's Office	6,098.00	1.262790	44,027		44,027	1,496	45,523
030 Sheriff's Office - Security Services	1,616.00	0.334646	11,667		11,667	396	12,064
031 Police	17,995.00	3.726452	129,921		129,921	4,415	134,336
032 Fire	9,459.00	1.958795	68,293		68,293	2,321	70,613
033 Codes Administration	3,813.00	0.789606	27,529		27,529	935	28,465
034 Beer Board	854.00	0.176849	6,166		6,166	209	6,375
035 Agricultural Extension	153.00	0.031684	1,105		1,105	37	1,142
037 Social Services	1,972.00	0.408367	14,238		14,238	484	14,721
038 Health	14,467.00	2.995865	104,450		104,450	3,549	107,999
038 Health - Employee Health & Wellness	232.00	0.048043	1,675		1,675	57	1,732
039 Public Library	24,338.00	5.039977	175,717		175,717	5,971	181,688
040 Parks	39,090.00	8.094860	282,224		282,224	9,590	291,815
041 Arts Commission	1,154.00	0.238973	8,332		8,332	283	8,615
042 Transportation	12,930.00	2.677579	93,353		93,353	3,172	96,525
044 Human Relations Commission	206.00	0.042659	1,487		1,487	50	1,538
047 Criminal Justice Planning	116.00	0.024022	837		837	28	866
048 Internal Audit	222.00	0.045972	1,603		1,603	54	1,657
049 Office of Emergency Management	498.00	0.103127	3,595		3,595	122	3,717
051 Office of Family Safety	1,006.00	0.208325	7,263		7,263	247	7,510
052 Community Oversight Board	99.00	0.020501	715		715	24	739
053 Office of Homeless Services	1,222.00	0.253055	8,823		8,823	300	9,122
054 Community Review Board	148.00	0.030648	1,069		1,069	36	1,105
060 Farmer's Market	1,627.00	0.336923	11,747		11,747	399	12,146
061 Municipal Auditorium	1,046.00	0.216608	7,552		7,552	256	7,808
062 State Fair Board	1,965.00	0.406917	14,187		14,187	482	14,669
064 Sports Authority	1,388.00	0.287431	10,021		10,021	340	10,362
065 Water and Sewer - Stormwater Svcs	4,033.00	0.835164	29,118		29,118	989	30,107
065 Water and Sewer - Waste Services	5,791.00	1.199216	41,810		41,810	1,421	43,231
065 Water and Sewer - Water Services	37,502.00	7.766013	270,759		270,759	9,201	279,960
067 General Hospital	5.00	0.001035	36		36	1	37
068 District Energy System (DES)	696.00	0.144130	5,025		5,025	171	5,196
071 Convention Center Authority	8,567.00	1.774077	61,853		61,853	2,102	63,954
075 Metro Action Commission (MAC)	10,248.00	2.122183	73,989		73,989	2,514	76,503
077 Metro Devlp & Housing Auth (MDHA)	43.00	0.008905	310		310	10	321
078 Metropolitan Transit Authority (MTA)	238.00	0.049286	1,718		1,718	58	1,777
080 Metro Nashville Public School (MNPS)	193,661.00	40.103829	1,398,209		1,398,209	47,524	1,445,733
083 Industrial Development Board	27.00	0.005591	195		195	7	201
090 Debt Service	705.00	0.145993	5,090		5,090	173	5,263
091 Emergency Communication Center	1,137.00	0.235453	8,209		8,209	279	8,488
Medical Examiner	1.00	0.000207	7		7	0	7
Schedule .4 Total for Accounting and Reporting	482,899.00	100.000000	3,486,464		3,486,464	109,037	3,595,500

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,033		5,033	149	5,183
001 Administrative - Corporate Dues	31	0.011780	153		153		153
001 Administrative - Employee Benefits	8	0.003040	39		39		39
001 Administrative - Facility Rental	57	0.021659	281		281		281
001 Administrative - Insurance	2	0.000760	10		10		10
001 Administrative - Post Audits	26	0.009880	128		128		128
001 Administrative - Gen Svcs Energy	396	0.150474	1,950		1,950		1,950
001 Administrative - Miscellaneous	33	0.012540	162		162		162
002 Metropolitan Council	269	0.102216	1,325		1,325		1,325
003 Metropolitan Clerk	170	0.064598	837		837		837
003 Metropolitan Clerk - Records Center	40	0.015199	197		197		197
004 Mayor's Office	69	0.026219	340		340	10	350
004 Mayor's Office - Administration	184	0.069917	906		906		906
005 Election Commission	226	0.085877	1,113		1,113	33	1,146
006 Law	1,506	0.572258	7,417		7,417		7,417
007 Planning Commission	1,041	0.395565	5,127		5,127	152	5,279
008 Human Resources	291	0.110576	1,433		1,433		1,433
009 Register of Deeds	95	0.036099	468		468	14	482
010 General Services	1,309	0.497401	6,447		6,447	192	6,638
010 General Services - Administration	70	0.026599	345		345		345
010 General Services - Facilities	8,432	3.204037	41,525		41,525		41,525
010 General Services - Fleet Management	12,242	4.651781	60,289		60,289		60,289
010 General Services - Mail Services	150	0.056998	739		739		739
010 General Services - Surplus Property	152	0.057758	749		749	22	771
011 Historical Commission	310	0.117795	1,527		1,527	45	1,572
012 Employee Benefit Board	1,199	0.455603	5,905		5,905	175	6,080
012 IOD Network (Injured-On-Duty)	56	0.021279	276		276		276
014 Information Technology Service	2,734	1.038880	13,464		13,464		13,464
015 Finance	213	0.080937	1,049		1,049	31	1,080
015 Finance - Accountability	22	0.008360	108		108		108
015 Finance - Administration	115	0.043698	566		566		566
015 Finance - Business Assistance	44	0.016719	217		217		217
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	492		492		492
015 Finance - Payroll	84	0.031919	414		414	12	426
015 Finance - Property Administration	14	0.005320	69		69	2	71
015 Finance - Purchasing	81	0.030779	399		399	12	411
015 Finance - Treasury	53	0.020139	261		261	8	269
015 Finance - Diversity Equity & Inclus	26	0.009880	128		128	4	132
016 Assessor of Property	482	0.183153	2,374		2,374	70	2,444
017 Trustee	163	0.061938	803		803	24	826
018 County Clerk	285	0.108296	1,403		1,403	42	1,445
019 District Attorney	530	0.201392	2,610		2,610	77	2,688
021 Public Defender	642	0.243951	3,162		3,162	94	3,255
022 Juvenile Court Clerk	90	0.034199	443		443	13	456
023 Circuit Court Clerk	241	0.091576	1,187		1,187	35	1,222
024 Criminal Court Clerk	306	0.116276	1,507		1,507	45	1,552
025 Clerk and Master - Chancery	104	0.039518	512		512	15	527
026 Juvenile Court	985	0.374286	4,851		4,851	144	4,995
027 General Sessions Court	651	0.247371	3,206		3,206	95	3,301

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,831		5,831	173	6,004
029 Justice Integration Services	108	0.041038	532		532	16	547
030 Sheriff's Office	3,899	1.481563	19,202		19,202	571	19,772
030 Sheriff's Office - Security Services	1,329	0.505001	6,545		6,545	194	6,739
031 Police	9,608	3.650900	47,317		47,317	1,407	48,724
032 Fire	6,326	2.403788	31,154		31,154	926	32,080
033 Codes Administration	893	0.339327	4,398		4,398	131	4,528
034 Beer Board	170	0.064598	837		837	25	862
035 Agricultural Extension	6	0.002280	30		30	1	30
037 Social Services	1,030	0.391385	5,072		5,072	151	5,223
038 Health	6,038	2.294352	29,736		29,736	884	30,620
038 Health - Employee Health & Wellness	113	0.042938	556		556	16	573
039 Public Library	18,626	7.077608	91,728		91,728	2,727	94,455
040 Parks	12,387	4.706879	61,003		61,003	1,814	62,817
041 Arts Commission	713	0.270930	3,511		3,511	104	3,615
042 Transportation	7,544	2.866610	37,152		37,152	1,105	38,257
044 Human Relations Commission	113	0.042938	556		556	16	573
047 Criminal Justice Planning	25	0.009500	123		123	4	127
048 Internal Audit	46	0.017479	226		226	7	233
049 Office of Emergency Management	234	0.088917	1,152		1,152	34	1,186
051 Office of Family Safety	559	0.212412	2,753		2,753	82	2,835
052 Community Oversight Board	37	0.014059	182		182	5	187
053 Office of Homeless Services	940	0.357186	4,629		4,629	137	4,767
054 Community Review Board	81	0.030779	399		399	12	411
060 Farmer's Market	668	0.253830	3,290		3,290	98	3,387
061 Municipal Auditorium	637	0.242051	3,137		3,137	93	3,230
062 State Fair Board	784	0.297909	3,861		3,861	115	3,976
064 Sports Authority	188	0.071437	926		926	27	953
065 Water and Sewer - Stormwater Svcs	2,121	0.805949	10,445		10,445	310	10,756
065 Water and Sewer - Waste Services	2,082	0.791130	10,253		10,253	305	10,558
065 Water and Sewer - Water Services	17,626	6.697623	86,804		86,804	2,581	89,384
067 General Hospital	5	0.001900	25		25	1	25
068 District Energy System (DES)	223	0.084737	1,098		1,098	33	1,131
071 Convention Center Authority	3,038	1.154396	14,961		14,961	445	15,406
075 Metro Action Commission (MAC)	6,689	2.541722	32,942		32,942	979	33,921
077 Metro Devlp & Housing Auth (MDHA)	37	0.014059	182		182	5	187
078 Metropolitan Transit Authority (MTA)	154	0.058518	758		758	22	781
080 Metro Nashville Public School (MNPS)	118,910	45.184058	585,605		585,605	17,421	603,026
083 Industrial Development Board	5	0.001900	25		25	1	25
090 Debt Service	238	0.090437	1,172		1,172	35	1,207
091 Emergency Communication Center	366	0.139075	1,802		1,802	54	1,856
Medical Examiner	1	0.000380	5		5	0	5
Schedule .4 Total for Accounts Payable	263,168	100.000000	1,296,036		1,296,036	34,579	1,330,615

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	25,130		25,130	748	25,878
034 Beer Board	10.41	10.410000	26,318		26,318	783	27,101
064 Sports Authority	9.92	9.920000	25,079		25,079	746	25,826
071 Convention Center Authority	43.43	43.430000	109,798		109,798	3,269	113,066
All Other	26.30	26.300000	66,490		66,490	1,979	68,470
Schedule .4 Total for Collections	100.00	100.000000	252,815		252,815	7,525	260,340

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	104,813	99,630	5,183	0
001 Administrative - Corporate Dues	398	245	153	0
001 Administrative - Employee Benefits	1,743	1,704	39	0
001 Administrative - Facility Rental	721	440	281	0
001 Administrative - Insurance	234	224	10	0
001 Administrative - Post Audits	395	267	128	0
001 Administrative - Gen Svcs Energy	4,852	2,902	1,950	0
001 Administrative - Miscellaneous	401	238	162	0
002 Metropolitan Council	4,270	2,946	1,325	0
003 Metropolitan Clerk	3,689	2,852	837	0
003 Metropolitan Clerk - Records Center	1,121	924	197	0
004 Mayor's Office	1,290	940	350	0
004 Mayor's Office - Administration	3,585	2,679	906	0
005 Election Commission	4,415	3,270	1,146	0
006 Law	25,112	17,696	7,417	0
007 Planning Commission	52,066	20,910	5,279	25,878
008 Human Resources	6,566	5,133	1,433	0
009 Register of Deeds	1,691	1,209	482	0
010 General Services	19,560	12,922	6,638	0
010 General Services - Administration	1,550	1,206	345	0
010 General Services - Facilities	108,569	67,044	41,525	0
010 General Services - Fleet Management	174,731	114,442	60,289	0
010 General Services - Mail Services	2,796	2,058	739	0
010 General Services - Surplus Property	4,809	4,038	771	0
011 Historical Commission	6,178	4,606	1,572	0
012 Employee Benefit Board	30,051	23,971	6,080	0
012 IOD Network (Injured-On-Duty)	1,676	1,401	276	0
014 Information Technology Service	58,328	44,864	13,464	0
015 Finance	4,282	3,202	1,080	0
015 Finance - Accountability	1,032	924	108	0
015 Finance - Administration	2,436	1,870	566	0
015 Finance - Business Assistance	1,263	1,047	217	0
015 Finance - Grants & Cost Planning	829	765	64	0
015 Finance - Office of Mgmt & Budget	1,175	1,061	113	0
015 Finance - Operations	3,380	2,888	492	0
015 Finance - Payroll	1,837	1,411	426	0
015 Finance - Property Administration	899	828	71	0
015 Finance - Purchasing	1,881	1,470	411	0
015 Finance - Treasury	4,098	3,829	269	0
015 Finance - Diversity Equity & Inclus	901	769	132	0
016 Assessor of Property	7,311	4,867	2,444	0
017 Trustee	3,118	2,292	826	0
018 County Clerk	5,633	4,188	1,445	0
019 District Attorney	10,003	7,316	2,688	0
021 Public Defender	11,810	8,555	3,255	0
022 Juvenile Court Clerk	2,643	2,187	456	0
023 Circuit Court Clerk	5,074	3,852	1,222	0
024 Criminal Court Clerk	6,546	4,994	1,552	0
025 Clerk and Master - Chancery	2,229	1,702	527	0
026 Juvenile Court	27,271	22,276	4,995	0
027 General Sessions Court	21,979	18,678	3,301	0
028 State Trial Courts	24,189	18,185	6,004	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,503	1,956	547	0
030 Sheriff's Office	65,295	45,523	19,772	0
030 Sheriff's Office - Security Services	18,803	12,064	6,739	0
031 Police	183,060	134,336	48,724	0
032 Fire	102,693	70,613	32,080	0
033 Codes Administration	32,993	28,465	4,528	0
034 Beer Board	34,338	6,375	862	27,101
035 Agricultural Extension	1,172	1,142	30	0
037 Social Services	19,944	14,721	5,223	0
038 Health	138,619	107,999	30,620	0
038 Health - Employee Health & Wellness	2,305	1,732	573	0
039 Public Library	276,144	181,688	94,455	0
040 Parks	354,631	291,815	62,817	0
041 Arts Commission	12,230	8,615	3,615	0
042 Transportation	134,782	96,525	38,257	0
044 Human Relations Commission	2,111	1,538	573	0
047 Criminal Justice Planning	992	866	127	0
048 Internal Audit	1,890	1,657	233	0
049 Office of Emergency Management	4,904	3,717	1,186	0
051 Office of Family Safety	10,344	7,510	2,835	0
052 Community Oversight Board	926	739	187	0
053 Office of Homeless Services	13,889	9,122	4,767	0
054 Community Review Board	1,515	1,105	411	0
060 Farmer's Market	15,533	12,146	3,387	0
061 Municipal Auditorium	11,038	7,808	3,230	0
062 State Fair Board	18,645	14,669	3,976	0
064 Sports Authority	37,140	10,362	953	25,826
065 Water and Sewer - Stormwater Svcs	40,863	30,107	10,756	0
065 Water and Sewer - Waste Services	53,789	43,231	10,558	0
065 Water and Sewer - Water Services	369,344	279,960	89,384	0
067 General Hospital	62	37	25	0
068 District Energy System (DES)	6,326	5,196	1,131	0
071 Convention Center Authority	192,427	63,954	15,406	113,066
075 Metro Action Commission (MAC)	110,424	76,503	33,921	0
077 Metro Devlp & Housing Auth (MDHA)	508	321	187	0
078 Metropolitan Transit Authority (MTA)	2,557	1,777	781	0
080 Metro Nashville Public School (MNPS)	2,048,760	1,445,733	603,026	0
083 Industrial Development Board	227	201	25	0
090 Debt Service	6,470	5,263	1,207	0
091 Emergency Communication Center	10,344	8,488	1,856	0
Medical Examiner	12	7	5	0
All Other	68,470	0	0	68,470
Direct Bill	0	0	0	0
Total	5,186,456	3,595,500	1,330,615	260,340

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	24,001	730	24,731	
014 Information Technology Service	4,203	387	4,590	
015 Finance - Administration	237,392	22,346	259,738	
015 Finance - Business Assistance	2,357	75	2,433	
015 Finance - Grants & Cost Planning	75	3	79	
015 Finance - Office of Mgmt & Budget	771	29	800	
015 Finance - Operations	1,778	58	1,837	
015 Finance - Payroll		587	587	
015 Finance - Property Administration		180	180	
015 Finance - Treasury		158	158	
015 Finance - Diversity Equity & Inclus		193	193	
048 Internal Audit		402	402	
Total Allocated Additions:	271,634	25,186	296,820	296,820
Total To Be Allocated:	1,450,480	25,186		1,475,666

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	271,634	0	271,634
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,450,480	0	1,450,480
Allocation Step 2			
Inbound - All Others	25,186	0	25,186
2nd Allocation	25,186	0	25,186

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,475,666	0	1,475,666

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,096		4,096		4,096
003 Metropolitan Clerk	268	0.037411	543		543		543
003 Metropolitan Clerk - Records Center	54	0.007538	109		109		109
004 Mayor's Office	29	0.004048	59		59	1	60
004 Mayor's Office - Administration	1,025	0.143085	2,075		2,075		2,075
005 Election Commission	1,076	0.150204	2,179		2,179	39	2,217
006 Law	1,645	0.229634	3,331		3,331		3,331
007 Planning Commission	2,335	0.325954	4,728		4,728	84	4,812
008 Human Resources	2,546	0.355409	5,155		5,155		5,155
009 Register of Deeds	264	0.036853	534		534	9	544
010 General Services - Administration	1,818	0.253784	3,681		3,681		3,681
010 General Services - Facilities	977	0.136384	1,978		1,978		1,978
010 General Services - Fleet Management	1,908	0.266347	3,863		3,863		3,863
010 General Services - Mail Services	130	0.018147	263		263		263
010 General Services - Surplus Property	204	0.028477	413		413	7	420
011 Historical Commission	487	0.067983	986		986	17	1,004
012 Employee Benefit Board	24	0.003350	49		49	1	49
014 Information Technology Service	5,128	0.715843	10,383		10,383		10,383
015 Finance - Accountability	123	0.017170	249		249		249
015 Finance - Administration	1,133	0.158161	2,294		2,294		2,294
015 Finance - Business Assistance	316	0.044112	640		640		640
015 Finance - Grants & Cost Planning	80	0.011168	162		162		162
015 Finance - Office of Mgmt & Budget	368	0.051371	745		745		745
015 Finance - Operations	897	0.125217	1,816		1,816		1,816
015 Finance - Payroll	290	0.040483	587		587		587
015 Finance - Property Administration	131	0.018287	265		265	5	270
015 Finance - Purchasing	378	0.052767	765		765	14	779
015 Finance - Treasury	259	0.036155	524		524	9	534
015 Finance - Diversity Equity & Inclus	132	0.018427	267		267	5	272
016 Assessor of Property	3,178	0.443633	6,435		6,435	115	6,550
017 Trustee	924	0.128986	1,871		1,871	33	1,904
018 County Clerk	2,834	0.395612	5,738		5,738	103	5,841
019 District Attorney	2,866	0.400079	5,803		5,803	104	5,907
021 Public Defender	2,826	0.394495	5,722		5,722	102	5,824
022 Juvenile Court Clerk	957	0.133592	1,938		1,938	35	1,972
023 Circuit Court Clerk	1,921	0.268162	3,890		3,890	69	3,959
024 Criminal Court Clerk	2,965	0.413899	6,003		6,003	107	6,111
025 Clerk and Master - Chancery	602	0.084036	1,219		1,219	22	1,241
026 Juvenile Court	3,765	0.525575	7,623		7,623	136	7,759
027 General Sessions Court	4,334	0.605005	8,775		8,775	157	8,932
028 State Trial Courts	4,873	0.680246	9,867		9,867	176	10,043
029 Justice Integration Services	631	0.088084	1,278		1,278	23	1,300
030 Sheriff's Office	32,403	4.523297	65,609		65,609	1,173	66,782
030 Sheriff's Office - Security Services	2,212	0.308784	4,479		4,479	80	4,559
031 Police	69,785	9.741638	141,300		141,300	2,527	143,827
032 Fire	48,274	6.738809	97,745		97,745	1,748	99,493
033 Codes Administration	4,892	0.682899	9,905		9,905	177	10,082
034 Beer Board	219	0.030571	443		443	8	451
035 Agricultural Extension	187	0.026104	379		379	7	385
037 Social Services	3,032	0.423252	6,139		6,139	110	6,249
038 Health	18,821	2.627318	38,109		38,109	681	38,790

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	346		346	6	352
039 Public Library	12,891	1.799519	26,102		26,102	467	26,568
040 Parks	22,327	3.116738	45,208		45,208	808	46,016
041 Arts Commission	409	0.057094	828		828	15	843
042 Transportation	14,318	1.998721	28,991		28,991	518	29,509
044 Human Relations Commission	157	0.021916	318		318	6	323
047 Criminal Justice Planning	107	0.014937	217		217	4	220
048 Internal Audit	302	0.042158	611		611	11	622
049 Office of Emergency Management	487	0.067983	986		986	17	1,004
051 Office of Family Safety	1,314	0.183428	2,661		2,661	47	2,708
052 Community Oversight Board	125	0.017449	253		253	4	257
053 Office of Homeless Services	773	0.107907	1,565		1,565	28	1,593
054 Community Review Board	230	0.032107	466		466	8	474
060 Farmer's Market	285	0.039785	577		577	10	587
061 Municipal Auditorium	381	0.053186	771		771	14	785
062 State Fair Board	1,078	0.150483	2,183		2,183	39	2,222
064 Sports Authority	144	0.020102	292		292	5	297
065 Water and Sewer - Stormwater Svcs	2,976	0.415435	6,026		6,026	108	6,133
065 Water and Sewer - Waste Services	10,318	1.440341	20,892		20,892	373	21,265
065 Water and Sewer - Water Services	19,536	2.727128	39,556		39,556	707	40,264
067 General Hospital	6,239	0.870933	12,633		12,633	226	12,858
070 Community Education Commission	24	0.003350	49		49	1	49
071 Convention Center Authority	4,439	0.619662	8,988		8,988	161	9,149
075 Metro Action Commission (MAC)	9,495	1.325455	19,225		19,225	344	19,569
078 Metropolitan Transit Authority (MTA)	38	0.005305	77		77	1	78
080 Metro Nashville Public School (MNPS)	357,887	49.959241	724,652		724,652	12,966	737,618
088 Airport Authority	72	0.010051	146		146	3	148
091 Emergency Communication Center	6,694	0.934449	13,554		13,554	242	13,796
Bordeaux Longterm Care	3,851	0.537580	7,797		7,797	139	7,937
Knowles Home	465	0.064912	941		941	17	958
All Other	276	0.038528	559		559	10	569
Schedule .4 Total for Payroll	716,358	100.000000	1,450,480		1,450,480	25,186	1,475,666

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,096	4,096
003 Metropolitan Clerk	543	543
003 Metropolitan Clerk - Records Center	109	109
004 Mayor's Office	60	60
004 Mayor's Office - Administration	2,075	2,075
005 Election Commission	2,217	2,217
006 Law	3,331	3,331
007 Planning Commission	4,812	4,812
008 Human Resources	5,155	5,155
009 Register of Deeds	544	544
010 General Services - Administration	3,681	3,681
010 General Services - Facilities	1,978	1,978
010 General Services - Fleet Management	3,863	3,863
010 General Services - Mail Services	263	263
010 General Services - Surplus Property	420	420
011 Historical Commission	1,004	1,004
012 Employee Benefit Board	49	49
014 Information Technology Service	10,383	10,383
015 Finance - Accountability	249	249
015 Finance - Administration	2,294	2,294
015 Finance - Business Assistance	640	640
015 Finance - Grants & Cost Planning	162	162
015 Finance - Office of Mgmt & Budget	745	745
015 Finance - Operations	1,816	1,816
015 Finance - Payroll	587	587
015 Finance - Property Administration	270	270
015 Finance - Purchasing	779	779
015 Finance - Treasury	534	534
015 Finance - Diversity Equity & Inclus	272	272
016 Assessor of Property	6,550	6,550
017 Trustee	1,904	1,904
018 County Clerk	5,841	5,841
019 District Attorney	5,907	5,907
021 Public Defender	5,824	5,824
022 Juvenile Court Clerk	1,972	1,972
023 Circuit Court Clerk	3,959	3,959
024 Criminal Court Clerk	6,111	6,111
025 Clerk and Master - Chancery	1,241	1,241
026 Juvenile Court	7,759	7,759
027 General Sessions Court	8,932	8,932
028 State Trial Courts	10,043	10,043
029 Justice Integration Services	1,300	1,300
030 Sheriff's Office	66,782	66,782
030 Sheriff's Office - Security Services	4,559	4,559
031 Police	143,827	143,827
032 Fire	99,493	99,493
033 Codes Administration	10,082	10,082
034 Beer Board	451	451
035 Agricultural Extension	385	385
037 Social Services	6,249	6,249
038 Health	38,790	38,790
038 Health - Employee Health & Wellness	352	352

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	26,568	26,568
040 Parks	46,016	46,016
041 Arts Commission	843	843
042 Transportation	29,509	29,509
044 Human Relations Commission	323	323
047 Criminal Justice Planning	220	220
048 Internal Audit	622	622
049 Office of Emergency Management	1,004	1,004
051 Office of Family Safety	2,708	2,708
052 Community Oversight Board	257	257
053 Office of Homeless Services	1,593	1,593
054 Community Review Board	474	474
060 Farmer's Market	587	587
061 Municipal Auditorium	785	785
062 State Fair Board	2,222	2,222
064 Sports Authority	297	297
065 Water and Sewer - Stormwater Svcs	6,133	6,133
065 Water and Sewer - Waste Services	21,265	21,265
065 Water and Sewer - Water Services	40,264	40,264
067 General Hospital	12,858	12,858
070 Community Education Commission	49	49
071 Convention Center Authority	9,149	9,149
075 Metro Action Commission (MAC)	19,569	19,569
078 Metropolitan Transit Authority (MTA)	78	78
080 Metro Nashville Public School (MNPS)	737,618	737,618
088 Airport Authority	148	148
091 Emergency Communication Center	13,796	13,796
Bordeaux Longterm Care	7,937	7,937
Knowles Home	958	958
All Other	569	569
Direct Bill	0	0
Total	1,475,666	1,475,666

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
FULL 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	32,226	17,805	50,030	
010 General Services - Facilities	18,001	882	18,883	
010 General Services - Mail Services	365	11	376	
014 Information Technology Service	1,214	112	1,325	
015 Finance - Administration	171,319	16,127	187,445	
015 Finance - Grants & Cost Planning	45	2	47	
015 Finance - Office of Mgmt & Budget	513	19	532	
015 Finance - Operations	870	29	899	
015 Finance - Payroll	265	5	270	
015 Finance - Property Administration		5,500	5,500	
015 Finance - Treasury		82	82	
015 Finance - Diversity Equity & Inclus		128	128	
030 Sheriff's Office - Security Services		4,574	4,574	
048 Internal Audit		238	238	
Total Allocated Additions:	235,648	45,515	281,163	281,163
Total To Be Allocated:	934,153	45,515		979,668

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	235,648	0	235,648	0
Reallocate Admin Costs		(365,948)	274,041	91,907
Unallocated Costs	0	0	0	0
1st Allocation	934,153	0	699,542	234,611
Allocation Step 2				
Inbound - All Others	45,515	0	45,515	0
2nd Allocation	45,515	0	45,515	0
Total For 015 Finance - Property Administration				
Schedule .3 Total	979,668	0	745,057	234,611

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	29,019		29,019	2,027	31,046
001 Administrative - Corporate Dues	853	0.018577	130		130		130
001 Administrative - Employee Benefits	43,578	0.949069	6,639		6,639		6,639
001 Administrative - Facility Rental	9,217	0.200734	1,404		1,404		1,404
001 Administrative - Insurance	6,885	0.149946	1,049		1,049		1,049
001 Administrative - Post Audits	1,083	0.023586	165		165		165
001 Administrative - Gen Svcs Energy	1,867	0.040661	284		284		284
001 Administrative - Miscellaneous	1,144	0.024915	174		174		174
002 Metropolitan Council	3,395	0.073938	517		517		517
003 Metropolitan Clerk	994	0.021648	151		151		151
003 Metropolitan Clerk - Records Center	262	0.005706	40		40		40
004 Mayor's Office	1,458	0.031753	222		222	15	238
004 Mayor's Office - Administration	4,752	0.103492	724		724		724
005 Election Commission	4,187	0.091187	638		638	44	682
006 Law	37,810	0.823450	5,760		5,760		5,760
007 Planning Commission	30,560	0.665555	4,656		4,656	325	4,981
008 Human Resources	8,664	0.188690	1,320		1,320		1,320
009 Register of Deeds	4,204	0.091557	640		640	45	685
010 General Services	6,286	0.136900	958		958	67	1,024
010 General Services - Administration	1,661	0.036174	253		253		253
010 General Services - Facilities	30,428	0.662680	4,636		4,636		4,636
010 General Services - Fleet Management	58,291	1.269498	8,881		8,881		8,881
010 General Services - Mail Services	1,110	0.024174	169		169		169
010 General Services - Surplus Property	786	0.017118	120		120	8	128
011 Historical Commission	2,029	0.044189	309		309	21	331
012 Employee Benefit Board	627,046	13.656203	95,531		95,531	6,673	102,204
012 IOD Network (Injured-On-Duty)	21,429	0.466694	3,265		3,265		3,265
014 Information Technology Service	69,349	1.510326	10,565		10,565		10,565
015 Finance	445	0.009691	68		68	5	72
015 Finance - Accountability	635	0.013829	97		97		97
015 Finance - Administration	2,272	0.049481	346		346		346
015 Finance - Business Assistance	1,292	0.028138	197		197		197
015 Finance - Grants & Cost Planning	401	0.008733	61		61		61
015 Finance - Office of Mgmt & Budget	1,789	0.038962	272		272		272
015 Finance - Operations	3,886	0.084632	592		592		592
015 Finance - Payroll	1,179	0.025677	180		180		180
015 Finance - Property Administration	699	0.015223	106		106		106
015 Finance - Purchasing	1,779	0.038744	271		271	19	290
015 Finance - Treasury	1,461	0.031819	223		223	15	238
015 Finance - Diversity Equity & Inclus	571	0.012436	87		87	6	93
016 Assessor of Property	10,307	0.224472	1,570		1,570	110	1,680
017 Trustee	2,831	0.061655	431		431	30	461
018 County Clerk	6,535	0.142323	996		996	69	1,065
019 District Attorney	12,509	0.272429	1,906		1,906	133	2,039
021 Public Defender	11,428	0.248886	1,741		1,741	122	1,863
022 Juvenile Court Clerk	2,986	0.065031	455		455	32	487
023 Circuit Court Clerk	9,511	0.207137	1,449		1,449	101	1,550
024 Criminal Court Clerk	8,063	0.175601	1,228		1,228	86	1,314
025 Clerk and Master - Chancery	1,604	0.034933	244		244	17	261
026 Juvenile Court	18,178	0.395892	2,769		2,769	193	2,963
027 General Sessions Court	15,157	0.330099	2,309		2,309	161	2,470

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,462		2,462	172	2,634
029 Justice Integration Services	4,773	0.103949	727		727	51	778
030 Sheriff's Office	99,956	2.176905	15,228		15,228	1,064	16,292
030 Sheriff's Office - Security Services	20,471	0.445830	3,119		3,119	218	3,337
031 Police	317,939	6.924276	48,438		48,438	3,384	51,822
032 Fire	214,985	4.682079	32,753		32,753	2,288	35,041
033 Codes Administration	17,096	0.372327	2,605		2,605	182	2,786
034 Beer Board	1,059	0.023064	161		161	11	173
035 Agricultural Extension	327	0.007122	50		50	3	53
037 Social Services	7,826	0.170440	1,192		1,192	83	1,275
038 Health	69,646	1.516794	10,611		10,611	741	11,352
038 Health - Employee Health & Wellness	1,527	0.033256	233		233	16	249
039 Public Library	49,022	1.067632	7,468		7,468	521	7,990
040 Parks	78,902	1.718377	12,021		12,021	840	12,860
041 Arts Commission	5,557	0.121024	847		847	59	906
042 Transportation	86,998	1.894697	13,254		13,254	926	14,180
044 Human Relations Commission	721	0.015702	110		110	8	117
047 Criminal Justice Planning	671	0.014613	102		102	7	109
048 Internal Audit	1,453	0.031644	221		221	15	237
049 Office of Emergency Management	2,814	0.061285	429		429	30	459
051 Office of Family Safety	6,027	0.131260	918		918	64	982
052 Community Oversight Board	750	0.016334	114		114	8	122
053 Office of Homeless Services	13,422	0.292313	2,045		2,045	143	2,187
054 Community Review Board	1,060	0.023085	161		161	11	173
060 Farmer's Market	3,070	0.066860	468		468	33	500
061 Municipal Auditorium	3,389	0.073808	516		516	36	552
062 State Fair Board	5,267	0.114708	802		802	56	858
064 Sports Authority	51,338	1.118071	7,821		7,821	546	8,367
065 Water and Sewer - Stormwater Svcs	21,715	0.472923	3,308		3,308	231	3,539
065 Water and Sewer - Waste Services	50,662	1.103349	7,718		7,718	539	8,257
065 Water and Sewer - Water Services	208,477	4.540343	31,762		31,762	2,219	33,980
068 District Energy System (DES)	19,055	0.414992	2,903		2,903	203	3,106
071 Convention Center Authority	86,682	1.887815	13,206		13,206	922	14,128
075 Metro Action Commission (MAC)	42,357	0.922477	6,453		6,453	451	6,904
077 Metro Devlp & Housing Auth (MDHA)	43	0.000936	7		7	0	7
078 Metropolitan Transit Authority (MTA)	321	0.006991	49		49	3	52
080 Metro Nashville Public School (MNPS)	1,770,489	38.558832	269,740		269,740	18,850	288,590
091 Emergency Communication Center	23,998	0.522644	3,656		3,656	255	3,911
Medical Examiner	311	0.006773	47		47	3	51
Schedule .4 Total for Public Property Services	4,591,657	100.000000	699,542		699,542	45,515	745,057

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,697		2,697		2,697
010 General Services - Administration	3.0	3.448276	8,090		8,090		8,090
014 Information Technology Service	1.0	1.149425	2,697		2,697		2,697
015 Finance - Property Administration	2.0	2.298851	5,393		5,393		5,393
018 County Clerk	1.0	1.149425	2,697		2,697		2,697
021 Public Defender	1.0	1.149425	2,697		2,697		2,697
031 Police	3.0	3.448276	8,090		8,090		8,090
032 Fire	2.0	2.298851	5,393		5,393		5,393
037 Social Services	1.5	1.724138	4,045		4,045		4,045
038 Health	1.0	1.149425	2,697		2,697		2,697
039 Public Library	2.0	2.298851	5,393		5,393		5,393
040 Parks	10.0	11.494253	26,967		26,967		26,967
049 Office of Emergency Management	4.0	4.597701	10,787		10,787		10,787
060 Farmer's Market	24.0	27.586207	64,720		64,720		64,720
061 Municipal Auditorium	1.0	1.149425	2,697		2,697		2,697
064 Sports Authority	6.0	6.896552	16,180		16,180		16,180
065 Water and Sewer - Water Services	1.0	1.149425	2,697		2,697		2,697
075 Metro Action Commission (MAC)	0.5	0.574713	1,348		1,348		1,348
080 Metro Nashville Public School (MNPS)	10.0	11.494253	26,967		26,967		26,967
Medical Examiner	1.0	1.149425	2,697		2,697		2,697
Nashville Electric Service (NES)	1.0	1.149425	2,697		2,697		2,697
All Other	10.0	11.494253	26,967		26,967		26,967
Schedule .4 Total for Lease Administration	87.0	100.000000	234,611		234,611	0	234,611

Allocation Basis: Total Number of Leases Administered by Benefiting Department
Allocation Source: FY 2024 Public Property Lease Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	31,046	31,046	0
001 Administrative - Corporate Dues	130	130	0
001 Administrative - Employee Benefits	6,639	6,639	0
001 Administrative - Facility Rental	1,404	1,404	0
001 Administrative - Insurance	1,049	1,049	0
001 Administrative - Post Audits	165	165	0
001 Administrative - Gen Svcs Energy	284	284	0
001 Administrative - Miscellaneous	174	174	0
002 Metropolitan Council	517	517	0
003 Metropolitan Clerk	151	151	0
003 Metropolitan Clerk - Records Center	40	40	0
004 Mayor's Office	238	238	0
004 Mayor's Office - Administration	724	724	0
005 Election Commission	682	682	0
006 Law	5,760	5,760	0
007 Planning Commission	4,981	4,981	0
008 Human Resources	1,320	1,320	0
009 Register of Deeds	3,382	685	2,697
010 General Services	1,024	1,024	0
010 General Services - Administration	8,343	253	8,090
010 General Services - Facilities	4,636	4,636	0
010 General Services - Fleet Management	8,881	8,881	0
010 General Services - Mail Services	169	169	0
010 General Services - Surplus Property	128	128	0
011 Historical Commission	331	331	0
012 Employee Benefit Board	102,204	102,204	0
012 IOD Network (Injured-On-Duty)	3,265	3,265	0
014 Information Technology Service	13,262	10,565	2,697
015 Finance	72	72	0
015 Finance - Accountability	97	97	0
015 Finance - Administration	346	346	0
015 Finance - Business Assistance	197	197	0
015 Finance - Grants & Cost Planning	61	61	0
015 Finance - Office of Mgmt & Budget	272	272	0
015 Finance - Operations	592	592	0
015 Finance - Payroll	180	180	0
015 Finance - Property Administration	5,500	106	5,393
015 Finance - Purchasing	290	290	0
015 Finance - Treasury	238	238	0
015 Finance - Diversity Equity & Inclus	93	93	0
016 Assessor of Property	1,680	1,680	0
017 Trustee	461	461	0
018 County Clerk	3,762	1,065	2,697
019 District Attorney	2,039	2,039	0
021 Public Defender	4,559	1,863	2,697
022 Juvenile Court Clerk	487	487	0
023 Circuit Court Clerk	1,550	1,550	0
024 Criminal Court Clerk	1,314	1,314	0
025 Clerk and Master - Chancery	261	261	0
026 Juvenile Court	2,963	2,963	0
027 General Sessions Court	2,470	2,470	0
028 State Trial Courts	2,634	2,634	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	778	778	0
030 Sheriff's Office	16,292	16,292	0
030 Sheriff's Office - Security Services	3,337	3,337	0
031 Police	59,912	51,822	8,090
032 Fire	40,434	35,041	5,393
033 Codes Administration	2,786	2,786	0
034 Beer Board	173	173	0
035 Agricultural Extension	53	53	0
037 Social Services	5,320	1,275	4,045
038 Health	14,048	11,352	2,697
038 Health - Employee Health & Wellness	249	249	0
039 Public Library	13,383	7,990	5,393
040 Parks	39,827	12,860	26,967
041 Arts Commission	906	906	0
042 Transportation	14,180	14,180	0
044 Human Relations Commission	117	117	0
047 Criminal Justice Planning	109	109	0
048 Internal Audit	237	237	0
049 Office of Emergency Management	11,245	459	10,787
051 Office of Family Safety	982	982	0
052 Community Oversight Board	122	122	0
053 Office of Homeless Services	2,187	2,187	0
054 Community Review Board	173	173	0
060 Farmer's Market	65,221	500	64,720
061 Municipal Auditorium	3,249	552	2,697
062 State Fair Board	858	858	0
064 Sports Authority	24,548	8,367	16,180
065 Water and Sewer - Stormwater Svcs	3,539	3,539	0
065 Water and Sewer - Waste Services	8,257	8,257	0
065 Water and Sewer - Water Services	36,677	33,980	2,697
068 District Energy System (DES)	3,106	3,106	0
071 Convention Center Authority	14,128	14,128	0
075 Metro Action Commission (MAC)	8,252	6,904	1,348
077 Metro Devlp & Housing Auth (MDHA)	7	7	0
078 Metropolitan Transit Authority (MTA)	52	52	0
080 Metro Nashville Public School (MNPS)	315,557	288,590	26,967
091 Emergency Communication Center	3,911	3,911	0
Medical Examiner	2,747	51	2,697
Nashville Electric Service (NES)	2,697	0	2,697
All Other	26,967	0	26,967
Direct Bill	0	0	0
Total	979,668	745,057	234,611

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
FULL 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	63,613	35,146	98,759	
010 General Services - Facilities	70,299	3,446	73,745	
010 General Services - Mail Services	554	17	571	
014 Information Technology Service	3,977	366	4,343	
015 Finance - Accountability	9,426	2,105	11,531	
015 Finance - Administration	412,279	38,809	451,087	
015 Finance - Business Assistance	674,119	15,300	689,420	
015 Finance - Grants & Cost Planning	114	5	119	
015 Finance - Office of Mgmt & Budget	1,234	46	1,280	
015 Finance - Operations	1,821	60	1,881	
015 Finance - Payroll	765	14	779	
015 Finance - Property Administration	271	19	290	
015 Finance - Treasury		221	221	
015 Finance - Diversity Equity & Inclus		308	308	
030 Sheriff's Office - Security Services		32,004	32,004	
048 Internal Audit		607	607	
Total Allocated Additions:	1,339,695	128,491	1,468,186	1,468,186
Total To Be Allocated:	3,118,352	128,491		3,246,843

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,339,695	381,277	670,652	260,436	27,330
Reallocate Admin Costs		(887,484)	621,061	241,129	25,293
Unallocated Costs	0	0	0	0	0
1st Allocation	3,118,352	0	2,182,108	847,335	88,909
Allocation Step 2					
Inbound - All Others	128,491	36,568	64,326	24,977	2,620
Reallocate Admin Costs		(36,568)	25,591	9,936	1,042
Unallocated Costs	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	128,491	0	89,917	34,913	3,661
Total For 015 Finance - Purchasing					
Schedule .3 Total	3,246,843	0	2,272,026	882,248	92,570

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42,786		42,786		42,786
007 Planning Commission	8	5.228758	114,097		114,097	7,193	121,290
008 Human Resources	5	3.267974	71,311		71,311		71,311
010 General Services - Administration	35	22.875817	499,175		499,175		499,175
014 Information Technology Service	2	1.307190	28,524		28,524		28,524
015 Finance - Administration	8	5.228758	114,097		114,097		114,097
016 Assessor of Property	1	0.653595	14,262		14,262	899	15,161
024 Criminal Court Clerk	1	0.653595	14,262		14,262	899	15,161
026 Juvenile Court	1	0.653595	14,262		14,262	899	15,161
030 Sheriff's Office	5	3.267974	71,311		71,311	4,496	75,806
031 Police	6	3.921569	85,573		85,573	5,395	90,967
033 Codes Administration	2	1.307190	28,524		28,524	1,798	30,322
039 Public Library	6	3.921569	85,573		85,573	5,395	90,967
040 Parks	11	7.189542	156,884		156,884	9,891	166,774
041 Arts Commission	1	0.653595	14,262		14,262	899	15,161
042 Transportation	14	9.150327	199,670		199,670	12,588	212,258
048 Internal Audit	1	0.653595	14,262		14,262	899	15,161
049 Office of Emergency Management	2	1.307190	28,524		28,524	1,798	30,322
051 Office of Family Safety	1	0.653595	14,262		14,262	899	15,161
064 Sports Authority	1	0.653595	14,262		14,262	899	15,161
065 Water and Sewer - Water Services	1	0.653595	14,262		14,262	899	15,161
065 Water and Sewer - General	36	23.529408	513,441		513,441	32,375	545,815
075 Metro Action Commission (MAC)	2	1.307190	28,524		28,524	1,798	30,322
Schedule .4 Total for Competitive Procurements	153	100.000000	2,182,108		2,182,108	89,917	2,272,026

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2024 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,263		5,263		5,263
007 Planning Commission	1	0.621118	5,263		5,263	270	5,533
008 Human Resources	1	0.621118	5,263		5,263		5,263
010 General Services - Administration	13	8.074534	68,418		68,418		68,418
014 Information Technology Service	9	5.590062	47,366		47,366		47,366
015 Finance - Administration	8	4.968944	42,104		42,104		42,104
026 Juvenile Court	1	0.621118	5,263		5,263	270	5,533
027 General Sessions Court	2	1.242236	10,526		10,526	541	11,067
029 Justice Integration Services	1	0.621118	5,263		5,263	270	5,533
030 Sheriff's Office	6	3.726708	31,578		31,578	1,623	33,201
031 Police	32	19.875778	168,418		168,418	8,666	177,084
032 Fire	1	0.621118	5,263		5,263	270	5,533
033 Codes Administration	1	0.621118	5,263		5,263	270	5,533
038 Health	12	7.453416	63,155		63,155	3,247	66,403
039 Public Library	22	13.664596	115,785		115,785	5,954	121,739
040 Parks	3	1.863354	15,789		15,789	812	16,600
042 Transportation	7	4.347826	36,840		36,840	1,894	38,735
049 Office of Emergency Management	3	1.863354	15,789		15,789	812	16,600
053 Office of Homeless Services	2	1.242236	10,526		10,526	541	11,067
061 Municipal Auditorium	5	3.105590	26,315		26,315	1,353	27,667
062 State Fair Board	3	1.863354	15,789		15,789	812	16,600
065 Water and Sewer - General	22	13.664596	115,785		115,785	5,954	121,739
075 Metro Action Commission (MAC)	4	2.484472	21,052		21,052	1,082	22,134
091 Emergency Communication Center	1	0.621118	5,263		5,263	270	5,533
Schedule .4 Total for Non-Competitive Procurements	161	100.000000	847,335		847,335	34,913	882,248

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2024 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	88,909		88,909	3,661	92,570
Schedule .4 Total for Agency Specific Procurement	100	100.000000	88,909		88,909	3,661	92,570

Allocation Basis: Direct Allocation to 064 Sports Authority
Allocation Source: FY 2024 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	42,786	42,786	0	0
006 Law	5,263	0	5,263	0
007 Planning Commission	126,823	121,290	5,533	0
008 Human Resources	76,573	71,311	5,263	0
010 General Services - Administration	567,593	499,175	68,418	0
014 Information Technology Service	75,891	28,524	47,366	0
015 Finance - Administration	156,201	114,097	42,104	0
016 Assessor of Property	15,161	15,161	0	0
024 Criminal Court Clerk	15,161	15,161	0	0
026 Juvenile Court	20,694	15,161	5,533	0
027 General Sessions Court	11,067	0	11,067	0
029 Justice Integration Services	5,533	0	5,533	0
030 Sheriff's Office	109,007	75,806	33,201	0
031 Police	268,051	90,967	177,084	0
032 Fire	5,533	0	5,533	0
033 Codes Administration	35,855	30,322	5,533	0
038 Health	66,403	0	66,403	0
039 Public Library	212,706	90,967	121,739	0
040 Parks	183,374	166,774	16,600	0
041 Arts Commission	15,161	15,161	0	0
042 Transportation	250,993	212,258	38,735	0
048 Internal Audit	15,161	15,161	0	0
049 Office of Emergency Management	46,922	30,322	16,600	0
051 Office of Family Safety	15,161	15,161	0	0
053 Office of Homeless Services	11,067	0	11,067	0
061 Municipal Auditorium	27,667	0	27,667	0
062 State Fair Board	16,600	0	16,600	0
064 Sports Authority	107,731	15,161	0	92,570
065 Water and Sewer - Water Services	15,161	15,161	0	0
065 Water and Sewer - General	667,554	545,815	121,739	0
075 Metro Action Commission (MAC)	52,456	30,322	22,134	0
091 Emergency Communication Center	5,533	0	5,533	0
Direct Bill	0	0	0	0
Total	3,246,843	2,272,026	882,248	92,570

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
FULL 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	
002 Metropolitan Council	3,118	322	3,440	
003 Metropolitan Clerk	794	366	1,160	
003 Metropolitan Clerk - Records Center	115	6	121	
004 Mayor's Office - Administration	3,585	330	3,915	
006 Law	9,097	5,026	14,122	
008 Human Resources	5,973	215	6,187	
010 General Services - Facilities	23,415	1,147	24,563	
010 General Services - Mail Services	12,896	392	13,288	
014 Information Technology Service	3,882	357	4,239	
015 Finance - Administration	350,517	32,995	383,512	
015 Finance - Grants & Cost Planning	93	4	97	
015 Finance - Office of Mgmt & Budget	1,075	40	1,115	
015 Finance - Operations	3,965	133	4,098	
015 Finance - Payroll	524	9	534	
015 Finance - Property Administration	223	15	238	
015 Finance - Treasury		148	148	
015 Finance - Diversity Equity & Inclus		269	269	
030 Sheriff's Office - Security Services		10,707	10,707	
048 Internal Audit		499	499	
Total Allocated Additions:	444,582	52,983	497,566	497,566
Total To Be Allocated:	692,720	52,983		745,704

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	444,582	0	185,341	139,456	119,785

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	692,720	0	293,488	215,072	184,160
Allocation Step 2					
Inbound - All Others	52,983	0	22,090	16,619	14,275
2nd Allocation	52,983	0	22,090	16,619	14,275
Total For 015 Finance - Treasury					
Schedule .3 Total	745,704	0	315,578	231,691	198,434

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	19,711		19,711	1,601	21,311
001 Administrative - Corporate Dues	177	0.005989	18		18		18
001 Administrative - Employee Benefits	17,817	0.602850	1,769		1,769		1,769
001 Administrative - Facility Rental	1,911	0.064660	190		190		190
001 Administrative - Insurance	1,757	0.059449	174		174		174
001 Administrative - Post Audits	225	0.007613	22		22		22
001 Administrative - Gen Svcs Energy	387	0.013094	38		38		38
001 Administrative - Miscellaneous	237	0.008019	23		23		23
002 Metropolitan Council	704	0.023820	70		70		70
003 Metropolitan Clerk	300	0.010151	30		30		30
003 Metropolitan Clerk - Records Center	54	0.001827	5		5		5
004 Mayor's Office	1,542	0.052175	153		153	12	165
004 Mayor's Office - Administration	985	0.033328	98		98		98
005 Election Commission	1,856	0.062799	184		184	15	199
006 Law	59,478	2.012476	5,906		5,906		5,906
007 Planning Commission	64,807	2.192786	6,436		6,436	522	6,958
008 Human Resources	1,796	0.060769	178		178		178
009 Register of Deeds	74	0.002504	7		7	1	8
010 General Services	57,848	1.957324	5,744		5,744	466	6,211
010 General Services - Administration	344	0.011639	34		34		34
010 General Services - Facilities	21,025	0.711394	2,088		2,088		2,088
010 General Services - Fleet Management	21,385	0.723575	2,124		2,124		2,124
010 General Services - Mail Services	230	0.007782	23		23		23
010 General Services - Surplus Property	5,489	0.185724	545		545	44	589
011 Historical Commission	471	0.015937	47		47	4	50
012 Employee Benefit Board	117,959	3.991218	11,714		11,714	951	12,665
012 IOD Network (Injured-On-Duty)	21,330	0.721714	2,118		2,118		2,118
014 Information Technology Service	63,008	2.131916	6,257		6,257		6,257
015 Finance	10,082	0.341131	1,001		1,001	81	1,082
015 Finance - Accountability	132	0.004466	13		13		13
015 Finance - Administration	471	0.015937	47		47		47
015 Finance - Business Assistance	268	0.009068	27		27		27
015 Finance - Grants & Cost Planning	83	0.002808	8		8		8
015 Finance - Office of Mgmt & Budget	371	0.012553	37		37		37
015 Finance - Operations	805	0.027238	80		80		80
015 Finance - Payroll	244	0.008256	24		24		24
015 Finance - Property Administration	145	0.004906	14		14		14
015 Finance - Purchasing	369	0.012485	37		37		37
015 Finance - Treasury	119	0.004026	12		12		12
015 Finance - Diversity Equity & Inclus	118	0.003993	12		12	1	13
016 Assessor of Property	3,018	0.102116	300		300	24	324
017 Trustee	631	0.021350	63		63	5	68
018 County Clerk	4,017	0.135918	399		399	32	431
019 District Attorney	3,000	0.101507	298		298	24	322
021 Public Defender	2,385	0.080698	237		237	19	256
022 Juvenile Court Clerk	626	0.021181	62		62	5	67
023 Circuit Court Clerk	712	0.024091	71		71	6	76
024 Criminal Court Clerk	1,965	0.066487	195		195	16	211
025 Clerk and Master - Chancery	333	0.011267	33		33	3	36
026 Juvenile Court	3,933	0.133076	390		390	32	422
027 General Sessions Court	3,474	0.117545	345		345	28	373

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	360		360	29	389
029 Justice Integration Services	1,324	0.044798	131		131	11	142
030 Sheriff's Office	29,523	0.998929	2,932		2,932	238	3,169
030 Sheriff's Office - Security Services	4,244	0.143598	421		421	34	455
031 Police	89,419	3.025549	8,880		8,880	721	9,601
032 Fire	53,138	1.797958	5,277		5,277	428	5,705
033 Codes Administration	5,802	0.196314	576		576	47	623
034 Beer Board	235	0.007951	23		23	2	25
035 Agricultural Extension	68	0.002301	7		7	1	7
037 Social Services	2,245	0.075961	223		223	18	241
038 Health	29,336	0.992602	2,913		2,913	236	3,149
038 Health - Employee Health & Wellness	316	0.010692	31		31	2	34
039 Public Library	21,921	0.741711	2,177		2,177	177	2,353
040 Parks	43,257	1.463628	4,296		4,296	349	4,644
041 Arts Commission	1,255	0.042464	125		125	10	135
042 Transportation	58,286	1.972144	5,788		5,788	470	6,258
044 Human Relations Commission	151	0.005109	15		15	1	16
047 Criminal Justice Planning	139	0.004703	14		14	1	15
048 Internal Audit	301	0.010185	30		30	2	32
049 Office of Emergency Management	47,278	1.599681	4,695		4,695	381	5,076
051 Office of Family Safety	1,887	0.063848	187		187	15	202
052 Community Oversight Board	155	0.005245	15		15	1	16
053 Office of Homeless Services	1,529	0.051735	152		152	12	164
054 Community Review Board	220	0.007444	22		22	2	23
060 Farmer's Market	627	0.021215	62		62	5	67
061 Municipal Auditorium	4,931	0.166844	490		490	40	529
062 State Fair Board	2,523	0.085367	250		250	20	271
064 Sports Authority	45,087	1.525547	4,477		4,477	363	4,840
065 Water and Sewer - Stormwater Svcs	86,905	2.940486	8,630		8,630	701	9,331
065 Water and Sewer - Waste Services	12,617	0.426904	1,253		1,253	101	1,354
065 Water and Sewer - Water Services	541,265	18.314042	53,757		53,757	4,377	58,134
067 General Hospital	591	0.019997	59		59	5	63
068 District Energy System (DES)	10,092	0.341469	1,002		1,002	81	1,083
071 Convention Center Authority	399,504	13.517471	39,672		39,672	3,221	42,893
075 Metro Action Commission (MAC)	51,327	1.736682	5,097		5,097	414	5,511
077 Metro Devlp & Housing Auth (MDHA)	353	0.011944	35		35	3	38
078 Metropolitan Transit Authority (MTA)	18	0.000609	2		2	0	2
080 Metro Nashville Public School (MNPS)	401,144	13.572962	39,835		39,835	3,235	43,070
083 Industrial Development Board	295	0.009982	29		29	2	31
090 Debt Service	15,611	0.528208	1,550		1,550	126	1,676
091 Emergency Communication Center	5,100	0.172562	506		506	41	547
Medical Examiner	101	0.003417	10		10	1	11
All Other	282,732	9.566417	28,076		28,076	2,280	30,356
Schedule .4 Total for Cash Operations	2,955,464	100.000000	293,488		293,488	22,090	315,578

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
FULL 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	607		607		607
003 Metropolitan Clerk	268	0.037411	80		80		80
003 Metropolitan Clerk - Records Center	54	0.007538	16		16		16
004 Mayor's Office	29	0.004048	9		9	1	9
004 Mayor's Office - Administration	1,025	0.143085	308		308		308
005 Election Commission	1,076	0.150204	323		323	25	348
006 Law	1,645	0.229634	494		494		494
007 Planning Commission	2,335	0.325954	701		701	56	757
008 Human Resources	2,546	0.355409	764		764		764
009 Register of Deeds	264	0.036853	79		79	6	85
010 General Services - Administration	1,818	0.253784	546		546		546
010 General Services - Facilities	977	0.136384	293		293		293
010 General Services - Fleet Management	1,908	0.266347	573		573		573
010 General Services - Mail Services	130	0.018147	39		39		39
010 General Services - Surplus Property	204	0.028477	61		61	5	66
011 Historical Commission	487	0.067983	146		146	11	158
012 Employee Benefit Board	24	0.003350	7		7	1	8
014 Information Technology Service	5,128	0.715843	1,539		1,539		1,539
015 Finance - Accountability	123	0.017170	37		37		37
015 Finance - Administration	1,133	0.158161	340		340		340
015 Finance - Business Assistance	316	0.044112	95		95		95
015 Finance - Grants & Cost Planning	80	0.011168	24		24		24
015 Finance - Office of Mgmt & Budget	368	0.051371	110		110		110
015 Finance - Operations	897	0.125217	269		269		269
015 Finance - Payroll	290	0.040483	87		87		87
015 Finance - Property Administration	131	0.018287	39		39		39
015 Finance - Purchasing	378	0.052767	113		113		113
015 Finance - Treasury	259	0.036155	78		78		78
015 Finance - Diversity Equity & Inclus	132	0.018427	40		40	3	43
016 Assessor of Property	3,178	0.443633	954		954	76	1,030
017 Trustee	924	0.128986	277		277	22	299
018 County Clerk	2,834	0.395612	851		851	68	918
019 District Attorney	2,866	0.400079	860		860	68	929
021 Public Defender	2,826	0.394495	848		848	67	916
022 Juvenile Court Clerk	957	0.133592	287		287	23	310
023 Circuit Court Clerk	1,921	0.268162	577		577	46	622
024 Criminal Court Clerk	2,965	0.413899	890		890	71	961
025 Clerk and Master - Chancery	602	0.084036	181		181	14	195
026 Juvenile Court	3,765	0.525575	1,130		1,130	90	1,220
027 General Sessions Court	4,334	0.605005	1,301		1,301	103	1,404
028 State Trial Courts	4,873	0.680246	1,463		1,463	116	1,579
029 Justice Integration Services	631	0.088084	189		189	15	204
030 Sheriff's Office	32,403	4.523297	9,728		9,728	775	10,503
030 Sheriff's Office - Security Services	2,212	0.308784	664		664	53	717
031 Police	69,785	9.741638	20,952		20,952	1,669	22,621
032 Fire	48,274	6.738809	14,493		14,493	1,154	15,648
033 Codes Administration	4,892	0.682899	1,469		1,469	117	1,585
034 Beer Board	219	0.030571	66		66	5	71
035 Agricultural Extension	187	0.026104	56		56	4	60
037 Social Services	3,032	0.423252	910		910	72	983
038 Health	18,821	2.627318	5,651		5,651	450	6,100

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	51		51	4	55
039 Public Library	12,891	1.799519	3,870		3,870	308	4,178
040 Parks	22,327	3.116738	6,703		6,703	534	7,237
041 Arts Commission	409	0.057094	123		123	10	132
042 Transportation	14,318	1.998721	4,299		4,299	342	4,641
044 Human Relations Commission	157	0.021916	47		47	4	51
047 Criminal Justice Planning	107	0.014937	32		32	2	34
048 Internal Audit	302	0.042158	91		91	7	98
049 Office of Emergency Management	487	0.067983	146		146	11	158
051 Office of Family Safety	1,314	0.183428	394		394	31	426
052 Community Oversight Board	125	0.017449	38		38	3	40
053 Office of Homeless Services	773	0.107907	232		232	18	250
054 Community Review Board	230	0.032107	69		69	5	74
060 Farmer's Market	285	0.039785	85		85	7	92
061 Municipal Auditorium	381	0.053186	114		114	9	123
062 State Fair Board	1,078	0.150483	324		324	25	349
064 Sports Authority	144	0.020102	43		43	3	46
065 Water and Sewer - Stormwater Svcs	2,976	0.415435	893		893	71	964
065 Water and Sewer - Waste Services	10,318	1.440341	3,098		3,098	246	3,344
065 Water and Sewer - Water Services	19,536	2.727128	5,865		5,865	467	6,332
067 General Hospital	6,239	0.870933	1,873		1,873	149	2,022
070 Community Education Commission	24	0.003350	7		7	1	8
071 Convention Center Authority	4,439	0.619662	1,333		1,333	106	1,439
075 Metro Action Commission (MAC)	9,495	1.325455	2,851		2,851	227	3,077
078 Metropolitan Transit Authority (MTA)	38	0.005305	11		11	1	12
080 Metro Nashville Public School (MNPS)	357,887	49.959241	107,455		107,455	8,571	116,026
088 Airport Authority	72	0.010051	22		22	2	23
091 Emergency Communication Center	6,694	0.934449	2,010		2,010	160	2,170
Bordeaux Longterm Care	3,851	0.537580	1,156		1,156	92	1,248
Knowles Home	465	0.064912	140		140	11	150
All Other	276	0.038528	83		83	7	89
Schedule .4 Total for Investment Cmtee Support	716,358	100.000000	215,072		215,072	16,619	231,691

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	7,639		7,639	636	8,275
001 Administrative - Corporate Dues	853	0.018577	34		34		34
001 Administrative - Employee Benefits	43,578	0.949069	1,748		1,748		1,748
001 Administrative - Facility Rental	9,217	0.200734	370		370		370
001 Administrative - Insurance	6,885	0.149946	276		276		276
001 Administrative - Post Audits	1,083	0.023586	43		43		43
001 Administrative - Gen Svcs Energy	1,867	0.040661	75		75		75
001 Administrative - Miscellaneous	1,144	0.024915	46		46		46
002 Metropolitan Council	3,395	0.073938	136		136		136
003 Metropolitan Clerk	994	0.021648	40		40		40
003 Metropolitan Clerk - Records Center	262	0.005706	10		10		10
004 Mayor's Office	1,458	0.031753	58		58	5	63
004 Mayor's Office - Administration	4,752	0.103492	191		191		191
005 Election Commission	4,187	0.091187	168		168	14	182
006 Law	37,810	0.823450	1,516		1,516		1,516
007 Planning Commission	30,560	0.665555	1,226		1,226	102	1,327
008 Human Resources	8,664	0.188690	347		347		347
009 Register of Deeds	4,204	0.091557	169		169	14	182
010 General Services	6,286	0.136900	252		252	21	273
010 General Services - Administration	1,661	0.036174	67		67		67
010 General Services - Facilities	30,428	0.662680	1,220		1,220		1,220
010 General Services - Fleet Management	58,291	1.269498	2,338		2,338		2,338
010 General Services - Mail Services	1,110	0.024174	44		44		44
010 General Services - Surplus Property	786	0.017118	31		31	2	34
011 Historical Commission	2,029	0.044189	81		81	7	88
012 Employee Benefit Board	627,046	13.656203	25,149		25,149	2,094	27,244
012 IOD Network (Injured-On-Duty)	21,429	0.466694	859		859		859
014 Information Technology Service	69,349	1.510326	2,781		2,781		2,781
015 Finance	445	0.009691	18		18	1	19
015 Finance - Accountability	635	0.013829	25		25		25
015 Finance - Administration	2,272	0.049481	91		91		91
015 Finance - Business Assistance	1,292	0.028138	52		52		52
015 Finance - Grants & Cost Planning	401	0.008733	16		16		16
015 Finance - Office of Mgmt & Budget	1,789	0.038962	72		72		72
015 Finance - Operations	3,886	0.084632	156		156		156
015 Finance - Payroll	1,179	0.025677	47		47		47
015 Finance - Property Administration	699	0.015223	28		28		28
015 Finance - Purchasing	1,779	0.038744	71		71		71
015 Finance - Treasury	1,461	0.031819	59		59		59
015 Finance - Diversity Equity & Inclus	571	0.012436	23		23	2	25
016 Assessor of Property	10,307	0.224472	413		413	34	448
017 Trustee	2,831	0.061655	113		113	9	123
018 County Clerk	6,535	0.142323	262		262	22	284
019 District Attorney	12,509	0.272429	502		502	42	543
021 Public Defender	11,428	0.248886	458		458	38	496
022 Juvenile Court Clerk	2,986	0.065031	120		120	10	130
023 Circuit Court Clerk	9,511	0.207137	381		381	32	413
024 Criminal Court Clerk	8,063	0.175601	323		323	27	350
025 Clerk and Master - Chancery	1,604	0.034933	64		64	5	69
026 Juvenile Court	18,178	0.395892	729		729	61	790
027 General Sessions Court	15,157	0.330099	608		608	50	658

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	648		648	54	702
029 Justice Integration Services	4,773	0.103949	191		191	16	207
030 Sheriff's Office	99,956	2.176905	4,009		4,009	334	4,342
030 Sheriff's Office - Security Services	20,471	0.445830	821		821	68	889
031 Police	317,939	6.924276	12,752		12,752	1,062	13,814
032 Fire	214,985	4.682079	8,622		8,622	718	9,341
033 Codes Administration	17,096	0.372327	686		686	57	743
034 Beer Board	1,059	0.023064	42		42	3	46
035 Agricultural Extension	327	0.007122	13		13	1	14
037 Social Services	7,826	0.170440	314		314	26	340
038 Health	69,646	1.516794	2,793		2,793	232	3,026
038 Health - Employee Health & Wellness	1,527	0.033256	61		61	5	66
039 Public Library	49,022	1.067632	1,966		1,966	164	2,130
040 Parks	78,902	1.718377	3,164		3,164	263	3,428
041 Arts Commission	5,557	0.121024	223		223	18	241
042 Transportation	86,998	1.894697	3,489		3,489	290	3,780
044 Human Relations Commission	721	0.015702	29		29	2	31
047 Criminal Justice Planning	671	0.014613	27		27	2	29
048 Internal Audit	1,453	0.031644	58		58	5	63
049 Office of Emergency Management	2,814	0.061285	113		113	9	122
051 Office of Family Safety	6,027	0.131260	242		242	20	262
052 Community Oversight Board	750	0.016334	30		30	2	32
053 Office of Homeless Services	13,422	0.292313	538		538	45	583
054 Community Review Board	1,060	0.023085	42		42	3	46
060 Farmer's Market	3,070	0.066860	123		123	10	133
061 Municipal Auditorium	3,389	0.073808	136		136	11	147
062 State Fair Board	5,267	0.114708	211		211	17	229
064 Sports Authority	51,338	1.118071	2,059		2,059	171	2,230
065 Water and Sewer - Stormwater Svcs	21,715	0.472923	871		871	72	943
065 Water and Sewer - Waste Services	50,662	1.103349	2,032		2,032	169	2,201
065 Water and Sewer - Water Services	208,477	4.540343	8,361		8,361	696	9,058
068 District Energy System (DES)	19,055	0.414992	764		764	63	828
071 Convention Center Authority	86,682	1.887815	3,477		3,477	289	3,766
075 Metro Action Commission (MAC)	42,357	0.922477	1,699		1,699	141	1,840
077 Metro Devlp & Housing Auth (MDHA)	43	0.000936	2		2	0	2
078 Metropolitan Transit Authority (MTA)	321	0.006991	13		13	1	14
080 Metro Nashville Public School (MNPS)	1,770,489	38.558832	71,017		71,017	5,925	76,942
091 Emergency Communication Center	23,998	0.522644	962		962	80	1,042
Medical Examiner	311	0.006773	12		12	1	13
Schedule .4 Total for Investor Relations	4,591,657	100.000000	184,160		184,160	14,275	198,434

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	29,587	21,311	0	8,275
001 Administrative - Corporate Dues	52	18	0	34
001 Administrative - Employee Benefits	3,517	1,769	0	1,748
001 Administrative - Facility Rental	559	190	0	370
001 Administrative - Insurance	450	174	0	276
001 Administrative - Post Audits	66	22	0	43
001 Administrative - Gen Svcs Energy	113	38	0	75
001 Administrative - Miscellaneous	69	23	0	46
002 Metropolitan Council	813	70	607	136
003 Metropolitan Clerk	150	30	80	40
003 Metropolitan Clerk - Records Center	32	5	16	10
004 Mayor's Office	238	165	9	63
004 Mayor's Office - Administration	596	98	308	191
005 Election Commission	729	199	348	182
006 Law	7,916	5,906	494	1,516
007 Planning Commission	9,042	6,958	757	1,327
008 Human Resources	1,290	178	764	347
009 Register of Deeds	276	8	85	182
010 General Services	6,483	6,211	0	273
010 General Services - Administration	646	34	546	67
010 General Services - Facilities	3,601	2,088	293	1,220
010 General Services - Fleet Management	5,034	2,124	573	2,338
010 General Services - Mail Services	106	23	39	44
010 General Services - Surplus Property	689	589	66	34
011 Historical Commission	296	50	158	88
012 Employee Benefit Board	39,916	12,665	8	27,244
012 IOD Network (Injured-On-Duty)	2,977	2,118	0	859
014 Information Technology Service	10,578	6,257	1,539	2,781
015 Finance	1,101	1,082	0	19
015 Finance - Accountability	75	13	37	25
015 Finance - Administration	478	47	340	91
015 Finance - Business Assistance	173	27	95	52
015 Finance - Grants & Cost Planning	48	8	24	16
015 Finance - Office of Mgmt & Budget	219	37	110	72
015 Finance - Operations	505	80	269	156
015 Finance - Payroll	158	24	87	47
015 Finance - Property Administration	82	14	39	28
015 Finance - Purchasing	221	37	113	71
015 Finance - Treasury	148	12	78	59
015 Finance - Diversity Equity & Inclus	80	13	43	25
016 Assessor of Property	1,801	324	1,030	448
017 Trustee	489	68	299	123
018 County Clerk	1,633	431	918	284
019 District Attorney	1,794	322	929	543
021 Public Defender	1,668	256	916	496
022 Juvenile Court Clerk	506	67	310	130
023 Circuit Court Clerk	1,111	76	622	413
024 Criminal Court Clerk	1,521	211	961	350
025 Clerk and Master - Chancery	300	36	195	69
026 Juvenile Court	2,432	422	1,220	790
027 General Sessions Court	2,435	373	1,404	658
028 State Trial Courts	2,670	389	1,579	702

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	553	142	204	207
030 Sheriff's Office	18,015	3,169	10,503	4,342
030 Sheriff's Office - Security Services	2,061	455	717	889
031 Police	46,035	9,601	22,621	13,814
032 Fire	30,693	5,705	15,648	9,341
033 Codes Administration	2,951	623	1,585	743
034 Beer Board	142	25	71	46
035 Agricultural Extension	82	7	60	14
037 Social Services	1,563	241	983	340
038 Health	12,275	3,149	6,100	3,026
038 Health - Employee Health & Wellness	155	34	55	66
039 Public Library	8,661	2,353	4,178	2,130
040 Parks	15,309	4,644	7,237	3,428
041 Arts Commission	508	135	132	241
042 Transportation	14,678	6,258	4,641	3,780
044 Human Relations Commission	98	16	51	31
047 Criminal Justice Planning	78	15	34	29
048 Internal Audit	193	32	98	63
049 Office of Emergency Management	5,355	5,076	158	122
051 Office of Family Safety	890	202	426	262
052 Community Oversight Board	89	16	40	32
053 Office of Homeless Services	997	164	250	583
054 Community Review Board	143	23	74	46
060 Farmer's Market	292	67	92	133
061 Municipal Auditorium	799	529	123	147
062 State Fair Board	848	271	349	229
064 Sports Authority	7,117	4,840	46	2,230
065 Water and Sewer - Stormwater Svcs	11,238	9,331	964	943
065 Water and Sewer - Waste Services	6,899	1,354	3,344	2,201
065 Water and Sewer - Water Services	73,523	58,134	6,332	9,058
067 General Hospital	2,085	63	2,022	0
068 District Energy System (DES)	1,911	1,083	0	828
070 Community Education Commission	8	0	8	0
071 Convention Center Authority	48,098	42,893	1,439	3,766
075 Metro Action Commission (MAC)	10,428	5,511	3,077	1,840
077 Metro Devlp & Housing Auth (MDHA)	40	38	0	2
078 Metropolitan Transit Authority (MTA)	28	2	12	14
080 Metro Nashville Public School (MNPS)	236,037	43,070	116,026	76,942
083 Industrial Development Board	31	31	0	0
088 Airport Authority	23	0	23	0
090 Debt Service	1,676	1,676	0	0
091 Emergency Communication Center	3,759	547	2,170	1,042
Bordeaux Longterm Care	1,248	0	1,248	0
Knowles Home	150	0	150	0
Medical Examiner	24	11	0	13
All Other	30,446	30,356	89	0
Direct Bill	0	0	0	0
Total	745,704	315,578	231,691	198,434

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
FULL 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	141,007	13,273	154,281	
015 Finance - Grants & Cost Planning	36	2	38	
015 Finance - Office of Mgmt & Budget	538	20	558	
015 Finance - Operations	872	29	901	
015 Finance - Payroll	267	5	272	
015 Finance - Property Administration	87	6	93	
015 Finance - Treasury	74	6	80	
015 Finance - Diversity Equity & Inclus		135	135	
030 Sheriff's Office - Security Services		931	931	
048 Internal Audit		195	195	
Total Allocated Additions:	145,966	14,601	160,568	160,568
Total To Be Allocated:	716,704	14,601		731,306

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	145,966	0	0	0	145,966
Reallocate Admin Costs		(40,578)	6,995	4,703	28,881
Unallocated Costs	0	0	0	0	0
1st Allocation	716,704	0	123,540	83,065	510,100
Allocation Step 2					
Inbound - All Others	14,601	0	0	0	14,601
2nd Allocation	14,601	0	0	0	14,601
Total For 015 Finance - Diversity Equity & Inclus					
Schedule .3 Total	731,306	0	123,540	83,065	524,701

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,494		2,494		2,494
003 Metropolitan Clerk	4.00	0.475059	587		587		587
004 Mayor's Office - Administration	73.00	8.669834	10,711		10,711		10,711
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	1,981		1,981		1,981
008 Human Resources	274.50	32.600958	40,275		40,275		40,275
009 Register of Deeds	3.00	0.356295	440		440		440
010 General Services - Administration	24.50	2.909739	3,595		3,595		3,595
011 Historical Commission	6.50	0.771971	954		954		954
014 Information Technology Service	7.50	0.890736	1,100		1,100		1,100
015 Finance - Administration	99.50	11.817102	14,599		14,599		14,599
016 Assessor of Property	4.00	0.475059	587		587		587
017 Trustee	13.00	1.543943	1,907		1,907		1,907
018 County Clerk	4.50	0.534442	660		660		660
019 District Attorney	4.00	0.475059	587		587		587
021 Public Defender	7.00	0.831354	1,027		1,027		1,027
022 Juvenile Court Clerk	6.00	0.712589	880		880		880
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	880		880		880
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	1,320		1,320		1,320
038 Health	38.00	4.513064	5,575		5,575		5,575
039 Public Library	23.00	2.731591	3,375		3,375		3,375
040 Parks	15.50	1.840855	2,274		2,274		2,274
041 Arts Commission	53.50	6.353919	7,850		7,850		7,850
042 Transportation	6.00	0.712589	880		880		880
044 Human Relations Commission	7.00	0.831354	1,027		1,027		1,027
047 Criminal Justice Planning	3.00	0.356295	440		440		440
048 Internal Audit	6.00	0.712589	880		880		880
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	293		293		293
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	1,027		1,027		1,027
075 Metro Action Commission (MAC)	4.00	0.475059	587		587		587
078 Metropolitan Transit Authority (MTA)	6.00	0.712589	880		880		880
080 Metro Nashville Public School (MNPS)	8.50	1.009501	1,247		1,247		1,247

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	293		293		293
Schedule .4 Total for Departmental Meetings	842.00	100.000000	123,540		123,540	0	123,540

Allocation Basis: Total Meeting Hours by Benefiting Department
Allocation Source: FY 2024 DEI Staff Hours - Finance-DEI

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	2,987		2,987		2,987
001 Administrative - Corporate Dues	864	0.024262	20		20		20
001 Administrative - Employee Benefits	70,597	1.982475	1,647		1,647		1,647
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
FULL 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	2,287		2,287		2,287
030 Sheriff's Office - Security Services	17,712	0.497381	413		413		413
031 Police	316,266	8.881249	7,377		7,377		7,377
032 Fire	208,579	5.857228	4,865		4,865		4,865
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	2,021		2,021		2,021
038 Health - Employee Health & Wellness	1,585	0.044509	37		37		37
039 Public Library	46,144	1.295796	1,076		1,076		1,076
040 Parks	67,214	1.887475	1,568		1,568		1,568
041 Arts Commission	3,212	0.090198	75		75		75
042 Transportation	78,539	2.205499	1,832		1,832		1,832
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	17		17		17
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	1,265		1,265		1,265
065 Water and Sewer - Water Services	221,704	6.225799	5,171		5,171		5,171
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	36,290		36,290		36,290
091 Emergency Communication Center	24,590	0.690526	574		574		574
Medical Examiner	450	0.012637	10		10		10
Schedule .4 Total for Policy Work	3,561,053	100.000000	83,065		83,065	0	83,065

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	18,345		18,345	568	18,914
001 Administrative - Corporate Dues	864	0.024262	124		124		124
001 Administrative - Employee Benefits	70,597	1.982475	10,113		10,113		10,113
001 Administrative - Facility Rental	10,087	0.283259	1,445		1,445		1,445
001 Administrative - Insurance	6,894	0.193594	987		987		987
001 Administrative - Post Audits	2,800	0.078628	401		401		401
001 Administrative - Gen Svcs Energy	1,867	0.052428	267		267		267
001 Administrative - Miscellaneous	5,538	0.155516	793		793		793
002 Metropolitan Council	4,158	0.116763	596		596		596
003 Metropolitan Clerk	1,062	0.029823	152		152		152
003 Metropolitan Clerk - Records Center	271	0.007610	39		39		39
004 Mayor's Office	1,390	0.039033	199		199	6	205
004 Mayor's Office - Administration	5,981	0.167956	857		857		857
005 Election Commission	4,266	0.119796	611		611	19	630
006 Law	9,822	0.275817	1,407		1,407		1,407
007 Planning Commission	13,064	0.366858	1,871		1,871	58	1,929
008 Human Resources	10,096	0.283512	1,446		1,446		1,446
009 Register of Deeds	325	0.009127	47		47	1	48
010 General Services	684	0.019208	98		98	3	101
010 General Services - Administration	2,117	0.059449	303		303		303
010 General Services - Facilities	31,153	0.874826	4,462		4,462		4,462
010 General Services - Fleet Management	38,222	1.073334	5,475		5,475		5,475
010 General Services - Mail Services	1,241	0.034849	178		178		178
010 General Services - Surplus Property	860	0.024150	123		123	4	127
011 Historical Commission	2,035	0.057146	291		291	9	300
014 Information Technology Service	50,963	1.431122	7,300		7,300		7,300
015 Finance	215	0.006038	31		31	1	32
015 Finance - Accountability	878	0.024656	126		126		126
015 Finance - Administration	2,185	0.061358	313		313		313
015 Finance - Business Assistance	1,376	0.038640	197		197		197
015 Finance - Grants & Cost Planning	394	0.011064	56		56		56
015 Finance - Office of Mgmt & Budget	2,076	0.058297	297		297		297
015 Finance - Operations	4,041	0.113478	579		579		579
015 Finance - Payroll	1,157	0.032490	166		166		166
015 Finance - Property Administration	770	0.021623	110		110		110
015 Finance - Purchasing	1,852	0.052007	265		265		265
015 Finance - Treasury	1,613	0.045296	231		231		231
015 Finance - Diversity Equity & Inclus	808	0.022690	116		116		116
016 Assessor of Property	11,618	0.326252	1,664		1,664	51	1,716
017 Trustee	3,429	0.096292	491		491	15	506
018 County Clerk	7,371	0.206989	1,056		1,056	33	1,088
019 District Attorney	13,129	0.368683	1,881		1,881	58	1,939
021 Public Defender	12,348	0.346751	1,769		1,769	55	1,823
022 Juvenile Court Clerk	3,026	0.084975	433		433	13	447
023 Circuit Court Clerk	3,678	0.103284	527		527	16	543
024 Criminal Court Clerk	8,242	0.231448	1,181		1,181	36	1,217
025 Clerk and Master - Chancery	2,020	0.056725	289		289	9	298
026 Juvenile Court	19,814	0.556408	2,838		2,838	88	2,926
027 General Sessions Court	15,944	0.447733	2,284		2,284	71	2,354
028 State Trial Courts	16,446	0.461830	2,356		2,356	73	2,429
029 Justice Integration Services	4,828	0.135578	692		692	21	713

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	14,047		14,047	435	14,482
030 Sheriff's Office - Security Services	17,712	0.497381	2,537		2,537	79	2,616
031 Police	316,266	8.881249	45,303		45,303	1,403	46,707
032 Fire	208,579	5.857228	29,878		29,878	926	30,803
033 Codes Administration	19,381	0.544249	2,776		2,776	86	2,862
034 Beer Board	1,290	0.036225	185		185	6	190
035 Agricultural Extension	427	0.011991	61		61	2	63
037 Social Services	8,494	0.238525	1,217		1,217	38	1,254
038 Health	86,636	2.432876	12,410		12,410	384	12,794
038 Health - Employee Health & Wellness	1,585	0.044509	227		227	7	234
039 Public Library	46,144	1.295796	6,610		6,610	205	6,814
040 Parks	67,214	1.887475	9,628		9,628	298	9,926
041 Arts Commission	3,212	0.090198	460		460	14	474
042 Transportation	78,539	2.205499	11,250		11,250	348	11,599
044 Human Relations Commission	746	0.020949	107		107	3	110
047 Criminal Justice Planning	678	0.019039	97		97	3	100
048 Internal Audit	2,009	0.056416	288		288	9	297
049 Office of Emergency Management	3,864	0.108507	553		553	17	571
051 Office of Family Safety	5,638	0.158324	808		808	25	832
052 Community Oversight Board	750	0.021061	107		107	3	111
053 Office of Homeless Services	5,525	0.155151	791		791	24	816
054 Community Review Board	1,402	0.039370	201		201	6	207
060 Farmer's Market	2,817	0.079106	403		403	12	416
061 Municipal Auditorium	2,538	0.071271	363		363	11	375
062 State Fair Board	4,404	0.123671	631		631	19	650
064 Sports Authority	29,309	0.823043	4,198		4,198	130	4,328
065 Water and Sewer - Stormwater Svcs	25,280	0.709902	3,621		3,621	112	3,733
065 Water and Sewer - Waste Services	54,246	1.523313	7,770		7,770	241	8,011
065 Water and Sewer - Water Services	221,704	6.225799	31,758		31,758	984	32,742
068 District Energy System (DES)	16,877	0.473933	2,417		2,417	75	2,492
071 Convention Center Authority	55,155	1.548840	7,901		7,901	245	8,145
075 Metro Action Commission (MAC)	50,056	1.405652	7,170		7,170	222	7,392
080 Metro Nashville Public School (MNPS)	1,555,788	43.688991	222,863		222,863	6,909	229,772
091 Emergency Communication Center	24,590	0.690526	3,522		3,522	109	3,631
Medical Examiner	450	0.012637	64		64	2	66
Schedule .4 Total for All Other Programs	3,561,053	100.000000	510,100		510,100	14,601	524,701

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	21,901	0	2,987	18,914
001 Administrative - Corporate Dues	144	0	20	124
001 Administrative - Employee Benefits	11,759	0	1,647	10,113
001 Administrative - Facility Rental	1,680	0	235	1,445
001 Administrative - Insurance	1,148	0	161	987
001 Administrative - Post Audits	466	0	65	401
001 Administrative - Gen Svcs Energy	311	0	44	267
001 Administrative - Miscellaneous	922	0	129	793
002 Metropolitan Council	3,187	2,494	97	596
003 Metropolitan Clerk	764	587	25	152
003 Metropolitan Clerk - Records Center	45	0	6	39
004 Mayor's Office	238	0	32	205
004 Mayor's Office - Administration	11,707	10,711	140	857
005 Election Commission	1,170	440	100	630
006 Law	2,223	587	229	1,407
007 Planning Commission	4,215	1,981	305	1,929
008 Human Resources	41,957	40,275	236	1,446
009 Register of Deeds	496	440	8	48
010 General Services	117	0	16	101
010 General Services - Administration	3,947	3,595	49	303
010 General Services - Facilities	5,189	0	727	4,462
010 General Services - Fleet Management	6,366	0	892	5,475
010 General Services - Mail Services	207	0	29	178
010 General Services - Surplus Property	147	0	20	127
011 Historical Commission	1,302	954	47	300
014 Information Technology Service	9,589	1,100	1,189	7,300
015 Finance	37	0	5	32
015 Finance - Accountability	146	0	20	126
015 Finance - Administration	14,963	14,599	51	313
015 Finance - Business Assistance	229	0	32	197
015 Finance - Grants & Cost Planning	66	0	9	56
015 Finance - Office of Mgmt & Budget	346	0	48	297
015 Finance - Operations	673	0	94	579
015 Finance - Payroll	193	0	27	166
015 Finance - Property Administration	128	0	18	110
015 Finance - Purchasing	308	0	43	265
015 Finance - Treasury	269	0	38	231
015 Finance - Diversity Equity & Inclus	135	0	19	116
016 Assessor of Property	2,573	587	271	1,716
017 Trustee	2,494	1,907	80	506
018 County Clerk	1,921	660	172	1,088
019 District Attorney	2,832	587	306	1,939
021 Public Defender	3,138	1,027	288	1,823
022 Juvenile Court Clerk	1,398	880	71	447
023 Circuit Court Clerk	1,216	587	86	543
024 Criminal Court Clerk	1,996	587	192	1,217
025 Clerk and Master - Chancery	932	587	47	298
026 Juvenile Court	4,269	880	462	2,926
027 General Sessions Court	3,313	587	372	2,354
028 State Trial Courts	3,399	587	384	2,429
029 Justice Integration Services	1,412	587	113	713
030 Sheriff's Office	17,356	587	2,287	14,482

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	3,029	0	413	2,616
031 Police	54,817	734	7,377	46,707
032 Fire	36,402	734	4,865	30,803
033 Codes Administration	3,901	587	452	2,862
034 Beer Board	807	587	30	190
035 Agricultural Extension	660	587	10	63
037 Social Services	2,773	1,320	198	1,254
038 Health	20,391	5,575	2,021	12,794
038 Health - Employee Health & Wellness	271	0	37	234
039 Public Library	11,265	3,375	1,076	6,814
040 Parks	13,768	2,274	1,568	9,926
041 Arts Commission	8,399	7,850	75	474
042 Transportation	14,311	880	1,832	11,599
044 Human Relations Commission	1,155	1,027	17	110
047 Criminal Justice Planning	556	440	16	100
048 Internal Audit	1,224	880	47	297
049 Office of Emergency Management	1,101	440	90	571
051 Office of Family Safety	1,551	587	132	832
052 Community Oversight Board	128	0	17	111
053 Office of Homeless Services	945	0	129	816
054 Community Review Board	533	293	33	207
060 Farmer's Market	1,069	587	66	416
061 Municipal Auditorium	1,021	587	59	375
062 State Fair Board	1,340	587	103	650
064 Sports Authority	5,599	587	684	4,328
065 Water and Sewer - Stormwater Svcs	4,323	0	590	3,733
065 Water and Sewer - Waste Services	9,276	0	1,265	8,011
065 Water and Sewer - Water Services	37,913	0	5,171	32,742
065 Water and Sewer - General	1,027	1,027	0	0
068 District Energy System (DES)	2,886	0	394	2,492
071 Convention Center Authority	9,432	0	1,287	8,145
075 Metro Action Commission (MAC)	9,147	587	1,168	7,392
078 Metropolitan Transit Authority (MTA)	880	880	0	0
080 Metro Nashville Public School (MNPS)	267,309	1,247	36,290	229,772
091 Emergency Communication Center	4,792	587	574	3,631
Hospital Authority	293	293	0	0
Medical Examiner	77	0	10	66
Direct Bill	0	0	0	0
Total	731,306	123,540	83,065	524,701

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
FULL 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	399,516	19,581	419,097	
010 General Services - Fleet Management	-53,170	20,466	-32,704	
014 Information Technology Service	203,781	17,983	221,763	
015 Finance - Business Assistance	2,357	75	2,433	
015 Finance - Grants & Cost Planning	1,307	61	1,368	
015 Finance - Office of Mgmt & Budget	11,800	443	12,244	
015 Finance - Operations	18,212	591	18,803	
015 Finance - Payroll	4,479	80	4,559	
015 Finance - Property Administration	3,119	218	3,337	
015 Finance - Treasury	1,906	155	2,061	
015 Finance - Diversity Equity & Inclus	2,950	79	3,029	
030 Sheriff's Office - Security Services		29,216	29,216	
048 Internal Audit		6,986	6,986	
Total Allocated Additions:	643,051	95,958	739,008	739,008
Total To Be Allocated:	5,914,305	95,958		6,010,262

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	643,051	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,914,305	0	966,221	299,407	49,023
Allocation Step 2					
Inbound - All Others	95,958	0	0	0	0
2nd Allocation	95,958	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	6,010,262	0	966,221	299,407	49,023

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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	643,051
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	513,947	282,012	356,864	643,051
Allocation Step 2				
Inbound - All Others	0	0	0	95,958
2nd Allocation	0	0	0	95,958
Total For 030 Sheriff's Office - Security Services				
Schedule .3 Total	513,947	282,012	356,864	739,008

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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
FULL 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	643,051		643,051	95,958	739,008
Schedule .4 Total for Admin Support Svcs	100	100.000000	643,051		643,051	95,958	739,008

Allocation Basis: Direct Allocation to 030 Sheriff's Office
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 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	775,202	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
FULL 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	6,010,262	966,221	299,407	49,023	777,510

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL 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
FULL 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	739,008
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
FULL 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	739,008

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
FULL 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	102	
015 Finance - Office of Mgmt & Budget	1,056	40	1,096	
015 Finance - Operations	2,231	73	2,305	
015 Finance - Payroll	346	6	352	
015 Finance - Property Administration	233	16	249	
015 Finance - Treasury	144	11	155	
015 Finance - Diversity Equity & Inclus	264	7	271	
048 Internal Audit		521	521	
Total Allocated Additions:	4,808	680	5,488	5,488
Total To Be Allocated:	1,531,351	680		1,532,031

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	4,808	0	4,808
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,531,351	0	1,531,351
Allocation Step 2			
Inbound - All Others	680	0	680
2nd Allocation	680	0	680
Total For 038 Health - Employee Health & Wellness			
Schedule .3 Total	1,532,031	0	1,532,031

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	27,684		27,684	12	27,696
031 Police	10,601	57.551573	881,317		881,317	396	881,713
032 Fire	6,264	34.006515	520,759		520,759	233	520,992
037 Social Services	2	0.010858	166		166	0	166
038 Health	384	2.084691	31,924		31,924	14	31,938
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	12,393
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	1,531,351		1,531,351	680	1,532,031

Allocation Basis: Number of Procedures by Benefiting Department
Allocation Source: FY 2024 CSMP Activity by Department Report - Health

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	27,696	27,696
031 Police	881,713	881,713
032 Fire	520,992	520,992
037 Social Services	166	166
038 Health	31,938	31,938
040 Parks	15,636	15,636
042 Transportation	16,634	16,634
065 Water and Sewer - Water Services	12,393	12,393
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	1,532,031	1,532,031

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
FULL 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	16,388	
001 Administrative - Facility Rental	28,425	54	28,479	
001 Administrative - Insurance	2,804	189	2,994	
001 Administrative - Post Audits	308	1	309	
001 Administrative - Miscellaneous	108	1	108	
002 Metropolitan Council	4,009	414	4,423	
003 Metropolitan Clerk	1,021	470	1,491	
003 Metropolitan Clerk - Records Center	40	2	42	
004 Mayor's Office - Administration	4,610	424	5,034	
006 Law	6,917	3,821	10,738	
008 Human Resources	7,679	276	7,956	
010 General Services - Mail Services	114	3	117	
014 Information Technology Service	5,208	479	5,687	
015 Finance - Business Assistance	16,502	530	17,031	
015 Finance - Grants & Cost Planning	93	4	97	
015 Finance - Office of Mgmt & Budget	1,338	50	1,389	
015 Finance - Operations	1,829	61	1,890	
015 Finance - Payroll	611	11	622	
015 Finance - Property Administration	221	15	237	
015 Finance - Purchasing	14,262	899	15,161	
015 Finance - Treasury	179	14	193	
015 Finance - Diversity Equity & Inclus	1,215	9	1,224	
030 Sheriff's Office - Security Services	184		184	
048 Internal Audit		496	496	
Total Allocated Additions:	114,026	8,263	122,289	122,289
Total To Be Allocated:	1,567,101	8,263		1,575,364

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	114,026	0	114,026
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,567,101	0	1,567,101
Allocation Step 2			
Inbound - All Others	8,263	0	8,263
2nd Allocation	8,263	0	8,263
Total For 048 Internal Audit			
Schedule .3 Total	1,575,364	0	1,575,364

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	65,008		65,008	370	65,378
001 Administrative - Corporate Dues	853	0.018577	291		291		291
001 Administrative - Employee Benefits	43,578	0.949069	14,873		14,873		14,873
001 Administrative - Facility Rental	9,217	0.200734	3,146		3,146		3,146
001 Administrative - Insurance	6,885	0.149946	2,350		2,350		2,350
001 Administrative - Post Audits	1,083	0.023586	370		370		370
001 Administrative - Gen Svcs Energy	1,867	0.040661	637		637		637
001 Administrative - Miscellaneous	1,144	0.024915	390		390		390
002 Metropolitan Council	3,395	0.073938	1,159		1,159		1,159
003 Metropolitan Clerk	994	0.021648	339		339		339
003 Metropolitan Clerk - Records Center	262	0.005706	89		89		89
004 Mayor's Office	1,458	0.031753	497		497	3	500
004 Mayor's Office - Administration	4,752	0.103492	1,622		1,622		1,622
005 Election Commission	4,187	0.091187	1,429		1,429	8	1,437
006 Law	37,810	0.823450	12,904		12,904		12,904
007 Planning Commission	30,560	0.665555	10,430		10,430	59	10,489
008 Human Resources	8,664	0.188690	2,957		2,957		2,957
009 Register of Deeds	4,204	0.091557	1,435		1,435	8	1,443
010 General Services	6,286	0.136900	2,145		2,145	12	2,157
010 General Services - Administration	1,661	0.036174	567		567		567
010 General Services - Facilities	30,428	0.662680	10,385		10,385		10,385
010 General Services - Fleet Management	58,291	1.269498	19,894		19,894		19,894
010 General Services - Mail Services	1,110	0.024174	379		379		379
010 General Services - Surplus Property	786	0.017118	268		268	1	270
011 Historical Commission	2,029	0.044189	692		692	4	696
012 Employee Benefit Board	627,046	13.656203	214,007		214,007	1,219	215,226
012 IOD Network (Injured-On-Duty)	21,429	0.466694	7,313		7,313		7,313
014 Information Technology Service	69,349	1.510326	23,668		23,668		23,668
015 Finance	445	0.009691	152		152	1	153
015 Finance - Accountability	635	0.013829	217		217		217
015 Finance - Administration	2,272	0.049481	775		775		775
015 Finance - Business Assistance	1,292	0.028138	441		441		441
015 Finance - Grants & Cost Planning	401	0.008733	137		137		137
015 Finance - Office of Mgmt & Budget	1,789	0.038962	610		610		610
015 Finance - Operations	3,886	0.084632	1,326		1,326		1,326
015 Finance - Payroll	1,179	0.025677	402		402		402
015 Finance - Property Administration	699	0.015223	238		238		238
015 Finance - Purchasing	1,779	0.038744	607		607		607
015 Finance - Treasury	1,461	0.031819	499		499		499
015 Finance - Diversity Equity & Inclus	571	0.012436	195		195		195
016 Assessor of Property	10,307	0.224472	3,518		3,518	20	3,538
017 Trustee	2,831	0.061655	966		966	5	971
018 County Clerk	6,535	0.142323	2,230		2,230	12	2,243
019 District Attorney	12,509	0.272429	4,269		4,269	24	4,293
021 Public Defender	11,428	0.248886	3,900		3,900	22	3,922
022 Juvenile Court Clerk	2,986	0.065031	1,019		1,019	6	1,025
023 Circuit Court Clerk	9,511	0.207137	3,246		3,246	18	3,264
024 Criminal Court Clerk	8,063	0.175601	2,752		2,752	15	2,767
025 Clerk and Master - Chancery	1,604	0.034933	547		547	3	550
026 Juvenile Court	18,178	0.395892	6,204		6,204	35	6,239
027 General Sessions Court	15,157	0.330099	5,173		5,173	29	5,202

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	5,515		5,515	31	5,546
029 Justice Integration Services	4,773	0.103949	1,629		1,629	9	1,638
030 Sheriff's Office	99,956	2.176905	34,114		34,114	194	34,308
030 Sheriff's Office - Security Services	20,471	0.445830	6,986		6,986		6,986
031 Police	317,939	6.924276	108,510		108,510	618	109,128
032 Fire	214,985	4.682079	73,373		73,373	418	73,791
033 Codes Administration	17,096	0.372327	5,835		5,835	33	5,868
034 Beer Board	1,059	0.023064	361		361	2	363
035 Agricultural Extension	327	0.007122	112		112	1	112
037 Social Services	7,826	0.170440	2,671		2,671	15	2,686
038 Health	69,646	1.516794	23,770		23,770	135	23,905
038 Health - Employee Health & Wellness	1,527	0.033256	521		521		521
039 Public Library	49,022	1.067632	16,731		16,731	95	16,826
040 Parks	78,902	1.718377	26,929		26,929	153	27,082
041 Arts Commission	5,557	0.121024	1,896		1,896	11	1,907
042 Transportation	86,998	1.894697	29,692		29,692	169	29,861
044 Human Relations Commission	721	0.015702	246		246	1	247
047 Criminal Justice Planning	671	0.014613	229		229	1	230
048 Internal Audit	1,453	0.031644	496		496		496
049 Office of Emergency Management	2,814	0.061285	960		960	5	966
051 Office of Family Safety	6,027	0.131260	2,057		2,057	11	2,068
052 Community Oversight Board	750	0.016334	256		256	1	257
053 Office of Homeless Services	13,422	0.292313	4,581		4,581	26	4,607
054 Community Review Board	1,060	0.023085	362		362	2	363
060 Farmer's Market	3,070	0.066860	1,048		1,048	6	1,053
061 Municipal Auditorium	3,389	0.073808	1,157		1,157	6	1,163
062 State Fair Board	5,267	0.114708	1,797		1,797	10	1,807
064 Sports Authority	51,338	1.118071	17,521		17,521	100	17,621
065 Water and Sewer - Stormwater Svcs	21,715	0.472923	7,411		7,411	42	7,453
065 Water and Sewer - Waste Services	50,662	1.103349	17,291		17,291	98	17,389
065 Water and Sewer - Water Services	208,477	4.540343	71,152		71,152	405	71,557
068 District Energy System (DES)	19,055	0.414992	6,503		6,503	37	6,540
071 Convention Center Authority	86,682	1.887815	29,584		29,584	168	29,752
075 Metro Action Commission (MAC)	42,357	0.922477	14,456		14,456	82	14,538
077 Metro Devlp & Housing Auth (MDHA)	43	0.000936	15		15	0	15
078 Metropolitan Transit Authority (MTA)	321	0.006991	109		109	0	110
080 Metro Nashville Public School (MNPS)	1,770,489	38.558832	604,265		604,265	3,455	607,720
091 Emergency Communication Center	23,998	0.522644	8,190		8,190	46	8,237
Medical Examiner	311	0.006773	106		106	0	107
Schedule .4 Total for Internal Audit	4,591,657	100.000000	1,567,101		1,567,101	8,263	1,575,364

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	65,378	65,378
001 Administrative - Corporate Dues	291	291
001 Administrative - Employee Benefits	14,873	14,873
001 Administrative - Facility Rental	3,146	3,146
001 Administrative - Insurance	2,350	2,350
001 Administrative - Post Audits	370	370
001 Administrative - Gen Svcs Energy	637	637
001 Administrative - Miscellaneous	390	390
002 Metropolitan Council	1,159	1,159
003 Metropolitan Clerk	339	339
003 Metropolitan Clerk - Records Center	89	89
004 Mayor's Office	500	500
004 Mayor's Office - Administration	1,622	1,622
005 Election Commission	1,437	1,437
006 Law	12,904	12,904
007 Planning Commission	10,489	10,489
008 Human Resources	2,957	2,957
009 Register of Deeds	1,443	1,443
010 General Services	2,157	2,157
010 General Services - Administration	567	567
010 General Services - Facilities	10,385	10,385
010 General Services - Fleet Management	19,894	19,894
010 General Services - Mail Services	379	379
010 General Services - Surplus Property	270	270
011 Historical Commission	696	696
012 Employee Benefit Board	215,226	215,226
012 IOD Network (Injured-On-Duty)	7,313	7,313
014 Information Technology Service	23,668	23,668
015 Finance	153	153
015 Finance - Accountability	217	217
015 Finance - Administration	775	775
015 Finance - Business Assistance	441	441
015 Finance - Grants & Cost Planning	137	137
015 Finance - Office of Mgmt & Budget	610	610
015 Finance - Operations	1,326	1,326
015 Finance - Payroll	402	402
015 Finance - Property Administration	238	238
015 Finance - Purchasing	607	607
015 Finance - Treasury	499	499
015 Finance - Diversity Equity & Inclus	195	195
016 Assessor of Property	3,538	3,538
017 Trustee	971	971
018 County Clerk	2,243	2,243
019 District Attorney	4,293	4,293
021 Public Defender	3,922	3,922
022 Juvenile Court Clerk	1,025	1,025
023 Circuit Court Clerk	3,264	3,264
024 Criminal Court Clerk	2,767	2,767
025 Clerk and Master - Chancery	550	550
026 Juvenile Court	6,239	6,239
027 General Sessions Court	5,202	5,202
028 State Trial Courts	5,546	5,546

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL 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	1,638	1,638
030 Sheriff's Office	34,308	34,308
030 Sheriff's Office - Security Services	6,986	6,986
031 Police	109,128	109,128
032 Fire	73,791	73,791
033 Codes Administration	5,868	5,868
034 Beer Board	363	363
035 Agricultural Extension	112	112
037 Social Services	2,686	2,686
038 Health	23,905	23,905
038 Health - Employee Health & Wellness	521	521
039 Public Library	16,826	16,826
040 Parks	27,082	27,082
041 Arts Commission	1,907	1,907
042 Transportation	29,861	29,861
044 Human Relations Commission	247	247
047 Criminal Justice Planning	230	230
048 Internal Audit	496	496
049 Office of Emergency Management	966	966
051 Office of Family Safety	2,068	2,068
052 Community Oversight Board	257	257
053 Office of Homeless Services	4,607	4,607
054 Community Review Board	363	363
060 Farmer's Market	1,053	1,053
061 Municipal Auditorium	1,163	1,163
062 State Fair Board	1,807	1,807
064 Sports Authority	17,621	17,621
065 Water and Sewer - Stormwater Svcs	7,453	7,453
065 Water and Sewer - Waste Services	17,389	17,389
065 Water and Sewer - Water Services	71,557	71,557
068 District Energy System (DES)	6,540	6,540
071 Convention Center Authority	29,752	29,752
075 Metro Action Commission (MAC)	14,538	14,538
077 Metro Devlp & Housing Auth (MDHA)	15	15
078 Metropolitan Transit Authority (MTA)	110	110
080 Metro Nashville Public School (MNPS)	607,720	607,720
091 Emergency Communication Center	8,237	8,237
Medical Examiner	107	107
Direct Bill	0	0
Total	1,575,364	1,575,364

Section D: Supplemental Data

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**001 Administrative - Post Audits Total**				**4,251**	**315**	**1,078,739**			**1,083,305**
Indirect	002 Metropolitan Council	10101 GSD General	002 Metropolitan Council	02101000-MCO Administration	2,210,570	842,778	341,547			3,394,896
Indirect	**002 Metropolitan Council Total**				**2,210,570**	**842,778**	**341,547**			**3,394,896**
Indirect	003 Metropolitan Clerk	10101 GSD General	003 Metropolitan Clerk	03101000-MCL Administration	410,833	137,782	403,436			952,050
Indirect	003 Metropolitan Clerk	30003 General Fund 4% Reserve	003 Metropolitan Clerk	03201000-4% MCL Metropolitan Clerk			41,901			41,901
Indirect	**003 Metropolitan Clerk Total**				**410,833**	**137,782**	**445,336**			**993,951**
Indirect	003 Metropolitan Clerk - Records Center	10101 GSD General	003 Metropolitan Clerk	03103000-MCL Records Center	126,913	66,845	68,394			262,152
Indirect	**003 Metropolitan Clerk - Records Center Total**				**126,913**	**66,845**	**68,394**			**262,152**
Indirect	004 Mayor's Office	10101 GSD General	004 Mayor's Office	04101010-MAY Administration	3,373,568	813,676	564,389			4,751,632
Indirect	**004 Mayor's Office Total**				**3,373,568**	**813,676**	**564,389**			**4,751,632**
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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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

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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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
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
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	664			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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**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
Indirect	**048 Internal Audit Total**				**985,681**	**294,907**	**172,486**			**1,453,075**
Indirect Total					**62,119,175**	**63,032,043**	**221,041,921**	**1,207,222**	**90,788,784**	**438,189,145**
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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	01700510-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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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	004 Mayor's Office - Direct	10101 GSD General	004 Mayor's Office	04101013-MAY Financial Empowerment			802,667			802,667
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

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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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 Relocatn	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
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 CCFO 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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
Direct	026 Juvenile Court	10101 GSD General	026 Juvenile Court	26111940-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

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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	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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

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	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	32400222-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	62,160			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
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	455,688	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

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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**	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	258,692	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
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	634,068	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

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Prepared By Maximus US Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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		704,258
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
Direct	042 Nashville Department of Transportation	30501 Solid Waste Operations	042 Nashville Department of Transportation	42861110-X-NDOT WM Administration			462			462

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	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

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	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**
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**				**2,109,803**	**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

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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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

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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
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
COST RECONCILIATION

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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 - 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
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

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	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
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 MAC 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

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	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)
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 NIJ 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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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	2,184,886	683,890	286,943			3,155,718
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
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	3,454,652	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

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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
FULL 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	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 Chldhood	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	4,606,688	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
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	205,668	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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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 A TSI 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
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

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Prepared By Maximus US Services, Inc.

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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	52,224	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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)	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
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

NASHVILLE DAVIDSON COUNTY, TENNESSEE
FULL 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	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					**1,461,570,120**	**472,305,982**	**2,808,372,804**	**932,398,760**	**897,813,331**	**6,572,460,998**
Grand Total					**1,523,689,295**	**535,338,025**	**3,029,414,725**	**933,605,982**	**988,602,115**	**7,010,650,143**

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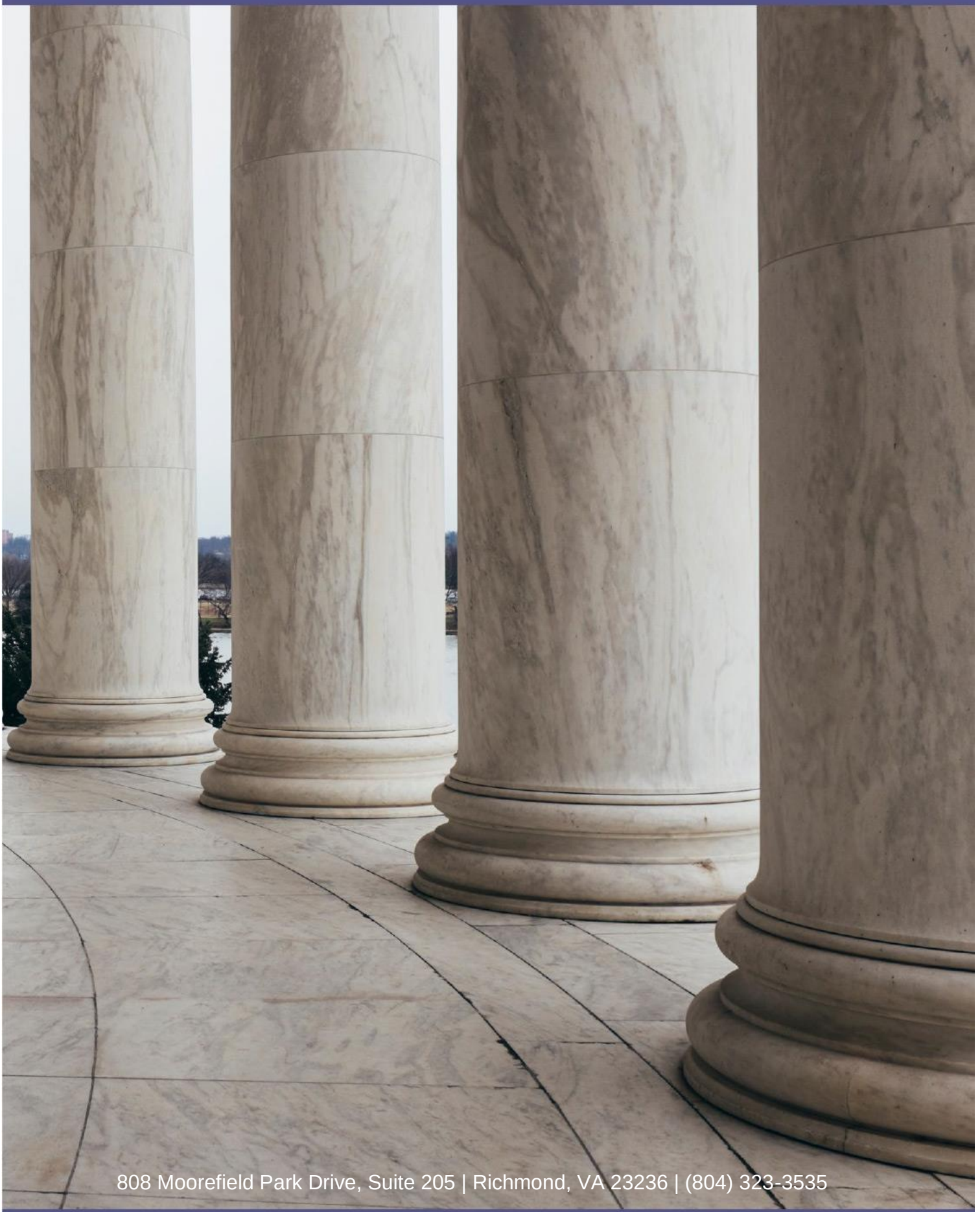

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