maximus

Central Services Cost Allocation Plan Nashville-Davidson County, Tennessee

FY 2025
OMB Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ended June 30, 2025

Central Services
Cost Allocation Plan
Nashville-Davidson County, Tennessee

FY 2025
OMB Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ended June 30, 2025

Certificate of Cost Allocation Plan

Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2026 through June 30, 2027

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

(1) All costs included in this proposal based on FY 2025 actual costs (July 1, 2024 through June 30, 2025) to establish cost allocations or billings for FY 2027 (July 1, 2026 through June 30, 2027) are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit:	**METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON COUNTY, TENNESSEE**
Signature:	Jenneen Reed / KB
Name of Official:	Jenneen Reed
Title:	Finance Director
Date of Execution:	4/27/2026

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
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MAXCAP 2026 Maximus US Services, Inc.

Section A: Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2025.

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.

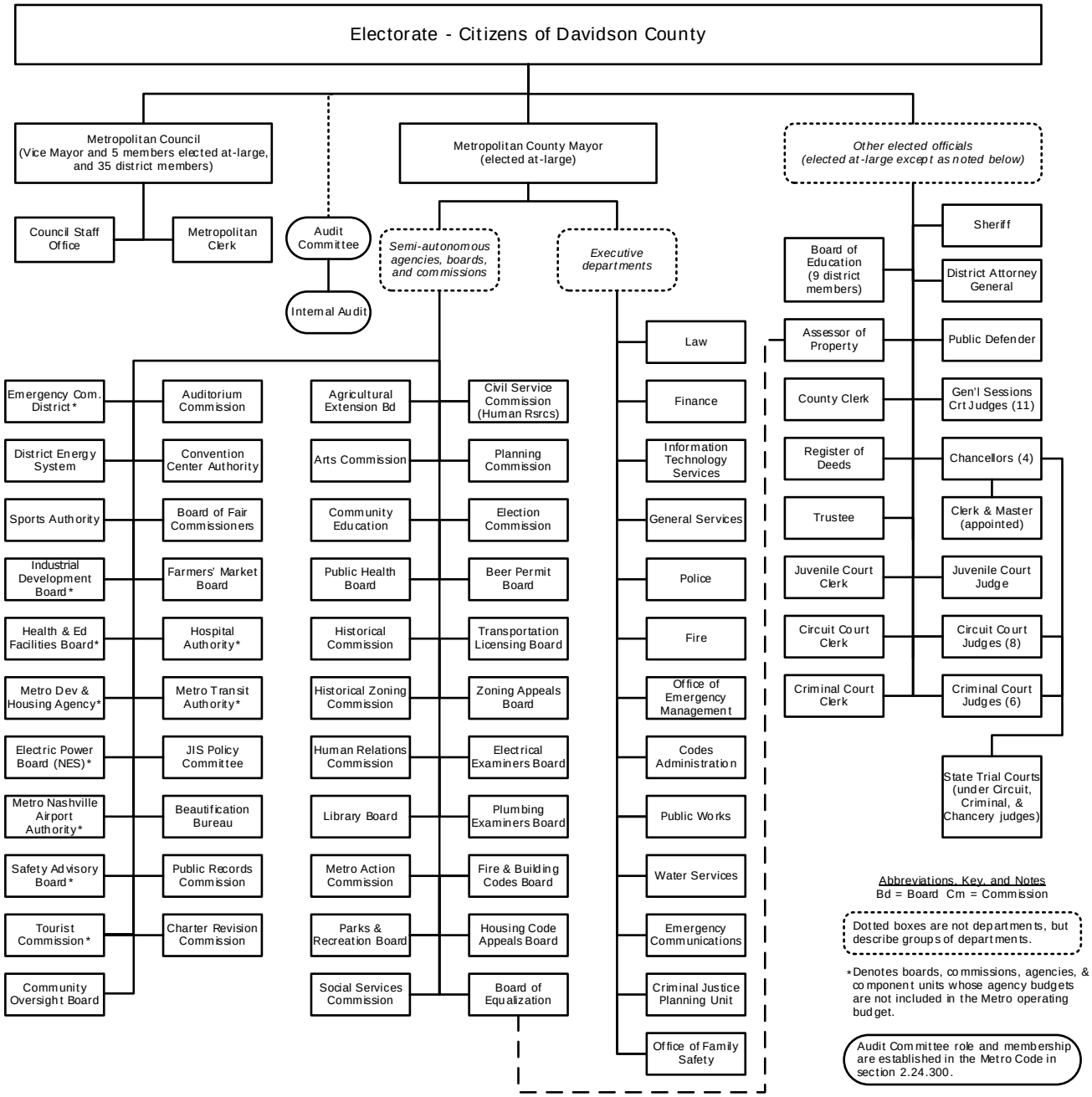
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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, 2025

Freddie O'Connell, Mayor
Angie Emery 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 Zulfat Suara	District #16 Ginny Welsch
At Large Delishia Porterfield	District #17 Terry Vo
At Large Quin Evans Segall	District #18 Tom Cash
At Large Burkley Allen	District #19 Jacob Kupin
At Large Olivia Hill	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 Deonté Harrell	District #28 David Benton
District # 9 Tonya Hancock	District #29 Tasha Ellis
District #10 Jennifer Frensley Webb	District #30 Sandra Sepulveda
District #11 Jeff Eslick	District #31 John Rutherford
District #12 Erin Evans	District #32 Joy Styles
District #13 Russ Bradford	District #33 Antoinette Lee
District #14 Jordan Huffman	District #34 Sandy Ewing
District #15 Jeff Gregg	District #35 Jason Spain

Section C: Cost Allocation Plan

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	001 Administrative - Direct	002 Metropolitan Council	003 Metropolitan Clerk	004 Mayor's Office	004 Mayor's Office - Administration
Depreciation	0	230,868	65,294	0	304,811
001 Administrative - Corporate Dues	0	0	0	0	858,090
001 Administrative - Employee Benefits	0	308,525	64,547	0	191,674
001 Administrative - Facility Rental	0	0	194,315	0	0
001 Administrative - Insurance	0	968	219	0	700
001 Administrative - Post Audits	54,628	774	210	151	1,333
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	5,268	75	20	15	128
003 Metropolitan Clerk - Records Center	0	2,206	961	0	0
006 Law	0	146,518	0	21,349	107,220
008 Human Resources	0	43,234	5,566	0	35,971
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	141,382	542,098	0	186,665
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	146	8,933	127	0	1,750
010 General Services - Real Estate	33,044	468	127	91	806
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	0	11,738	16,237	0	24,098
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	1,604	1,604	6,265	1,604
015 Finance - Grants & Cost Planning	17,065	242	65	47	7,387
015 Finance - Office of Mgmt & Budget	88,667	3,675	934	677	5,624
015 Finance - Operations	129,347	4,763	3,713	840	3,615
015 Finance - Payroll	0	3,794	480	63	2,193
015 Finance - Purchasing	0	0	0	0	19,232
015 Finance - Treasury	84,047	499	105	77	535
015 Finance - Diversity Equity & Inclus	29,264	1,213	308	223	18,174
030 Sheriff's Office - Security Services	0	7,320	13,503	0	9,722
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	94,343	1,336	362	261	2,301
Allocated Costs for Fiscal 2025	535,820	920,134	910,795	30,059	1,783,634

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	005 Election Commission	007 Planning Commission	009 Register of Deeds	010 General Services	010 General Services - Surplus Property
Depreciation	7,942	211,620	0	41,790	3,776
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	162,734	264,061	201,101	0	0
001 Administrative - Facility Rental	43,151	0	0	84,149	93,088
001 Administrative - Insurance	18,140	10,647	0	0	0
001 Administrative - Post Audits	784	2,801	1,588	774	180
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	76	270	153	75	17
003 Metropolitan Clerk - Records Center	14,625	14,121	3,691	0	0
006 Law	66,497	187,485	374	0	0
008 Human Resources	19,270	67,327	19,698	0	6,851
010 General Services - Administration	0	0	0	9,687	511,696
010 General Services - Facilities	117,133	153,782	0	0	0
010 General Services - Fleet Management	8,001	35,792	(13)	0	(81)
010 General Services - Mail Services	30,126	3,332	3,763	0	6
010 General Services - Real Estate	258,713	1,694	961	468	109
012 IOD Network (Injured-On-Duty)	2,410	0	0	0	(1,500)
014 Information Technology Service	29,340	40,367	14,727	0	2,051
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,692	30,841	1,604	0	0
015 Finance - Grants & Cost Planning	245	3,663	496	242	56
015 Finance - Office of Mgmt & Budget	3,298	11,447	286	563	763
015 Finance - Operations	2,795	48,268	1,028	16,521	4,242
015 Finance - Payroll	2,030	4,605	530	6	396
015 Finance - Purchasing	0	35,911	0	0	0
015 Finance - Treasury	396	33,676	252	6,272	2,242
015 Finance - Diversity Equity & Inclus	1,088	5,030	94	186	252
030 Sheriff's Office - Security Services	3,143	18,108	46	9,727	5,542
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,353	4,837	2,743	1,337	311
Allocated Costs for Fiscal 2025	796,981	1,189,683	253,122	171,796	629,997

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	011 Historical Commission	012 Employee Benefit Board	015 Finance	016 Assessor of Property	017 Trustee
Depreciation	977	0	0	186,566	54,676
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	36,041	14,772	0	579,676	197,636
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	156	0	0	2,916	535
001 Administrative - Post Audits	497	145,830	229	2,517	675
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	48	14,062	22	243	65
003 Metropolitan Clerk - Records Center	0	0	107	13,532	0
006 Law	134,597	79,038	0	340,431	278,511
008 Human Resources	13,446	0	0	76,688	21,908
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	710	0	0	189,807	55,625
010 General Services - Fleet Management	(90)	0	0	68,196	5,151
010 General Services - Mail Services	2,913	141,228	0	16,985	8,239
010 General Services - Real Estate	300	88,211	138	1,522	408
012 IOD Network (Injured-On-Duty)	0	0	6,713	194	(4)
014 Information Technology Service	7,889	0	0	48,019	12,178
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	58,241	0	0
015 Finance - Business Assistance	1,604	1,604	0	5,780	3,692
015 Finance - Grants & Cost Planning	7,126	45,556	71	786	211
015 Finance - Office of Mgmt & Budget	1,965	0	986	10,756	3,032
015 Finance - Operations	6,952	33,406	9,455	7,637	3,868
015 Finance - Payroll	942	45	65	6,196	1,853
015 Finance - Purchasing	19,232	0	0	25,018	0
015 Finance - Treasury	259	123,064	3,491	1,167	366
015 Finance - Diversity Equity & Inclus	648	0	325	3,550	1,001
030 Sheriff's Office - Security Services	84	0	0	22,350	6,550
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	858	251,849	395	4,346	1,166
Allocated Costs for Fiscal 2025	237,154	938,664	80,238	1,614,877	657,341

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	018 County Clerk	019 District Attorney	021 Public Defender	022 Juvenile Court Clerk	023 Circuit Court Clerk
Depreciation	157,562	42,166	0	0	454,317
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	354,003	210,160	240,011	82,547	531,431
001 Administrative - Facility Rental	0	0	1,762,395	0	54,934
001 Administrative - Insurance	1,564	1,947	1,434	618	1,304
001 Administrative - Post Audits	1,582	2,884	2,819	691	2,192
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	152	278	272	67	211
003 Metropolitan Clerk - Records Center	2,448	0	25,715	0	26,432
006 Law	6,493	442	1,360	5,677	55,242
008 Human Resources	65,494	81,990	88,636	27,406	84,208
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	190,820	39,765	26,140	0	354,744
010 General Services - Fleet Management	14,174	49,883	4,280	(70)	6,398
010 General Services - Mail Services	428,265	14,352	3,609	9,442	169,459
010 General Services - Real Estate	957	1,744	1,705	418	1,326
012 IOD Network (Injured-On-Duty)	0	0	379	0	11,614
014 Information Technology Service	21,316	47,481	18,288	8,081	16,095
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,604	1,604	1,604	1,604	1,604
015 Finance - Grants & Cost Planning	494	2,295	880	216	685
015 Finance - Office of Mgmt & Budget	6,494	12,069	12,047	2,748	3,331
015 Finance - Operations	6,194	9,249	13,455	2,705	4,877
015 Finance - Payroll	5,454	5,216	5,569	1,809	3,437
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	1,967	1,326	1,205	330	641
015 Finance - Diversity Equity & Inclus	2,143	3,983	3,976	907	1,099
030 Sheriff's Office - Security Services	180,765	5,074	4,071	10,507	16,216
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,731	4,980	4,868	1,194	3,786
Allocated Costs for Fiscal 2025	1,452,676	538,889	2,224,715	156,896	1,805,583

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	024 Criminal Court Clerk	025 Clerk and Master - Chancery	026 Juvenile Court	027 General Sessions Court	028 State Trial Courts
Depreciation	155,531	124,208	183	392,043	1,073,323
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	353,295	104,793	486,862	535,253	544,225
001 Administrative - Facility Rental	0	0	6,360	23,017	0
001 Administrative - Insurance	1,714	389	46,280	2,272	2,072
001 Administrative - Post Audits	1,964	383	4,264	3,481	3,620
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	189	37	411	336	349
003 Metropolitan Clerk - Records Center	11,692	33,215	13,981	2,255	0
006 Law	15,603	5,541	32,726	49,452	6,391
008 Human Resources	76,225	13,703	93,526	105,422	117,447
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	339,188	76,064	893,862	738,387	1,388,701
010 General Services - Fleet Management	(24)	0	72,273	(24)	95,175
010 General Services - Mail Services	48,246	14,436	11,566	7,968	19,831
010 General Services - Real Estate	1,188	232	2,579	2,106	2,190
012 IOD Network (Injured-On-Duty)	0	0	24,115	28,518	388
014 Information Technology Service	27,718	4,130	26,545	31,306	44,353
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,604	1,604	3,692	1,604	1,604
015 Finance - Grants & Cost Planning	613	120	13,879	5,270	6,707
015 Finance - Office of Mgmt & Budget	7,939	1,922	18,438	14,874	14,779
015 Finance - Operations	6,851	2,329	26,839	24,246	20,546
015 Finance - Payroll	5,588	1,139	6,971	8,211	9,001
015 Finance - Purchasing	0	0	8,339	35,911	0
015 Finance - Treasury	1,075	192	1,778	1,746	1,811
015 Finance - Diversity Equity & Inclus	2,620	634	6,545	5,139	4,878
030 Sheriff's Office - Security Services	484	4,989	76,792	2,082	28,167
038 Health - Employee Health & Wellness	0	0	1,371	0	0
048 Internal Audit	3,391	662	7,364	6,012	6,252
Allocated Costs for Fiscal 2025	1,062,694	390,721	1,887,540	2,026,885	3,391,810

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	029 Justice Integration Services	030 Sheriff's Office	031 Police	032 Fire	033 Codes Administration
Depreciation	58,022	274,717	1,199,134	29,042	281,667
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	37,457	2,999,886	12,755,173	9,623,803	674,060
001 Administrative - Facility Rental	0	31,185	164,747	226,779	0
001 Administrative - Insurance	400	294,890	98,721	296,971	4,378
001 Administrative - Post Audits	1,115	24,294	74,094	47,710	4,007
001 Administrative - Gen Svcs Energy	0	0	1,665,734	543,805	0
001 Administrative - Miscellaneous	108	2,343	7,145	4,601	386
003 Metropolitan Clerk - Records Center	135	266	10,324	1,812	829
006 Law	1,530	188,411	1,513,972	437,331	895,661
008 Human Resources	19,698	879,613	1,787,086	1,291,541	127,614
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	42,317	491,366	9,211,820	4,237,983	204,684
010 General Services - Fleet Management	0	1,011,068	8,108,588	8,107,684	0
010 General Services - Mail Services	169	130,981	47,816	23,256	76,515
010 General Services - Real Estate	675	14,695	303,059	28,859	2,423
012 IOD Network (Injured-On-Duty)	0	1,349,276	6,017,725	9,917,871	69,828
014 Information Technology Service	100,550	10,469	671,851	229,657	110,529
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,604	5,780	3,692	1,604	3,692
015 Finance - Grants & Cost Planning	348	7,589	46,846	16,298	1,252
015 Finance - Office of Mgmt & Budget	4,952	85,050	290,912	188,364	17,456
015 Finance - Operations	2,368	71,616	183,658	108,997	33,621
015 Finance - Payroll	1,225	62,327	133,695	92,149	9,549
015 Finance - Purchasing	0	55,143	169,345	55,143	19,232
015 Finance - Treasury	447	14,561	35,581	23,458	2,471
015 Finance - Diversity Equity & Inclus	1,634	28,070	96,015	62,169	7,139
030 Sheriff's Office - Security Services	2,034	253,517	45,498	10,041	24,102
038 Health - Employee Health & Wellness	0	58,165	836,732	537,779	0
048 Internal Audit	1,926	41,955	127,961	82,395	6,919
Allocated Costs for Fiscal 2025	278,712	8,387,233	45,606,924	36,227,103	2,578,014

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	034 Beer Board	035 Agricultural Extension	037 Social Services	038 Health	039 Public Library
Depreciation	12,367	0	63,742	1,206	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	19,681	0	701,713	2,599,998	1,383,343
001 Administrative - Facility Rental	72,782	135,125	663,007	33,761	0
001 Administrative - Insurance	154	190	37,554	99,162	462,207
001 Administrative - Post Audits	283	95	1,851	17,525	11,738
001 Administrative - Gen Svcs Energy	0	0	0	0	52,826
001 Administrative - Miscellaneous	27	9	178	1,690	1,132
003 Metropolitan Clerk - Records Center	569	0	5,022	27,339	15,493
006 Law	25,020	680	18,890	274,169	87,254
008 Human Resources	7,271	7,279	53,923	519,415	339,924
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	8,987	57,776	123,950	1,220,776	672,931
010 General Services - Fleet Management	12,087	0	39,065	183,629	119,669
010 General Services - Mail Services	2,212	188	2,358	627	47,732
010 General Services - Real Estate	171	57	1,119	10,600	7,100
012 IOD Network (Injured-On-Duty)	7,904	0	2,106	144,798	72,930
014 Information Technology Service	9,148	2,842	26,971	173,681	226,631
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,604	1,604	1,604	3,692	1,604
015 Finance - Grants & Cost Planning	88	30	6,154	83,546	23,184
015 Finance - Office of Mgmt & Budget	1,224	399	7,704	80,167	42,795
015 Finance - Operations	29,751	1,457	21,067	144,193	191,490
015 Finance - Payroll	485	422	5,753	37,854	24,838
015 Finance - Purchasing	0	0	0	193,002	311,630
015 Finance - Treasury	121	58	1,211	14,793	8,806
015 Finance - Diversity Equity & Inclus	404	132	3,691	51,952	26,871
030 Sheriff's Office - Security Services	1,058	0	0	238,188	43,931
038 Health - Employee Health & Wellness	0	0	685	61,396	0
048 Internal Audit	488	163	3,196	30,265	20,271
Allocated Costs for Fiscal 2025	213,885	208,504	1,792,515	6,247,422	4,196,330

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	040 Parks	041 Arts Commission	042 Transportation	044 Human Relations Commission	047 Criminal Justice Planning
Depreciation	0	5,020	60,495	0	0
001 Administrative - Corporate Dues	47,668	0	0	0	0
001 Administrative - Employee Benefits	2,021,164	38,283	2,357,054	7,107	0
001 Administrative - Facility Rental	0	24,026	0	84,912	0
001 Administrative - Insurance	766,505	117	15,926	83	58
001 Administrative - Post Audits	19,618	367	20,085	187	146
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,892	35	1,937	18	14
003 Metropolitan Clerk - Records Center	401	0	2,494	0	0
006 Law	290,014	139,935	1,110,214	21,723	544
008 Human Resources	524,503	8,222	364,839	3,425	3,425
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,077,276	17,222	61,267	0	0
010 General Services - Fleet Management	1,346,731	0	4,008,244	0	0
010 General Services - Mail Services	5,441	144	3,853	0	0
010 General Services - Real Estate	11,867	222	12,149	113	88
012 IOD Network (Injured-On-Duty)	684,438	3,782	537,831	0	0
014 Information Technology Service	172,144	6,125	134,680	3,227	2,295
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	43,371	5,780	136,866	1,604	1,604
015 Finance - Grants & Cost Planning	54,922	115	20,215	58	46
015 Finance - Office of Mgmt & Budget	61,203	2,148	70,373	913	638
015 Finance - Operations	381,181	6,586	138,936	2,268	1,012
015 Finance - Payroll	43,922	734	28,834	281	182
015 Finance - Purchasing	123,734	0	269,933	0	0
015 Finance - Treasury	19,328	181	19,301	73	54
015 Finance - Diversity Equity & Inclus	21,578	4,154	23,226	531	211
030 Sheriff's Office - Security Services	219,380	1,606	7,214	0	0
038 Health - Employee Health & Wellness	20,563	0	5,386	0	0
048 Internal Audit	33,881	634	34,686	323	252
Allocated Costs for Fiscal 2025	7,992,724	265,439	9,446,038	126,846	10,568

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board	053 Office of Homeless Services	054 Community Review Board
Depreciation	5,092	124,188	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	6,591	25,177	2,484	0	0
001 Administrative - Facility Rental	56,028	0	3,778	145,127	0
001 Administrative - Insurance	1,874	0	0	0	0
001 Administrative - Post Audits	751	1,150	0	3,274	444
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	72	111	0	316	43
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	8,499	14,108	0	57,757	46,244
008 Human Resources	14,114	39,311	0	36,828	11,133
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	282,192	93,297	0	0	0
010 General Services - Fleet Management	231,069	0	0	18,595	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Real Estate	454	696	0	1,980	269
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	26,847	18,064	0	2,956	7,477
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	15,570	8,724	0	10,781	139
015 Finance - Office of Mgmt & Budget	2,882	4,632	0	5,252	1,951
015 Finance - Operations	5,329	10,236	0	23,446	2,507
015 Finance - Payroll	877	2,236	22	1,933	658
015 Finance - Purchasing	19,232	0	0	16,678	0
015 Finance - Treasury	329	534	2	922	187
015 Finance - Diversity Equity & Inclus	951	1,529	0	1,733	644
030 Sheriff's Office - Security Services	3,336	28,787	2	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,298	1,986	0	5,653	767
Allocated Costs for Fiscal 2025	683,389	374,765	6,288	333,231	72,461

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	060 Farmer's Market	061 Municipal Auditorium	062 State Fair Board	064 Sports Authority	065 Water and Sewer - Stormwater Svcs
Depreciation	274	0	0	0	38,601
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	36,899	96,828	124,123	8,309	7,039
001 Administrative - Facility Rental	9,540	0	0	67,930	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	738	765	1,252	10,590	5,764
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	71	74	121	1,021	556
003 Metropolitan Clerk - Records Center	0	0	1,395	40	0
006 Law	73,792	60,726	49,112	43,694	(57,892)
008 Human Resources	5,995	6,851	20,135	3,837	97,637
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	24,818	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	(22,252)
010 General Services - Mail Services	6	330	433	267	0
010 General Services - Real Estate	446	463	758	6,406	3,486
012 IOD Network (Injured-On-Duty)	0	(3,500)	(3,385)	0	(56,700)
014 Information Technology Service	4,805	4,726	11,139	3,975	36,196
015 Finance - Accountability	0	0	37,123	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,604	1,604	3,692	214,694	1,604
015 Finance - Grants & Cost Planning	3,018	239	391	3,308	1,801
015 Finance - Office of Mgmt & Budget	2,360	2,328	3,791	25,323	21,729
015 Finance - Operations	16,735	13,530	32,105	36,205	41,565
015 Finance - Payroll	487	740	1,965	264	5,720
015 Finance - Purchasing	0	19,232	74,376	43,798	0
015 Finance - Treasury	371	1,315	1,218	12,404	26,451
015 Finance - Diversity Equity & Inclus	779	768	1,251	8,357	7,171
030 Sheriff's Office - Security Services	568	0	0	0	3,303
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	1,274	1,321	2,163	18,289	9,954
Allocated Costs for Fiscal 2025	184,579	208,339	363,155	508,712	171,733

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	065 Water and Sewer - Water Services	065 Water and Sewer - General	067 General Hospital	068 District Energy System (DES)	070 Community Education Commission
Depreciation	0	107,217	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	4,679,791	6,031	3,354,278	0	13,124
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	268
001 Administrative - Post Audits	51,122	0	0	4,319	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	4,930	0	0	417	0
003 Metropolitan Clerk - Records Center	1,982	0	0	0	0
006 Law	338,553	0	8,862	34	0
008 Human Resources	675,636	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	105,964	0	0	0
010 General Services - Fleet Management	3,312,054	0	0	0	0
010 General Services - Mail Services	0	1,115	0	0	1,759
010 General Services - Real Estate	30,923	0	0	2,613	0
012 IOD Network (Injured-On-Duty)	(510,300)	366,570	1,105	0	0
014 Information Technology Service	282,359	0	0	0	0
015 Finance - Accountability	0	0	37,123	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	248,033	0	1,604	1,604
015 Finance - Grants & Cost Planning	15,970	5,576	0	1,349	0
015 Finance - Office of Mgmt & Budget	202,194	0	0	14,605	0
015 Finance - Operations	382,743	0	116	6,064	0
015 Finance - Payroll	52,192	0	11,644	0	45
015 Finance - Purchasing	0	594,338	0	0	0
015 Finance - Treasury	168,584	0	2,856	3,187	3
015 Finance - Diversity Equity & Inclus	66,733	0	0	4,820	0
030 Sheriff's Office - Security Services	0	9,175	0	0	0
038 Health - Employee Health & Wellness	490	0	0	0	0
048 Internal Audit	88,288	0	0	7,460	0
Allocated Costs for Fiscal 2025	9,844,245	1,444,019	3,415,984	46,471	16,802

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	071 Convention Center Authority	072 Waste Services - Solid Waste Operati	073 East Bank Development Authority	075 Metro Action Commission (MAC)	077 Metro Devlp & Housing Auth (MDHA)
Depreciation	0	0	0	69,033	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	186,885	0	0	797,888	354
001 Administrative - Facility Rental	0	0	0	723,017	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	19,063	11,946	0	10,477	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	1,838	1,152	0	1,010	0
003 Metropolitan Clerk - Records Center	0	0	0	39,974	0
006 Law	0	(4,572)	0	62,426	23,581
008 Human Resources	135,493	89,072	1,712	269,831	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	223,552	0
010 General Services - Fleet Management	0	2,465,819	0	80,441	0
010 General Services - Mail Services	1,819	2,126	0	2,600	72
010 General Services - Real Estate	11,531	7,226	0	6,337	0
012 IOD Network (Injured-On-Duty)	0	0	0	76,056	0
014 Information Technology Service	27,859	18,877	0	99,912	1,796
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	3,206	0	0	8,353	1,604
015 Finance - Grants & Cost Planning	5,955	7,914	0	21,396	0
015 Finance - Office of Mgmt & Budget	331	47,702	0	44,160	0
015 Finance - Operations	180,393	74,048	131	117,539	178
015 Finance - Payroll	8,421	4,895	26	18,978	0
015 Finance - Purchasing	0	0	0	153,860	0
015 Finance - Treasury	161,299	5,829	2	12,759	204
015 Finance - Diversity Equity & Inclus	109	15,744	0	14,575	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	196	0	0	22,619	0
048 Internal Audit	32,921	20,630	0	18,093	0
Allocated Costs for Fiscal 2025	777,318	2,768,406	1,871	2,894,887	27,788

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public School (MNPS)	083 Industrial Development Board	088 Airport Authority	090 Debt Service
Depreciation	0	10,226	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	9,565	24,345,177	0	39,095	0
001 Administrative - Facility Rental	0	253,958	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	68	381,387	0	0	0
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	7	36,778	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	6,255	1,380,637	21,723	8,985	0
008 Human Resources	856	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	926,837	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Real Estate	41	230,701	0	0	0
012 IOD Network (Injured-On-Duty)	0	1,383,926	0	0	0
014 Information Technology Service	75,009	442,570	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	122,517	1,604	0	0	1,604
015 Finance - Grants & Cost Planning	21	119,148	0	0	0
015 Finance - Office of Mgmt & Budget	0	909,728	0	0	0
015 Finance - Operations	2,556	2,051,079	229	0	6,062
015 Finance - Payroll	71	699,625	0	134	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	19	186,601	207	10	9,101
015 Finance - Diversity Equity & Inclus	0	300,258	0	0	0
030 Sheriff's Office - Security Services	0	15,119	0	0	0
038 Health - Employee Health & Wellness	196	0	0	0	0
048 Internal Audit	118	658,663	0	0	0
Allocated Costs for Fiscal 2025	217,298	34,334,022	22,159	48,225	16,767

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	091 Emergency Communication Center	Bordeaux Longterm Care	Hospital Authority	Knowles Home	Medical Examiner
Depreciation	11,088	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	450,478	1,819,734	0	200,989	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	3,549	0	0	0	0
001 Administrative - Post Audits	5,464	0	0	0	(98)
001 Administrative - Gen Svcs Energy	0	0	0	0	0
001 Administrative - Miscellaneous	527	0	0	0	(9)
003 Metropolitan Clerk - Records Center	751	0	0	0	0
006 Law	27,366	340	180,740	34,165	272
008 Human Resources	188,423	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	260,035	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	284	0	0	0	0
010 General Services - Real Estate	3,305	0	0	0	(59)
012 IOD Network (Injured-On-Duty)	38,320	55,203	0	0	0
014 Information Technology Service	126,037	0	9,929	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	1,604	1,604	0	1,604	0
015 Finance - Grants & Cost Planning	1,707	0	0	0	(30)
015 Finance - Office of Mgmt & Budget	22,551	0	0	0	0
015 Finance - Operations	10,629	0	0	0	8
015 Finance - Payroll	12,600	6,984	0	864	0
015 Finance - Purchasing	8,339	0	0	0	0
015 Finance - Treasury	2,514	522	0	64	27
015 Finance - Diversity Equity & Inclus	7,443	0	0	0	0
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	9,436	0	0	0	(169)
Allocated Costs for Fiscal 2025	1,192,447	1,884,386	190,669	237,686	(58)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Nashville Electric Service (NES)	All Other	Total Allocated	Direct Billed	Unallocated
Depreciation	0	253,863	6,112,643	0	0
001 Administrative - Corporate Dues	0	22,121	927,879	0	0
001 Administrative - Employee Benefits	0	222,323	77,115,234	0	0
001 Administrative - Facility Rental	0	0	4,957,109	0	6,613,494
001 Administrative - Insurance	0	802	2,177,686	0	0
001 Administrative - Post Audits	0	0	968,440	0	0
001 Administrative - Gen Svcs Energy	0	0	2,262,365	0	0
001 Administrative - Miscellaneous	0	0	93,384	0	0
003 Metropolitan Clerk - Records Center	0	337	274,144	0	0
006 Law	8,669	75,492	9,015,859	524,400	706,917
008 Human Resources	0	0	8,598,660	0	422,889
010 General Services - Administration	0	0	521,383	0	0
010 General Services - Facilities	0	2,992,175	27,772,096	647,400	15,447,284
010 General Services - Fleet Management	0	1,563	29,383,074	39,335,800	0
010 General Services - Mail Services	0	0	1,296,824	19,100	0
010 General Services - Real Estate	0	0	1,102,280	0	0
012 IOD Network (Injured-On-Duty)	0	0	20,228,609	1,986,000	0
014 Information Technology Service	89,270	50,184	3,672,743	0	35,932,336
015 Finance - Accountability	0	815,054	889,299	0	0
015 Finance - Administration	0	0	58,241	0	0
015 Finance - Business Assistance	0	9,957	921,806	0	0
015 Finance - Grants & Cost Planning	0	73,147	671,229	0	0
015 Finance - Office of Mgmt & Budget	0	0	2,393,132	0	0
015 Finance - Operations	0	66,741	4,792,114	0	0
015 Finance - Payroll	0	565	1,349,789	0	0
015 Finance - Purchasing	0	0	2,270,659	0	0
015 Finance - Treasury	0	97,096	1,103,580	0	0
015 Finance - Diversity Equity & Inclus	0	0	853,923	0	0
030 Sheriff's Office - Security Services	0	59,986	1,392,087	0	0
038 Health - Employee Health & Wellness	0	196	1,545,773	0	0
048 Internal Audit	0	0	1,672,499	0	0
Allocated Costs for Fiscal 2025	97,939	4,741,601	216,394,543	42,512,700	59,122,920

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	(8,497,058)		
001 Administrative - Corporate Dues	0		
001 Administrative - Employee Benefits	0	11,817,900	
001 Administrative - Facility Rental	0		
001 Administrative - Insurance	0	419,400	
001 Administrative - Post Audits	0		
001 Administrative - Gen Svcs Energy	0		
001 Administrative - Miscellaneous	0		
003 Metropolitan Clerk - Records Center	0		
006 Law	45,889,181	2,180	
008 Human Resources	0	801	
010 General Services - Administration	0	3,718	
010 General Services - Facilities	0	7,921	
010 General Services - Fleet Management	1,485,429	1,372	
010 General Services - Mail Services	0		
010 General Services - Real Estate	0		
012 IOD Network (Injured-On-Duty)	1,033,467	(131,302)	
014 Information Technology Service	51,687,329		
015 Finance - Accountability	0		
015 Finance - Administration	0		
015 Finance - Business Assistance	0	1,261	
015 Finance - Grants & Cost Planning	0		
015 Finance - Office of Mgmt & Budget	0		
015 Finance - Operations	0		
015 Finance - Payroll	0		
015 Finance - Purchasing	0		
015 Finance - Treasury	1,468,429	7,237	
015 Finance - Diversity Equity & Inclus	0		
030 Sheriff's Office - Security Services	15,818,821		
038 Health - Employee Health & Wellness	0		
048 Internal Audit	0		
Allocated Costs for Fiscal 2025	108,885,598	12,130,488	439,046,249

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		8,497,058		0	
001 Administrative - Corporate Dues	924,000		0		0	
001 Administrative - Employee Benefits	91,436,559	(11,817,900)	0		0	
001 Administrative - Facility Rental	12,003,600		0	(6,613,494)	0	
001 Administrative - Insurance	3,096,000	(419,400)	0		0	
001 Administrative - Post Audits	1,161,631		0		0	
001 Administrative - Gen Svcs Energy	2,255,548		0		0	
001 Administrative - Miscellaneous	99,953		0		0	
003 Metropolitan Clerk - Records Center	268,843		0		0	
006 Law	56,619,559	(2,180)	(45,889,181)	(706,917)	(524,400)	
008 Human Resources	8,426,988	(801)	0	(422,889)	0	
010 General Services - Administration	1,691,181	(3,718)	0		0	
010 General Services - Facilities	46,108,189	(7,921)	0	(15,447,284)	(647,400)	
010 General Services - Fleet Management	64,563,548	(1,372)	(1,485,429)		(39,335,800)	
010 General Services - Mail Services	1,173,020		0		(19,100)	
010 General Services - Real Estate	752,867		0		0	
012 IOD Network (Injured-On-Duty)	23,133,471	131,302	(1,033,467)		(1,986,000)	
014 Information Technology Service	87,374,726		(51,687,329)	(35,932,336)	0	
015 Finance - Accountability	782,574		0		0	
015 Finance - Administration	2,582,297		0		0	
015 Finance - Business Assistance	1,447,053	(1,261)	0		0	
015 Finance - Grants & Cost Planning	429,072		0		0	
015 Finance - Office of Mgmt & Budget	2,046,564		0		0	
015 Finance - Operations	4,061,538		0		0	
015 Finance - Payroll	1,094,380		0		0	
015 Finance - Purchasing	1,990,295		0		0	
015 Finance - Treasury	2,200,282	(7,237)	(1,468,429)		0	
015 Finance - Diversity Equity & Inclus	812,637		0		0	
030 Sheriff's Office - Security Services	17,273,348		(15,818,821)		0	
038 Health - Employee Health & Wellness	1,551,601		0		0	
048 Internal Audit	1,684,925		0		0	

001 Administrative - Direct	535,820
002 Metropolitan Council	920,134
003 Metropolitan Clerk	910,795
004 Mayor's Office	30,059
004 Mayor's Office - Administration	1,783,634
005 Election Commission	796,981
007 Planning Commission	1,189,683
009 Register of Deeds	253,122
010 General Services	171,796
010 General Services - Surplus Property	629,997
011 Historical Commission	237,154
012 Employee Benefit Board	938,664
015 Finance	80,238
016 Assessor of Property	1,614,877
017 Trustee	657,341
018 County Clerk	1,452,676
019 District Attorney	538,889
021 Public Defender	2,224,715
022 Juvenile Court Clerk	156,896
023 Circuit Court Clerk	1,805,583
024 Criminal Court Clerk	1,062,694

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
025 Clerk and Master - Chancery						390,721
026 Juvenile Court						1,887,540
027 General Sessions Court						2,026,885
028 State Trial Courts						3,391,810
029 Justice Integration Services						278,712
030 Sheriff's Office						8,387,233
031 Police						45,606,924
032 Fire						36,227,103
033 Codes Administration						2,578,014
034 Beer Board						213,885
035 Agricultural Extension						208,504
037 Social Services						1,792,515
038 Health						6,247,422
039 Public Library						4,196,330
040 Parks						7,992,724
041 Arts Commission						265,439
042 Transportation						9,446,038
044 Human Relations Commission						126,846
047 Criminal Justice Planning						10,568
049 Office of Emergency Management						683,389
051 Office of Family Safety						374,765
052 Community Oversight Board						6,288
053 Office of Homeless Services						333,231
054 Community Review Board						72,461
060 Farmer's Market						184,579
061 Municipal Auditorium						208,339
062 State Fair Board						363,155
064 Sports Authority						508,712
065 Water and Sewer - Stormwater Svcs						171,733
065 Water and Sewer - Water Services						9,844,245
065 Water and Sewer - General						1,444,019
067 General Hospital						3,415,984
068 District Energy System (DES)						46,471
070 Community Education Commission						16,802
071 Convention Center Authority						777,318
072 Waste Services - Solid Waste Operati						2,768,406
073 East Bank Development Authority						1,871
075 Metro Action Commission (MAC)						2,894,887
077 Metro Devlp & Housing Auth (MDHA)						27,788
078 Metropolitan Transit Authority (MTA)						217,298
080 Metro Nashville Public School (MNPS)						34,334,022
083 Industrial Development Board						22,159
088 Airport Authority						48,225
090 Debt Service						16,767
091 Emergency Communication Center						1,192,447
Bordeaux Longterm Care						1,884,386
Hospital Authority						190,669
Knowles Home						237,686
Medical Examiner						(58)
Nashville Electric Service (NES)						97,939
All Other						4,741,601
Totals	439,046,249	(12,130,488)	(108,885,598)	(59,122,920)	(42,512,700)	216,394,543

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule C - Summary of Allocated Costs

Deviation: 0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	(3,879)	0	0	0
001 Administrative - Employee Benefits	0	0	(102,449)	0	0
001 Administrative - Facility Rental	0	0	0	(24,610)	0
001 Administrative - Insurance	0	0	0	0	(506,130)
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	0	308,525	0	968
003 Metropolitan Clerk	65,294	0	64,547	194,315	219
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	304,811	858,090	191,674	0	700
005 Election Commission	7,942	0	162,734	43,151	18,140
006 Law	59,479	0	139,546	0	1,011
007 Planning Commission	211,620	0	264,061	0	10,647
008 Human Resources	112,904	0	361,795	8,021	1,108
009 Register of Deeds	0	0	201,101	0	0
010 General Services	41,790	0	0	84,149	0
010 General Services - Administration	99,692	0	809,577	5,926	190
010 General Services - Facilities	659,855	0	100,209	63,438	1,000,108
010 General Services - Fleet Management	13,197	0	0	316,324	0
010 General Services - Mail Services	0	0	0	0	0
010 General Services - Real Estate	116,394	0	0	0	0
010 General Services - Surplus Property	3,776	0	0	93,088	0
011 Historical Commission	977	0	36,041	0	156
012 Employee Benefit Board	0	0	14,772	0	0
012 IOD Network (Injured-On-Duty)	0	0	0	0	0
014 Information Technology Service	1,154,504	0	642,117	3,783	190
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	525,687	0	2,185
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	0
015 Finance - Operations	49,419	0	0	0	0
015 Finance - Payroll	0	0	0	0	0
015 Finance - Purchasing	77,776	0	0	0	0
015 Finance - Treasury	47	0	0	1,627	0
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	186,566	0	579,676	0	2,916
017 Trustee	54,676	0	197,636	0	535
018 County Clerk	157,562	0	354,003	0	1,564
019 District Attorney	42,166	0	210,160	0	1,947
021 Public Defender	0	0	240,011	1,762,395	1,434
022 Juvenile Court Clerk	0	0	82,547	0	618
023 Circuit Court Clerk	454,317	0	531,431	54,934	1,304
024 Criminal Court Clerk	155,531	0	353,295	0	1,714
025 Clerk and Master - Chancery	124,208	0	104,793	0	389
026 Juvenile Court	183	0	486,862	6,360	46,280
027 General Sessions Court	392,043	0	535,253	23,017	2,272
028 State Trial Courts	1,073,323	0	544,225	0	2,072

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	37,457	0	400
030 Sheriff's Office	274,717	0	2,999,886	31,185	294,890
030 Sheriff's Office - Security Services	41,149	0	0	262	0
031 Police	1,199,134	0	12,755,173	164,747	98,721
032 Fire	29,042	0	9,623,803	226,779	296,971
033 Codes Administration	281,667	0	674,060	0	4,378
034 Beer Board	12,367	0	19,681	72,782	154
035 Agricultural Extension	0	0	0	135,125	190
037 Social Services	63,742	0	701,713	663,007	37,554
038 Health	1,206	0	2,599,998	33,761	99,162
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,383,343	0	462,207
040 Parks	0	47,668	2,021,164	0	766,505
041 Arts Commission	5,020	0	38,283	24,026	117
042 Transportation	60,495	0	2,357,054	0	15,926
044 Human Relations Commission	0	0	7,107	84,912	83
047 Criminal Justice Planning	0	0	0	0	58
048 Internal Audit	0	0	26,943	58,226	253
049 Office of Emergency Management	5,092	0	6,591	56,028	1,874
051 Office of Family Safety	124,188	0	25,177	0	0
052 Community Oversight Board	0	0	2,484	3,778	0
053 Office of Homeless Services	0	0	0	145,127	0
054 Community Review Board	0	0	0	0	0
060 Farmer's Market	274	0	36,899	9,540	0
061 Municipal Auditorium	0	0	96,828	0	0
062 State Fair Board	0	0	124,123	0	0
064 Sports Authority	0	0	8,309	67,930	0
065 Water and Sewer - Stormwater Svcs	38,601	0	7,039	0	0
065 Water and Sewer - Water Services	0	0	4,679,791	0	0
065 Water and Sewer - General	107,217	0	6,031	0	0
067 General Hospital	0	0	3,354,278	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	13,124	0	268
071 Convention Center Authority	0	0	186,885	0	0
072 Waste Services - Solid Waste Operati	0	0	0	0	0
073 East Bank Development Authority	0	0	0	0	0
075 Metro Action Commission (MAC)	69,033	0	797,888	723,017	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	354	0	0
078 Metropolitan Transit Authority (MTA)	0	0	9,565	0	0
080 Metro Nashville Public School (MNPS)	10,226	0	24,345,177	253,958	0
083 Industrial Development Board	0	0	0	0	0
088 Airport Authority	0	0	39,095	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	11,088	0	450,478	0	3,549
Bordeaux Longterm Care	0	0	1,819,734	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	200,989	0	0
Medical Examiner	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	253,863	22,121	222,323	0	802
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
Unallocated	0	0	0	6,613,494	0
Cost Adjustments	(8,497,058)	0	0	0	0
Disallowed	0	0	11,817,900	0	419,400
Total Expenditures	0	924,000	91,436,559	12,003,600	3,096,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	54,628	0	5,268	0	0
001 Administrative - Corporate Dues	200	0	19	0	0
001 Administrative - Employee Benefits	10,826	0	1,039	0	0
001 Administrative - Facility Rental	2,593	0	249	0	0
001 Administrative - Insurance	578	0	56	0	500,742
001 Administrative - Post Audits	(6,164)	0	24	0	0
001 Administrative - Gen Svcs Energy	490	(6,817)	47	0	0
001 Administrative - Miscellaneous	22	0	(993)	0	0
002 Metropolitan Council	774	0	75	2,206	146,518
003 Metropolitan Clerk	210	0	20	961	0
003 Metropolitan Clerk - Records Center	58	0	6	(22,328)	5,985
004 Mayor's Office	151	0	15	0	21,349
004 Mayor's Office - Administration	1,333	0	128	0	107,220
005 Election Commission	784	0	76	14,625	66,497
006 Law	12,230	0	1,179	0	(613,964)
007 Planning Commission	2,801	0	270	14,121	187,485
008 Human Resources	73,152	0	176	11,164	66,109
009 Register of Deeds	1,588	0	153	3,691	374
010 General Services	774	0	75	0	0
010 General Services - Administration	367	0	35	43	43,275
010 General Services - Facilities	6,912	0	667	2,834	0
010 General Services - Fleet Management	14,022	0	1,352	0	526
010 General Services - Mail Services	255	0	25	3	0
010 General Services - Real Estate	163	0	16	31	50,098
010 General Services - Surplus Property	180	0	17	0	0
011 Historical Commission	497	0	48	0	134,597
012 Employee Benefit Board	145,830	0	14,062	0	79,038
012 IOD Network (Injured-On-Duty)	5,053	0	487	0	0
014 Information Technology Service	14,546	0	1,403	95	57,712
015 Finance	229	0	22	107	0
015 Finance - Accountability	170	0	16	0	0
015 Finance - Administration	561	0	54	15	230,146
015 Finance - Business Assistance	314	0	30	0	0
015 Finance - Grants & Cost Planning	49,868	0	9	0	14,799
015 Finance - Office of Mgmt & Budget	445	0	43	18	0
015 Finance - Operations	882	0	85	1,542	0
015 Finance - Payroll	238	0	23	823	0
015 Finance - Purchasing	432	0	42	288	106,295
015 Finance - Treasury	348	0	34	132	11,683
015 Finance - Diversity Equity & Inclus	177	0	17	0	0
016 Assessor of Property	2,517	0	243	13,532	340,431
017 Trustee	675	0	65	0	278,511
018 County Clerk	1,582	0	152	2,448	6,493
019 District Attorney	2,884	0	278	0	442
021 Public Defender	2,819	0	272	25,715	1,360
022 Juvenile Court Clerk	691	0	67	0	5,677
023 Circuit Court Clerk	2,192	0	211	26,432	55,242
024 Criminal Court Clerk	1,964	0	189	11,692	15,603
025 Clerk and Master - Chancery	383	0	37	33,215	5,541
026 Juvenile Court	4,264	0	411	13,981	32,726
027 General Sessions Court	3,481	0	336	2,255	49,452
028 State Trial Courts	3,620	0	349	0	6,391

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
029 Justice Integration Services	1,115	0	108	135	1,530
030 Sheriff's Office	24,294	0	2,343	266	188,411
030 Sheriff's Office - Security Services	3,751	0	362	0	0
031 Police	74,094	1,665,734	7,145	10,324	1,513,972
032 Fire	47,710	543,805	4,601	1,812	437,331
033 Codes Administration	4,007	0	386	829	895,661
034 Beer Board	283	0	27	569	25,020
035 Agricultural Extension	95	0	9	0	680
037 Social Services	1,851	0	178	5,022	18,890
038 Health	17,525	0	1,690	27,339	274,169
038 Health - Employee Health & Wellness	337	0	33	0	0
039 Public Library	11,738	52,826	1,132	15,493	87,254
040 Parks	19,618	0	1,892	401	290,014
041 Arts Commission	367	0	35	0	139,935
042 Transportation	20,085	0	1,937	2,494	1,110,214
044 Human Relations Commission	187	0	18	0	21,723
047 Criminal Justice Planning	146	0	14	0	544
048 Internal Audit	366	0	35	40	7,615
049 Office of Emergency Management	751	0	72	0	8,499
051 Office of Family Safety	1,150	0	111	0	14,108
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	3,274	0	316	0	57,757
054 Community Review Board	444	0	43	0	46,244
060 Farmer's Market	738	0	71	0	73,792
061 Municipal Auditorium	765	0	74	0	60,726
062 State Fair Board	1,252	0	121	1,395	49,112
064 Sports Authority	10,590	0	1,021	40	43,694
065 Water and Sewer - Stormwater Svcs	5,764	0	556	0	(57,892)
065 Water and Sewer - Water Services	51,122	0	4,930	1,982	338,553
065 Water and Sewer - General	0	0	0	0	0
067 General Hospital	0	0	0	0	8,862
068 District Energy System (DES)	4,319	0	417	0	34
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	19,063	0	1,838	0	0
072 Waste Services - Solid Waste Operati	11,946	0	1,152	0	(4,572)
073 East Bank Development Authority	0	0	0	0	0
075 Metro Action Commission (MAC)	10,477	0	1,010	39,974	62,426
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	23,581
078 Metropolitan Transit Authority (MTA)	68	0	7	0	6,255
080 Metro Nashville Public School (MNPS)	381,387	0	36,778	0	1,380,637
083 Industrial Development Board	0	0	0	0	21,723
088 Airport Authority	0	0	0	0	8,985
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	5,464	0	527	751	27,366
Bordeaux Longterm Care	0	0	0	0	340
Hospital Authority	0	0	0	0	180,740
Knowles Home	0	0	0	0	34,165
Medical Examiner	(98)	0	(9)	0	272
Nashville Electric Service (NES)	0	0	0	0	8,669
All Other	0	0	0	337	75,492
Total Allocated					
Direct Bills	0	0	0	0	524,400

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	001 Administrativ 7.5	001 Administrativ 8.5	003 Metropolitan 9.5	006 Law 10.5
Unallocated	0	0	0	0	706,917
Cost Adjustments	0	0	0	0	45,889,181
Disallowed	0	0	0	0	2,180
Total Expenditures	1,161,631	2,255,548	99,953	268,843	56,619,559

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	0	0	0	146
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	43,234	0	141,382	0	8,933
003 Metropolitan Clerk	5,566	0	542,098	0	127
003 Metropolitan Clerk - Records Center	0	0	0	5,849	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	35,971	0	186,665	0	1,750
005 Election Commission	19,270	0	117,133	8,001	30,126
006 Law	45,543	0	32,861	5,834	10,623
007 Planning Commission	67,327	0	153,782	35,792	3,332
008 Human Resources	(1,024,662)	0	171,662	5,821	11,107
009 Register of Deeds	19,698	0	0	(13)	3,763
010 General Services	0	9,687	0	0	0
010 General Services - Administration	50,531	(7,571,939)	5,673,396	193,554	752
010 General Services - Facilities	0	3,042,018	(5,516,493)	(2,620)	0
010 General Services - Fleet Management	73,656	5,222,902	0	(5,957,047)	3
010 General Services - Mail Services	0	230,199	0	(184)	(236,648)
010 General Services - Real Estate	0	242,899	0	0	631
010 General Services - Surplus Property	6,851	511,696	0	(81)	6
011 Historical Commission	13,446	0	710	(90)	2,913
012 Employee Benefit Board	0	0	0	0	141,228
012 IOD Network (Injured-On-Duty)	0	0	(41,600)	0	0
014 Information Technology Service	141,737	0	1,733,139	127,266	1,418
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	99,847	0	180,521	0	314
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	0	0	0	0
015 Finance - Office of Mgmt & Budget	0	0	0	0	432
015 Finance - Operations	0	0	0	0	8,136
015 Finance - Payroll	0	0	0	0	40,476
015 Finance - Purchasing	0	0	0	0	660
015 Finance - Treasury	7,708	0	0	0	18,965
015 Finance - Diversity Equity & Inclus	0	0	0	0	0
016 Assessor of Property	76,688	0	189,807	68,196	16,985
017 Trustee	21,908	0	55,625	5,151	8,239
018 County Clerk	65,494	0	190,820	14,174	428,265
019 District Attorney	81,990	0	39,765	49,883	14,352
021 Public Defender	88,636	0	26,140	4,280	3,609
022 Juvenile Court Clerk	27,406	0	0	(70)	9,442
023 Circuit Court Clerk	84,208	0	354,744	6,398	169,459
024 Criminal Court Clerk	76,225	0	339,188	(24)	48,246
025 Clerk and Master - Chancery	13,703	0	76,064	0	14,436
026 Juvenile Court	93,526	0	893,862	72,273	11,566
027 General Sessions Court	105,422	0	738,387	(24)	7,968
028 State Trial Courts	117,447	0	1,388,701	95,175	19,831

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
029 Justice Integration Services	19,698	0	42,317	0	169
030 Sheriff's Office	879,613	0	491,366	1,011,068	130,981
030 Sheriff's Office - Security Services	0	0	0	(20,600)	0
031 Police	1,787,086	0	9,211,820	8,108,588	47,816
032 Fire	1,291,541	0	4,237,983	8,107,684	23,256
033 Codes Administration	127,614	0	204,684	0	76,515
034 Beer Board	7,271	0	8,987	12,087	2,212
035 Agricultural Extension	7,279	0	57,776	0	188
037 Social Services	53,923	0	123,950	39,065	2,358
038 Health	519,415	0	1,220,776	183,629	627
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	339,924	0	672,931	119,669	47,732
040 Parks	524,503	0	1,077,276	1,346,731	5,441
041 Arts Commission	8,222	0	17,222	0	144
042 Transportation	364,839	0	61,267	4,008,244	3,853
044 Human Relations Commission	3,425	0	0	0	0
047 Criminal Justice Planning	3,425	0	0	0	0
048 Internal Audit	10,277	0	0	0	226
049 Office of Emergency Management	14,114	0	282,192	231,069	0
051 Office of Family Safety	39,311	0	93,297	0	0
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	36,828	0	0	18,595	0
054 Community Review Board	11,133	0	0	0	0
060 Farmer's Market	5,995	0	24,818	0	6
061 Municipal Auditorium	6,851	0	0	0	330
062 State Fair Board	20,135	0	0	0	433
064 Sports Authority	3,837	0	0	0	267
065 Water and Sewer - Stormwater Svcs	97,637	0	0	(22,252)	0
065 Water and Sewer - Water Services	675,636	0	0	3,312,054	0
065 Water and Sewer - General	0	0	105,964	0	1,115
067 General Hospital	0	0	0	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	0	0	1,759
071 Convention Center Authority	135,493	0	0	0	1,819
072 Waste Services - Solid Waste Operati	89,072	0	0	2,465,819	2,126
073 East Bank Development Authority	1,712	0	0	0	0
075 Metro Action Commission (MAC)	269,831	0	223,552	80,441	2,600
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	72
078 Metropolitan Transit Authority (MTA)	856	0	0	0	0
080 Metro Nashville Public School (MNPS)	0	0	926,837	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	188,423	0	260,035	0	284
Bordeaux Longterm Care	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	0	0	2,992,175	1,563	0
Total Allocated					
Direct Bills	0	0	647,400	39,335,800	19,100

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	008 Human Resourc 11.5	010 General Servi 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Unallocated	422,889	0	15,447,284	0	0
Cost Adjustments	0	0	0	1,485,429	0
Disallowed	801	3,718	7,921	1,372	0
Total Expenditures	8,426,988	1,691,181	46,108,189	64,563,548	1,173,020

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	010 General Servi 16.5	012 IOD Network (17.5	014 Information T 18.5	015 Finance - Acc 19.5	015 Finance - Adm 20.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	33,044	0	0	0	0
001 Administrative - Corporate Dues	89	0	0	0	0
001 Administrative - Employee Benefits	4,812	0	0	0	0
001 Administrative - Facility Rental	1,152	0	0	0	0
001 Administrative - Insurance	257	0	0	0	0
001 Administrative - Post Audits	112	0	0	0	0
001 Administrative - Gen Svcs Energy	217	0	0	0	0
001 Administrative - Miscellaneous	10	0	0	0	0
002 Metropolitan Council	468	0	11,738	0	0
003 Metropolitan Clerk	127	0	16,237	0	0
003 Metropolitan Clerk - Records Center	26	0	760	0	0
004 Mayor's Office	91	0	0	0	0
004 Mayor's Office - Administration	806	0	24,098	0	0
005 Election Commission	258,713	2,410	29,340	0	0
006 Law	174,661	611	13,366	0	0
007 Planning Commission	1,694	0	40,367	0	0
008 Human Resources	809	0	26,984	0	0
009 Register of Deeds	961	0	14,727	0	0
010 General Services	468	0	0	0	0
010 General Services - Administration	162	3,272	3,659	0	0
010 General Services - Facilities	3,056	0	56,667	0	0
010 General Services - Fleet Management	6,198	7,223	36,806	0	0
010 General Services - Mail Services	113	0	848	0	0
010 General Services - Real Estate	(557,848)	0	987	0	93,748
010 General Services - Surplus Property	109	(1,500)	2,051	0	0
011 Historical Commission	300	0	7,889	0	0
012 Employee Benefit Board	88,211	0	0	0	0
012 IOD Network (Injured-On-Duty)	3,056	14,290	212	0	0
014 Information Technology Service	8,799	(8,698)	(4,258,603)	0	0
015 Finance	138	6,713	0	0	58,241
015 Finance - Accountability	103	0	1,265	(182,903)	178,798
015 Finance - Administration	339	0	7,448	0	(1,268,454)
015 Finance - Business Assistance	190	0	2,024	0	371,306
015 Finance - Grants & Cost Planning	56	0	685	76,178	118,381
015 Finance - Office of Mgmt & Budget	269	0	3,357	0	562,448
015 Finance - Operations	534	0	16,537	0	1,071,195
015 Finance - Payroll	144	0	3,344	0	245,974
015 Finance - Purchasing	261	0	3,152	0	519,652
015 Finance - Treasury	211	0	2,932	0	407,523
015 Finance - Diversity Equity & Inclus	107	0	742	0	223,485
016 Assessor of Property	1,522	194	48,019	0	0
017 Trustee	408	(4)	12,178	0	0
018 County Clerk	957	0	21,316	0	0
019 District Attorney	1,744	0	47,481	0	0
021 Public Defender	1,705	379	18,288	0	0
022 Juvenile Court Clerk	418	0	8,081	0	0
023 Circuit Court Clerk	1,326	11,614	16,095	0	0
024 Criminal Court Clerk	1,188	0	27,718	0	0
025 Clerk and Master - Chancery	232	0	4,130	0	0
026 Juvenile Court	2,579	24,115	26,545	0	0
027 General Sessions Court	2,106	28,518	31,306	0	0
028 State Trial Courts	2,190	388	44,353	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	010 General Servi 16.5	012 IOD Network (17.5	014 Information T 18.5	015 Finance - Acc 19.5	015 Finance - Adm 20.5
029 Justice Integration Services	675	0	100,550	0	0
030 Sheriff's Office	14,695	1,349,276	10,469	0	0
030 Sheriff's Office - Security Services	2,269	0	154,852	0	0
031 Police	303,059	6,017,725	671,851	0	0
032 Fire	28,859	9,917,871	229,657	0	0
033 Codes Administration	2,423	69,828	110,529	0	0
034 Beer Board	171	7,904	9,148	0	0
035 Agricultural Extension	57	0	2,842	0	0
037 Social Services	1,119	2,106	26,971	0	0
038 Health	10,600	144,798	173,681	0	0
038 Health - Employee Health & Wellness	204	0	0	0	0
039 Public Library	7,100	72,930	226,631	0	0
040 Parks	11,867	684,438	172,144	0	0
041 Arts Commission	222	3,782	6,125	0	0
042 Transportation	12,149	537,831	134,680	0	0
044 Human Relations Commission	113	0	3,227	0	0
047 Criminal Justice Planning	88	0	2,295	0	0
048 Internal Audit	221	0	4,295	0	0
049 Office of Emergency Management	454	0	26,847	0	0
051 Office of Family Safety	696	0	18,064	0	0
052 Community Oversight Board	0	0	0	0	0
053 Office of Homeless Services	1,980	0	2,956	0	0
054 Community Review Board	269	0	7,477	0	0
060 Farmer's Market	446	0	4,805	0	0
061 Municipal Auditorium	463	(3,500)	4,726	0	0
062 State Fair Board	758	(3,385)	11,139	37,123	0
064 Sports Authority	6,406	0	3,975	0	0
065 Water and Sewer - Stormwater Svcs	3,486	(56,700)	36,196	0	0
065 Water and Sewer - Water Services	30,923	(510,300)	282,359	0	0
065 Water and Sewer - General	0	366,570	0	0	0
067 General Hospital	0	1,105	0	37,123	0
068 District Energy System (DES)	2,613	0	0	0	0
070 Community Education Commission	0	0	0	0	0
071 Convention Center Authority	11,531	0	27,859	0	0
072 Waste Services - Solid Waste Operati	7,226	0	18,877	0	0
073 East Bank Development Authority	0	0	0	0	0
075 Metro Action Commission (MAC)	6,337	76,056	99,912	0	0
077 Metro Devlp & Housing Auth (MDHA)	0	0	1,796	0	0
078 Metropolitan Transit Authority (MTA)	41	0	75,009	0	0
080 Metro Nashville Public School (MNPS)	230,701	1,383,926	442,570	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	3,305	38,320	126,037	0	0
Bordeaux Longterm Care	0	55,203	0	0	0
Hospital Authority	0	0	9,929	0	0
Knowles Home	0	0	0	0	0
Medical Examiner	(59)	0	0	0	0
Nashville Electric Service (NES)	0	0	89,270	0	0
All Other	0	0	50,184	815,054	0
Total Allocated					
Direct Bills	0	1,986,000	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	010 General Servi 16.5	012 IOD Network (17.5	014 Information T 18.5	015 Finance - Acc 19.5	015 Finance - Adm 20.5
Unallocated	0	0	35,932,336	0	0
Cost Adjustments	0	1,033,467	51,687,329	0	0
Disallowed	0	(131,302)	0	0	0
Total Expenditures	752,867	23,133,471	87,374,726	782,574	2,582,297

MAXCAP 2026 Maximus US Services, Inc.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Bus 21.5	015 Finance - Gra 22.5	015 Finance - Off 23.5	015 Finance - Ope 24.5	015 Finance - Pay 25.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	17,065	88,667	129,347	0
001 Administrative - Corporate Dues	1,565	59	788	501	0
001 Administrative - Employee Benefits	0	3,227	43,588	1,701	0
001 Administrative - Facility Rental	0	773	10,241	1,053	0
001 Administrative - Insurance	0	172	2,284	121	0
001 Administrative - Post Audits	0	75	3,628	631	0
001 Administrative - Gen Svcs Energy	0	145	0	4,946	0
001 Administrative - Miscellaneous	0	6	582	138	0
002 Metropolitan Council	1,604	242	3,675	4,763	3,794
003 Metropolitan Clerk	1,604	65	934	3,713	480
003 Metropolitan Clerk - Records Center	0	17	253	1,069	98
004 Mayor's Office	6,265	47	677	840	63
004 Mayor's Office - Administration	1,604	7,387	5,624	3,615	2,193
005 Election Commission	3,692	245	3,298	2,795	2,030
006 Law	1,565	3,625	8,881	26,428	3,023
007 Planning Commission	30,841	3,663	11,447	48,268	4,605
008 Human Resources	7,628	542	8,200	7,099	4,693
009 Register of Deeds	1,604	496	286	1,028	530
010 General Services	0	242	563	16,521	6
010 General Services - Administration	1,565	1,434	1,896	1,711	3,308
010 General Services - Facilities	218,265	2,049	26,410	117,719	1,736
010 General Services - Fleet Management	0	4,156	33,942	161,481	4,054
010 General Services - Mail Services	0	75	1,098	3,120	214
010 General Services - Real Estate	0	48	623	958	238
010 General Services - Surplus Property	0	56	763	4,242	396
011 Historical Commission	1,604	7,126	1,965	6,952	942
012 Employee Benefit Board	1,604	45,556	0	33,406	45
012 IOD Network (Injured-On-Duty)	0	1,498	0	1,675	0
014 Information Technology Service	35,922	8,287	45,218	63,676	9,816
015 Finance	0	71	986	9,455	65
015 Finance - Accountability	0	50	759	897	240
015 Finance - Administration	1,565	5,467	2,374	2,566	2,129
015 Finance - Business Assistance	(378,094)	93	1,245	1,250	567
015 Finance - Grants & Cost Planning	14,618	(276,136)	357	726	145
015 Finance - Office of Mgmt & Budget	0	139	(570,620)	1,204	707
015 Finance - Operations	0	275	3,730	(1,158,617)	1,647
015 Finance - Payroll	0	74	1,066	1,651	(294,661)
015 Finance - Purchasing	611,033	135	1,703	1,752	738
015 Finance - Treasury	0	109	1,453	3,316	457
015 Finance - Diversity Equity & Inclus	0	55	746	1,102	379
016 Assessor of Property	5,780	786	10,756	7,637	6,196
017 Trustee	3,692	211	3,032	3,868	1,853
018 County Clerk	1,604	494	6,494	6,194	5,454
019 District Attorney	1,604	2,295	12,069	9,249	5,216
021 Public Defender	1,604	880	12,047	13,455	5,569
022 Juvenile Court Clerk	1,604	216	2,748	2,705	1,809
023 Circuit Court Clerk	1,604	685	3,331	4,877	3,437
024 Criminal Court Clerk	1,604	613	7,939	6,851	5,588
025 Clerk and Master - Chancery	1,604	120	1,922	2,329	1,139
026 Juvenile Court	3,692	13,879	18,438	26,839	6,971
027 General Sessions Court	1,604	5,270	14,874	24,246	8,211
028 State Trial Courts	1,604	6,707	14,779	20,546	9,001

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Bus 21.5	015 Finance - Gra 22.5	015 Finance - Off 23.5	015 Finance - Ope 24.5	015 Finance - Pay 25.5
029 Justice Integration Services	1,604	348	4,952	2,368	1,225
030 Sheriff's Office	5,780	7,589	85,050	71,616	62,327
030 Sheriff's Office - Security Services	0	1,172	19,770	15,414	4,071
031 Police	3,692	46,846	290,912	183,658	133,695
032 Fire	1,604	16,298	188,364	108,997	92,149
033 Codes Administration	3,692	1,252	17,456	33,621	9,549
034 Beer Board	1,604	88	1,224	29,751	485
035 Agricultural Extension	1,604	30	399	1,457	422
037 Social Services	1,604	6,154	7,704	21,067	5,753
038 Health	3,692	83,546	80,167	144,193	37,854
038 Health - Employee Health & Wellness	0	105	1,409	2,074	390
039 Public Library	1,604	23,184	42,795	191,490	24,838
040 Parks	43,371	54,922	61,203	381,181	43,922
041 Arts Commission	5,780	115	2,148	6,586	734
042 Transportation	136,866	20,215	70,373	138,936	28,834
044 Human Relations Commission	1,604	58	913	2,268	281
047 Criminal Justice Planning	1,604	46	638	1,012	182
048 Internal Audit	8,353	114	1,807	2,063	602
049 Office of Emergency Management	0	15,570	2,882	5,329	877
051 Office of Family Safety	0	8,724	4,632	10,236	2,236
052 Community Oversight Board	0	0	0	0	22
053 Office of Homeless Services	0	10,781	5,252	23,446	1,933
054 Community Review Board	0	139	1,951	2,507	658
060 Farmer's Market	1,604	3,018	2,360	16,735	487
061 Municipal Auditorium	1,604	239	2,328	13,530	740
062 State Fair Board	3,692	391	3,791	32,105	1,965
064 Sports Authority	214,694	3,308	25,323	36,205	264
065 Water and Sewer - Stormwater Svcs	1,604	1,801	21,729	41,565	5,720
065 Water and Sewer - Water Services	0	15,970	202,194	382,743	52,192
065 Water and Sewer - General	248,033	5,576	0	0	0
067 General Hospital	0	0	0	116	11,644
068 District Energy System (DES)	1,604	1,349	14,605	6,064	0
070 Community Education Commission	1,604	0	0	0	45
071 Convention Center Authority	3,206	5,955	331	180,393	8,421
072 Waste Services - Solid Waste Operati	0	7,914	47,702	74,048	4,895
073 East Bank Development Authority	0	0	0	131	26
075 Metro Action Commission (MAC)	8,353	21,396	44,160	117,539	18,978
077 Metro Devlp & Housing Auth (MDHA)	1,604	0	0	178	0
078 Metropolitan Transit Authority (MTA)	122,517	21	0	2,556	71
080 Metro Nashville Public School (MNPS)	1,604	119,148	909,728	2,051,079	699,625
083 Industrial Development Board	0	0	0	229	0
088 Airport Authority	0	0	0	0	134
090 Debt Service	1,604	0	0	6,062	0
091 Emergency Communication Center	1,604	1,707	22,551	10,629	12,600
Bordeaux Longterm Care	1,604	0	0	0	6,984
Hospital Authority	0	0	0	0	0
Knowles Home	1,604	0	0	0	864
Medical Examiner	0	(30)	0	8	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	9,957	73,147	0	66,741	565
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Bus 21.5	015 Finance - Gra 22.5	015 Finance - Off 23.5	015 Finance - Ope 24.5	015 Finance - Pay 25.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	1,261	0	0	0	0
Total Expenditures	1,447,053	429,072	2,046,564	4,061,538	1,094,380

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	015 Finance - Div 28.5	030 Sheriff's Off 29.5	038 Health - Empl 30.5
Depreciation	0	0	0	0	0
001 Administrative - Direct	0	84,047	29,264	0	0
001 Administrative - Corporate Dues	0	53	259	0	0
001 Administrative - Employee Benefits	0	4,173	14,342	0	0
001 Administrative - Facility Rental	0	692	3,370	0	0
001 Administrative - Insurance	0	168	751	0	0
001 Administrative - Post Audits	0	67	1,194	0	0
001 Administrative - Gen Svcs Energy	0	130	0	0	0
001 Administrative - Miscellaneous	0	6	191	0	0
002 Metropolitan Council	0	499	1,213	7,320	0
003 Metropolitan Clerk	0	105	308	13,503	0
003 Metropolitan Clerk - Records Center	8,001	22	83	0	0
004 Mayor's Office	0	77	223	0	0
004 Mayor's Office - Administration	19,232	535	18,174	9,722	0
005 Election Commission	0	396	1,088	3,143	0
006 Law	18,245	29,123	2,922	2,154	0
007 Planning Commission	35,911	33,676	5,030	18,108	0
008 Human Resources	109,469	819	17,856	14,392	0
009 Register of Deeds	0	252	94	46	0
010 General Services	0	6,272	186	9,727	0
010 General Services - Administration	660,332	333	624	4,320	11,353
010 General Services - Facilities	0	9,658	8,689	186,923	0
010 General Services - Fleet Management	0	7,067	11,168	18,832	0
010 General Services - Mail Services	0	83	361	0	0
010 General Services - Real Estate	36,489	60	205	13,979	0
010 General Services - Surplus Property	0	2,242	252	5,542	0
011 Historical Commission	19,232	259	648	84	0
012 Employee Benefit Board	0	123,064	0	0	0
012 IOD Network (Injured-On-Duty)	0	6,632	0	0	0
014 Information Technology Service	107,226	16,651	14,878	53,682	196
015 Finance	0	3,491	325	0	0
015 Finance - Accountability	0	62	250	0	0
015 Finance - Administration	108,501	300	97,470	0	0
015 Finance - Business Assistance	0	124	410	0	0
015 Finance - Grants & Cost Planning	0	35	118	0	0
015 Finance - Office of Mgmt & Budget	0	168	626	0	0
015 Finance - Operations	0	351	1,197	1,567	0
015 Finance - Payroll	0	98	342	0	0
015 Finance - Purchasing	(1,328,627)	166	547	3,251	0
015 Finance - Treasury	0	(457,707)	466	97	0
015 Finance - Diversity Equity & Inclus	0	77	(227,191)	0	0
016 Assessor of Property	25,018	1,167	3,550	22,350	0
017 Trustee	0	366	1,001	6,550	0
018 County Clerk	0	1,967	2,143	180,765	0
019 District Attorney	0	1,326	3,983	5,074	0
021 Public Defender	0	1,205	3,976	4,071	0
022 Juvenile Court Clerk	0	330	907	10,507	0
023 Circuit Court Clerk	0	641	1,099	16,216	0
024 Criminal Court Clerk	0	1,075	2,620	484	0
025 Clerk and Master - Chancery	0	192	634	4,989	0
026 Juvenile Court	8,339	1,778	6,545	76,792	1,371
027 General Sessions Court	35,911	1,746	5,139	2,082	0
028 State Trial Courts	0	1,811	4,878	28,167	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	015 Finance - Div 28.5	030 Sheriff's Off 29.5	038 Health - Empl 30.5
029 Justice Integration Services	0	447	1,634	2,034	0
030 Sheriff's Office	55,143	14,561	28,070	253,517	58,165
030 Sheriff's Office - Security Services	0	1,354	6,525	(236,809)	0
031 Police	169,345	35,581	96,015	45,498	836,732
032 Fire	55,143	23,458	62,169	10,041	537,779
033 Codes Administration	19,232	2,471	7,139	24,102	0
034 Beer Board	0	121	404	1,058	0
035 Agricultural Extension	0	58	132	0	0
037 Social Services	0	1,211	3,691	0	685
038 Health	193,002	14,793	51,952	238,188	61,396
038 Health - Employee Health & Wellness	0	123	465	0	(5,721)
039 Public Library	311,630	8,806	26,871	43,931	0
040 Parks	123,734	19,328	21,578	219,380	20,563
041 Arts Commission	0	181	4,154	1,606	0
042 Transportation	269,933	19,301	23,226	7,214	5,386
044 Human Relations Commission	0	73	531	0	0
047 Criminal Justice Planning	0	54	211	0	0
048 Internal Audit	0	147	596	52	0
049 Office of Emergency Management	19,232	329	951	3,336	0
051 Office of Family Safety	0	534	1,529	28,787	0
052 Community Oversight Board	0	2	0	2	0
053 Office of Homeless Services	16,678	922	1,733	0	0
054 Community Review Board	0	187	644	0	0
060 Farmer's Market	0	371	779	568	0
061 Municipal Auditorium	19,232	1,315	768	0	0
062 State Fair Board	74,376	1,218	1,251	0	0
064 Sports Authority	43,798	12,404	8,357	0	0
065 Water and Sewer - Stormwater Svcs	0	26,451	7,171	3,303	0
065 Water and Sewer - Water Services	0	168,584	66,733	0	490
065 Water and Sewer - General	594,338	0	0	9,175	0
067 General Hospital	0	2,856	0	0	0
068 District Energy System (DES)	0	3,187	4,820	0	0
070 Community Education Commission	0	3	0	0	0
071 Convention Center Authority	0	161,299	109	0	196
072 Waste Services - Solid Waste Operati	0	5,829	15,744	0	0
073 East Bank Development Authority	0	2	0	0	0
075 Metro Action Commission (MAC)	153,860	12,759	14,575	0	22,619
077 Metro Devlp & Housing Auth (MDHA)	0	204	0	0	0
078 Metropolitan Transit Authority (MTA)	0	19	0	0	196
080 Metro Nashville Public School (MNPS)	0	186,601	300,258	15,119	0
083 Industrial Development Board	0	207	0	0	0
088 Airport Authority	0	10	0	0	0
090 Debt Service	0	9,101	0	0	0
091 Emergency Communication Center	8,339	2,514	7,443	0	0
Bordeaux Longterm Care	0	522	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	64	0	0	0
Medical Examiner	0	27	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
All Other	0	97,096	0	59,986	196
Total Allocated					
Direct Bills	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	015 Finance - Div 28.5	030 Sheriff's Off 29.5	038 Health - Empl 30.5
Unallocated	0	0	0	0	0
Cost Adjustments	0	1,468,429	0	15,818,821	0
Disallowed	0	7,237	0	0	0
Total Expenditures	1,990,295	2,200,282	812,637	17,273,348	1,551,601

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	048 Internal Audi 31.5	Totals
Depreciation	0	0
001 Administrative - Direct	94,343	535,820
001 Administrative - Corporate Dues	345	0
001 Administrative - Employee Benefits	18,740	0
001 Administrative - Facility Rental	4,488	0
001 Administrative - Insurance	1,001	0
001 Administrative - Post Audits	434	0
001 Administrative - Gen Svcs Energy	843	0
001 Administrative - Miscellaneous	37	0
002 Metropolitan Council	1,336	920,134
003 Metropolitan Clerk	362	910,795
003 Metropolitan Clerk - Records Center	101	0
004 Mayor's Office	261	30,059
004 Mayor's Office - Administration	2,301	1,783,634
005 Election Commission	1,353	796,981
006 Law	21,053	0
007 Planning Commission	4,837	1,189,683
008 Human Resources	3,151	0
009 Register of Deeds	2,743	253,122
010 General Services	1,337	171,796
010 General Services - Administration	632	0
010 General Services - Facilities	11,899	0
010 General Services - Fleet Management	24,138	0
010 General Services - Mail Services	438	0
010 General Services - Real Estate	281	0
010 General Services - Surplus Property	311	629,997
011 Historical Commission	858	237,154
012 Employee Benefit Board	251,849	938,664
012 IOD Network (Injured-On-Duty)	8,698	0
014 Information Technology Service	25,041	0
015 Finance	395	80,238
015 Finance - Accountability	293	0
015 Finance - Administration	965	0
015 Finance - Business Assistance	541	0
015 Finance - Grants & Cost Planning	160	0
015 Finance - Office of Mgmt & Budget	765	0
015 Finance - Operations	1,519	0
015 Finance - Payroll	409	0
015 Finance - Purchasing	744	0
015 Finance - Treasury	600	0
015 Finance - Diversity Equity & Inclus	304	0
016 Assessor of Property	4,346	1,614,877
017 Trustee	1,166	657,341
018 County Clerk	2,731	1,452,676
019 District Attorney	4,980	538,889
021 Public Defender	4,868	2,224,715
022 Juvenile Court Clerk	1,194	156,896
023 Circuit Court Clerk	3,786	1,805,583
024 Criminal Court Clerk	3,391	1,062,694
025 Clerk and Master - Chancery	662	390,721
026 Juvenile Court	7,364	1,887,540
027 General Sessions Court	6,012	2,026,885
028 State Trial Courts	6,252	3,391,810

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	048 Internal Audi 31.5	Totals
029 Justice Integration Services	1,926	278,712
030 Sheriff's Office	41,955	8,387,233
030 Sheriff's Office - Security Services	6,458	0
031 Police	127,961	45,606,924
032 Fire	82,395	36,227,103
033 Codes Administration	6,919	2,578,014
034 Beer Board	488	213,885
035 Agricultural Extension	163	208,504
037 Social Services	3,196	1,792,515
038 Health	30,265	6,247,422
038 Health - Employee Health & Wellness	580	0
039 Public Library	20,271	4,196,330
040 Parks	33,881	7,992,724
041 Arts Commission	634	265,439
042 Transportation	34,686	9,446,038
044 Human Relations Commission	323	126,846
047 Criminal Justice Planning	252	10,568
048 Internal Audit	(122,233)	0
049 Office of Emergency Management	1,298	683,389
051 Office of Family Safety	1,986	374,765
052 Community Oversight Board	0	6,288
053 Office of Homeless Services	5,653	333,231
054 Community Review Board	767	72,461
060 Farmer's Market	1,274	184,579
061 Municipal Auditorium	1,321	208,339
062 State Fair Board	2,163	363,155
064 Sports Authority	18,289	508,712
065 Water and Sewer - Stormwater Svcs	9,954	171,733
065 Water and Sewer - Water Services	88,288	9,844,245
065 Water and Sewer - General	0	1,444,019
067 General Hospital	0	3,415,984
068 District Energy System (DES)	7,460	46,471
070 Community Education Commission	0	16,802
071 Convention Center Authority	32,921	777,318
072 Waste Services - Solid Waste Operati	20,630	2,768,406
073 East Bank Development Authority	0	1,871
075 Metro Action Commission (MAC)	18,093	2,894,887
077 Metro Devlp & Housing Auth (MDHA)	0	27,788
078 Metropolitan Transit Authority (MTA)	118	217,298
080 Metro Nashville Public School (MNPS)	658,663	34,334,022
083 Industrial Development Board	0	22,159
088 Airport Authority	0	48,225
090 Debt Service	0	16,767
091 Emergency Communication Center	9,436	1,192,447
Bordeaux Longterm Care	0	1,884,386
Hospital Authority	0	190,669
Knowles Home	0	237,686
Medical Examiner	(169)	(58)
Nashville Electric Service (NES)	0	97,939
All Other	0	4,741,601
Total Allocated		216,394,543
Direct Bills	0	42,512,700

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule D - Detail of Allocated Costs

Department	048 Internal Audi 31.5	Totals
Unallocated	0	59,122,920
Cost Adjustments	0	108,885,598
Disallowed	0	12,130,488
Total Expenditures	1,684,925	439,046,249

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.10 Police Headquarters	Occupied Square Footage by Benefiting Department	FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.11 Family Justice Center	Occupied Square Footage by Benefiting Department	FY 2025 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 2025 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 2025 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 2025 Pensioner Information - Human Resources
3.4.4 Death Benefit Payments	Total Death Benefit Expense by Benefiting Department	FY 2025 Payments - Human Resources
3.4.5 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2025 Pensioner Information - Human Resources
3.4.6 Police/Fire Retire Match	Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department	FY 2025 Pensioner Information - Human Resources
3.4.7 Civil Service Retire Match	Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept	FY 2025 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 2025 Unemployment Benefit Charges - Human Resources
001 Administrative - Facility Rental		
4.4.1 Single Occupant/Other	Total Lease Expense by Benefiting Department	FY 2025 Public Property Report
4.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
4.4.3 150 2nd Ave	Occupied Square Footage by Benefiting Department	FY 2025 Public Property Report
4.4.4 3055 Lebanon Road	Occupied Square Footage by Benefiting Department	FY 2025 Public Property Report
4.4.5 1281 Murfreeboro Pike	Occupied Square Footage by Benefiting Department	FY 2025 Public Property Report
001 Administrative - Insurance		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2025 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2025 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2025 Insurance Spreadsheet - Law
001 Administrative - Post Audits		

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 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 2025 - Energy Fund Utilities - General Services
001 Administrative - Miscellaneous		
8.4.1 GSD-USD Study	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
003 Metropolitan Clerk - Records Center		
9.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2025 Records Stored and Requests Report - Metro Clerk
9.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2025 Records Stored and Requests Report - Metro Clerk
006 Law		
10.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2025 Total Time Report - Law
10.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
10.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
11.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
11.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
11.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
11.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
11.4.5 Safety Administration	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2025 Human Resources Model - Human Resources
010 General Services - Administration		
12.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2025 Expenditure Report - Finance-Operations
010 General Services - Facilities		
13.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2025 General Services Rate Model - General Services
010 General Services - Fleet Management		
14.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2025 Fleet Management Billings Report - Finance-Operations
14.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2025 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
15.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2025 Postal Charges Report - General Services
010 General Services - Real Estate		
16.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
16.4.2 Lease Administration	Total Number of Leases Administered by Benefiting Department	FY 2025 Public Property Lease Report
012 IOD Network (Injured-On-Duty)		

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
17.4.1 Injured-On-Duty	Total IOD Payment Allocations by Benefiting Department	FY 2025 IOD Summary - Finance-Cost Planning
17.4.2 IOD Clinic - Health Occupancy	Direct Allocation to 038 Health	Direct Assignment
014 Information Technology Service		
18.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2025 Information Systems Billings Report - Finance-Operations
18.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2025 Information Systems Billings Report - Finance-Operations
18.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2025 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
19.4.1 Community Partnerships	Direct Allocation to All Other	Direct Assignment
19.4.2 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
19.4.3 Procurement Monitoring/COI	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
19.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
19.4.5 Special Projects	Number of Special Projects by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
19.4.6 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
19.4.7 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
015 Finance - Administration		
20.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2025 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
21.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
21.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2025 Business Assistance Report - Finance-Business Assistance
21.4.3 Department Auditing and Monitoring	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
21.4.4 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2025 Reviews Report - Finance-Accountability
21.4.5 Tennessee Titans	Direct Allocation to 064 Sports Authority	Direct Assignment
21.4.6 Choose How You Move	Direct Allocation to 078 Metro Transit Authority (MTA)	Direct Assignment
015 Finance - Grants & Cost Planning		
22.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2025 Grant Assessment Report - Finance-Grants Coordination
22.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
22.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
23.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
015 Finance - Operations		
24.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2025 Transaction Count Reports - Finance-Operations
24.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2025 Transaction Count Reports - Finance-Operations
24.4.3 Collections	Percentage of Total Collections by Benefiting Department	FY 2025 Collections Report
015 Finance - Payroll		

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
25.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2025 Active Employee Reports - Human Resources
015 Finance - Purchasing		
26.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2025 KPI Details Report - Finance-Purchasing
26.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2025 KPI Details Report - Finance-Purchasing
26.4.3 Agency Specific Procurement	Direct Allocation to 064 Sports Authority	FY 2025 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
27.4.1 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2025 Average Weighted MIP Balances by Fund - Finance-Treasury
27.4.2 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2025 Active Employee Reports - Human Resources
27.4.3 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
27.4.4 Pension Asset Management	Direct Allocation to 012 Employee Benefit Board	Direct Assignment
015 Finance - Diversity Equity & Inclus		
28.4.1 Departmental Meetings	Total Meeting Hours by Benefiting Department	FY 2025 DEI Staff Hours - Finance-DEI
28.4.2 Policy Work	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
28.4.3 All Other Programs	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
29.4.1 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.2 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.3 Woodland Street	Number of Payroll Transactions by Dept Parking at Woodland Street	FY 2025 Active Employee Reports - Human Resources
29.4.4 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.5 Bellevue Comm Ctr	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.6 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.7 Fulton	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.8 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.9 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2025 Security Per Square Foot Report - Sheriff
29.4.10 Department Specific	Direct Allocation to 018 County Clerk	Direct Assignment
29.4.11 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
30.4.1 Employee Health & Wellness	Number of Procedures by Benefiting Department	FY 2025 CSMP Activity by Department Report - Health
048 Internal Audit		
31.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
001 Administrative - Direct	4,977	0.06	0	0.00	14,050	0.02	3,161	0.06
002 Metropolitan Council	239,427	2.82	0	0.00	316,351	0.40	398	0.01
003 Metropolitan Clerk	81,774	0.96	0	0.00	74,016	0.09	195,012	3.61
004 Mayor's Office	212	0.00	0	0.00	565	0.00	11	0.00
004 Mayor's Office - Administration	318,120	3.75	854,503	92.48	202,166	0.25	541	0.01
005 Election Commission	42,608	0.50	0	0.00	180,171	0.23	43,555	0.81
007 Planning Commission	231,440	2.73	0	0.00	283,463	0.36	680	0.01
009 Register of Deeds	4,884	0.06	0	0.00	204,446	0.26	146	0.00
010 General Services	42,278	0.50	0	0.00	1,719	0.00	84,047	1.56
010 General Services - Surplus Property	17,676	0.21	0	0.00	50,311	0.06	93,901	1.74
011 Historical Commission	5,361	0.06	0	0.00	41,126	0.05	107	0.00
012 Employee Benefit Board	10,649	0.13	0	0.00	35,786	0.04	8,450	0.16
015 Finance	314	0.00	0	0.00	8,564	0.01	25	0.00
016 Assessor of Property	210,398	2.48	0	0.00	600,555	0.75	1,241	0.02
017 Trustee	62,421	0.74	0	0.00	205,833	0.26	276	0.01
018 County Clerk	171,139	2.02	0	0.00	369,877	0.46	758	0.01
019 District Attorney	59,008	0.70	0	0.00	223,533	0.28	625	0.01
021 Public Defender	7,766	0.09	0	0.00	248,188	0.31	1,759,154	32.56
022 Juvenile Court Clerk	3,015	0.04	0	0.00	85,536	0.11	112	0.00
023 Circuit Court Clerk	469,318	5.53	0	0.00	545,173	0.68	55,828	1.03
024 Criminal Court Clerk	172,727	2.03	0	0.00	366,497	0.46	922	0.02
025 Clerk and Master - Chancery	127,479	1.50	0	0.00	107,426	0.13	197	0.00
026 Juvenile Court	29,642	0.35	0	0.00	508,942	0.64	8,853	0.16
027 General Sessions Court	420,370	4.95	0	0.00	556,556	0.70	24,770	0.46
028 State Trial Courts	1,118,307	13.17	0	0.00	574,554	0.72	3,255	0.06
029 Justice Integration Services	89,863	1.06	0	0.00	56,454	0.07	377	0.01
030 Sheriff's Office	397,029	4.68	0	0.00	3,094,020	3.89	42,989	0.80
031 Police	1,697,578	20.00	0	0.00	13,212,375	16.60	265,098	4.91
032 Fire	253,983	2.99	0	0.00	9,909,572	12.45	322,977	5.98
033 Codes Administration	330,557	3.89	0	0.00	717,240	0.90	1,087	0.02
034 Beer Board	16,082	0.19	0	0.00	23,279	0.03	72,825	1.35
035 Agricultural Extension	2,212	0.03	0	0.00	1,592	0.00	134,979	2.50
037 Social Services	75,925	0.89	0	0.00	711,083	0.89	662,260	12.26
038 Health	97,304	1.15	0	0.00	2,685,416	3.37	39,411	0.73
039 Public Library	100,036	1.18	0	0.00	1,464,646	1.84	4,374	0.08
040 Parks	102,361	1.21	47,469	5.14	2,137,559	2.69	22,179	0.41
041 Arts Commission	8,676	0.10	0	0.00	42,408	0.05	24,064	0.45
042 Transportation	155,956	1.84	0	0.00	2,523,349	3.17	60,024	1.11
044 Human Relations Commission	1,257	0.01	0	0.00	8,290	0.01	84,762	1.57
047 Criminal Justice Planning	772	0.01	0	0.00	656	0.00	16	0.00
049 Office of Emergency Management	19,949	0.23	0	0.00	17,150	0.02	57,123	1.06
051 Office of Family Safety	132,502	1.56	0	0.00	31,969	0.04	320	0.01
052 Community Oversight Board	0	0.00	0	0.00	2,482	0.00	3,770	0.07
053 Office of Homeless Services	2,798	0.03	0	0.00	4,776	0.01	145,085	2.69
054 Community Review Board	2,883	0.03	0	0.00	2,624	0.00	55	0.00
060 Farmer's Market	3,218	0.04	0	0.00	40,092	0.05	9,633	0.18
061 Municipal Auditorium	2,732	0.03	0	0.00	99,884	0.13	68	0.00
062 State Fair Board	6,390	0.08	0	0.00	131,905	0.17	126	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
064 Sports Authority	4,050	0.05	0	0.00	20,436	0.03	68,427	1.27
065 Water and Sewer - Stormwater Svcs	56,095	0.66	0	0.00	34,319	0.04	8,967	0.17
065 Water and Sewer - Water Services	121,815	1.43	0	0.00	4,833,393	6.07	33,206	0.61
065 Water and Sewer - General	124,298	1.46	0	0.00	30,877	0.04	250	0.00
067 General Hospital	162	0.00	0	0.00	3,351,712	4.21	33	0.00
068 District Energy System (DES)	352	0.00	0	0.00	1,220	0.00	246	0.00
070 Community Education Commission	10	0.00	0	0.00	13,183	0.02	1	0.00
071 Convention Center Authority	13,826	0.16	0	0.00	209,776	0.26	1,437	0.03
072 Waste Services - Solid Waste Operati	27,747	0.33	0	0.00	72,575	0.09	38,157	0.71
073 East Bank Development Authority	25	0.00	0	0.00	72	0.00	2	0.00
075 Metro Action Commission (MAC)	121,561	1.43	0	0.00	847,940	1.07	726,187	13.44
077 Metro Devlp & Housing Auth (MDHA)	755	0.01	0	0.00	1,075	0.00	6	0.00
078 Metropolitan Transit Authority (MTA)	23,024	0.27	0	0.00	26,178	0.03	170	0.00
080 Metro Nashville Public School (MNPS)	223,276	2.63	0	0.00	24,571,714	30.87	278,309	5.15
083 Industrial Development Board	191	0.00	0	0.00	340	0.00	2	0.00
088 Airport Authority	78	0.00	0	0.00	39,185	0.05	1	0.00
090 Debt Service	85	0.00	0	0.00	563	0.00	10	0.00
091 Emergency Communication Center	58,079	0.68	0	0.00	484,589	0.61	1,253	0.02
Bordeaux Longterm Care	33	0.00	0	0.00	1,817,729	2.28	16	0.00
Hospital Authority	4,671	0.06	0	0.00	4,464	0.01	38	0.00
Knowles Home	301	0.00	0	0.00	201,323	0.25	5	0.00
Medical Examiner	(3)	0.00	0	0.00	(1)	0.00	(5)	0.00
Nashville Electric Service (NES)	19,877	0.23	0	0.00	11,345	0.01	140	0.00
All Other	338,264	3.98	22,029	2.38	299,836	0.38	6,610	0.12
Total Allocated	8,489,946	100.00	924,000	100.00	79,598,068	100.00	5,403,096	100.00
Unallocated & Direct Billing	7,112		0		20,591		6,600,504	
Adjustments & Disallowed	(8,497,058)		0		11,817,900		0	
Total Expenditures	0		924,000		91,436,559		12,003,600	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	269	0.01	55,692	4.82	0	0.00	5,228	5.24
002 Metropolitan Council	4,482	0.17	1,440	0.12	0	0.00	104	0.10
003 Metropolitan Clerk	13,618	0.51	508	0.04	0	0.00	43	0.04
004 Mayor's Office	7	0.00	184	0.02	0	0.00	17	0.02
004 Mayor's Office - Administration	5,480	0.20	2,635	0.23	0	0.00	175	0.18
005 Election Commission	19,591	0.73	1,308	0.11	0	0.00	107	0.11
007 Planning Commission	13,316	0.50	4,113	0.36	0	0.00	317	0.32
009 Register of Deeds	189	0.01	1,862	0.16	0	0.00	160	0.16
010 General Services	162	0.01	817	0.07	0	0.00	76	0.08
010 General Services - Surplus Property	8,005	0.30	405	0.04	0	0.00	30	0.03
011 Historical Commission	299	0.01	1,323	0.11	0	0.00	68	0.07
012 Employee Benefit Board	843	0.03	148,597	12.85	0	0.00	13,953	13.98
015 Finance	104	0.00	273	0.02	0	0.00	24	0.02
016 Assessor of Property	7,928	0.30	3,969	0.34	0	0.00	316	0.32
017 Trustee	2,050	0.08	1,313	0.11	0	0.00	106	0.11
018 County Clerk	7,390	0.28	2,416	0.21	0	0.00	180	0.18
019 District Attorney	3,284	0.12	3,927	0.34	0	0.00	300	0.30
021 Public Defender	2,133	0.08	4,076	0.35	0	0.00	320	0.32
022 Juvenile Court Clerk	662	0.02	973	0.08	0	0.00	72	0.07
023 Circuit Court Clerk	10,462	0.39	3,240	0.28	0	0.00	244	0.24
024 Criminal Court Clerk	10,225	0.38	2,873	0.25	0	0.00	215	0.22
025 Clerk and Master - Chancery	2,284	0.09	566	0.05	0	0.00	43	0.04
026 Juvenile Court	61,288	2.29	6,437	0.56	0	0.00	454	0.46
027 General Sessions Court	20,437	0.76	5,135	0.44	0	0.00	379	0.38
028 State Trial Courts	36,363	1.36	5,608	0.49	0	0.00	405	0.41
029 Justice Integration Services	2,486	0.09	1,738	0.15	0	0.00	146	0.15
030 Sheriff's Office	264,820	9.90	37,664	3.26	0	0.00	2,913	2.92
031 Police	337,161	12.60	105,598	9.13	1,660,714	73.63	8,460	8.48
032 Fire	378,019	14.12	69,443	6.01	542,167	24.04	5,576	5.59
033 Codes Administration	10,377	0.39	6,881	0.60	0	0.00	550	0.55
034 Beer Board	509	0.02	455	0.04	0	0.00	37	0.04
035 Agricultural Extension	1,609	0.06	210	0.02	0	0.00	14	0.01
037 Social Services	35,006	1.31	3,131	0.27	0	0.00	218	0.22
038 Health	116,105	4.34	29,353	2.54	0	0.00	1,869	1.87
039 Public Library	408,613	15.27	17,759	1.54	52,667	2.33	1,289	1.29
040 Parks	678,063	25.34	30,512	2.64	0	0.00	2,162	2.17
041 Arts Commission	624	0.02	663	0.06	0	0.00	56	0.06
042 Transportation	31,656	1.18	29,877	2.58	0	0.00	2,432	2.44
044 Human Relations Commission	113	0.00	280	0.02	0	0.00	24	0.02
047 Criminal Justice Planning	78	0.00	186	0.02	0	0.00	15	0.01
049 Office of Emergency Management	8,920	0.33	2,191	0.19	0	0.00	93	0.09
051 Office of Family Safety	2,516	0.09	2,187	0.19	0	0.00	122	0.12
052 Community Oversight Board	0	0.00	1	0.00	0	0.00	0	0.00
053 Office of Homeless Services	100	0.00	4,435	0.38	0	0.00	326	0.33
054 Community Review Board	100	0.00	630	0.05	0	0.00	51	0.05
060 Farmer's Market	688	0.03	1,128	0.10	0	0.00	83	0.08
061 Municipal Auditorium	84	0.00	955	0.08	0	0.00	84	0.08
062 State Fair Board	203	0.01	1,610	0.14	0	0.00	136	0.14

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	001 Administrative - Gen Svcs Energy	%	001 Administrative - Miscellaneous	%
064 Sports Authority	205	0.01	10,998	0.95	0	0.00	1,028	1.03
065 Water and Sewer - Stormwater Svcs	2,632	0.10	7,238	0.63	0	0.00	607	0.61
065 Water and Sewer - Water Services	11,295	0.42	61,475	5.32	0	0.00	5,278	5.29
065 Water and Sewer - General	2,896	0.11	789	0.07	0	0.00	31	0.03
067 General Hospital	22	0.00	493	0.04	0	0.00	46	0.05
068 District Energy System (DES)	22	0.00	4,404	0.38	0	0.00	413	0.41
070 Community Education Commission	230	0.01	3	0.00	0	0.00	0	0.00
071 Convention Center Authority	592	0.02	20,710	1.79	0	0.00	1,846	1.85
072 Waste Services - Solid Waste Operati	9,741	0.36	15,213	1.32	0	0.00	1,328	1.33
073 East Bank Development Authority	1	0.00	13	0.00	0	0.00	0	0.00
075 Metro Action Commission (MAC)	14,497	0.54	15,224	1.32	0	0.00	1,115	1.12
077 Metro Devlp & Housing Auth (MDHA)	25	0.00	39	0.00	0	0.00	3	0.00
078 Metropolitan Transit Authority (MTA)	864	0.03	444	0.04	0	0.00	38	0.04
080 Metro Nashville Public School (MNPS)	30,253	1.13	397,467	34.38	0	0.00	37,286	37.36
083 Industrial Development Board	4	0.00	28	0.00	0	0.00	3	0.00
088 Airport Authority	2	0.00	17	0.00	0	0.00	2	0.00
090 Debt Service	7	0.00	6	0.00	0	0.00	0	0.00
091 Emergency Communication Center	10,860	0.41	7,729	0.67	0	0.00	589	0.59
Bordeaux Longterm Care	5	0.00	270	0.02	0	0.00	25	0.03
Hospital Authority	145	0.01	275	0.02	0	0.00	25	0.02
Knowles Home	7	0.00	72	0.01	0	0.00	7	0.01
Medical Examiner	0	0.00	(99)	(0.01)	0	0.00	(9)	(0.01)
Nashville Electric Service (NES)	712	0.03	290	0.03	0	0.00	25	0.03
All Other	82,552	3.08	6,534	0.57	0	0.00	123	0.12
Total Allocated	2,676,291	100.00	1,156,209	100.00	2,255,548	100.00	99,805	100.00
Unallocated & Direct Billing	309		5,422		0		148	
Adjustments & Disallowed	419,400		0		0		0	
Total Expenditures	3,096,000		1,161,631		2,255,548		99,953	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	003 Metropolitan Clerk - Records Center	%	006 Law	%	008 Human Resources	%	010 General Services - Administration	%
001 Administrative - Direct	52	0.02	7,758	0.08	2,962	0.04	1,300	0.08
002 Metropolitan Council	2,101	0.78	139,551	1.47	39,807	0.49	2,823	0.17
003 Metropolitan Clerk	939	0.35	3,708	0.04	5,875	0.07	8,880	0.53
004 Mayor's Office	0	0.00	20,193	0.21	135	0.00	24	0.00
004 Mayor's Office - Administration	61	0.02	104,185	1.10	33,730	0.42	3,401	0.20
005 Election Commission	13,551	5.05	78,598	0.83	19,630	0.24	11,597	0.69
007 Planning Commission	13,153	4.90	184,392	1.94	63,438	0.79	3,255	0.19
009 Register of Deeds	3,432	1.28	966	0.01	18,121	0.22	289	0.02
010 General Services	6	0.00	462	0.00	217	0.00	1,890	0.11
010 General Services - Surplus Property	43	0.02	3,559	0.04	9,072	0.11	98,621	5.85
011 Historical Commission	21	0.01	128,173	1.35	13,058	0.16	413	0.02
012 Employee Benefit Board	45	0.02	86,306	0.91	4,931	0.06	7,826	0.46
015 Finance	104	0.04	3,666	0.04	1,464	0.02	59	0.00
016 Assessor of Property	12,609	4.70	325,129	3.42	72,152	0.90	5,968	0.35
017 Trustee	34	0.01	262,858	2.77	21,309	0.26	1,697	0.10
018 County Clerk	2,360	0.88	9,268	0.10	59,890	0.74	16,937	1.00
019 District Attorney	104	0.04	3,066	0.03	75,080	0.93	2,181	0.13
021 Public Defender	23,851	8.89	3,821	0.04	80,019	0.99	825	0.05
022 Juvenile Court Clerk	33	0.01	5,954	0.06	24,837	0.31	475	0.03
023 Circuit Court Clerk	24,530	9.14	56,173	0.59	76,445	0.95	11,390	0.68
024 Criminal Court Clerk	10,914	4.07	18,726	0.20	69,450	0.86	7,328	0.43
025 Clerk and Master - Chancery	30,692	11.44	6,725	0.07	12,508	0.16	1,739	0.10
026 Juvenile Court	13,098	4.88	46,652	0.49	85,672	1.06	16,382	0.97
027 General Sessions Court	2,274	0.85	55,335	0.58	96,348	1.20	12,616	0.75
028 State Trial Courts	254	0.09	17,280	0.18	107,599	1.34	24,040	1.42
029 Justice Integration Services	161	0.06	3,950	0.04	21,010	0.26	1,476	0.09
030 Sheriff's Office	1,341	0.50	244,813	2.58	796,415	9.88	38,638	2.29
031 Police	12,559	4.68	1,560,205	16.43	1,658,251	20.58	399,669	23.69
032 Fire	3,655	1.36	517,366	5.45	1,193,277	14.81	331,677	19.66
033 Codes Administration	957	0.36	849,075	8.94	122,187	1.52	7,512	0.45
034 Beer Board	545	0.20	24,297	0.26	7,125	0.09	715	0.04
035 Agricultural Extension	13	0.00	1,173	0.01	6,654	0.08	966	0.06
037 Social Services	4,718	1.76	26,198	0.28	49,499	0.61	2,812	0.17
038 Health	26,008	9.69	304,877	3.21	474,944	5.89	26,540	1.57
039 Public Library	14,852	5.54	185,751	1.96	315,442	3.91	19,494	1.16
040 Parks	1,220	0.45	424,690	4.47	485,265	6.02	75,638	4.48
041 Arts Commission	14	0.01	132,080	1.39	8,247	0.10	469	0.03
042 Transportation	2,896	1.08	1,076,883	11.34	356,217	4.42	182,700	10.83
044 Human Relations Commission	5	0.00	20,598	0.22	3,290	0.04	51	0.00
047 Criminal Justice Planning	4	0.00	641	0.01	3,157	0.04	23	0.00
049 Office of Emergency Management	45	0.02	12,198	0.13	14,047	0.17	6,495	0.38
051 Office of Family Safety	56	0.02	14,987	0.16	35,961	0.45	1,701	0.10
052 Community Oversight Board	0	0.00	0	0.00	0	0.00	0	0.00
053 Office of Homeless Services	50	0.02	56,253	0.59	33,575	0.42	244	0.01
054 Community Review Board	14	0.01	43,789	0.46	10,424	0.13	113	0.01
060 Farmer's Market	15	0.01	70,061	0.74	5,983	0.07	527	0.03
061 Municipal Auditorium	14	0.01	58,492	0.62	6,749	0.08	130	0.01
062 State Fair Board	1,328	0.50	51,081	0.54	19,335	0.24	213	0.01

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	003 Metropolitan Clerk - Records Center	%	006 Law	%	008 Human Resources	%	010 General Services - Administration	%
064 Sports Authority	61	0.02	47,311	0.50	5,647	0.07	382	0.02
065 Water and Sewer - Stormwater Svcs	140	0.05	(53,950)	(0.57)	91,646	1.14	26,518	1.57
065 Water and Sewer - Water Services	2,800	1.04	335,817	3.54	629,421	7.81	93,181	5.52
065 Water and Sewer - General	63	0.02	33,651	0.35	4,160	0.05	1,938	0.11
067 General Hospital	7	0.00	8,852	0.09	328	0.00	39	0.00
068 District Energy System (DES)	3	0.00	669	0.01	238	0.00	102	0.01
070 Community Education Commission	0	0.00	65	0.00	10	0.00	56	0.00
071 Convention Center Authority	224	0.08	8,555	0.09	124,851	1.55	891	0.05
072 Waste Services - Solid Waste Operati	180	0.07	456	0.00	92,466	1.15	115,749	6.86
073 East Bank Development Authority	2	0.00	14	0.00	1,530	0.02	1	0.00
075 Metro Action Commission (MAC)	37,315	13.91	78,224	0.82	247,687	3.07	18,030	1.07
077 Metro Devlp & Housing Auth (MDHA)	0	0.00	22,230	0.23	173	0.00	37	0.00
078 Metropolitan Transit Authority (MTA)	11	0.00	8,773	0.09	3,869	0.05	591	0.04
080 Metro Nashville Public School (MNPS)	1,170	0.44	1,373,271	14.47	49,488	0.61	29,642	1.76
083 Industrial Development Board	0	0.00	20,430	0.22	98	0.00	20	0.00
088 Airport Authority	0	0.00	8,450	0.09	40	0.00	8	0.00
090 Debt Service	3	0.00	309	0.00	135	0.00	8	0.00
091 Emergency Communication Center	943	0.35	32,858	0.35	173,025	2.15	5,381	0.32
Bordeaux Longterm Care	4	0.00	460	0.00	63	0.00	15	0.00
Hospital Authority	2	0.00	170,105	1.79	1,122	0.01	238	0.01
Knowles Home	1	0.00	32,154	0.34	163	0.00	32	0.00
Medical Examiner	0	0.00	252	0.00	0	0.00	(2)	0.00
Nashville Electric Service (NES)	7	0.00	9,342	0.10	2,183	0.03	495	0.03
All Other	614	0.23	102,939	1.08	9,319	0.12	54,127	3.21
Total Allocated	268,283	100.00	9,493,201	100.00	8,058,462	100.00	1,687,237	100.00
Unallocated & Direct Billing	560		1,234,997		367,725		226	
Adjustments & Disallowed	0		45,891,361		801		3,718	
Total Expenditures	268,843		56,619,559		8,426,988		1,691,181	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	010 General Services - Facilities	%	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	010 General Services - Real Estate	%
001 Administrative - Direct	7,882	0.03	193	0.00	1,289	0.11	18,890	2.51
002 Metropolitan Council	132,956	0.44	859	0.00	7,738	0.67	2,284	0.30
003 Metropolitan Clerk	489,429	1.63	1,658	0.01	152	0.01	168	0.02
004 Mayor's Office	170	0.00	14	0.00	27	0.00	340	0.05
004 Mayor's Office - Administration	177,519	0.59	1,260	0.01	1,700	0.15	2,053	0.27
005 Election Commission	157,010	0.52	10,749	0.05	25,302	2.19	132,723	17.64
007 Planning Commission	157,376	0.52	37,575	0.16	3,609	0.31	3,652	0.49
009 Register of Deeds	6,745	0.02	471	0.00	3,176	0.28	588	0.08
010 General Services	5,810	0.02	209	0.00	89	0.01	281	0.04
010 General Services - Surplus Property	291,196	0.97	10,151	0.04	110	0.01	121	0.02
011 Historical Commission	5,484	0.02	(338)	0.00	2,622	0.23	2,015	0.27
012 Employee Benefit Board	27,816	0.09	829	0.00	119,806	10.39	51,306	6.82
015 Finance	2,697	0.01	18	0.00	61	0.01	138	0.02
016 Assessor of Property	197,827	0.66	61,410	0.26	14,770	1.28	5,593	0.74
017 Trustee	57,256	0.19	4,871	0.02	7,223	0.63	4,001	0.53
018 County Clerk	220,874	0.74	15,796	0.07	355,848	30.85	751	0.10
019 District Attorney	59,440	0.20	47,963	0.20	12,202	1.06	1,112	0.15
021 Public Defender	33,230	0.11	5,344	0.02	3,291	0.29	1,188	0.16
022 Juvenile Court Clerk	5,008	0.02	(237)	0.00	7,936	0.69	338	0.04
023 Circuit Court Clerk	340,612	1.14	8,354	0.04	140,976	12.22	1,615	0.21
024 Criminal Court Clerk	319,582	1.07	1,824	0.01	40,350	3.50	1,000	0.13
025 Clerk and Master - Chancery	71,172	0.24	1,005	0.00	12,047	1.04	232	0.03
026 Juvenile Court	814,176	2.71	68,308	0.29	10,025	0.87	2,111	0.28
027 General Sessions Court	674,065	2.25	2,521	0.01	7,098	0.62	2,073	0.28
028 State Trial Courts	1,260,783	4.20	96,521	0.41	16,945	1.47	1,595	0.21
029 Justice Integration Services	78,012	0.26	3,327	0.01	260	0.02	571	0.08
030 Sheriff's Office	604,579	2.02	857,650	3.61	112,121	9.72	13,153	1.75
031 Police	9,230,481	30.77	6,802,056	28.65	48,519	4.21	182,254	24.23
032 Fire	4,644,946	15.49	6,620,768	27.89	24,639	2.14	26,122	3.47
033 Codes Administration	239,958	0.80	4,835	0.02	65,004	5.64	13,655	1.82
034 Beer Board	13,563	0.05	10,165	0.04	1,933	0.17	466	0.06
035 Agricultural Extension	52,783	0.18	217	0.00	181	0.02	64	0.01
037 Social Services	124,251	0.41	37,809	0.16	2,249	0.19	1,053	0.14
038 Health	1,186,405	3.96	166,554	0.70	2,932	0.25	10,638	1.41
039 Public Library	720,959	2.40	101,257	0.43	41,338	3.58	6,186	0.82
040 Parks	1,211,179	4.04	1,031,475	4.34	7,509	0.65	11,887	1.58
041 Arts Commission	18,621	0.06	327	0.00	310	0.03	2,020	0.27
042 Transportation	655,468	2.19	2,974,414	12.53	6,328	0.55	23,937	3.18
044 Human Relations Commission	1,488	0.00	120	0.00	40	0.00	369	0.05
047 Criminal Justice Planning	1,019	0.00	77	0.00	13	0.00	63	0.01
049 Office of Emergency Management	267,278	0.89	222,543	0.94	88	0.01	484	0.06
051 Office of Family Safety	91,361	0.30	814	0.00	150	0.01	638	0.08
052 Community Oversight Board	0	0.00	0	0.00	1	0.00	0	0.00
053 Office of Homeless Services	3,091	0.01	18,368	0.08	206	0.02	1,948	0.26
054 Community Review Board	3,422	0.01	278	0.00	88	0.01	786	0.10
060 Farmer's Market	24,696	0.08	260	0.00	133	0.01	1,262	0.17
061 Municipal Auditorium	2,699	0.01	202	0.00	406	0.04	1,113	0.15
062 State Fair Board	6,532	0.02	452	0.00	569	0.05	1,202	0.16

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	010 General Services - Facilities	%	010 General Services - Fleet Management	%	010 General Services - Mail Services	%	010 General Services - Real Estate	%
064 Sports Authority	5,941	0.02	220	0.00	507	0.04	4,346	0.58
065 Water and Sewer - Stormwater Svcs	94,827	0.32	(172,375)	(0.73)	648	0.06	2,286	0.30
065 Water and Sewer - Water Services	402,388	1.34	2,805,365	11.82	5,256	0.46	26,118	3.47
065 Water and Sewer - General	101,838	0.34	324	0.00	1,109	0.10	706	0.09
067 General Hospital	568	0.00	11	0.00	335	0.03	283	0.04
068 District Energy System (DES)	649	0.00	15	0.00	53	0.00	1,495	0.20
070 Community Education Commission	182	0.00	5	0.00	1,462	0.13	1	0.00
071 Convention Center Authority	19,352	0.06	1,106	0.00	3,820	0.33	6,754	0.90
072 Waste Services - Solid Waste Operati	353,046	1.18	1,797,111	7.57	2,373	0.21	5,466	0.73
073 East Bank Development Authority	33	0.00	1	0.00	3	0.00	0	0.00
075 Metro Action Commission (MAC)	242,778	0.81	39,744	0.17	204	0.02	5,066	0.67
077 Metro Devlp & Housing Auth (MDHA)	823	0.00	72	0.00	88	0.01	319	0.04
078 Metropolitan Transit Authority (MTA)	30,853	0.10	2,415	0.01	58	0.01	254	0.03
080 Metro Nashville Public School (MNPS)	1,071,859	3.57	18,396	0.08	25,170	2.18	155,460	20.66
083 Industrial Development Board	85	0.00	13	0.00	25	0.00	291	0.04
088 Airport Authority	35	0.00	6	0.00	13	0.00	122	0.02
090 Debt Service	202	0.00	3	0.00	101	0.01	6	0.00
091 Emergency Communication Center	285,590	0.95	4,730	0.02	925	0.08	2,540	0.34
Bordeaux Longterm Care	26	0.00	2	0.00	183	0.02	97	0.01
Hospital Authority	4,697	0.02	439	0.00	194	0.02	2,434	0.32
Knowles Home	154	0.00	21	0.00	58	0.01	467	0.06
Medical Examiner	(6)	0.00	0	0.00	0	0.00	(30)	0.00
Nashville Electric Service (NES)	25,772	0.09	2,090	0.01	43	0.00	216	0.03
All Other	2,655,660	8.85	9,556	0.04	1,294	0.11	1,555	0.21
Total Allocated	29,996,260	100.00	23,740,569	100.00	1,153,332	100.00	752,289	100.00
Unallocated & Direct Billing	16,104,008		39,336,178		19,688		578	
Adjustments & Disallowed	7,921		1,486,801		0		0	
Total Expenditures	46,108,189		64,563,548		1,173,020		752,867	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	012 IOD Network (Injured-On-Duty)	%	014 Information Technology Service	%	015 Finance - Accountability	%	015 Finance - Administration	%
001 Administrative - Direct	0	0.00	(106)	0.04	1,505	0.19	56,837	2.20
002 Metropolitan Council	(13)	0.00	(1,087)	0.44	32	0.00	3,210	0.12
003 Metropolitan Clerk	(19)	0.00	(1,523)	0.62	15	0.00	2,807	0.11
004 Mayor's Office	1	0.00	(4)	0.00	5	0.00	1,174	0.05
004 Mayor's Office - Administration	(41)	0.00	(2,166)	0.89	663	0.08	7,296	0.28
005 Election Commission	2,379	0.01	(2,637)	1.08	35	0.00	23,013	0.89
007 Planning Commission	(73)	0.00	(3,629)	1.48	345	0.04	26,710	1.04
009 Register of Deeds	(32)	0.00	(1,290)	0.53	47	0.01	992	0.04
010 General Services	3	0.00	(8)	0.00	23	0.00	3,660	0.14
010 General Services - Surplus Property	(1,323)	(0.01)	(210)	0.09	14	0.00	6,264	0.24
011 Historical Commission	(9)	0.00	(717)	0.29	631	0.08	5,532	0.21
012 Employee Benefit Board	17	0.00	(152)	0.06	3,995	0.51	57,441	2.23
015 Finance	6,717	0.03	(16)	0.01	15	0.00	41,192	1.60
016 Assessor of Property	129	0.00	(4,307)	1.76	97	0.01	10,662	0.41
017 Trustee	(11)	0.00	(1,120)	0.46	32	0.00	2,850	0.11
018 County Clerk	(15)	0.00	(1,951)	0.80	55	0.01	5,573	0.22
019 District Attorney	(97)	0.00	(4,108)	1.68	214	0.03	6,362	0.25
021 Public Defender	340	0.00	(1,640)	0.67	94	0.01	6,783	0.26
022 Juvenile Court Clerk	(16)	0.00	(715)	0.29	22	0.00	1,735	0.07
023 Circuit Court Clerk	11,610	0.06	(1,527)	0.62	73	0.01	4,396	0.17
024 Criminal Court Clerk	(47)	0.00	(2,516)	1.03	66	0.01	5,606	0.22
025 Clerk and Master - Chancery	(6)	0.00	(391)	0.16	13	0.00	1,650	0.06
026 Juvenile Court	24,113	0.12	(2,301)	0.94	1,233	0.16	15,712	0.61
027 General Sessions Court	28,493	0.14	(2,788)	1.14	481	0.06	16,421	0.64
028 State Trial Courts	339	0.00	(4,054)	1.66	612	0.08	13,528	0.52
029 Justice Integration Services	(219)	0.00	(8,763)	3.58	52	0.01	3,384	0.13
030 Sheriff's Office	1,350,038	6.67	(8,340)	3.41	862	0.11	64,100	2.48
031 Police	6,022,651	29.75	(30,549)	12.48	4,611	0.59	224,172	8.69
032 Fire	9,926,239	49.03	(9,055)	3.70	1,773	0.23	124,104	4.81
033 Codes Administration	69,691	0.34	(9,844)	4.02	171	0.02	17,187	0.67
034 Beer Board	7,894	0.04	(759)	0.31	13	0.00	5,163	0.20
035 Agricultural Extension	(4)	0.00	(262)	0.11	5	0.00	824	0.03
037 Social Services	2,056	0.01	(2,404)	0.98	554	0.07	7,719	0.30
038 Health	144,569	0.71	(14,575)	5.95	7,396	0.95	89,319	3.46
039 Public Library	72,549	0.36	(20,039)	8.19	2,120	0.27	90,447	3.51
040 Parks	685,047	3.38	(15,197)	6.21	4,928	0.63	116,827	4.53
041 Arts Commission	3,780	0.02	(562)	0.23	17	0.00	2,658	0.10
042 Transportation	539,557	2.67	(11,243)	4.59	1,961	0.25	117,384	4.55
044 Human Relations Commission	(6)	0.00	(286)	0.12	7	0.00	885	0.03
047 Criminal Justice Planning	(5)	0.00	(201)	0.08	5	0.00	577	0.02
049 Office of Emergency Management	(32)	0.00	(1,038)	0.42	1,372	0.18	7,365	0.29
051 Office of Family Safety	(36)	0.00	(1,610)	0.66	769	0.10	4,551	0.18
052 Community Oversight Board	0	0.00	0	0.00	0	0.00	4	0.00
053 Office of Homeless Services	(3)	0.00	(291)	0.12	948	0.12	8,700	0.34
054 Community Review Board	(14)	0.00	(662)	0.27	15	0.00	1,095	0.04
060 Farmer's Market	(6)	0.00	(442)	0.18	269	0.03	3,836	0.15
061 Municipal Auditorium	(3,507)	(0.02)	(430)	0.18	26	0.00	5,602	0.22
062 State Fair Board	(3,395)	(0.02)	(1,011)	0.41	30,134	3.85	21,250	0.82

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	012 IOD Network (Injured-On-Duty)	%	014 Information Technology Service	%	015 Finance - Accountability	%	015 Finance - Administration	%
064 Sports Authority	(7)	0.00	(414)	0.17	304	0.04	48,942	1.90
065 Water and Sewer - Stormwater Svcs	(56,546)	(0.28)	(3,305)	1.35	182	0.02	19,179	0.74
065 Water and Sewer - Water Services	(510,094)	(2.52)	(24,660)	10.07	1,569	0.20	149,440	5.79
065 Water and Sewer - General	366,809	1.81	(142)	0.06	533	0.07	111,358	4.32
067 General Hospital	1,106	0.01	(11)	0.00	30,104	3.85	7,618	0.30
068 District Energy System (DES)	0	0.00	(8)	0.00	119	0.02	5,034	0.20
070 Community Education Commission	0	0.00	0	0.00	0	0.00	231	0.01
071 Convention Center Authority	(63)	0.00	(2,570)	1.05	542	0.07	58,575	2.27
072 Waste Services - Solid Waste Operati	996	0.00	(2,156)	0.88	757	0.10	33,454	1.30
073 East Bank Development Authority	0	0.00	(1)	0.00	0	0.00	26	0.00
075 Metro Action Commission (MAC)	76,065	0.38	(9,006)	3.68	1,928	0.25	58,709	2.28
077 Metro Devlp & Housing Auth (MDHA)	(3)	0.00	(160)	0.07	1	0.00	337	0.01
078 Metropolitan Transit Authority (MTA)	(164)	0.00	(6,543)	2.67	22	0.00	18,125	0.70
080 Metro Nashville Public School (MNPS)	1,384,748	6.84	(30,086)	12.29	10,829	1.38	646,456	25.06
083 Industrial Development Board	1	0.00	(3)	0.00	1	0.00	100	0.00
088 Airport Authority	1	0.00	(1)	0.00	0	0.00	38	0.00
090 Debt Service	0	0.00	(4)	0.00	1	0.00	2,657	0.10
091 Emergency Communication Center	38,079	0.19	(10,001)	4.09	184	0.02	12,904	0.50
Bordeaux Longterm Care	55,238	0.27	(3)	0.00	7	0.00	1,503	0.06
Hospital Authority	(12)	0.00	(1,197)	0.49	8	0.00	394	0.02
Knowles Home	2	0.00	(5)	0.00	2	0.00	424	0.02
Medical Examiner	0	0.00	0	0.00	(3)	0.00	(4)	0.00
Nashville Electric Service (NES)	(142)	0.00	18,462	(7.54)	14	0.00	860	0.03
All Other	14	0.00	5,549	(2.27)	667,104	85.25	158,935	6.16
Total Allocated	20,245,310	100.00	(244,786)	100.00	782,532	100.00	2,579,852	100.00
Unallocated & Direct Billing	1,985,996		35,932,183		42		2,445	
Adjustments & Disallowed	902,165		51,687,329		0		0	
Total Expenditures	23,133,471		87,374,726		782,574		2,582,297	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Business Assistance	%	015 Finance - Grants & Cost Planning	%	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%
001 Administrative - Direct	1,334	0.09	10,457	2.44	69,720	3.41	100,158	2.47
002 Metropolitan Council	2,651	0.18	219	0.05	3,387	0.17	4,702	0.12
003 Metropolitan Clerk	5,309	0.37	105	0.02	1,469	0.07	4,846	0.12
004 Mayor's Office	4,937	0.34	36	0.01	552	0.03	705	0.02
004 Mayor's Office - Administration	7,190	0.50	4,610	1.08	5,583	0.27	4,420	0.11
005 Election Commission	6,531	0.45	244	0.06	3,335	0.16	3,490	0.09
007 Planning Commission	31,696	2.19	2,397	0.56	9,934	0.49	38,879	0.96
009 Register of Deeds	1,595	0.11	330	0.08	491	0.02	1,063	0.03
010 General Services	150	0.01	158	0.04	522	0.03	12,900	0.32
010 General Services - Surplus Property	5,654	0.39	97	0.02	818	0.04	3,439	0.08
011 Historical Commission	4,423	0.31	4,383	1.02	1,774	0.09	5,865	0.14
012 Employee Benefit Board	4,243	0.29	27,762	6.47	1,138	0.06	27,231	0.67
015 Finance	340	0.02	106	0.02	825	0.04	7,436	0.18
016 Assessor of Property	10,844	0.75	677	0.16	9,700	0.48	8,371	0.21
017 Trustee	3,700	0.26	223	0.05	2,858	0.14	4,014	0.10
018 County Clerk	3,933	0.27	384	0.09	5,955	0.29	6,625	0.16
019 District Attorney	2,646	0.18	1,485	0.35	10,147	0.50	8,223	0.20
021 Public Defender	2,158	0.15	656	0.15	11,040	0.54	11,131	0.27
022 Juvenile Court Clerk	1,506	0.10	151	0.04	2,306	0.11	2,284	0.06
023 Circuit Court Clerk	4,679	0.32	505	0.12	3,557	0.17	5,733	0.14
024 Criminal Court Clerk	4,440	0.31	457	0.11	7,021	0.34	7,036	0.17
025 Clerk and Master - Chancery	2,075	0.14	91	0.02	1,699	0.08	2,261	0.06
026 Juvenile Court	11,486	0.80	8,570	2.00	15,795	0.77	24,425	0.60
027 General Sessions Court	12,593	0.87	3,346	0.78	12,935	0.63	21,846	0.54
028 State Trial Courts	12,156	0.84	4,252	0.99	13,436	0.66	21,210	0.52
029 Justice Integration Services	3,189	0.22	364	0.08	4,956	0.24	3,505	0.09
030 Sheriff's Office	23,083	1.60	5,992	1.40	87,288	4.28	76,602	1.89
031 Police	124,470	8.62	32,031	7.47	257,026	12.59	221,096	5.44
032 Fire	61,578	4.26	12,318	2.87	166,594	8.16	139,438	3.43
033 Codes Administration	9,788	0.68	1,192	0.28	16,065	0.79	30,475	0.75
034 Beer Board	1,574	0.11	87	0.02	1,176	0.06	23,070	0.57
035 Agricultural Extension	1,738	0.12	32	0.01	485	0.02	1,367	0.03
037 Social Services	2,910	0.20	3,850	0.90	7,272	0.36	17,420	0.43
038 Health	45,827	3.17	51,395	11.99	67,732	3.32	120,491	2.97
039 Public Library	56,858	3.94	14,734	3.44	38,081	1.87	156,314	3.85
040 Parks	68,612	4.75	34,248	7.99	54,546	2.67	310,017	7.63
041 Arts Commission	4,863	0.34	119	0.03	1,906	0.09	5,569	0.14
042 Transportation	161,710	11.19	13,625	3.18	64,245	3.15	136,717	3.37
044 Human Relations Commission	1,345	0.09	50	0.01	829	0.04	1,869	0.05
047 Criminal Justice Planning	1,319	0.09	32	0.01	528	0.03	823	0.02
049 Office of Emergency Management	5,562	0.39	9,532	2.22	2,865	0.14	5,703	0.14
051 Office of Family Safety	1,212	0.08	5,342	1.25	3,943	0.19	8,601	0.21
052 Community Oversight Board	0	0.00	0	0.00	4	0.00	0	0.00
053 Office of Homeless Services	2,862	0.20	6,588	1.54	4,359	0.21	18,535	0.46
054 Community Review Board	175	0.01	108	0.03	1,645	0.08	2,169	0.05
060 Farmer's Market	1,647	0.11	1,867	0.44	2,011	0.10	13,315	0.33
061 Municipal Auditorium	4,207	0.29	181	0.04	1,990	0.10	10,768	0.27
062 State Fair Board	14,026	0.97	308	0.07	3,300	0.16	25,333	0.62

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Business Assistance	%	015 Finance - Grants & Cost Planning	%	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%
064 Sports Authority	177,202	12.27	2,113	0.49	20,182	0.99	28,196	0.69
065 Water and Sewer - Stormwater Svcs	3,781	0.26	1,264	0.29	18,255	0.89	36,389	0.90
065 Water and Sewer - Water Services	13,254	0.92	10,901	2.54	167,007	8.18	315,402	7.77
065 Water and Sewer - General	281,935	19.52	3,702	0.86	835	0.04	1,209	0.03
067 General Hospital	29	0.00	94	0.02	1,511	0.07	217	0.01
068 District Energy System (DES)	1,378	0.10	828	0.19	11,439	0.56	4,735	0.12
070 Community Education Commission	1,273	0.09	1	0.00	8	0.00	5	0.00
071 Convention Center Authority	4,100	0.28	3,770	0.88	1,129	0.06	139,528	3.44
072 Waste Services - Solid Waste Operati	7,556	0.52	5,259	1.23	40,985	2.01	72,806	1.79
073 East Bank Development Authority	4	0.00	0	0.00	1	0.00	102	0.00
075 Metro Action Commission (MAC)	35,982	2.49	13,396	3.12	37,573	1.84	96,508	2.38
077 Metro Devlp & Housing Auth (MDHA)	1,308	0.09	9	0.00	37	0.00	217	0.01
078 Metropolitan Transit Authority (MTA)	98,415	6.81	153	0.04	855	0.04	3,219	0.08
080 Metro Nashville Public School (MNPS)	26,512	1.84	75,239	17.55	731,876	35.85	1,613,919	39.74
083 Industrial Development Board	10	0.00	5	0.00	16	0.00	223	0.01
088 Airport Authority	4	0.00	3	0.00	24	0.00	20	0.00
090 Debt Service	1,293	0.09	5	0.00	15	0.00	4,718	0.12
091 Emergency Communication Center	6,843	0.47	1,276	0.30	19,485	0.95	11,181	0.28
Bordeaux Longterm Care	1,283	0.09	52	0.01	804	0.04	48	0.00
Hospital Authority	231	0.02	56	0.01	233	0.01	530	0.01
Knowles Home	1,286	0.09	14	0.00	115	0.01	77	0.00
Medical Examiner	(1)	0.00	(18)	0.00	0	0.00	6	0.00
Nashville Electric Service (NES)	1,004	0.07	96	0.02	663	0.03	993	0.02
All Other	33,042	2.29	44,866	10.46	3,793	0.19	63,018	1.55
Total Allocated	1,444,549	100.00	428,780	100.00	2,041,681	100.00	4,060,753	100.00
Unallocated & Direct Billing	1,243		292		4,883		785	
Adjustments & Disallowed	1,261		0		0		0	
Total Expenditures	1,447,053		429,072		2,046,564		4,061,538	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Payroll	%	015 Finance - Purchasing	%	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%
001 Administrative - Direct	174	0.02	2,621	0.13	56,709	7.83	24,077	2.97
002 Metropolitan Council	3,085	0.28	1,526	0.08	596	0.08	1,221	0.15
003 Metropolitan Clerk	460	0.04	2,830	0.14	234	0.03	511	0.06
004 Mayor's Office	59	0.01	72	0.00	90	0.01	236	0.03
004 Mayor's Office - Administration	1,851	0.17	13,253	0.67	634	0.09	18,407	2.27
005 Election Commission	1,784	0.16	10,627	0.53	490	0.07	1,158	0.14
007 Planning Commission	3,874	0.35	24,629	1.24	24,062	3.32	5,665	0.70
009 Register of Deeds	461	0.04	578	0.03	144	0.02	213	0.03
010 General Services	17	0.00	554	0.03	4,390	0.61	317	0.04
010 General Services - Surplus Property	478	0.04	22,806	1.15	1,587	0.22	318	0.04
011 Historical Commission	813	0.07	11,972	0.60	442	0.06	844	0.10
012 Employee Benefit Board	285	0.03	5,063	0.25	55,635	7.68	2,492	0.31
015 Finance	87	0.01	1,200	0.06	2,463	0.34	1,926	0.24
016 Assessor of Property	5,149	0.47	18,678	0.94	1,464	0.20	3,539	0.44
017 Trustee	1,574	0.14	1,138	0.06	805	0.11	1,016	0.13
018 County Clerk	4,469	0.41	5,120	0.26	1,324	0.18	2,112	0.26
019 District Attorney	4,266	0.39	2,178	0.11	836	0.12	3,516	0.43
021 Public Defender	4,487	0.41	1,817	0.09	709	0.10	3,822	0.47
022 Juvenile Court Clerk	1,460	0.13	512	0.03	194	0.03	827	0.10
023 Circuit Court Clerk	2,860	0.26	4,390	0.22	535	0.07	1,340	0.17
024 Criminal Court Clerk	4,543	0.42	3,344	0.17	732	0.10	2,473	0.31
025 Clerk and Master - Chancery	934	0.09	1,241	0.06	135	0.02	600	0.07
026 Juvenile Court	5,707	0.52	11,233	0.57	1,260	0.17	6,056	0.75
027 General Sessions Court	6,685	0.61	26,588	1.34	1,255	0.17	5,068	0.63
028 State Trial Courts	7,368	0.67	8,507	0.43	1,363	0.19	4,734	0.58
029 Justice Integration Services	1,199	0.11	2,428	0.12	561	0.08	1,659	0.20
030 Sheriff's Office	53,371	4.88	53,257	2.68	9,714	1.34	31,056	3.83
031 Police	110,235	10.07	237,549	11.96	28,258	3.90	89,047	10.99
032 Fire	75,582	6.91	128,785	6.48	18,104	2.50	57,511	7.10
033 Codes Administration	8,094	0.74	17,459	0.88	3,571	0.49	7,213	0.89
034 Beer Board	427	0.04	571	0.03	151	0.02	581	0.07
035 Agricultural Extension	348	0.03	388	0.02	54	0.01	188	0.02
037 Social Services	4,646	0.42	1,937	0.10	819	0.11	3,776	0.47
038 Health	30,820	2.82	131,456	6.62	10,203	1.41	51,258	6.33
039 Public Library	20,540	1.88	199,079	10.02	6,239	0.86	29,419	3.63
040 Parks	35,901	3.28	101,940	5.13	13,503	1.86	24,108	2.98
041 Arts Commission	637	0.06	501	0.03	404	0.06	4,160	0.51
042 Transportation	24,600	2.25	211,347	10.64	15,770	2.18	25,724	3.17
044 Human Relations Commission	237	0.02	141	0.01	94	0.01	527	0.07
047 Criminal Justice Planning	151	0.01	91	0.00	35	0.00	193	0.02
049 Office of Emergency Management	801	0.07	13,817	0.70	352	0.05	1,216	0.15
051 Office of Family Safety	1,837	0.17	1,213	0.06	375	0.05	1,453	0.18
052 Community Oversight Board	18	0.00	0	0.00	1	0.00	1	0.00
053 Office of Homeless Services	1,582	0.14	10,649	0.54	586	0.08	1,785	0.22
054 Community Review Board	552	0.05	317	0.02	212	0.03	569	0.07
060 Farmer's Market	426	0.04	456	0.02	389	0.05	789	0.10
061 Municipal Auditorium	627	0.06	11,748	0.59	1,020	0.14	917	0.11
062 State Fair Board	1,648	0.15	44,962	2.26	912	0.13	1,923	0.24

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Payroll	%	015 Finance - Purchasing	%	015 Finance - Treasury	%	015 Finance - Diversity Equity & Inclus	%
064 Sports Authority	362	0.03	28,035	1.41	8,374	1.16	8,278	1.02
065 Water and Sewer - Stormwater Svcs	4,793	0.44	8,041	0.40	18,480	2.55	6,543	0.81
065 Water and Sewer - Water Services	42,912	3.92	36,689	1.85	117,666	16.24	58,886	7.27
065 Water and Sewer - General	387	0.04	355,544	17.90	255	0.04	7,099	0.88
067 General Hospital	9,183	0.84	77	0.00	1,832	0.25	557	0.07
068 District Energy System (DES)	15	0.00	223	0.01	2,046	0.28	3,771	0.47
070 Community Education Commission	36	0.00	20	0.00	2	0.00	13	0.00
071 Convention Center Authority	6,898	0.63	3,648	0.18	112,723	15.56	3,014	0.37
072 Waste Services - Solid Waste Operati	4,572	0.42	28,548	1.44	4,121	0.57	13,902	1.72
073 East Bank Development Authority	21	0.00	13	0.00	1	0.00	4	0.00
075 Metro Action Commission (MAC)	15,541	1.42	101,610	5.11	8,752	1.21	14,883	1.84
077 Metro Devlp & Housing Auth (MDHA)	10	0.00	72	0.00	197	0.03	24	0.00
078 Metropolitan Transit Authority (MTA)	264	0.02	2,016	0.10	265	0.04	963	0.12
080 Metro Nashville Public School (MNPS)	554,065	50.64	40,338	2.03	101,366	13.99	254,488	31.41
083 Industrial Development Board	5	0.00	26	0.00	190	0.03	8	0.00
088 Airport Authority	108	0.01	11	0.00	23	0.00	8	0.00
090 Debt Service	7	0.00	85	0.00	6,418	0.89	121	0.01
091 Emergency Communication Center	10,321	0.94	10,428	0.52	1,724	0.24	6,801	0.84
Bordeaux Longterm Care	5,502	0.50	40	0.00	253	0.03	303	0.04
Hospital Authority	66	0.01	407	0.02	400	0.06	73	0.01
Knowles Home	690	0.06	49	0.00	99	0.01	51	0.01
Medical Examiner	0	0.00	(1)	0.00	24	0.00	0	0.00
Nashville Electric Service (NES)	143	0.01	1,316	0.07	221	0.03	210	0.03
All Other	1,062	0.10	16,825	0.85	69,524	9.60	2,747	0.34
Total Allocated	1,094,173	100.00	1,986,629	100.00	724,371	100.00	810,304	100.00
Unallocated & Direct Billing	207		3,666		245		2,333	
Adjustments & Disallowed	0		0		1,475,666		0	
Total Expenditures	1,094,380		1,990,295		2,200,282		812,637	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	030 Sheriff's Office - Security Services	%	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
001 Administrative - Direct	478	0.03	9	0.00	88,144	5.24	535,820	0.25
002 Metropolitan Council	8,507	0.59	21	0.00	1,755	0.10	920,134	0.43
003 Metropolitan Clerk	17,165	1.18	68	0.00	740	0.04	910,795	0.42
004 Mayor's Office	7	0.00	0	0.00	290	0.02	30,059	0.01
004 Mayor's Office - Administration	11,420	0.79	26	0.00	2,959	0.18	1,783,634	0.82
005 Election Commission	8,119	0.56	102	0.01	1,812	0.11	796,981	0.37
007 Planning Commission	20,013	1.38	25	0.00	5,374	0.32	1,189,683	0.55
009 Register of Deeds	341	0.02	3	0.00	2,709	0.16	253,122	0.12
010 General Services	9,746	0.67	12	0.00	1,288	0.08	171,796	0.08
010 General Services - Surplus Property	5,837	0.40	626	0.04	392	0.02	629,997	0.29
011 Historical Commission	316	0.02	2	0.00	1,150	0.07	237,154	0.11
012 Employee Benefit Board	1,106	0.08	51	0.00	235,217	13.98	938,664	0.43
015 Finance	31	0.00	0	0.00	404	0.02	80,238	0.04
016 Assessor of Property	24,637	1.69	43	0.00	5,330	0.32	1,614,877	0.75
017 Trustee	7,210	0.50	11	0.00	1,793	0.11	657,341	0.30
018 County Clerk	182,472	12.55	114	0.01	3,021	0.18	1,452,676	0.67
019 District Attorney	6,302	0.43	17	0.00	5,076	0.30	538,889	0.25
021 Public Defender	4,712	0.32	7	0.00	5,395	0.32	2,224,715	1.03
022 Juvenile Court Clerk	10,698	0.74	3	0.00	1,213	0.07	156,896	0.07
023 Circuit Court Clerk	18,871	1.30	81	0.01	4,119	0.24	1,805,583	0.83
024 Criminal Court Clerk	3,212	0.22	55	0.00	3,639	0.22	1,062,694	0.49
025 Clerk and Master - Chancery	5,561	0.38	13	0.00	730	0.04	390,721	0.18
026 Juvenile Court	83,037	5.71	1,489	0.10	7,686	0.46	1,887,540	0.87
027 General Sessions Court	7,476	0.51	97	0.01	6,414	0.38	2,026,885	0.94
028 State Trial Courts	37,794	2.60	183	0.01	6,871	0.41	3,391,810	1.57
029 Justice Integration Services	4,063	0.28	16	0.00	2,486	0.15	278,712	0.13
030 Sheriff's Office	24,753	1.70	58,214	3.75	49,094	2.92	8,387,233	3.88
031 Police	126,417	8.70	836,431	53.91	142,501	8.47	45,606,924	21.08
032 Fire	48,233	3.32	538,002	34.67	93,709	5.57	36,227,103	16.74
033 Codes Administration	27,744	1.91	54	0.00	9,277	0.55	2,578,014	1.19
034 Beer Board	1,312	0.09	5	0.00	625	0.04	213,885	0.10
035 Agricultural Extension	421	0.03	7	0.00	246	0.01	208,504	0.10
037 Social Services	1,355	0.09	705	0.05	3,688	0.22	1,792,515	0.83
038 Health	250,213	17.21	61,372	3.96	31,590	1.88	6,247,422	2.89
039 Public Library	53,323	3.67	151	0.01	21,851	1.30	4,196,330	1.94
040 Parks	231,628	15.93	20,998	1.35	36,450	2.17	7,992,724	3.69
041 Arts Commission	1,868	0.13	3	0.00	939	0.06	265,439	0.12
042 Transportation	15,174	1.04	6,529	0.42	40,800	2.43	9,446,038	4.37
044 Human Relations Commission	68	0.00	0	0.00	400	0.02	126,846	0.06
047 Criminal Justice Planning	46	0.00	0	0.00	254	0.02	10,568	0.00
049 Office of Emergency Management	5,632	0.39	49	0.00	1,591	0.09	683,389	0.32
051 Office of Family Safety	29,755	2.05	14	0.00	2,063	0.12	374,765	0.17
052 Community Oversight Board	2	0.00	0	0.00	2	0.00	6,288	0.00
053 Office of Homeless Services	179	0.01	1	0.00	5,496	0.33	333,231	0.15
054 Community Review Board	160	0.01	1	0.00	860	0.05	72,461	0.03
060 Farmer's Market	844	0.06	4	0.00	1,397	0.08	184,579	0.09
061 Municipal Auditorium	150	0.01	1	0.00	1,426	0.08	208,339	0.10
062 State Fair Board	379	0.03	2	0.00	2,303	0.14	363,155	0.17

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

Grantee Departments	030 Sheriff's Office - Security Services	%	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
064 Sports Authority	251	0.02	3	0.00	17,332	1.03	508,712	0.24
065 Water and Sewer - Stormwater Svcs	4,699	0.32	170	0.01	10,210	0.61	171,733	0.08
065 Water and Sewer - Water Services	8,484	0.58	1,093	0.07	88,887	5.28	9,844,245	4.55
065 Water and Sewer - General	10,852	0.75	15	0.00	697	0.04	1,444,019	0.67
067 General Hospital	5	0.00	0	0.00	773	0.05	3,415,984	1.58
068 District Energy System (DES)	36	0.00	1	0.00	6,971	0.41	46,471	0.02
070 Community Education Commission	0	0.00	0	0.00	4	0.00	16,802	0.01
071 Convention Center Authority	941	0.06	203	0.01	31,141	1.85	777,318	0.36
072 Waste Services - Solid Waste Operati	3,053	0.21	736	0.05	22,212	1.32	2,768,406	1.28
073 East Bank Development Authority	3	0.00	0	0.00	1	0.00	1,871	0.00
075 Metro Action Commission (MAC)	5,858	0.40	22,667	1.46	18,849	1.12	2,894,887	1.34
077 Metro Devlp & Housing Auth (MDHA)	36	0.00	0	0.00	58	0.00	27,788	0.01
078 Metropolitan Transit Authority (MTA)	1,304	0.09	204	0.01	657	0.04	217,298	0.10
080 Metro Nashville Public School (MNPS)	32,579	2.24	231	0.01	628,698	37.37	34,334,022	15.87
083 Industrial Development Board	5	0.00	0	0.00	42	0.00	22,159	0.01
088 Airport Authority	2	0.00	0	0.00	26	0.00	48,225	0.02
090 Debt Service	5	0.00	0	0.00	8	0.00	16,767	0.01
091 Emergency Communication Center	4,115	0.28	47	0.00	9,970	0.59	1,192,447	0.55
Bordeaux Longterm Care	1	0.00	0	0.00	425	0.03	1,884,386	0.87
Hospital Authority	214	0.01	1	0.00	418	0.02	190,669	0.09
Knowles Home	8	0.00	0	0.00	112	0.01	237,686	0.11
Medical Examiner	(1)	0.00	0	0.00	(157)	(0.01)	(58)	0.00
Nashville Electric Service (NES)	1,120	0.08	7	0.00	438	0.03	97,939	0.05
All Other	81,396	5.60	608	0.04	2,106	0.13	4,741,601	2.19
Total Allocated	1,453,752	100.00	1,551,601	100.00	1,682,447	100.00	216,394,543	100.00
Unallocated & Direct Billing	775		0		2,478		101,635,620	
Adjustments & Disallowed	15,818,821		0		0		121,016,086	
Total Expenditures	17,273,348		1,551,601		1,684,925		439,046,249	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule G - Origins of Costs

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	8,497,058			
Total Departmental Cost Adjustments:	8,497,058			8,497,058
Total To Be Allocated:	8,497,058			8,497,058

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	8,497,058	0	149,665	1,230,802	27,264
Functional Cost	8,497,058	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	8,497,058	0	149,665	1,230,802	27,264
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	8,497,058	0	149,665	1,230,802	27,264

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,412,584	681,520
Functional Cost	57,758	2,502,872	281,198	1,412,584	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	1,412,584	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	1,412,584	681,520

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,046.28	4.552088	1,241		1,241		1,241
014 Information Technology Service	20,207.53	44.953013	12,256		12,256		12,256
049 Office of Emergency Management	4,417.81	9.827716	2,679		2,679		2,679
091 Emergency Communication Center	18,280.94	40.667183	11,088		11,088		11,088
Schedule .4 Total for Communications Building	44,952.56	100.000000	27,264		27,264	0	27,264

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Foot by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
023 Circuit 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
038 Health	10,480.11	2.088003	1,206		1,206		1,206
041 Arts Commission	7,047.68	1.404143	811		811		811
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	817.18	0.556042	13,917		13,917		13,917
010 General Services - Facilities	13,171.21	8.962224	224,313		224,313		224,313
014 Information Technology Service	8,063.71	5.486874	137,329		137,329		137,329
015 Finance - Operations	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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department Depreciation

Activity - Lindsley Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	2,919.48	28.964015	81,446		81,446		81,446
010 General Services - Facilities	2,670.30	26.491912	74,495		74,495		74,495
014 Information Technology Service	1,671.16	16.579495	46,621		46,621		46,621
015 Finance - Purchasing	2,647.22	26.262937	73,851		73,851		73,851
030 Sheriff's Office - Security Services	28.25	0.280267	788		788		788
041 Arts Commission	143.27	1.421374	3,997		3,997		3,997
Schedule .4 Total for Lindsley Hall	10,079.68	100.000000	281,198		281,198	0	281,198

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
008 Human Resources	10,991.04	6.822749	96,377		96,377		96,377
010 General Services	3,840.91	2.384266	33,680		33,680		33,680
010 General Services - Facilities	9,574.37	5.943343	83,955		83,955		83,955
010 General Services - Real Estate	11,353.97	7.048039	99,559		99,559		99,559
014 Information Technology Service	80,225.15	49.800203	703,470		703,470		703,470
016 Assessor of Property	18,199.11	11.297198	159,582		159,582		159,582
017 Trustee	5,333.50	3.310799	46,768		46,768		46,768
018 County Clerk	15,369.78	9.540876	134,773		134,773		134,773
030 Sheriff's Office - Security Services	398.43	0.247328	3,494		3,494		3,494
042 Transportation	5,807.76	3.605199	50,926		50,926		50,926
Schedule .4 Total for Howard Office Building	161,094.02	100.000000	1,412,584		1,412,584	0	1,412,584

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.208383	693		693		693
007 Planning Commission	14,744.99	6.578745	21,862		21,862		21,862
008 Human Resources	10,991.04	4.903852	16,296		16,296		16,296
010 General Services	3,840.91	1.713692	5,695		5,695		5,695
010 General Services - Administration	2,919.48	1.302579	4,329		4,329		4,329
010 General Services - Facilities	14,717.43	6.566449	21,822		21,822		21,822
010 General Services - Real Estate	11,353.97	5.065780	16,835		16,835		16,835
011 Historical Commission	68.06	0.030366	101		101		101
014 Information Technology Service	84,599.67	37.745680	125,436		125,436		125,436
015 Finance - Purchasing	2,647.22	1.181105	3,925		3,925		3,925
016 Assessor of Property	18,199.11	8.119864	26,984		26,984		26,984
017 Trustee	5,333.50	2.379638	7,908		7,908		7,908
018 County Clerk	15,369.78	6.857507	22,789		22,789		22,789
030 Sheriff's Office - Security Services	561.86	0.250684	833		833		833
032 Fire	1,651.57	0.736878	2,449		2,449		2,449
033 Codes Administration	19,625.61	8.756323	29,099		29,099		29,099
034 Beer Board	861.67	0.384450	1,278		1,278		1,278
041 Arts Commission	143.27	0.063923	212		212		212
042 Transportation	5,874.45	2.620993	8,710		8,710		8,710
065 Water and Sewer - Stormwater Svcs	2,689.56	1.199996	3,988		3,988		3,988
065 Water and Sewer - General	7,470.53	3.333113	11,077		11,077		11,077
Schedule .4 Total for Fulton Campus Garage	224,130.73	100.000000	332,319		332,319	0	332,319

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus
Allocation Source: FY 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	7,942	0	0	0	1,239
006 Law	59,479	0	0	0	0
007 Planning Commission	211,620	0	0	0	0
008 Human Resources	112,904	0	0	0	230
010 General Services	41,790	0	0	0	2,415
010 General Services - Administration	99,692	0	0	0	0
010 General Services - Facilities	659,855	9,388	44,518	1,241	2,183
010 General Services - Fleet Management	13,197	0	0	0	13,197
010 General Services - Real Estate	116,394	0	0	0	0
010 General Services - Surplus Property	3,776	0	0	0	3,776
011 Historical Commission	977	0	0	0	0
014 Information Technology Service	1,154,504	7,126	29,736	12,256	164
015 Finance - Operations	49,419	0	0	0	0
015 Finance - Purchasing	77,776	0	0	0	0
015 Finance - Treasury	47	0	0	0	47
016 Assessor of Property	186,566	0	0	0	0
017 Trustee	54,676	0	0	0	0
018 County Clerk	157,562	0	0	0	0
019 District Attorney	42,166	0	23,409	0	0
023 Circuit Court Clerk	454,317	0	116,148	0	1,577
024 Criminal Court Clerk	155,531	0	155,531	0	0
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	41,149	376	12,744	0	8
031 Police	1,199,134	0	5,373	0	5,171
032 Fire	29,042	0	0	0	5,339
033 Codes Administration	281,667	0	0	0	0
034 Beer Board	12,367	0	0	0	0
037 Social Services	63,742	63,742	0	0	0
038 Health	1,206	0	0	0	1,206
041 Arts Commission	5,020	0	0	0	811
042 Transportation	60,495	0	0	0	0
049 Office of Emergency Management	5,092	0	0	2,679	2,412
051 Office of Family Safety	124,188	0	0	0	0
060 Farmer's Market	274	0	0	0	274
065 Water and Sewer - Stormwater Svcs	38,601	0	0	0	0
065 Water and Sewer - General	107,217	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	11,088	0	0	11,088	0
All Other	253,863	0	0	0	0
Direct Bill	0	0	0	0	0
Total	8,497,058	149,665	1,230,802	27,264	57,758

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	693
006 Law	59,479	0	0	0	0
007 Planning Commission	0	0	0	189,758	21,862
008 Human Resources	0	0	96,377	0	16,296
010 General Services	0	0	33,680	0	5,695
010 General Services - Administration	13,917	81,446	0	0	4,329
010 General Services - Facilities	224,313	74,495	83,955	31,823	21,822
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Real Estate	0	0	99,559	0	16,835
010 General Services - Surplus Property	0	0	0	0	0
011 Historical Commission	0	0	0	876	101
014 Information Technology Service	137,329	46,621	703,470	34,790	125,436
015 Finance - Operations	49,419	0	0	0	0
015 Finance - Purchasing	0	73,851	0	0	3,925
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	159,582	0	26,984
017 Trustee	0	0	46,768	0	7,908
018 County Clerk	0	0	134,773	0	22,789
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	788	3,494	1,740	833
031 Police	0	0	0	0	0
032 Fire	0	0	0	21,255	2,449
033 Codes Administration	0	0	0	252,568	29,099
034 Beer Board	0	0	0	11,089	1,278
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	3,997	0	0	212
042 Transportation	0	0	50,926	858	8,710
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
065 Water and Sewer - Stormwater Svcs	0	0	0	34,613	3,988
065 Water and Sewer - General	0	0	0	96,141	11,077
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
All Other	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	2,502,872	281,198	1,412,584	681,520	332,319

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Real Estate	0	0
010 General Services - Surplus Property	0	0
011 Historical Commission	0	0
014 Information Technology Service	18,213	39,362
015 Finance - Operations	0	0
015 Finance - Purchasing	0	0
015 Finance - Treasury	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
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
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
All Other	0	253,863
Direct Bill	0	0
Total	1,098,527	722,549

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Corporate Dues

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	924,000			924,000
Inbound Costs:				
001 Administrative - Post Audits		200	200	
001 Administrative - Miscellaneous		19	19	
010 General Services - Real Estate		89	89	
015 Finance - Business Assistance		1,565	1,565	
015 Finance - Grants & Cost Planning		59	59	
015 Finance - Office of Mgmt & Budget		788	788	
015 Finance - Operations		501	501	
015 Finance - Treasury		53	53	
015 Finance - Diversity Equity & Inclus		259	259	
048 Internal Audit		345	345	
Total Allocated Additions:		3,879	3,879	3,879
Total To Be Allocated:	924,000	3,879		927,879

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Corporate Dues

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	259,625	0	259,625
502884 Membership Dues	664,375	0	664,375
Departmental Total			
Expenditures Per Financial Statement	924,000		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	924,000	0	924,000
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	924,000	0	924,000
Allocation Step 2			
Inbound - All Others	3,879	3,879	0
Reallocate Admin Costs		(3,879)	3,879
Unallocated Costs	0	0	0
2nd Allocation	3,879	0	3,879
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	927,879	0	927,879

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
004 Mayor's Office - Administration	854,502.81	92.478659	854,503		854,503	3,588	858,090
040 Parks	47,468.69	5.137304	47,469		47,469	199	47,668
All Other	22,028.50	2.384037	22,029		22,029	92	22,121
Schedule .4 Total for Corporate Dues	924,000.00	100.000000	924,000		924,000	3,879	927,879

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2025 Analysis of Expenditures - Finance-Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Corporate Dues

Receiving Department	Total	Corporate Dues
004 Mayor's Office - Administration	858,090	858,090
040 Parks	47,668	47,668
All Other	22,121	22,121
Direct Bill	0	0
Total	927,879	927,879

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Employee Benefits

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	91,436,559			91,436,559
Deductions:				
531010 Transfer IOD Pensioner	-6,575,100			
531011 Transfer IOD Employee	-5,242,800			
Total Deductions:	-11,817,900			-11,817,900
Inbound Costs:				
001 Administrative - Employee Benefits		64,073	64,073	
001 Administrative - Post Audits		10,826	10,826	
001 Administrative - Miscellaneous		1,039	1,039	
010 General Services - Real Estate		4,812	4,812	
015 Finance - Grants & Cost Planning		3,227	3,227	
015 Finance - Office of Mgmt & Budget		43,588	43,588	
015 Finance - Operations		1,701	1,701	
015 Finance - Treasury		4,173	4,173	
015 Finance - Diversity Equity & Inclus		14,342	14,342	
048 Internal Audit		18,740	18,740	
Total Allocated Additions:		166,523	166,523	166,523
Total To Be Allocated:	79,618,659	166,523		79,785,182

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	42,820,907	0	0	0	42,820,907
501175 Employer Dental Group	3,631,135	0	0	0	3,631,135
501176 Employer Group Life	3,232,848	0	0	0	0
501177 Employer Pension	271,549	0	0	271,549	0
505207 Insurance-Unemployment Comp	169,820	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
*531010 Transfer IOD Pensioner	6,575,100	0	0	0	0
*531011 Transfer IOD Employee	5,242,800	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	91,436,559				
Deductions					
*Total Disallowed Costs	(11,817,900)	0	0	0	0
Functional Cost	79,618,659	0	3,501,900	7,171,949	46,452,042
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	79,618,659	0	3,501,900	7,171,949	46,452,042
Allocation Step 2					
Inbound - All Others	166,523	166,523	0	0	0
Reallocate Admin Costs		(166,523)	7,324	15,000	97,155
Unallocated Costs	0	0	0	0	0
2nd Allocation	166,523	0	7,324	15,000	97,155
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	79,785,182	0	3,509,224	7,186,949	46,549,197

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	3,232,848	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	3,232,848	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	3,232,848	8,873,000	5,424,700	4,592,400
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	418	6,762	18,558	11,346	9,605
Unallocated Costs	0	0	0	0	0
2nd Allocation	418	6,762	18,558	11,346	9,605
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	200,418	3,239,610	8,891,558	5,436,046	4,602,005

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	169,820
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	169,820
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	169,820
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	355
Unallocated Costs	0
2nd Allocation	355
Total For 001 Administrative - Employee Benefits	
Schedule .3 Total	170,175

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	141,098.58	0.141048	4,939		4,939		4,939
002 Metropolitan Council	112,571.46	0.112531	3,941		3,941	8	3,949
003 Metropolitan Clerk	227,949.96	0.227869	7,980		7,980	17	7,996
004 Mayor's Office - Administration	557,040.81	0.556843	19,500		19,500	41	19,541
005 Election Commission	575,318.47	0.575114	20,140		20,140	42	20,182
006 Law	605,200.45	0.604985	21,186		21,186	44	21,230
007 Planning Commission	861,027.84	0.860722	30,142		30,142	63	30,205
008 Human Resources	1,122,204.13	1.121805	39,284		39,284	82	39,367
009 Register of Deeds	662,460.59	0.662225	23,190		23,190	49	23,239
010 General Services - Administration	2,471,962.23	2.471083	86,535		86,535	181	86,716
011 Historical Commission	118,357.02	0.118315	4,143		4,143	9	4,152
012 Employee Benefit Board	42,614.46	0.042599	1,492		1,492	3	1,495
014 Information Technology Service	2,287,562.33	2.286749	80,080		80,080	168	80,247
015 Finance - Administration	1,873,969.93	1.873303	65,601		65,601	137	65,739
016 Assessor of Property	1,640,531.53	1.639948	57,429		57,429	120	57,550
017 Trustee	739,625.09	0.739362	25,892		25,892	54	25,946
018 County Clerk	890,012.35	0.889696	31,156		31,156	65	31,222
019 District Attorney	725,229.09	0.724971	25,388		25,388	53	25,441
021 Public Defender	888,843.56	0.888527	31,115		31,115	65	31,181
022 Juvenile Court Clerk	158,765.90	0.158709	5,558		5,558	12	5,569
023 Circuit Court Clerk	1,624,641.54	1.624064	56,873		56,873	119	56,992
024 Criminal Court Clerk	1,030,693.14	1.030327	36,081		36,081	76	36,157
025 Clerk and Master - Chancery	389,775.45	0.389637	13,645		13,645	29	13,673
026 Juvenile Court	1,605,455.23	1.604884	56,201		56,201	118	56,319
027 General Sessions Court	1,980,753.24	1.980049	69,339		69,339	145	69,485
028 State Trial Courts	1,424,652.30	1.424146	49,872		49,872	104	49,977
029 Justice Integration Services	166,613.97	0.166555	5,833		5,833	12	5,845
030 Sheriff's Office	9,053,683.67	9.050463	316,938		316,938	664	317,602
033 Codes Administration	2,137,742.83	2.136982	74,835		74,835	157	74,992
034 Beer Board	39,781.08	0.039767	1,393		1,393	3	1,395
037 Social Services	1,719,046.80	1.718435	60,178		60,178	126	60,304
038 Health	7,956,747.14	7.953917	278,538		278,538	583	279,122
039 Public Library	3,578,800.71	3.577528	125,281		125,281	262	125,544
040 Parks	6,559,890.89	6.557558	229,639		229,639	481	230,120
041 Arts Commission	85,685.22	0.085655	3,000		3,000	6	3,006
042 Transportation	7,333,761.14	7.331153	256,730		256,730	538	257,267
044 Human Relations Commission	21,741.24	0.021734	761		761	2	763
048 Internal Audit	113,882.37	0.113842	3,987		3,987	8	3,995
049 Office of Emergency Management	41,289.54	0.041275	1,445		1,445	3	1,448
051 Office of Family Safety	39,944.32	0.039930	1,398		1,398	3	1,401
052 Community Oversight Board	20,678.58	0.020671	724		724	1	725
060 Farmer's Market	52,006.03	0.051988	1,821		1,821	4	1,824
061 Municipal Auditorium	347,333.28	0.347210	12,159		12,159	25	12,184
062 State Fair Board	294,937.56	0.294833	10,325		10,325	22	10,346
064 Sports Authority	31,637.34	0.031626	1,108		1,108	2	1,110
065 Water and Sewer - Stormwater Svcs	17,424.78	0.017419	610		610	1	611
065 Water and Sewer - Water Services	15,869,947.85	15.864301	555,552		555,552	1,166	556,718
067 General Hospital	10,028,094.88	10.024528	351,049		351,049	735	351,784
070 Community Education Commission	24,183.72	0.024175	847		847	2	848
071 Convention Center Authority	601,185.90	0.600972	21,045		21,045	44	21,089
075 Metro Action Commission (MAC)	1,704,327.13	1.703721	59,663		59,663	125	59,788
078 Metropolitan Transit Authority (MTA)	42,124.50	0.042110	1,475		1,475	3	1,478

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	152,514.66	0.152460	5,339		5,339	11	5,350
091 Emergency Communication Center	1,756,167.07	1.755542	61,477		61,477	129	61,606
Bordeaux Longterm Care	4,507,243.07	4.505640	157,783		157,783	330	158,113
Knowles Home	550,608.72	0.550413	19,275		19,275	40	19,315
All Other	428,238.05	0.428086	14,991		14,991	31	15,022
Schedule .4 Total for County Retire Match	100,035,580.72	100.000000	3,501,900		3,501,900	7,324	3,509,224

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	7,171,949		7,171,949	15,000	7,186,949
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	7,171,949		7,171,949	15,000	7,186,949

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	19	0.105368	48,946		48,946		48,946
002 Metropolitan Council	115	0.637755	296,250		296,250	620	296,870
003 Metropolitan Clerk	16	0.088731	41,217		41,217	86	41,304
004 Mayor's Office - Administration	52	0.288376	133,957		133,957	280	134,237
005 Election Commission	39	0.216282	100,467		100,467	210	100,678
006 Law	31	0.171917	79,859		79,859	167	80,026
007 Planning Commission	67	0.371562	172,598		172,598	361	172,959
008 Human Resources	95	0.526841	244,728		244,728	512	245,241
009 Register of Deeds	52	0.288376	133,957		133,957	280	134,237
010 General Services - Administration	213	1.181233	548,707		548,707	1,149	549,856
011 Historical Commission	9	0.049911	23,185		23,185	48	23,233
012 Employee Benefit Board	4	0.022183	10,304		10,304	22	10,326
014 Information Technology Service	154	0.854037	396,718		396,718	831	397,548
015 Finance - Administration	129	0.715395	332,316		332,316	696	333,011
016 Assessor of Property	158	0.876220	407,022		407,022	852	407,874
017 Trustee	47	0.260648	121,076		121,076	253	121,330
018 County Clerk	98	0.543478	252,457		252,457	529	252,985
019 District Attorney	50	0.277285	128,805		128,805	270	129,074
021 Public Defender	58	0.321650	149,413		149,413	313	149,726
022 Juvenile Court Clerk	25	0.138642	64,402		64,402	135	64,537
023 Circuit Court Clerk	139	0.770852	358,076		358,076	750	358,826
024 Criminal Court Clerk	95	0.526841	244,728		244,728	512	245,241
025 Clerk and Master - Chancery	25	0.138642	64,402		64,402	135	64,537
026 Juvenile Court	124	0.687666	319,435		319,435	669	320,104
027 General Sessions Court	130	0.720941	334,892		334,892	701	335,593
028 State Trial Courts	150	0.831854	386,413		386,413	809	387,222
029 Justice Integration Services	8	0.044366	20,609		20,609	43	20,652
030 Sheriff's Office	775	4.297915	1,996,469		1,996,469	4,180	2,000,649
031 Police	2,788	15.461402	7,182,137		7,182,137	15,037	7,197,174
032 Fire	2,083	11.551686	5,365,994		5,365,994	11,235	5,377,229
033 Codes Administration	175	0.970497	450,816		450,816	944	451,759
034 Beer Board	6	0.033274	15,456		15,456	32	15,489
037 Social Services	198	1.098048	510,066		510,066	1,068	511,134
038 Health	679	3.765528	1,749,165		1,749,165	3,662	1,752,827
039 Public Library	383	2.124002	986,642		986,642	2,066	988,708
040 Parks	521	2.889308	1,342,143		1,342,143	2,810	1,344,953
041 Arts Commission	11	0.061003	28,337		28,337	59	28,396
042 Transportation	623	3.454969	1,604,904		1,604,904	3,360	1,608,264
044 Human Relations Commission	2	0.011091	5,152		5,152	11	5,163
048 Internal Audit	6	0.033274	15,456		15,456	32	15,489
049 Office of Emergency Management	1	0.005546	2,576		2,576	5	2,582
051 Office of Family Safety	8	0.044366	20,609		20,609	43	20,652
060 Farmer's Market	12	0.066548	30,913		30,913	65	30,978
061 Municipal Auditorium	24	0.133097	61,826		61,826	129	61,956
062 State Fair Board	35	0.194099	90,163		90,163	189	90,352
064 Sports Authority	2	0.011091	5,152		5,152	11	5,163
065 Water and Sewer - Stormwater Svcs	2	0.011091	5,152		5,152	11	5,163
065 Water and Sewer - Water Services	1,189	6.593833	3,062,970		3,062,970	6,413	3,069,383
067 General Hospital	886	4.913487	2,282,415		2,282,415	4,779	2,287,194
070 Community Education Commission	4	0.022183	10,304		10,304	22	10,326
071 Convention Center Authority	48	0.266193	123,652		123,652	259	123,911
075 Metro Action Commission (MAC)	227	1.258873	584,772		584,772	1,224	585,996

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.011091	5,152		5,152	11	5,163
080 Metro Nashville Public School (MNPS)	4,522	25.077643	11,649,077		11,649,077	24,393	11,673,470
088 Airport Authority	9	0.049911	23,185		23,185	48	23,233
091 Emergency Communication Center	105	0.582298	270,489		270,489	566	271,056
Bordeaux Longterm Care	511	2.833851	1,316,382		1,316,382	2,756	1,319,138
Knowles Home	53	0.293922	136,533		136,533	286	136,819
All Other	40	0.221828	103,044		103,044	216	103,259
Schedule .4 Total for Health Insurance Match	18,032	100.000000	46,452,042		46,452,042	97,155	46,549,197

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
010 General Services - Facilities	100,000	50.000000	100,000		100,000	209	100,209
031 Police	100,000	50.000000	100,000		100,000	209	100,209
Schedule .4 Total for Death Benefit Payments	200,000	100.000000	200,000		200,000	418	200,418

Allocation Basis: Total Death Benefit Expense by Benefiting Department
Allocation Source: FY 2025 Payments - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	8.00	0.078470	2,537		2,537		2,537
002 Metropolitan Council	5.00	0.049044	1,586		1,586	3	1,589
003 Metropolitan Clerk	9.00	0.088279	2,854		2,854	6	2,860
004 Mayor's Office - Administration	24.00	0.235410	7,610		7,610	16	7,626
005 Election Commission	26.00	0.255027	8,245		8,245	17	8,262
006 Law	17.00	0.166748	5,391		5,391	11	5,402
007 Planning Commission	29.00	0.284453	9,196		9,196	19	9,215
008 Human Resources	51.00	0.500245	16,172		16,172	34	16,206
009 Register of Deeds	24.00	0.235410	7,610		7,610	16	7,626
010 General Services - Administration	122.00	1.196665	38,686		38,686	81	38,767
011 Historical Commission	7.00	0.068661	2,220		2,220	5	2,224
012 Employee Benefit Board	2.00	0.019617	634		634	1	635
014 Information Technology Service	95.00	0.931829	30,125		30,125	63	30,188
015 Finance - Administration	79.00	0.774890	25,051		25,051	52	25,103
016 Assessor of Property	79.00	0.774890	25,051		25,051	52	25,103
017 Trustee	32.00	0.313879	10,147		10,147	21	10,168
018 County Clerk	59.00	0.578715	18,709		18,709	39	18,748
019 District Attorney	29.00	0.284453	9,196		9,196	19	9,215
021 Public Defender	34.00	0.333497	10,781		10,781	23	10,804
022 Juvenile Court Clerk	12.00	0.117705	3,805		3,805	8	3,813
023 Circuit Court Clerk	86.00	0.843551	27,271		27,271	57	27,328
024 Criminal Court Clerk	50.00	0.490436	15,855		15,855	33	15,888
025 Clerk and Master - Chancery	17.00	0.166748	5,391		5,391	11	5,402
026 Juvenile Court	73.00	0.716037	23,148		23,148	48	23,197
027 General Sessions Court	69.00	0.676802	21,880		21,880	46	21,926
028 State Trial Courts	86.00	0.843551	27,271		27,271	57	27,328
029 Justice Integration Services	6.00	0.058852	1,903		1,903	4	1,907
030 Sheriff's Office	514.00	5.041687	162,990		162,990	341	163,331
031 Police	1,533.00	15.036783	486,116		486,116	1,017	487,134
032 Fire	1,012.00	9.926435	320,907		320,907	672	321,578
033 Codes Administration	98.00	0.961256	31,076		31,076	65	31,141
034 Beer Board	2.00	0.019617	634		634	1	635
037 Social Services	116.00	1.137813	36,784		36,784	77	36,861
038 Health	412.00	4.041197	130,646		130,646	273	130,919
039 Public Library	226.00	2.216773	71,665		71,665	150	71,815
040 Parks	286.00	2.805297	90,691		90,691	190	90,881
041 Arts Commission	7.00	0.068661	2,220		2,220	5	2,224
042 Transportation	281.00	2.756253	89,105		89,105	186	89,292
048 Internal Audit	4.00	0.039235	1,268		1,268	3	1,271
049 Office of Emergency Management	1.00	0.009809	317		317	1	318
051 Office of Family Safety	3.00	0.029426	951		951	2	953
052 Community Oversight Board	2.00	0.019617	634		634	1	635
060 Farmer's Market	4.00	0.039235	1,268		1,268	3	1,271
061 Municipal Auditorium	12.00	0.117705	3,805		3,805	8	3,813
062 State Fair Board	21.00	0.205983	6,659		6,659	14	6,673
064 Sports Authority	1.00	0.009809	317		317	1	318
065 Water and Sewer - Stormwater Svcs	1.00	0.009809	317		317	1	318
065 Water and Sewer - Water Services	602.00	5.904855	190,895		190,895	400	191,295
067 General Hospital	522.00	5.120157	165,527		165,527	346	165,873
070 Community Education Commission	2.00	0.019617	634		634	1	635
071 Convention Center Authority	29.00	0.284453	9,196		9,196	19	9,215
075 Metro Action Commission (MAC)	140.00	1.373222	44,394		44,394	93	44,487

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.019617	634		634	1	635
080 Metro Nashville Public School (MNPS)	2,778.00	27.248652	880,907		880,907	1,846	882,754
088 Airport Authority	7.00	0.068661	2,220		2,220	5	2,224
091 Emergency Communication Center	64.00	0.627759	20,294		20,294	42	20,337
Bordeaux Longterm Care	307.00	3.011280	97,350		97,350	204	97,554
Knowles Home	47.00	0.461010	14,904		14,904	31	14,935
All Other	29.00	0.284453	9,196		9,196	19	9,215
Schedule .4 Total for Life Insurance Match	10,195.00	100.000000	3,232,848		3,232,848	6,762	3,239,610

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	47,487,029.58	55.857053	4,956,196		4,956,196	10,366	4,966,562
032 Fire	37,528,248.94	44.142947	3,916,804		3,916,804	8,192	3,924,996
Schedule .4 Total for Police/Fire Retire Match	85,015,278.52	100.000000	8,873,000		8,873,000	18,558	8,891,558

Allocation Basis: Police/Fire Retiree Gross Pay (excl. Unknown) by Benefiting Department
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	141,098.58	0.141048	7,651		7,651		7,651
002 Metropolitan Council	112,571.46	0.112531	6,104		6,104	13	6,117
003 Metropolitan Clerk	227,949.96	0.227869	12,361		12,361	26	12,387
004 Mayor's Office - Administration	557,040.81	0.556843	30,207		30,207	63	30,270
005 Election Commission	575,318.47	0.575114	31,198		31,198	65	31,264
006 Law	605,200.45	0.604985	32,819		32,819	69	32,887
007 Planning Commission	861,027.84	0.860722	46,692		46,692	98	46,789
008 Human Resources	1,122,204.13	1.121805	60,855		60,855	127	60,982
009 Register of Deeds	662,460.59	0.662225	35,924		35,924	75	35,999
010 General Services - Administration	2,471,962.23	2.471083	134,049		134,049	281	134,330
011 Historical Commission	118,357.02	0.118315	6,418		6,418	13	6,432
012 Employee Benefit Board	42,614.46	0.042599	2,311		2,311	5	2,316
014 Information Technology Service	2,287,562.33	2.286749	124,049		124,049	260	124,309
015 Finance - Administration	1,873,969.93	1.873303	101,621		101,621	213	101,834
016 Assessor of Property	1,640,531.53	1.639948	88,962		88,962	186	89,149
017 Trustee	739,625.09	0.739362	40,108		40,108	84	40,192
018 County Clerk	890,012.35	0.889696	48,263		48,263	101	48,364
019 District Attorney	725,229.09	0.724971	39,328		39,328	82	39,410
021 Public Defender	888,843.56	0.888527	48,200		48,200	101	48,301
022 Juvenile Court Clerk	158,765.90	0.158709	8,609		8,609	18	8,627
023 Circuit Court Clerk	1,624,641.54	1.624064	88,101		88,101	184	88,285
024 Criminal Court Clerk	1,030,693.14	1.030327	55,892		55,892	117	56,009
025 Clerk and Master - Chancery	389,775.45	0.389637	21,137		21,137	44	21,181
026 Juvenile Court	1,605,455.23	1.604884	87,060		87,060	182	87,242
027 General Sessions Court	1,980,753.24	1.980049	107,412		107,412	225	107,637
028 State Trial Courts	1,424,652.30	1.424146	77,256		77,256	162	77,417
029 Justice Integration Services	166,613.97	0.166555	9,035		9,035	19	9,054
030 Sheriff's Office	9,053,683.67	9.050463	490,960		490,960	1,028	491,989
033 Codes Administration	2,137,742.83	2.136982	115,925		115,925	243	116,168
034 Beer Board	39,781.08	0.039767	2,157		2,157	5	2,162
037 Social Services	1,719,046.80	1.718435	93,220		93,220	195	93,415
038 Health	7,956,747.14	7.953917	431,476		431,476	904	432,380
039 Public Library	3,578,800.71	3.577528	194,070		194,070	406	194,477
040 Parks	6,559,890.89	6.557558	355,728		355,728	745	356,473
041 Arts Commission	85,685.22	0.085655	4,647		4,647	10	4,656
042 Transportation	7,333,761.14	7.331153	397,693		397,693	833	398,526
044 Human Relations Commission	21,741.24	0.021734	1,179		1,179	2	1,181
048 Internal Audit	113,882.37	0.113842	6,176		6,176	13	6,189
049 Office of Emergency Management	41,289.54	0.041275	2,239		2,239	5	2,244
051 Office of Family Safety	39,944.32	0.039930	2,166		2,166	5	2,171
052 Community Oversight Board	20,678.58	0.020671	1,121		1,121	2	1,124
060 Farmer's Market	52,006.03	0.051988	2,820		2,820	6	2,826
061 Municipal Auditorium	347,333.28	0.347210	18,835		18,835	39	18,874
062 State Fair Board	294,937.56	0.294833	15,994		15,994	33	16,027
064 Sports Authority	31,637.34	0.031626	1,716		1,716	4	1,719
065 Water and Sewer - Stormwater Svcs	17,424.78	0.017419	945		945	2	947
065 Water and Sewer - Water Services	15,869,947.85	15.864301	860,591		860,591	1,805	862,396
067 General Hospital	10,028,094.88	10.024528	543,801		543,801	1,139	544,939
070 Community Education Commission	24,183.72	0.024175	1,311		1,311	3	1,314
071 Convention Center Authority	601,185.90	0.600972	32,601		32,601	68	32,669
075 Metro Action Commission (MAC)	1,704,327.13	1.703721	92,422		92,422	194	92,615
078 Metropolitan Transit Authority (MTA)	42,124.50	0.042110	2,284		2,284	5	2,289

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	152,514.66	0.152460	8,271		8,271	17	8,288
091 Emergency Communication Center	1,756,167.07	1.755542	95,233		95,233	199	95,432
Bordeaux Longterm Care	4,507,243.07	4.505640	244,417		244,417	512	244,929
Knowles Home	550,608.72	0.550413	29,858		29,858	62	29,921
All Other	428,238.05	0.428086	23,222		23,222	49	23,271
Schedule .4 Total for Civil Service Retire Match	100,035,580.72	100.000000	5,424,700		5,424,700	11,346	5,436,046

Allocation Basis: Retiree Gross Pay (excl. Unknown, Police, Fire & MNPS) by Dept
Allocation Source: FY 2025 Pensioner Information - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	9,605	4,602,005
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	9,605	4,602,005

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
005 Election Commission	1,864.82	1.380298	2,344		2,344	5	2,349
007 Planning Commission	3,883.80	2.874701	4,882		4,882	10	4,892
010 General Services - Administration	(72.97)	(0.054011)	(92)		(92)	0	(92)
014 Information Technology Service	7,800.00	5.773384	9,804		9,804	20	9,825
018 County Clerk	2,131.16	1.577437	2,679		2,679	6	2,684
019 District Attorney	5,573.56	4.125424	7,006		7,006	15	7,020
027 General Sessions Court	487.10	0.360540	612		612	1	614
028 State Trial Courts	1,811.18	1.340595	2,277		2,277	5	2,281
030 Sheriff's Office	20,891.64	15.463522	26,260		26,260	55	26,315
031 Police	3,250.00	2.405577	4,085		4,085	9	4,094
038 Health	3,771.15	2.791320	4,740		4,740	10	4,750
039 Public Library	2,222.88	1.645326	2,794		2,794	6	2,800
040 Parks	(1,002.01)	(0.741665)	(1,260)		(1,260)	(3)	(1,262)
042 Transportation	2,941.10	2.176936	3,697		3,697	8	3,705
062 State Fair Board	575.04	0.425632	723		723	1	724
065 Water and Sewer - General	4,788.22	3.544133	6,019		6,019	13	6,031
067 General Hospital	3,562.68	2.637016	4,478		4,478	9	4,487
075 Metro Action Commission (MAC)	11,910.00	8.815514	14,971		14,971	31	15,002
077 Metro Devlp & Housing Auth (MDHA)	280.92	0.207931	353		353	1	354
091 Emergency Communication Center	1,625.00	1.202788	2,043		2,043	4	2,047
All Other	56,807.46	42.047602	71,405		71,405	150	71,555
Schedule .4 Total for Unemployment Compensation	135,102.73	100.000000	169,820		169,820	355	170,175

Allocation Basis: Unemployment Benefit Charges (excl. Unknown) by Department
Allocation Source: FY 2025 Unemployment Benefit Charges - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	64,073	4,939	0	48,946	0
002 Metropolitan Council	308,525	3,949	0	296,870	0
003 Metropolitan Clerk	64,547	7,996	0	41,304	0
004 Mayor's Office - Administration	191,674	19,541	0	134,237	0
005 Election Commission	162,734	20,182	0	100,678	0
006 Law	139,546	21,230	0	80,026	0
007 Planning Commission	264,061	30,205	0	172,959	0
008 Human Resources	361,795	39,367	0	245,241	0
009 Register of Deeds	201,101	23,239	0	134,237	0
010 General Services - Administration	809,577	86,716	0	549,856	0
010 General Services - Facilities	100,209	0	0	0	100,209
011 Historical Commission	36,041	4,152	0	23,233	0
012 Employee Benefit Board	14,772	1,495	0	10,326	0
014 Information Technology Service	642,117	80,247	0	397,548	0
015 Finance - Administration	525,687	65,739	0	333,011	0
016 Assessor of Property	579,676	57,550	0	407,874	0
017 Trustee	197,636	25,946	0	121,330	0
018 County Clerk	354,003	31,222	0	252,985	0
019 District Attorney	210,160	25,441	0	129,074	0
021 Public Defender	240,011	31,181	0	149,726	0
022 Juvenile Court Clerk	82,547	5,569	0	64,537	0
023 Circuit Court Clerk	531,431	56,992	0	358,826	0
024 Criminal Court Clerk	353,295	36,157	0	245,241	0
025 Clerk and Master - Chancery	104,793	13,673	0	64,537	0
026 Juvenile Court	486,862	56,319	0	320,104	0
027 General Sessions Court	535,253	69,485	0	335,593	0
028 State Trial Courts	544,225	49,977	0	387,222	0
029 Justice Integration Services	37,457	5,845	0	20,652	0
030 Sheriff's Office	2,999,886	317,602	0	2,000,649	0
031 Police	12,755,173	0	0	7,197,174	100,209
032 Fire	9,623,803	0	0	5,377,229	0
033 Codes Administration	674,060	74,992	0	451,759	0
034 Beer Board	19,681	1,395	0	15,489	0
037 Social Services	701,713	60,304	0	511,134	0
038 Health	2,599,998	279,122	0	1,752,827	0
039 Public Library	1,383,343	125,544	0	988,708	0
040 Parks	2,021,164	230,120	0	1,344,953	0
041 Arts Commission	38,283	3,006	0	28,396	0
042 Transportation	2,357,054	257,267	0	1,608,264	0
044 Human Relations Commission	7,107	763	0	5,163	0
048 Internal Audit	26,943	3,995	0	15,489	0
049 Office of Emergency Management	6,591	1,448	0	2,582	0
051 Office of Family Safety	25,177	1,401	0	20,652	0
052 Community Oversight Board	2,484	725	0	0	0
060 Farmer's Market	36,899	1,824	0	30,978	0
061 Municipal Auditorium	96,828	12,184	0	61,956	0
062 State Fair Board	124,123	10,346	0	90,352	0
064 Sports Authority	8,309	1,110	0	5,163	0
065 Water and Sewer - Stormwater Svcs	7,039	611	0	5,163	0
065 Water and Sewer - Water Services	4,679,791	556,718	0	3,069,383	0
065 Water and Sewer - General	6,031	0	0	0	0
067 General Hospital	3,354,278	351,784	0	2,287,194	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
070 Community Education Commission	13,124	848	0	10,326	0
071 Convention Center Authority	186,885	21,089	0	123,911	0
075 Metro Action Commission (MAC)	797,888	59,788	0	585,996	0
077 Metro Devlp & Housing Auth (MDHA)	354	0	0	0	0
078 Metropolitan Transit Authority (MTA)	9,565	1,478	0	5,163	0
080 Metro Nashville Public School (MNPS)	24,345,177	0	7,186,949	11,673,470	0
088 Airport Authority	39,095	5,350	0	23,233	0
091 Emergency Communication Center	450,478	61,606	0	271,056	0
Bordeaux Longterm Care	1,819,734	158,113	0	1,319,138	0
Knowles Home	200,989	19,315	0	136,819	0
All Other	222,323	15,022	0	103,259	0
Direct Bill	0	0	0	0	0
Total	79,785,182	3,509,224	7,186,949	46,549,197	200,418

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,537	0	7,651	0	0
002 Metropolitan Council	1,589	0	6,117	0	0
003 Metropolitan Clerk	2,860	0	12,387	0	0
004 Mayor's Office - Administration	7,626	0	30,270	0	0
005 Election Commission	8,262	0	31,264	0	2,349
006 Law	5,402	0	32,887	0	0
007 Planning Commission	9,215	0	46,789	0	4,892
008 Human Resources	16,206	0	60,982	0	0
009 Register of Deeds	7,626	0	35,999	0	0
010 General Services - Administration	38,767	0	134,330	0	(92)
010 General Services - Facilities	0	0	0	0	0
011 Historical Commission	2,224	0	6,432	0	0
012 Employee Benefit Board	635	0	2,316	0	0
014 Information Technology Service	30,188	0	124,309	0	9,825
015 Finance - Administration	25,103	0	101,834	0	0
016 Assessor of Property	25,103	0	89,149	0	0
017 Trustee	10,168	0	40,192	0	0
018 County Clerk	18,748	0	48,364	0	2,684
019 District Attorney	9,215	0	39,410	0	7,020
021 Public Defender	10,804	0	48,301	0	0
022 Juvenile Court Clerk	3,813	0	8,627	0	0
023 Circuit Court Clerk	27,328	0	88,285	0	0
024 Criminal Court Clerk	15,888	0	56,009	0	0
025 Clerk and Master - Chancery	5,402	0	21,181	0	0
026 Juvenile Court	23,197	0	87,242	0	0
027 General Sessions Court	21,926	0	107,637	0	614
028 State Trial Courts	27,328	0	77,417	0	2,281
029 Justice Integration Services	1,907	0	9,054	0	0
030 Sheriff's Office	163,331	0	491,989	0	26,315
031 Police	487,134	4,966,562	0	0	4,094
032 Fire	321,578	3,924,996	0	0	0
033 Codes Administration	31,141	0	116,168	0	0
034 Beer Board	635	0	2,162	0	0
037 Social Services	36,861	0	93,415	0	0
038 Health	130,919	0	432,380	0	4,750
039 Public Library	71,815	0	194,477	0	2,800
040 Parks	90,881	0	356,473	0	(1,262)
041 Arts Commission	2,224	0	4,656	0	0
042 Transportation	89,292	0	398,526	0	3,705
044 Human Relations Commission	0	0	1,181	0	0
048 Internal Audit	1,271	0	6,189	0	0
049 Office of Emergency Management	318	0	2,244	0	0
051 Office of Family Safety	953	0	2,171	0	0
052 Community Oversight Board	635	0	1,124	0	0
060 Farmer's Market	1,271	0	2,826	0	0
061 Municipal Auditorium	3,813	0	18,874	0	0
062 State Fair Board	6,673	0	16,027	0	724
064 Sports Authority	318	0	1,719	0	0
065 Water and Sewer - Stormwater Svcs	318	0	947	0	0
065 Water and Sewer - Water Services	191,295	0	862,396	0	0
065 Water and Sewer - General	0	0	0	0	6,031
067 General Hospital	165,873	0	544,939	0	4,487

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
070 Community Education Commission	635	0	1,314	0	0
071 Convention Center Authority	9,215	0	32,669	0	0
075 Metro Action Commission (MAC)	44,487	0	92,615	0	15,002
077 Metro Devlp & Housing Auth (MDHA)	0	0	0	0	354
078 Metropolitan Transit Authority (MTA)	635	0	2,289	0	0
080 Metro Nashville Public School (MNPS)	882,754	0	0	4,602,005	0
088 Airport Authority	2,224	0	8,288	0	0
091 Emergency Communication Center	20,337	0	95,432	0	2,047
Bordeaux Longterm Care	97,554	0	244,929	0	0
Knowles Home	14,935	0	29,921	0	0
All Other	9,215	0	23,271	0	71,555
Direct Bill	0	0	0	0	0
Total	3,239,610	8,891,558	5,436,046	4,602,005	170,175

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Facility Rental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,003,600			12,003,600
Inbound Costs:				
001 Administrative - Post Audits		2,593	2,593	
001 Administrative - Miscellaneous		249	249	
010 General Services - Real Estate		1,152	1,152	
015 Finance - Grants & Cost Planning		773	773	
015 Finance - Office of Mgmt & Budget		10,241	10,241	
015 Finance - Operations		1,053	1,053	
015 Finance - Treasury		692	692	
015 Finance - Diversity Equity & Inclus		3,370	3,370	
048 Internal Audit		4,488	4,488	
Total Allocated Additions:		24,610	24,610	24,610
Total To Be Allocated:	12,003,600	24,610		12,028,210

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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					
502453 Employee Local Travel/Park	1,003	0	1,003	0	0
505231 Rent Building & Land	12,002,597	0	8,681	1,597,027	2,134,060
Departmental Total					
Expenditures Per Financial Statement	12,003,600				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	12,003,600	0	9,684	1,597,027	2,134,060
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(6,599,962)	0	0	0	0
1st Allocation	5,403,638	0	9,684	1,597,027	2,134,060
Allocation Step 2					
Inbound - All Others	24,610	24,610	0	0	0
Reallocate Admin Costs		(24,610)	20	3,274	4,375
Unallocated Costs	(13,532)	0	0	0	0
2nd Allocation	11,079	0	20	3,274	4,375
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	5,414,717	0	9,704	1,600,301	2,138,435

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental

	3055 Lebanon Road	1281 Murfreeboro Pike	Not Allocated**
Other Expense & Cost			
502453 Employee Local Travel/Park	0	0	0
505231 Rent Building & Land	806,481	856,386	6,599,962
Departmental Total Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	806,481	856,386	6,599,962
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(6,599,962)
1st Allocation	806,481	856,386	0
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,653	1,756	13,532
Unallocated Costs	0	0	(13,532)
2nd Allocation	1,653	1,756	0
Total For 001 Administrative - Facility Rental			
Schedule .3 Total	808,134	858,142	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	13,616	61.066511	5,914		5,914	12	5,926
052 Community Oversight Board	8,681	38.933489	3,770		3,770	8	3,778
Schedule .4 Total for Single Occupant/Other	22,297	100.000000	9,684		9,684	20	9,704

Allocation Basis: Total Lease Expense by Benefiting Department
Allocation Source: FY 2025 Public Property Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	193,917		193,917	398	194,315
005 Election Commission	10,763.93	2.696443	43,063		43,063	88	43,151
008 Human Resources	2,000.88	0.501235	8,005		8,005	16	8,021
010 General Services	20,990.75	5.258335	83,977		83,977	172	84,149
010 General Services - Facilities	15,824.53	3.964160	63,309		63,309	130	63,438
010 General Services - Fleet Management	78,905.78	19.766471	315,676		315,676	648	316,324
010 General Services - Surplus Property	23,220.50	5.816904	92,898		92,898	190	93,088
014 Information Technology Service	943.70	0.236404	3,775		3,775	8	3,783
015 Finance - Treasury	405.88	0.101676	1,624		1,624	3	1,627
023 Circuit Court Clerk	13,703.18	3.432746	54,822		54,822	112	54,934
026 Juvenile Court	1,586.47	0.397422	6,347		6,347	13	6,360
027 General Sessions Court	5,741.43	1.438270	22,970		22,970	47	23,017
030 Sheriff's Office	7,778.94	1.948681	31,121		31,121	64	31,185
030 Sheriff's Office - Security Services	65.41	0.016386	262		262	1	262
031 Police	41,095.51	10.294724	164,410		164,410	337	164,747
032 Fire	33,572.68	8.410200	134,313		134,313	275	134,588
038 Health	8,421.53	2.109654	33,692		33,692	69	33,761
041 Arts Commission	5,993.10	1.501315	23,976		23,976	49	24,026
049 Office of Emergency Management	13,976.01	3.501092	55,913		55,913	115	56,028
060 Farmer's Market	2,379.62	0.596112	9,520		9,520	19	9,540
080 Metro Nashville Public School (MNPS)	63,348.97	15.869377	253,438		253,438	520	253,958
Schedule .4 Total for Metro Southeast	399,190.02	100.000000	1,597,027		1,597,027	3,274	1,600,301

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,758,789		1,758,789	3,606	1,762,395
032 Fire	1,900	4.311127	92,002		92,002	189	92,191
034 Beer Board	1,500	3.403522	72,633		72,633	149	72,782
044 Human Relations Commission	1,750	3.970775	84,739		84,739	174	84,912
048 Internal Audit	1,200	2.722817	58,107		58,107	119	58,226
064 Sports Authority	1,400	3.176620	67,791		67,791	139	67,930
Schedule .4 Total for 150 2nd Ave	44,072	100.000000	2,134,060		2,134,060	4,375	2,138,435

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Public Property Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	661,651		661,651	1,357	663,007
053 Office of Homeless Services	5,200	17.958282	144,830		144,830	297	145,127
Schedule .4 Total for 3055 Lebanon Road	28,956	100.000000	806,481		806,481	1,653	808,134

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Public Property Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	134,849		134,849	276	135,125
075 Metro Action Commission (MAC)	36,920	84.253765	721,537		721,537	1,479	723,017
Schedule .4 Total for 1281 Murfreeboro Pike	43,820	100.000000	856,386		856,386	1,756	858,142

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Public Property Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	194,315	0	194,315	0	0
005 Election Commission	43,151	0	43,151	0	0
008 Human Resources	8,021	0	8,021	0	0
010 General Services	84,149	0	84,149	0	0
010 General Services - Administration	5,926	5,926	0	0	0
010 General Services - Facilities	63,438	0	63,438	0	0
010 General Services - Fleet Management	316,324	0	316,324	0	0
010 General Services - Surplus Property	93,088	0	93,088	0	0
014 Information Technology Service	3,783	0	3,783	0	0
015 Finance - Treasury	1,627	0	1,627	0	0
021 Public Defender	1,762,395	0	0	1,762,395	0
023 Circuit Court Clerk	54,934	0	54,934	0	0
026 Juvenile Court	6,360	0	6,360	0	0
027 General Sessions Court	23,017	0	23,017	0	0
030 Sheriff's Office	31,185	0	31,185	0	0
030 Sheriff's Office - Security Services	262	0	262	0	0
031 Police	164,747	0	164,747	0	0
032 Fire	226,779	0	134,588	92,191	0
034 Beer Board	72,782	0	0	72,782	0
035 Agricultural Extension	135,125	0	0	0	0
037 Social Services	663,007	0	0	0	663,007
038 Health	33,761	0	33,761	0	0
041 Arts Commission	24,026	0	24,026	0	0
044 Human Relations Commission	84,912	0	0	84,912	0
048 Internal Audit	58,226	0	0	58,226	0
049 Office of Emergency Management	56,028	0	56,028	0	0
052 Community Oversight Board	3,778	3,778	0	0	0
053 Office of Homeless Services	145,127	0	0	0	145,127
060 Farmer's Market	9,540	0	9,540	0	0
064 Sports Authority	67,930	0	0	67,930	0
075 Metro Action Commission (MAC)	723,017	0	0	0	0
080 Metro Nashville Public School (MNPS)	253,958	0	253,958	0	0
Direct Bill	0	0	0	0	0
Total	5,414,717	9,704	1,600,301	2,138,435	808,134

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
023 Circuit 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	135,125
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)	723,017
080 Metro Nashville Public School (MNPS)	0
Direct Bill	0
Total	858,142

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,096,000			3,096,000
Deductions:				
531001 Transfer Operational	-419,400			
Total Deductions:	-419,400			-419,400
Inbound Costs:				
001 Administrative - Post Audits		578	578	
001 Administrative - Miscellaneous		56	56	
006 Law		500,742	500,742	
010 General Services - Real Estate		257	257	
015 Finance - Grants & Cost Planning		172	172	
015 Finance - Office of Mgmt & Budget		2,284	2,284	
015 Finance - Operations		121	121	
015 Finance - Treasury		168	168	
015 Finance - Diversity Equity & Inclus		751	751	
048 Internal Audit		1,001	1,001	
Total Allocated Additions:		506,130	506,130	506,130
Total To Be Allocated:	2,676,600	506,130		3,182,730

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Insurance

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
Other Expense & Cost					
505951 Insurance-Buildings	2,436,500	0	2,436,500	0	0
505955 Insurance-Liab/PropDmg	139,000	0	0	139,000	0
505957 Insurance-Premium J&L	101,100	0	0	0	101,100
*531001 Transfer Operational	419,400	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,096,000				
Deductions					
*Total Disallowed Costs	(419,400)	0	0	0	0
Functional Cost	2,676,600	0	2,436,500	139,000	101,100
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,676,600	0	2,436,500	139,000	101,100
Allocation Step 2					
Inbound - All Others	506,130	506,130	0	0	0
Reallocate Admin Costs		(506,130)	460,728	26,284	19,117
Unallocated Costs	0	0	0	0	0
2nd Allocation	506,130	0	460,728	26,284	19,117
Total For 001 Administrative - Insurance					
Schedule .3 Total	3,182,730	0	2,897,228	165,284	120,217

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	31,200	0.603949	14,715		14,715	2,783	17,498
007 Planning Commission	17,500	0.338753	8,254		8,254	1,561	9,814
010 General Services - Facilities	1,780,300	34.461866	839,663		839,663	158,776	998,439
026 Juvenile Court	77,000	1.490515	36,316		36,316	6,867	43,184
030 Sheriff's Office	501,300	9.703833	236,434		236,434	44,708	281,142
032 Fire	447,400	8.660472	211,012		211,012	39,901	250,914
037 Social Services	60,000	1.161440	28,298		28,298	5,351	33,650
038 Health	163,300	3.161053	77,019		77,019	14,564	91,583
039 Public Library	806,600	15.613628	380,426		380,426	71,936	452,362
040 Parks	1,281,400	24.804491	604,361		604,361	114,281	718,643
Schedule .4 Total for Insurance - Buildings	5,166,000	100.000000	2,436,500		2,436,500	460,728	2,897,228

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2025 Insurance Spreadsheet - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.017945	25		25	5	30
005 Election Commission	500	0.017945	25		25	5	30
006 Law	800	0.028712	40		40	8	47
007 Planning Commission	500	0.017945	25		25	5	30
008 Human Resources	800	0.028712	40		40	8	47
010 General Services - Administration	3,200	0.114848	160		160	30	190
015 Finance - Administration	1,000	0.035890	50		50	9	59
016 Assessor of Property	21,200	0.760866	1,058		1,058	200	1,258
018 County Clerk	2,500	0.089725	125		125	24	148
019 District Attorney	5,100	0.183038	254		254	48	302
021 Public Defender	800	0.028712	40		40	8	47
022 Juvenile Court Clerk	500	0.017945	25		25	5	30
023 Circuit Court Clerk	4,600	0.165093	229		229	43	273
024 Criminal Court Clerk	600	0.021534	30		30	6	36
026 Juvenile Court	18,000	0.646018	898		898	170	1,068
027 General Sessions Court	500	0.017945	25		25	5	30
028 State Trial Courts	7,700	0.276352	384		384	73	457
029 Justice Integration Services	100	0.003589	5		5	1	6
030 Sheriff's Office	171,900	6.169472	8,576		8,576	1,622	10,197
031 Police	1,112,200	39.916733	55,484		55,484	10,493	65,977
032 Fire	410,600	14.736389	20,484		20,484	3,873	24,357
033 Codes Administration	40,600	1.457130	2,025		2,025	383	2,408
034 Beer Board	1,200	0.043068	60		60	11	71
037 Social Services	37,700	1.353049	1,881		1,881	356	2,236
038 Health	43,800	1.571977	2,185		2,185	413	2,598
039 Public Library	65,500	2.350788	3,268		3,268	618	3,885
040 Parks	616,600	22.129706	30,760		30,760	5,817	36,577
042 Transportation	183,200	6.575028	9,139		9,139	1,728	10,867
049 Office of Emergency Management	31,600	1.134121	1,576		1,576	298	1,874
091 Emergency Communication Center	2,100	0.075369	105		105	20	125
All Other	400	0.014356	20		20	4	24
Schedule .4 Total for Insurance - Liab/PropDmg	2,786,300	100.000000	139,000		139,000	26,284	165,284

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department
Allocation Source: FY 2025 Insurance Spreadsheet - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	19,900	0.805244	814		814	154	968
003 Metropolitan Clerk	3,900	0.157812	160		160	30	190
004 Mayor's Office - Administration	14,400	0.582689	589		589	111	700
005 Election Commission	12,600	0.509853	515		515	97	613
006 Law	19,800	0.801198	810		810	153	963
007 Planning Commission	16,500	0.667665	675		675	128	803
008 Human Resources	21,800	0.882127	892		892	169	1,060
010 General Services - Facilities	34,300	1.387933	1,403		1,403	265	1,669
011 Historical Commission	3,200	0.129487	131		131	25	156
014 Information Technology Service	3,900	0.157812	160		160	30	190
015 Finance - Administration	43,700	1.768300	1,788		1,788	338	2,126
016 Assessor of Property	34,100	1.379841	1,395		1,395	264	1,659
017 Trustee	11,000	0.445110	450		450	85	535
018 County Clerk	29,100	1.177518	1,190		1,190	225	1,416
019 District Attorney	33,800	1.367701	1,383		1,383	261	1,644
021 Public Defender	28,500	1.153239	1,166		1,166	220	1,386
022 Juvenile Court Clerk	12,100	0.489621	495		495	94	589
023 Circuit Court Clerk	21,200	0.857848	867		867	164	1,031
024 Criminal Court Clerk	34,500	1.396026	1,411		1,411	267	1,678
025 Clerk and Master - Chancery	8,000	0.323716	327		327	62	389
026 Juvenile Court	41,700	1.687371	1,706		1,706	323	2,028
027 General Sessions Court	46,100	1.865415	1,886		1,886	357	2,243
028 State Trial Courts	33,200	1.343422	1,358		1,358	257	1,615
029 Justice Integration Services	8,100	0.327763	331		331	63	394
030 Sheriff's Office	73,000	2.953911	2,986		2,986	565	3,551
031 Police	673,100	27.236676	27,536		27,536	5,208	32,745
032 Fire	446,100	18.051228	18,250		18,250	3,451	21,701
033 Codes Administration	40,500	1.638814	1,657		1,657	313	1,970
034 Beer Board	1,700	0.068790	70		70	13	83
035 Agricultural Extension	3,900	0.157812	160		160	30	190
037 Social Services	34,300	1.387933	1,403		1,403	265	1,669
038 Health	102,400	4.143568	4,189		4,189	792	4,981
039 Public Library	122,500	4.956905	5,011		5,011	948	5,959
040 Parks	232,000	9.387772	9,491		9,491	1,795	11,286
041 Arts Commission	2,400	0.097115	98		98	19	117
042 Transportation	104,000	4.208311	4,255		4,255	804	5,059
044 Human Relations Commission	1,700	0.068790	70		70	13	83
047 Criminal Justice Planning	1,200	0.048557	49		49	9	58
048 Internal Audit	5,200	0.210416	213		213	40	253
070 Community Education Commission	5,500	0.222555	225		225	43	268
091 Emergency Communication Center	70,400	2.848703	2,880		2,880	545	3,425
All Other	16,000	0.647433	655		655	124	778
Schedule .4 Total for Insurance - Premium J&L	2,471,300	100.000000	101,100		101,100	19,117	120,217

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2025 Insurance Spreadsheet - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Insurance

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	968	0	0	968
003 Metropolitan Clerk	219	0	30	190
004 Mayor's Office - Administration	700	0	0	700
005 Election Commission	18,140	17,498	30	613
006 Law	1,011	0	47	963
007 Planning Commission	10,647	9,814	30	803
008 Human Resources	1,108	0	47	1,060
010 General Services - Administration	190	0	190	0
010 General Services - Facilities	1,000,108	998,439	0	1,669
011 Historical Commission	156	0	0	156
014 Information Technology Service	190	0	0	190
015 Finance - Administration	2,185	0	59	2,126
016 Assessor of Property	2,916	0	1,258	1,659
017 Trustee	535	0	0	535
018 County Clerk	1,564	0	148	1,416
019 District Attorney	1,947	0	302	1,644
021 Public Defender	1,434	0	47	1,386
022 Juvenile Court Clerk	618	0	30	589
023 Circuit Court Clerk	1,304	0	273	1,031
024 Criminal Court Clerk	1,714	0	36	1,678
025 Clerk and Master - Chancery	389	0	0	389
026 Juvenile Court	46,280	43,184	1,068	2,028
027 General Sessions Court	2,272	0	30	2,243
028 State Trial Courts	2,072	0	457	1,615
029 Justice Integration Services	400	0	6	394
030 Sheriff's Office	294,890	281,142	10,197	3,551
031 Police	98,721	0	65,977	32,745
032 Fire	296,971	250,914	24,357	21,701
033 Codes Administration	4,378	0	2,408	1,970
034 Beer Board	154	0	71	83
035 Agricultural Extension	190	0	0	190
037 Social Services	37,554	33,650	2,236	1,669
038 Health	99,162	91,583	2,598	4,981
039 Public Library	462,207	452,362	3,885	5,959
040 Parks	766,505	718,643	36,577	11,286
041 Arts Commission	117	0	0	117
042 Transportation	15,926	0	10,867	5,059
044 Human Relations Commission	83	0	0	83
047 Criminal Justice Planning	58	0	0	58
048 Internal Audit	253	0	0	253
049 Office of Emergency Management	1,874	0	1,874	0
070 Community Education Commission	268	0	0	268
091 Emergency Communication Center	3,549	0	125	3,425
All Other	802	0	24	778
Direct Bill	0	0	0	0
Total	3,182,730	2,897,228	165,284	120,217

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Post Audits

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,161,631			1,161,631
Inbound Costs:				
001 Administrative - Post Audits		251	251	
001 Administrative - Miscellaneous		24	24	
010 General Services - Real Estate		112	112	
015 Finance - Grants & Cost Planning		75	75	
015 Finance - Office of Mgmt & Budget		3,628	3,628	
015 Finance - Operations		631	631	
015 Finance - Treasury		67	67	
015 Finance - Diversity Equity & Inclus		1,194	1,194	
048 Internal Audit		434	434	
Total Allocated Additions:		6,415	6,415	6,415
Total To Be Allocated:	1,161,631	6,415		1,168,046

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	28,506	0	28,506	0
501109 Longevity	935	0	935	0
501160 YE Biweekly Sal/Fringe Accr	90	0	90	0
501172 Employer OASDI	1,825	0	1,825	0
501173 Employer SSN Medical	427	0	427	0
502224 Accounting Service	875,485	0	875,485	0
502229 Management Consultant	179,855	0	59,424	120,431
502330 Other Purchased Srvc	4,685	0	4,685	0
502701 Printing/Binding	2,626	0	2,626	0
502883 Registration	1,400	0	1,400	0
505252 Software License	65,797	0	65,797	0
Departmental Total				
Expenditures Per Financial Statement	1,161,631			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,161,631	0	1,041,200	120,431
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,161,631	0	1,041,200	120,431
Allocation Step 2				
Inbound - All Others	6,415	6,415	0	0
Reallocate Admin Costs		(6,415)	5,750	665
Unallocated Costs	0	0	0	0
2nd Allocation	6,415	0	5,750	665
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,168,046	0	1,046,950	121,096

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	54,324		54,324	304	54,628
001 Administrative - Corporate Dues	924	0.019166	200		200		200
001 Administrative - Employee Benefits	50,126	1.039748	10,826		10,826		10,826
001 Administrative - Facility Rental	12,004	0.248995	2,593		2,593		2,593
001 Administrative - Insurance	2,677	0.055528	578		578		578
001 Administrative - Post Audits	1,162	0.024103	251		251		251
001 Administrative - Gen Svcs Energy	2,256	0.046795	487		487	3	490
001 Administrative - Miscellaneous	100	0.002074	22		22	0	22
002 Metropolitan Council	3,562	0.073885	769		769	4	774
003 Metropolitan Clerk	965	0.020017	208		208	1	210
003 Metropolitan Clerk - Records Center	269	0.005580	58		58	0	58
004 Mayor's Office	697	0.014458	151		151	1	151
004 Mayor's Office - Administration	6,136	0.127277	1,325		1,325	7	1,333
005 Election Commission	3,609	0.074860	779		779	4	784
006 Law	56,313	1.168083	12,162		12,162	68	12,230
007 Planning Commission	12,897	0.267518	2,785		2,785	16	2,801
008 Human Resources	8,427	0.174799	1,820		1,820	10	1,830
009 Register of Deeds	7,313	0.151691	1,579		1,579	9	1,588
010 General Services	3,564	0.073927	770		770	4	774
010 General Services - Administration	1,691	0.035076	365		365	2	367
010 General Services - Facilities	31,827	0.660177	6,874		6,874	38	6,912
010 General Services - Fleet Management	64,564	1.339231	13,944		13,944	78	14,022
010 General Services - Mail Services	1,173	0.024331	253		253	1	255
010 General Services - Real Estate	752	0.015598	162		162	1	163
010 General Services - Surplus Property	829	0.017196	179		179	1	180
011 Historical Commission	2,288	0.047459	494		494	3	497
012 Employee Benefit Board	671,465	13.927986	145,018		145,018	812	145,830
012 IOD Network (Injured-On-Duty)	23,265	0.482579	5,025		5,025	28	5,053
014 Information Technology Service	66,978	1.389303	14,465		14,465	81	14,546
015 Finance	1,053	0.021842	227		227	1	229
015 Finance - Accountability	783	0.016242	169		169	1	170
015 Finance - Administration	2,582	0.053558	558		558	3	561
015 Finance - Business Assistance	1,447	0.030015	313		313	2	314
015 Finance - Grants & Cost Planning	429	0.008899	93		93	0	93
015 Finance - Office of Mgmt & Budget	2,047	0.042460	442		442	2	445
015 Finance - Operations	4,062	0.084257	877		877	5	882
015 Finance - Payroll	1,094	0.022692	236		236	1	238
015 Finance - Purchasing	1,990	0.041278	430		430	2	432
015 Finance - Treasury	1,604	0.033271	346		346	2	348
015 Finance - Diversity Equity & Inclus	813	0.016864	176		176	1	177
016 Assessor of Property	11,588	0.240366	2,503		2,503	14	2,517
017 Trustee	3,108	0.064468	671		671	4	675
018 County Clerk	7,283	0.151069	1,573		1,573	9	1,582
019 District Attorney	13,279	0.275442	2,868		2,868	16	2,884
021 Public Defender	12,979	0.269219	2,803		2,803	16	2,819
022 Juvenile Court Clerk	3,183	0.066024	687		687	4	691
023 Circuit Court Clerk	10,094	0.209377	2,180		2,180	12	2,192
024 Criminal Court Clerk	9,042	0.187555	1,953		1,953	11	1,964
025 Clerk and Master - Chancery	1,764	0.036590	381		381	2	383
026 Juvenile Court	19,635	0.407283	4,241		4,241	24	4,264
027 General Sessions Court	16,029	0.332484	3,462		3,462	19	3,481

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,669	0.345760	3,600		3,600	20	3,620
029 Justice Integration Services	5,136	0.106534	1,109		1,109	6	1,115
030 Sheriff's Office	111,858	2.320235	24,158		24,158	135	24,294
030 Sheriff's Office - Security Services	17,273	0.358288	3,730		3,730	21	3,751
031 Police	341,161	7.076595	73,682		73,682	413	74,094
032 Fire	219,678	4.556711	47,444		47,444	266	47,710
033 Codes Administration	18,448	0.382661	3,984		3,984	22	4,007
034 Beer Board	1,302	0.027007	281		281	2	283
035 Agricultural Extension	436	0.009044	94		94	0	95
037 Social Services	8,521	0.176748	1,840		1,840	10	1,851
038 Health	80,691	1.673748	17,427		17,427	98	17,525
038 Health - Employee Health & Wellness	1,552	0.032193	335		335	2	337
039 Public Library	54,047	1.121080	11,673		11,673	65	11,738
040 Parks	90,332	1.873728	19,509		19,509	109	19,618
041 Arts Commission	1,692	0.035097	365		365	2	367
042 Transportation	92,479	1.918263	19,973		19,973	112	20,085
044 Human Relations Commission	863	0.017901	186		186	1	187
047 Criminal Justice Planning	672	0.013939	145		145	1	146
048 Internal Audit	1,685	0.034951	364		364	2	366
049 Office of Emergency Management	3,460	0.071770	747		747	4	751
051 Office of Family Safety	5,296	0.109853	1,144		1,144	6	1,150
053 Office of Homeless Services	15,073	0.312654	3,255		3,255	18	3,274
054 Community Review Board	2,045	0.042419	442		442	2	444
060 Farmer's Market	3,397	0.070463	734		734	4	738
061 Municipal Auditorium	3,522	0.073056	761		761	4	765
062 State Fair Board	5,767	0.119623	1,246		1,246	7	1,252
064 Sports Authority	48,761	1.011434	10,531		10,531	59	10,590
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	5,732		5,732	32	5,764
065 Water and Sewer - Water Services	235,389	4.882600	50,838		50,838	285	51,122
068 District Energy System (DES)	19,889	0.412551	4,295		4,295	24	4,319
071 Convention Center Authority	87,772	1.820627	18,956		18,956	106	19,063
072 Waste Services - Solid Waste Operati	55,004	1.140931	11,879		11,879	66	11,946
075 Metro Action Commission (MAC)	48,240	1.000627	10,419		10,419	58	10,477
078 Metropolitan Transit Authority (MTA)	315	0.006534	68		68	0	68
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	379,259		379,259	2,127	381,387
091 Emergency Communication Center	25,158	0.521844	5,433		5,433	30	5,464
Medical Examiner	(450)	(0.009334)	(97)		(97)	(1)	(98)
Schedule .4 Total for Post Audits	4,820,977	100.000000	1,041,200		1,041,200	5,750	1,046,950

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	70,928	58.896602	70,930		70,930	392	71,322
015 Finance - Grants & Cost Planning	49,500	41.103398	49,501		49,501	273	49,775
Schedule .4 Total for Management Consultant	120,428	100.000000	120,431		120,431	665	121,096

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Direct	54,628	54,628	0
001 Administrative - Corporate Dues	200	200	0
001 Administrative - Employee Benefits	10,826	10,826	0
001 Administrative - Facility Rental	2,593	2,593	0
001 Administrative - Insurance	578	578	0
001 Administrative - Post Audits	251	251	0
001 Administrative - Gen Svcs Energy	490	490	0
001 Administrative - Miscellaneous	22	22	0
002 Metropolitan Council	774	774	0
003 Metropolitan Clerk	210	210	0
003 Metropolitan Clerk - Records Center	58	58	0
004 Mayor's Office	151	151	0
004 Mayor's Office - Administration	1,333	1,333	0
005 Election Commission	784	784	0
006 Law	12,230	12,230	0
007 Planning Commission	2,801	2,801	0
008 Human Resources	73,152	1,830	71,322
009 Register of Deeds	1,588	1,588	0
010 General Services	774	774	0
010 General Services - Administration	367	367	0
010 General Services - Facilities	6,912	6,912	0
010 General Services - Fleet Management	14,022	14,022	0
010 General Services - Mail Services	255	255	0
010 General Services - Real Estate	163	163	0
010 General Services - Surplus Property	180	180	0
011 Historical Commission	497	497	0
012 Employee Benefit Board	145,830	145,830	0
012 IOD Network (Injured-On-Duty)	5,053	5,053	0
014 Information Technology Service	14,546	14,546	0
015 Finance	229	229	0
015 Finance - Accountability	170	170	0
015 Finance - Administration	561	561	0
015 Finance - Business Assistance	314	314	0
015 Finance - Grants & Cost Planning	49,868	93	49,775
015 Finance - Office of Mgmt & Budget	445	445	0
015 Finance - Operations	882	882	0
015 Finance - Payroll	238	238	0
015 Finance - Purchasing	432	432	0
015 Finance - Treasury	348	348	0
015 Finance - Diversity Equity & Inclus	177	177	0
016 Assessor of Property	2,517	2,517	0
017 Trustee	675	675	0
018 County Clerk	1,582	1,582	0
019 District Attorney	2,884	2,884	0
021 Public Defender	2,819	2,819	0
022 Juvenile Court Clerk	691	691	0
023 Circuit Court Clerk	2,192	2,192	0
024 Criminal Court Clerk	1,964	1,964	0
025 Clerk and Master - Chancery	383	383	0
026 Juvenile Court	4,264	4,264	0
027 General Sessions Court	3,481	3,481	0
028 State Trial Courts	3,620	3,620	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits

Receiving Department	Total	Post Audits	Management Consultant
029 Justice Integration Services	1,115	1,115	0
030 Sheriff's Office	24,294	24,294	0
030 Sheriff's Office - Security Services	3,751	3,751	0
031 Police	74,094	74,094	0
032 Fire	47,710	47,710	0
033 Codes Administration	4,007	4,007	0
034 Beer Board	283	283	0
035 Agricultural Extension	95	95	0
037 Social Services	1,851	1,851	0
038 Health	17,525	17,525	0
038 Health - Employee Health & Wellness	337	337	0
039 Public Library	11,738	11,738	0
040 Parks	19,618	19,618	0
041 Arts Commission	367	367	0
042 Transportation	20,085	20,085	0
044 Human Relations Commission	187	187	0
047 Criminal Justice Planning	146	146	0
048 Internal Audit	366	366	0
049 Office of Emergency Management	751	751	0
051 Office of Family Safety	1,150	1,150	0
053 Office of Homeless Services	3,274	3,274	0
054 Community Review Board	444	444	0
060 Farmer's Market	738	738	0
061 Municipal Auditorium	765	765	0
062 State Fair Board	1,252	1,252	0
064 Sports Authority	10,590	10,590	0
065 Water and Sewer - Stormwater Svcs	5,764	5,764	0
065 Water and Sewer - Water Services	51,122	51,122	0
068 District Energy System (DES)	4,319	4,319	0
071 Convention Center Authority	19,063	19,063	0
072 Waste Services - Solid Waste Operati	11,946	11,946	0
075 Metro Action Commission (MAC)	10,477	10,477	0
078 Metropolitan Transit Authority (MTA)	68	68	0
080 Metro Nashville Public School (MNPS)	381,387	381,387	0
091 Emergency Communication Center	5,464	5,464	0
Medical Examiner	(98)	(98)	0
Direct Bill	0	0	0
Total	1,168,046	1,046,950	121,096

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Gen Svcs Energy

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,255,548			2,255,548
Inbound Costs:				
001 Administrative - Post Audits	487	3	490	
001 Administrative - Miscellaneous		47	47	
010 General Services - Real Estate		217	217	
015 Finance - Grants & Cost Planning		145	145	
015 Finance - Operations		4,946	4,946	
015 Finance - Treasury		130	130	
048 Internal Audit		843	843	
Total Allocated Additions:	487	6,330	6,817	6,817
Total To Be Allocated:	2,256,035	6,330		2,262,365

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,982,161	0	1,982,161
502103 Gas	273,387	0	273,387
Departmental Total			
Expenditures Per Financial Statement	2,255,548		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,255,548	0	2,255,548
Allocation Step 1			
Inbound - All Others	487	487	0
Reallocate Admin Costs		(487)	487
Unallocated Costs	0	0	0
1st Allocation	2,256,035	0	2,256,035
Allocation Step 2			
Inbound - All Others	6,330	6,330	0
Reallocate Admin Costs		(6,330)	6,330
Unallocated Costs	0	0	0
2nd Allocation	6,330	0	6,330
Total For 001 Administrative - Gen Svcs Energy			
Schedule .3 Total	2,262,365	0	2,262,365

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,660,714.23	73.627977	1,661,073		1,661,073	4,661	1,665,734
032 Fire	542,166.57	24.037024	542,284		542,284	1,521	543,805
039 Public Library	52,667.02	2.334999	52,678		52,678	148	52,826
Schedule .4 Total for Gen Svcs Energy Program	2,255,547.82	100.000000	2,256,035		2,256,035	6,330	2,262,365

Allocation Basis: Total Utility Costs by Benefiting Department
Allocation Source: FY 2025 - Energy Fund Utilities - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Gen Svcs Energy

Receiving Department	Total	Gen Svcs Energy Program
031 Police	1,665,734	1,665,734
032 Fire	543,805	543,805
039 Public Library	52,826	52,826
Direct Bill	0	0
Total	2,262,365	2,262,365

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:

- **GSD-USD Study** - 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.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Miscellaneous

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	99,953			99,953
Inbound Costs:				
001 Administrative - Post Audits	22	0	22	
001 Administrative - Miscellaneous		2	2	
010 General Services - Real Estate		10	10	
015 Finance - Grants & Cost Planning		6	6	
015 Finance - Office of Mgmt & Budget		582	582	
015 Finance - Operations		138	138	
015 Finance - Treasury		6	6	
015 Finance - Diversity Equity & Inclus		191	191	
048 Internal Audit		37	37	
Total Allocated Additions:	22	973	995	995
Total To Be Allocated:	99,975	973		100,948

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Miscellaneous

	Total	G&A	GSD-USD Study
Other Expense & Cost			
502229 Management Consultant	99,953	0	99,953
Departmental Total			
Expenditures Per Financial Statement	99,953		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	99,953	0	99,953
Allocation Step 1			
Inbound - All Others	22	22	0
Reallocate Admin Costs		(22)	22
Unallocated Costs	0	0	0
1st Allocation	99,975	0	99,975
Allocation Step 2			
Inbound - All Others	973	973	0
Reallocate Admin Costs		(973)	973
Unallocated Costs	0	0	0
2nd Allocation	973	0	973
Total For 001 Administrative - Miscellaneous			
Schedule .3 Total	100,948	0	100,948

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Direct	251,532	5.217449	5,216		5,216	51	5,268
001 Administrative - Corporate Dues	924	0.019166	19		19		19
001 Administrative - Employee Benefits	50,126	1.039748	1,039		1,039		1,039
001 Administrative - Facility Rental	12,004	0.248995	249		249		249
001 Administrative - Insurance	2,677	0.055528	56		56		56
001 Administrative - Post Audits	1,162	0.024103	24		24		24
001 Administrative - Gen Svcs Energy	2,256	0.046795	47		47		47
001 Administrative - Miscellaneous	100	0.002074	2		2		2
002 Metropolitan Council	3,562	0.073885	74		74	1	75
003 Metropolitan Clerk	965	0.020017	20		20	0	20
003 Metropolitan Clerk - Records Center	269	0.005580	6		6	0	6
004 Mayor's Office	697	0.014458	14		14	0	15
004 Mayor's Office - Administration	6,136	0.127277	127		127	1	128
005 Election Commission	3,609	0.074860	75		75	1	76
006 Law	56,313	1.168083	1,168		1,168	11	1,179
007 Planning Commission	12,897	0.267518	267		267	3	270
008 Human Resources	8,427	0.174799	175		175	2	176
009 Register of Deeds	7,313	0.151691	152		152	1	153
010 General Services	3,564	0.073927	74		74	1	75
010 General Services - Administration	1,691	0.035076	35		35	0	35
010 General Services - Facilities	31,827	0.660177	660		660	6	667
010 General Services - Fleet Management	64,564	1.339231	1,339		1,339	13	1,352
010 General Services - Mail Services	1,173	0.024331	24		24	0	25
010 General Services - Real Estate	752	0.015598	16		16	0	16
010 General Services - Surplus Property	829	0.017196	17		17	0	17
011 Historical Commission	2,288	0.047459	47		47	0	48
012 Employee Benefit Board	671,465	13.927986	13,924		13,924	137	14,062
012 IOD Network (Injured-On-Duty)	23,265	0.482579	482		482	5	487
014 Information Technology Service	66,978	1.389303	1,389		1,389	14	1,403
015 Finance	1,053	0.021842	22		22	0	22
015 Finance - Accountability	783	0.016242	16		16	0	16
015 Finance - Administration	2,582	0.053558	54		54	1	54
015 Finance - Business Assistance	1,447	0.030015	30		30	0	30
015 Finance - Grants & Cost Planning	429	0.008899	9		9	0	9
015 Finance - Office of Mgmt & Budget	2,047	0.042460	42		42	0	43
015 Finance - Operations	4,062	0.084257	84		84	1	85
015 Finance - Payroll	1,094	0.022692	23		23	0	23
015 Finance - Purchasing	1,990	0.041278	41		41	0	42
015 Finance - Treasury	1,604	0.033271	33		33	0	34
015 Finance - Diversity Equity & Inclus	813	0.016864	17		17	0	17
016 Assessor of Property	11,588	0.240366	240		240	2	243
017 Trustee	3,108	0.064468	64		64	1	65
018 County Clerk	7,283	0.151069	151		151	1	152
019 District Attorney	13,279	0.275442	275		275	3	278
021 Public Defender	12,979	0.269219	269		269	3	272
022 Juvenile Court Clerk	3,183	0.066024	66		66	1	67
023 Circuit Court Clerk	10,094	0.209377	209		209	2	211
024 Criminal Court Clerk	9,042	0.187555	188		188	2	189
025 Clerk and Master - Chancery	1,764	0.036590	37		37	0	37
026 Juvenile Court	19,635	0.407283	407		407	4	411
027 General Sessions Court	16,029	0.332484	332		332	3	336

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
028 State Trial Courts	16,669	0.345760	346		346	3	349
029 Justice Integration Services	5,136	0.106534	107		107	1	108
030 Sheriff's Office	111,858	2.320235	2,320		2,320	23	2,343
030 Sheriff's Office - Security Services	17,273	0.358288	358		358	4	362
031 Police	341,161	7.076595	7,075		7,075	70	7,145
032 Fire	219,678	4.556711	4,556		4,556	45	4,601
033 Codes Administration	18,448	0.382661	383		383	4	386
034 Beer Board	1,302	0.027007	27		27	0	27
035 Agricultural Extension	436	0.009044	9		9	0	9
037 Social Services	8,521	0.176748	177		177	2	178
038 Health	80,691	1.673748	1,673		1,673	17	1,690
038 Health - Employee Health & Wellness	1,552	0.032193	32		32	0	33
039 Public Library	54,047	1.121080	1,121		1,121	11	1,132
040 Parks	90,332	1.873728	1,873		1,873	18	1,892
041 Arts Commission	1,692	0.035097	35		35	0	35
042 Transportation	92,479	1.918263	1,918		1,918	19	1,937
044 Human Relations Commission	863	0.017901	18		18	0	18
047 Criminal Justice Planning	672	0.013939	14		14	0	14
048 Internal Audit	1,685	0.034951	35		35	0	35
049 Office of Emergency Management	3,460	0.071770	72		72	1	72
051 Office of Family Safety	5,296	0.109853	110		110	1	111
053 Office of Homeless Services	15,073	0.312654	313		313	3	316
054 Community Review Board	2,045	0.042419	42		42	0	43
060 Farmer's Market	3,397	0.070463	70		70	1	71
061 Municipal Auditorium	3,522	0.073056	73		73	1	74
062 State Fair Board	5,767	0.119623	120		120	1	121
064 Sports Authority	48,761	1.011434	1,011		1,011	10	1,021
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	550		550	5	556
065 Water and Sewer - Water Services	235,389	4.882600	4,881		4,881	48	4,930
068 District Energy System (DES)	19,889	0.412551	412		412	4	417
071 Convention Center Authority	87,772	1.820627	1,820		1,820	18	1,838
072 Waste Services - Solid Waste Operati	55,004	1.140931	1,141		1,141	11	1,152
075 Metro Action Commission (MAC)	48,240	1.000627	1,000		1,000	10	1,010
078 Metropolitan Transit Authority (MTA)	315	0.006534	7		7	0	7
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	36,416		36,416	362	36,778
091 Emergency Communication Center	25,158	0.521844	522		522	5	527
Medical Examiner	(450)	(0.009334)	(9)		(9)	0	(9)
Schedule .4 Total for GSD-USD Study	4,820,977	100.000000	99,975		99,975	973	100,948

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous

Receiving Department	Total	GSD-USD Study
001 Administrative - Direct	5,268	5,268
001 Administrative - Corporate Dues	19	19
001 Administrative - Employee Benefits	1,039	1,039
001 Administrative - Facility Rental	249	249
001 Administrative - Insurance	56	56
001 Administrative - Post Audits	24	24
001 Administrative - Gen Svcs Energy	47	47
001 Administrative - Miscellaneous	2	2
002 Metropolitan Council	75	75
003 Metropolitan Clerk	20	20
003 Metropolitan Clerk - Records Center	6	6
004 Mayor's Office	15	15
004 Mayor's Office - Administration	128	128
005 Election Commission	76	76
006 Law	1,179	1,179
007 Planning Commission	270	270
008 Human Resources	176	176
009 Register of Deeds	153	153
010 General Services	75	75
010 General Services - Administration	35	35
010 General Services - Facilities	667	667
010 General Services - Fleet Management	1,352	1,352
010 General Services - Mail Services	25	25
010 General Services - Real Estate	16	16
010 General Services - Surplus Property	17	17
011 Historical Commission	48	48
012 Employee Benefit Board	14,062	14,062
012 IOD Network (Injured-On-Duty)	487	487
014 Information Technology Service	1,403	1,403
015 Finance	22	22
015 Finance - Accountability	16	16
015 Finance - Administration	54	54
015 Finance - Business Assistance	30	30
015 Finance - Grants & Cost Planning	9	9
015 Finance - Office of Mgmt & Budget	43	43
015 Finance - Operations	85	85
015 Finance - Payroll	23	23
015 Finance - Purchasing	42	42
015 Finance - Treasury	34	34
015 Finance - Diversity Equity & Inclus	17	17
016 Assessor of Property	243	243
017 Trustee	65	65
018 County Clerk	152	152
019 District Attorney	278	278
021 Public Defender	272	272
022 Juvenile Court Clerk	67	67
023 Circuit Court Clerk	211	211
024 Criminal Court Clerk	189	189
025 Clerk and Master - Chancery	37	37
026 Juvenile Court	411	411
027 General Sessions Court	336	336
028 State Trial Courts	349	349

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 001 Administrative - Miscellaneous

Receiving Department	Total	GSD-USD Study
029 Justice Integration Services	108	108
030 Sheriff's Office	2,343	2,343
030 Sheriff's Office - Security Services	362	362
031 Police	7,145	7,145
032 Fire	4,601	4,601
033 Codes Administration	386	386
034 Beer Board	27	27
035 Agricultural Extension	9	9
037 Social Services	178	178
038 Health	1,690	1,690
038 Health - Employee Health & Wellness	33	33
039 Public Library	1,132	1,132
040 Parks	1,892	1,892
041 Arts Commission	35	35
042 Transportation	1,937	1,937
044 Human Relations Commission	18	18
047 Criminal Justice Planning	14	14
048 Internal Audit	35	35
049 Office of Emergency Management	72	72
051 Office of Family Safety	111	111
053 Office of Homeless Services	316	316
054 Community Review Board	43	43
060 Farmer's Market	71	71
061 Municipal Auditorium	74	74
062 State Fair Board	121	121
064 Sports Authority	1,021	1,021
065 Water and Sewer - Stormwater Svcs	556	556
065 Water and Sewer - Water Services	4,930	4,930
068 District Energy System (DES)	417	417
071 Convention Center Authority	1,838	1,838
072 Waste Services - Solid Waste Operati	1,152	1,152
075 Metro Action Commission (MAC)	1,010	1,010
078 Metropolitan Transit Authority (MTA)	7	7
080 Metro Nashville Public School (MNPS)	36,778	36,778
091 Emergency Communication Center	527	527
Medical Examiner	(9)	(9)
Direct Bill	0	0
Total	100,948	100,948

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk - Records Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	268,843			268,843
Inbound Costs:				
001 Administrative - Post Audits	58	0	58	
001 Administrative - Miscellaneous	6	0	6	
006 Law		5,985	5,985	
010 General Services - Fleet Management		5,849	5,849	
010 General Services - Real Estate		26	26	
014 Information Technology Service		760	760	
015 Finance - Grants & Cost Planning		17	17	
015 Finance - Office of Mgmt & Budget		253	253	
015 Finance - Operations		1,069	1,069	
015 Finance - Payroll		98	98	
015 Finance - Purchasing		8,001	8,001	
015 Finance - Treasury		22	22	
015 Finance - Diversity Equity & Inclus		83	83	
048 Internal Audit		101	101	
Total Allocated Additions:	64	22,264	22,328	22,328
Total To Be Allocated:	268,907	22,264		291,171

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	104,747	0	52,373	52,374
501102 Leave Pay	20,842	0	10,421	10,421
501103 Holiday Pay	6,196	0	3,098	3,098
501109 Longevity	1,375	0	687	688
501134 Paid Family Leave	3,110	0	1,555	1,555
501160 YE Biweekly Sal/Fringe Accr	790	0	395	395
501172 Employer OASDI	7,498	0	3,749	3,749
501173 Employer SSN Medical	1,753	0	876	877
501174 Employer Group Health	42,026	0	21,013	21,013
501175 Employer Dental Group	720	0	360	360
501176 Employer Group Life	262	0	131	131
501177 Employer Pension	17,464	0	8,732	8,732
501182 Cafe Plan Pre-Tax Savings	28	0	14	14
502303 Refuse Disposal	34,118	0	17,059	17,059
502951 Info Systems Charge	8,400	0	4,200	4,200
502957 Telecmmnct'n Charge	3,319	0	1,659	1,660
502977 Fleet Management	1,000	0	500	500
503100 Offc & Admin Supply	8,808	0	4,404	4,404
505233 Rent Equipment	468	0	234	234
505252 Software License	5,919	0	2,959	2,960
Departmental Total				
Expenditures Per Financial Statement	268,843			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	268,843	0	134,419	134,424
Allocation Step 1				
Inbound - All Others	64	0	32	32
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	268,907	0	134,451	134,456
Allocation Step 2				
Inbound - All Others	22,264	0	11,131	11,133
2nd Allocation	22,264	0	11,131	11,133
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	291,171	0	145,581	145,589

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.027332	37		37	3	40
003 Metropolitan Clerk	314	0.660163	888		888	73	961
005 Election Commission	673	1.414936	1,902		1,902	157	2,060
007 Planning Commission	1,393	2.928686	3,938		3,938	326	4,264
008 Human Resources	2,798	5.882600	7,909		7,909	655	8,564
009 Register of Deeds	1,206	2.535531	3,409		3,409	282	3,691
010 General Services - Administration	14	0.029434	40		40	3	43
010 General Services - Facilities	926	1.946851	2,618		2,618	217	2,834
010 General Services - Mail Services	1	0.002102	3		3	0	3
010 General Services - Real Estate	10	0.021024	28		28	2	31
014 Information Technology Service	31	0.065175	88		88	7	95
015 Finance	35	0.073585	99		99	8	107
015 Finance - Administration	5	0.010512	14		14	1	15
015 Finance - Office of Mgmt & Budget	6	0.012615	17		17	1	18
015 Finance - Operations	150	0.315365	424		424	35	459
015 Finance - Payroll	269	0.565554	760		760	63	823
015 Finance - Purchasing	94	0.197628	266		266	22	288
015 Finance - Treasury	43	0.090405	122		122	10	132
016 Assessor of Property	882	1.854344	2,493		2,493	206	2,699
018 County Clerk	92	0.193424	260		260	22	282
021 Public Defender	4,296	9.032041	12,144		12,144	1,005	13,149
023 Circuit Court Clerk	8,635	18.154486	24,409		24,409	2,023	26,432
024 Criminal Court Clerk	3,820	8.031284	10,798		10,798	894	11,692
025 Clerk and Master - Chancery	5,331	11.208057	15,069		15,069	1,247	16,317
026 Juvenile Court	4,568	9.603902	12,913		12,913	1,069	13,981
027 General Sessions Court	29	0.060970	82		82	7	89
029 Justice Integration Services	44	0.092507	124		124	10	135
030 Sheriff's Office	87	0.182911	246		246	20	266
031 Police	2,736	5.752250	7,734		7,734	640	8,374
032 Fire	238	0.500378	673		673	56	728
033 Codes Administration	271	0.569759	766		766	63	829
034 Beer Board	186	0.391052	526		526	43	569
037 Social Services	225	0.473047	636		636	53	689
038 Health	4,048	8.510638	11,443		11,443	947	12,390
039 Public Library	2,726	5.731225	7,706		7,706	638	8,343
040 Parks	131	0.275418	370		370	31	401
042 Transportation	284	0.597090	803		803	66	869
048 Internal Audit	13	0.027332	37		37	3	40
062 State Fair Board	31	0.065175	88		88	7	95
064 Sports Authority	13	0.027332	37		37	3	40
065 Water and Sewer - Water Services	223	0.468842	630		630	52	683
075 Metro Action Commission (MAC)	531	1.116391	1,501		1,501	124	1,625
091 Emergency Communication Center	33	0.069380	93		93	8	101
All Other	110	0.231267	311		311	26	337
Schedule .4 Total for Records & Storage	47,564	100.000000	134,451		134,451	11,131	145,581

Allocation Basis: Total Cubic Feet of Records Stored by Benefiting Department
Allocation Source: FY 2025 Records Stored and Requests Report - Metro Clerk

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
002 Metropolitan Council	20	1.488095	2,001		2,001	166	2,166
005 Election Commission	116	8.630952	11,605		11,605	961	12,566
007 Planning Commission	91	6.770833	9,104		9,104	754	9,857
008 Human Resources	24	1.785714	2,401		2,401	199	2,600
015 Finance - Operations	10	0.744048	1,000		1,000	83	1,083
016 Assessor of Property	100	7.440476	10,004		10,004	828	10,832
018 County Clerk	20	1.488095	2,001		2,001	166	2,166
021 Public Defender	116	8.630952	11,605		11,605	961	12,566
025 Clerk and Master - Chancery	156	11.607143	15,606		15,606	1,292	16,899
027 General Sessions Court	20	1.488095	2,001		2,001	166	2,166
031 Police	18	1.339286	1,801		1,801	149	1,950
032 Fire	10	0.744048	1,000		1,000	83	1,083
037 Social Services	40	2.976190	4,002		4,002	331	4,333
038 Health	138	10.267857	13,806		13,806	1,143	14,949
039 Public Library	66	4.910714	6,603		6,603	547	7,149
042 Transportation	15	1.116071	1,501		1,501	124	1,625
062 State Fair Board	12	0.892857	1,200		1,200	99	1,300
065 Water and Sewer - Water Services	12	0.892857	1,200		1,200	99	1,300
075 Metro Action Commission (MAC)	354	26.339288	35,415		35,415	2,934	38,349
091 Emergency Communication Center	6	0.446429	600		600	50	650
Schedule .4 Total for Records Requests	1,344	100.000000	134,456		134,456	11,133	145,589

Allocation Basis: Number of Records Requests by Benefiting Department
Allocation Source: FY 2025 Records Stored and Requests Report - Metro Clerk

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	2,206	40	2,166
003 Metropolitan Clerk	961	961	0
005 Election Commission	14,625	2,060	12,566
007 Planning Commission	14,121	4,264	9,857
008 Human Resources	11,164	8,564	2,600
009 Register of Deeds	3,691	3,691	0
010 General Services - Administration	43	43	0
010 General Services - Facilities	2,834	2,834	0
010 General Services - Mail Services	3	3	0
010 General Services - Real Estate	31	31	0
014 Information Technology Service	95	95	0
015 Finance	107	107	0
015 Finance - Administration	15	15	0
015 Finance - Office of Mgmt & Budget	18	18	0
015 Finance - Operations	1,542	459	1,083
015 Finance - Payroll	823	823	0
015 Finance - Purchasing	288	288	0
015 Finance - Treasury	132	132	0
016 Assessor of Property	13,532	2,699	10,832
018 County Clerk	2,448	282	2,166
021 Public Defender	25,715	13,149	12,566
023 Circuit Court Clerk	26,432	26,432	0
024 Criminal Court Clerk	11,692	11,692	0
025 Clerk and Master - Chancery	33,215	16,317	16,899
026 Juvenile Court	13,981	13,981	0
027 General Sessions Court	2,255	89	2,166
029 Justice Integration Services	135	135	0
030 Sheriff's Office	266	266	0
031 Police	10,324	8,374	1,950
032 Fire	1,812	728	1,083
033 Codes Administration	829	829	0
034 Beer Board	569	569	0
037 Social Services	5,022	689	4,333
038 Health	27,339	12,390	14,949
039 Public Library	15,493	8,343	7,149
040 Parks	401	401	0
042 Transportation	2,494	869	1,625
048 Internal Audit	40	40	0
062 State Fair Board	1,395	95	1,300
064 Sports Authority	40	40	0
065 Water and Sewer - Water Services	1,982	683	1,300
075 Metro Action Commission (MAC)	39,974	1,625	38,349
091 Emergency Communication Center	751	101	650
All Other	337	337	0
Direct Bill	0	0	0
Total	291,171	145,581	145,589

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, 30216 ARPA-COVID Stimulus, and 30221 Federal Funds Reserve have been separately identified in this function and have *not* been allocated within the cost allocation plan.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 006 Law

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,619,559			56,619,559
Deductions:				
502801 Promotion	-2,180			
Total Deductions:	-2,180			-2,180
Cost Adjustments:				
DIRECT COST	-45,889,181			
Total Departmental Cost Adjustments:	-45,889,181			-45,889,181
Inbound Costs:				
Depreciation	59,479		59,479	
001 Administrative - Employee Benefits	139,254	291	139,546	
001 Administrative - Insurance	850	161	1,011	
001 Administrative - Post Audits	12,162	68	12,230	
001 Administrative - Miscellaneous	1,168	11	1,179	
006 Law		3,585,129	3,585,129	
008 Human Resources		45,543	45,543	
010 General Services - Facilities		32,861	32,861	
010 General Services - Fleet Management		5,834	5,834	
010 General Services - Mail Services		10,623	10,623	
010 General Services - Real Estate		174,661	174,661	
012 IOD Network (Injured-On-Duty)		611	611	
014 Information Technology Service		13,366	13,366	
015 Finance - Business Assistance		1,565	1,565	
015 Finance - Grants & Cost Planning		3,625	3,625	
015 Finance - Office of Mgmt & Budget		8,881	8,881	
015 Finance - Operations		26,428	26,428	
015 Finance - Payroll		3,023	3,023	
015 Finance - Purchasing		18,245	18,245	
015 Finance - Treasury		29,123	29,123	
015 Finance - Diversity Equity & Inclus		2,922	2,922	
030 Sheriff's Office - Security Services		2,154	2,154	
048 Internal Audit		21,053	21,053	
Total Allocated Additions:	212,913	3,986,180	4,199,093	4,199,093
Total To Be Allocated:	10,941,111	3,986,180		14,927,291

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5,945,742	0	5,612,186	327,016	6,540
501102 Leave Pay	661,781	0	613,736	47,119	926
501103 Holiday Pay	1,516	0	1,516	0	0
501109 Longevity	18,783	0	16,668	2,068	47
501134 Paid Family Leave	18,304	0	18,304	0	0
501160 YE Biweekly Sal/Fringe Accr	32,761	0	31,113	1,910	(262)
501172 Employer OASDI	384,339	0	361,894	21,984	461
501173 Employer SSN Medical	92,815	0	87,469	5,235	111
501174 Employer Group Health	600,452	0	559,381	41,071	0
501175 Employer Dental Group	20,250	0	18,401	1,829	20
501176 Employer Group Life	6,786	0	6,226	553	7
501177 Employer Pension	829,422	0	780,238	48,189	995
501181 FSA Pre-Tax Savings	2,192	0	2,173	19	0
501182 Cafe Plan Pre-Tax Savings	286	0	265	21	0
501212 Court Reporter	126,614	0	0	0	126,614
501218 Witness Fees	107,916	0	0	0	107,916
501221 Guardian Ad Litem Fee	20,898	0	0	0	20,898
502105 Cable Television	358	0	358	0	0
502220 Other Professional Srvc	560,058	0	0	0	560,058
502222 Apprsl & Ngtn Srvc	6,253	0	0	0	6,253
502223 Legal Services	2,398,862	0	0	0	2,398,622
502229 Actuary Studies	978,357	0	235,491	0	84,921
502256 Mediation Services	33,816	0	0	0	33,816
502314 Pre-Employment Checks	633	0	633	0	0
502357 Internet Services	3,091	0	0	0	3,091
502401 Transport Non-employee	12	0	12	0	0
502451 Employee Out-of-town Travel	17,041	0	14,792	0	2,249
502452 Employee Air Travel	3,958	0	3,958	0	0
502453 Employee Local Travel/Park	72	0	72	0	0
502503 Cell Phone Service	427	0	376	51	0
502520 Postage & Delivery Srvc	127,332	0	293	0	127,039
502701 Printing/Binding	15,809	0	1,273	0	14,536
*502801 Promotion	2,180	0	0	0	0
502851 Subscriptions	161,219	0	109,710	0	51,509
502883 Registration	14,343	0	14,343	0	0
502884 Membership Dues	25,217	0	25,217	0	0
502920 Other Rpr & Maint Srvc	2,545	0	2,545	0	0
502951 Info Systems Charge	174,100	0	174,100	0	0
502957 Telecmmnct'n Charge	32,084	0	28,234	3,850	0
502977 Fleet Management	1,100	0	1,100	0	0
502983 Surplus Property	2,100	0	2,100	0	0
502991 Metro Legal Services	1,933,000	0	0	0	1,933,000
503050 Host & Hostess	2,463	0	2,463	0	0
503100 Offc & Admin Supply	4,302	0	4,302	0	0
503120 Computer Software	17,113	0	17,113	0	0
503150 Furniture/Fixtures<$10K	591	0	0	0	0
503330 Books/Magazines/Periodicals	49,809	0	49,809	0	0
503400 Medical Supply	684	0	684	0	0
503999 Credit Card Clearing	2,549	0	2,549	0	0
505202 Insurance-Buildings	28,108,461	0	0	0	28,108,461
505205 Insurance-Emp Blanket Bond	22,229	0	0	0	22,229

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505208 Insurance-Liability/PropDmg	1,113,907	0	0	0	1,113,907
505231 Rent Building & Land	430,458	0	430,458	0	0
505233 Rent Equipment	9,539	0	9,539	0	0
505252 Software License	6,124	0	6,124	0	0
505269 Other License & Fees	70,772	0	0	0	70,772
505279 Notary	24	0	24	0	0
505282 Professional Privilege Tax	15,200	0	15,200	0	0
505500 Change in Claims Payable	1,885,642	0	0	0	1,885,642
505740 Compensation for Damages	9,189,335	0	0	0	9,189,335
505955 Insurance-Liab/PropDmg	18,810	0	0	0	18,810
505959 Insurance-Surety Bond	485	0	0	0	485
507455 Computer Software	306,238	0	258,097	0	0
Departmental Total					
Expenditures Per Financial Statement	56,619,559				
Deductions					
*Total Disallowed Costs	(2,180)	0	0	0	0
Cost Adjustments					
DIRECT COST	(45,889,181)	0	0	0	(45,889,181)
Functional Cost	10,728,198	0	9,520,539	500,915	(173)
Allocation Step 1					
Inbound - All Others	212,913	0	212,913	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(706,917)	0	0	0	0
1st Allocation	10,234,194	0	9,733,452	500,915	(173)
Allocation Step 2					
Inbound - All Others	3,986,180	0	3,986,180	0	0
2nd Allocation	3,986,180	0	3,986,180	0	0
Total For 006 Law					
Schedule .3 Total	14,220,374	0	13,719,632	500,915	(173)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	30003 General Fund 4% Reserve**	30039 Flood 2010**	30216 ARPA-COVID Stimulus**	30221 Federal Funds Reserve**
Other Expense & Cost				
501101 Regular Pay	0	0	0	0
501102 Leave Pay	0	0	0	0
501103 Holiday 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	240	0
502229 Actuary Studies	0	4,403	0	653,542
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 Promotion	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
503150 Furniture/Fixtures<$10K	591	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
503400 Medical Supply	0	0	0	0
503999 Credit Card Clearing	0	0	0	0
505202 Insurance-Buildings	0	0	0	0
505205 Insurance-Emp Blanket Bond	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	30003 General Fund 4% Reserve**	30039 Flood 2010**	30216 ARPA-COVID Stimulus**	30221 Federal Funds Reserve**
505208 Insurance-Liability/PropDmg	0	0	0	0
505231 Rent Building & Land	0	0	0	0
505233 Rent Equipment	0	0	0	0
505252 Software License	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
505955 Insurance-Liab/PropDmg	0	0	0	0
505959 Insurance-Surety Bond	0	0	0	0
507455 Computer Software	48,141	0	0	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	48,732	4,403	240	653,542
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	(48,732)	(4,403)	(240)	(653,542)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
Total For 006 Law				
Schedule .3 Total	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,077.50	0.912878	88,855		88,855	57,664	146,518
003 Metropolitan Clerk - Records Center	72.58	0.061491	5,985		5,985		5,985
004 Mayor's Office	157.00	0.133013	12,947		12,947	8,402	21,349
004 Mayor's Office - Administration	788.50	0.668032	65,023		65,023	42,198	107,220
005 Election Commission	489.02	0.414307	40,326		40,326	26,170	66,497
006 Law	43,475.30	36.833066	3,585,129		3,585,129		3,585,129
007 Planning Commission	1,378.77	1.168119	113,698		113,698	73,787	187,485
008 Human Resources	486.17	0.411892	40,091		40,091	26,018	66,109
009 Register of Deeds	2.75	0.002330	227		227	147	374
010 General Services - Administration	318.25	0.269627	26,244		26,244	17,031	43,275
010 General Services - Fleet Management	3.87	0.003279	319		319	207	526
010 General Services - Real Estate	368.42	0.312132	30,381		30,381	19,716	50,098
011 Historical Commission	989.83	0.838602	81,625		81,625	52,972	134,597
012 Employee Benefit Board	581.25	0.492446	47,932		47,932	31,106	79,038
014 Information Technology Service	424.42	0.359576	34,999		34,999	22,713	57,712
015 Finance - Administration	1,692.50	1.433917	139,570		139,570	90,576	230,146
015 Finance - Grants & Cost Planning	108.83	0.092203	8,975		8,975	5,824	14,799
015 Finance - Purchasing	781.70	0.662271	64,462		64,462	41,834	106,295
015 Finance - Treasury	85.92	0.072793	7,085		7,085	4,598	11,683
016 Assessor of Property	2,503.54	2.121045	206,451		206,451	133,980	340,431
017 Trustee	2,048.18	1.735255	168,900		168,900	109,611	278,511
018 County Clerk	47.75	0.040455	3,938		3,938	2,555	6,493
019 District Attorney	3.25	0.002753	268		268	174	442
021 Public Defender	10.00	0.008472	825		825	535	1,360
022 Juvenile Court Clerk	41.75	0.035371	3,443		3,443	2,234	5,677
023 Circuit Court Clerk	406.25	0.344182	33,501		33,501	21,741	55,242
024 Criminal Court Clerk	114.75	0.097218	9,463		9,463	6,141	15,603
025 Clerk and Master - Chancery	40.75	0.034524	3,360		3,360	2,181	5,541
026 Juvenile Court	240.67	0.203900	19,847		19,847	12,880	32,726
027 General Sessions Court	363.67	0.308108	29,990		29,990	19,462	49,452
028 State Trial Courts	47.00	0.039819	3,876		3,876	2,515	6,391
029 Justice Integration Services	11.25	0.009531	928		928	602	1,530
030 Sheriff's Office	1,385.58	1.173889	114,260		114,260	74,151	188,411
031 Police	11,133.80	9.432759	918,133		918,133	595,839	1,513,972
032 Fire	3,216.15	2.724781	265,215		265,215	172,116	437,331
033 Codes Administration	6,586.72	5.580389	543,164		543,164	352,496	895,661
034 Beer Board	184.00	0.155888	15,173		15,173	9,847	25,020
035 Agricultural Extension	5.00	0.004236	412		412	267	680
037 Social Services	138.92	0.117696	11,456		11,456	7,434	18,890
038 Health	2,016.25	1.708204	166,267		166,267	107,902	274,169
039 Public Library	641.67	0.543635	52,914		52,914	34,340	87,254
040 Parks	2,132.77	1.806922	175,876		175,876	114,138	290,014
041 Arts Commission	1,029.09	0.871864	84,862		84,862	55,073	139,935
042 Transportation	8,385.17	7.104069	691,471	(30,000)	661,471	448,743	1,110,214
044 Human Relations Commission	159.75	0.135343	13,174		13,174	8,549	21,723
047 Criminal Justice Planning	4.00	0.003389	330		330	214	544
048 Internal Audit	56.00	0.047444	4,618		4,618	2,997	7,615
049 Office of Emergency Management	62.50	0.052951	5,154		5,154	3,345	8,499
051 Office of Family Safety	103.75	0.087899	8,556		8,556	5,552	14,108
053 Office of Homeless Services	424.75	0.359856	35,026		35,026	22,731	57,757
054 Community Review Board	340.08	0.288122	28,044		28,044	18,200	46,244

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
060 Farmer's Market	542.67	0.459760	44,751		44,751	29,042	73,792
061 Municipal Auditorium	446.58	0.378351	36,827		36,827	23,899	60,726
062 State Fair Board	361.17	0.305990	29,783		29,783	19,328	49,112
064 Sports Authority	321.33	0.272237	26,498		26,498	17,196	43,694
065 Water and Sewer - Stormwater Svcs	32.42	0.027467	2,673	(62,300)	(59,627)	1,735	(57,892)
065 Water and Sewer - Water Services	3,862.73	3.272575	318,535	(186,700)	131,835	206,719	338,553
067 General Hospital	65.17	0.055213	5,374		5,374	3,488	8,862
068 District Energy System (DES)	0.25	0.000212	21		21	13	34
072 Waste Services - Solid Waste Operati	359.08	0.304219	29,611	(53,400)	(23,789)	19,217	(4,572)
075 Metro Action Commission (MAC)	459.08	0.388941	37,857		37,857	24,568	62,426
077 Metro Devlp & Housing Auth (MDHA)	173.42	0.146925	14,301		14,301	9,281	23,581
078 Metropolitan Transit Authority (MTA)	46.00	0.038972	3,793		3,793	2,462	6,255
080 Metro Nashville Public School (MNPS)	11,565.18	9.798232	953,706	(192,000)	761,706	618,931	1,380,637
083 Industrial Development Board	159.75	0.135343	13,174		13,174	8,549	21,723
088 Airport Authority	66.08	0.055984	5,449		5,449	3,536	8,985
091 Emergency Communication Center	201.25	0.170503	16,596		16,596	10,770	27,366
Bordeaux Longterm Care	2.50	0.002118	206		206	134	340
Hospital Authority	1,329.17	1.126097	109,608		109,608	71,132	180,740
Knowles Home	251.25	0.212864	20,719		20,719	13,446	34,165
Medical Examiner	2.00	0.001694	165		165	107	272
Nashville Electric Service (NES)	63.75	0.054010	5,257		5,257	3,412	8,669
All Other	555.17	0.470350	45,781		45,781	29,711	75,492
Schedule .4 Total for Legal Services	118,033.34	100.000000	9,733,452	(524,400)	9,209,052	3,986,180	13,195,232
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	118,033.34	100.000000		0	9,733,452	3,986,180	13,719,632

Allocation Basis: Law Staff Hours by Benefiting Department
Allocation Source: FY 2025 Total Time Report - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	500,915		500,915		500,915
Schedule .4 Total for Risk Management	100	100.000000	500,915		500,915	0	500,915

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	(173)		(173)		(173)
Schedule .4 Total for Self-Insured & Liability Funds	100	100.000000	(173)		(173)	0	(173)

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 006 Law

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Insurance	500,742	0	500,915	(173)
002 Metropolitan Council	146,518	146,518	0	0
003 Metropolitan Clerk - Records Center	5,985	5,985	0	0
004 Mayor's Office	21,349	21,349	0	0
004 Mayor's Office - Administration	107,220	107,220	0	0
005 Election Commission	66,497	66,497	0	0
006 Law	3,585,129	3,585,129	0	0
007 Planning Commission	187,485	187,485	0	0
008 Human Resources	66,109	66,109	0	0
009 Register of Deeds	374	374	0	0
010 General Services - Administration	43,275	43,275	0	0
010 General Services - Fleet Management	526	526	0	0
010 General Services - Real Estate	50,098	50,098	0	0
011 Historical Commission	134,597	134,597	0	0
012 Employee Benefit Board	79,038	79,038	0	0
014 Information Technology Service	57,712	57,712	0	0
015 Finance - Administration	230,146	230,146	0	0
015 Finance - Grants & Cost Planning	14,799	14,799	0	0
015 Finance - Purchasing	106,295	106,295	0	0
015 Finance - Treasury	11,683	11,683	0	0
016 Assessor of Property	340,431	340,431	0	0
017 Trustee	278,511	278,511	0	0
018 County Clerk	6,493	6,493	0	0
019 District Attorney	442	442	0	0
021 Public Defender	1,360	1,360	0	0
022 Juvenile Court Clerk	5,677	5,677	0	0
023 Circuit Court Clerk	55,242	55,242	0	0
024 Criminal Court Clerk	15,603	15,603	0	0
025 Clerk and Master - Chancery	5,541	5,541	0	0
026 Juvenile Court	32,726	32,726	0	0
027 General Sessions Court	49,452	49,452	0	0
028 State Trial Courts	6,391	6,391	0	0
029 Justice Integration Services	1,530	1,530	0	0
030 Sheriff's Office	188,411	188,411	0	0
031 Police	1,513,972	1,513,972	0	0
032 Fire	437,331	437,331	0	0
033 Codes Administration	895,661	895,661	0	0
034 Beer Board	25,020	25,020	0	0
035 Agricultural Extension	680	680	0	0
037 Social Services	18,890	18,890	0	0
038 Health	274,169	274,169	0	0
039 Public Library	87,254	87,254	0	0
040 Parks	290,014	290,014	0	0
041 Arts Commission	139,935	139,935	0	0
042 Transportation	1,110,214	1,110,214	0	0
044 Human Relations Commission	21,723	21,723	0	0
047 Criminal Justice Planning	544	544	0	0
048 Internal Audit	7,615	7,615	0	0
049 Office of Emergency Management	8,499	8,499	0	0
051 Office of Family Safety	14,108	14,108	0	0
053 Office of Homeless Services	57,757	57,757	0	0
054 Community Review Board	46,244	46,244	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 006 Law

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
060 Farmer's Market	73,792	73,792	0	0
061 Municipal Auditorium	60,726	60,726	0	0
062 State Fair Board	49,112	49,112	0	0
064 Sports Authority	43,694	43,694	0	0
065 Water and Sewer - Stormwater Svcs	(57,892)	(57,892)	0	0
065 Water and Sewer - Water Services	338,553	338,553	0	0
067 General Hospital	8,862	8,862	0	0
068 District Energy System (DES)	34	34	0	0
072 Waste Services - Solid Waste Operati	(4,572)	(4,572)	0	0
075 Metro Action Commission (MAC)	62,426	62,426	0	0
077 Metro Devlp & Housing Auth (MDHA)	23,581	23,581	0	0
078 Metropolitan Transit Authority (MTA)	6,255	6,255	0	0
080 Metro Nashville Public School (MNPS)	1,380,637	1,380,637	0	0
083 Industrial Development Board	21,723	21,723	0	0
088 Airport Authority	8,985	8,985	0	0
091 Emergency Communication Center	27,366	27,366	0	0
Bordeaux Longterm Care	340	340	0	0
Hospital Authority	180,740	180,740	0	0
Knowles Home	34,165	34,165	0	0
Medical Examiner	272	272	0	0
Nashville Electric Service (NES)	8,669	8,669	0	0
All Other	75,492	75,492	0	0
Direct Bill	524,400	524,400	0	0
Total	14,220,374	13,719,632	500,915	(173)

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 008 Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,426,988			8,426,988
Deductions:				
502801 Promotion	-801			
Total Deductions:	-801			-801
Inbound Costs:				
Depreciation	112,904		112,904	
001 Administrative - Employee Benefits	361,040	756	361,795	
001 Administrative - Facility Rental	8,005	16	8,021	
001 Administrative - Insurance	932	176	1,108	
001 Administrative - Post Audits	72,750	402	73,152	
001 Administrative - Miscellaneous	175	2	176	
003 Metropolitan Clerk - Records Center	10,310	853	11,164	
006 Law	40,091	26,018	66,109	
008 Human Resources		60,337	60,337	
010 General Services - Facilities		171,662	171,662	
010 General Services - Fleet Management		5,821	5,821	
010 General Services - Mail Services		11,107	11,107	
010 General Services - Real Estate		809	809	
014 Information Technology Service		26,984	26,984	
015 Finance - Business Assistance		7,628	7,628	
015 Finance - Grants & Cost Planning		542	542	
015 Finance - Office of Mgmt & Budget		8,200	8,200	
015 Finance - Operations		7,099	7,099	
015 Finance - Payroll		4,693	4,693	
015 Finance - Purchasing		109,469	109,469	
015 Finance - Treasury		819	819	
015 Finance - Diversity Equity & Inclus		17,856	17,856	
030 Sheriff's Office - Security Services		14,392	14,392	
048 Internal Audit		3,151	3,151	
Total Allocated Additions:	606,206	478,792	1,084,998	1,084,998
Total To Be Allocated:	9,032,393	478,792		9,511,185

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	4,466,960	0	489,427	1,660,863	789,915
501102 Leave Pay	418,318	0	32,739	146,547	98,984
501103 Holiday Pay	234,296	0	25,069	87,010	42,665
501109 Longevity	19,788	0	935	4,295	6,166
501134 Paid Family Leave	23,122	0	0	3,197	3,237
501160 YE Biweekly Sal/Fringe Accr	25,696	0	2,736	9,081	4,972
501172 Employer OASDI	302,823	0	32,872	111,624	54,920
501173 Employer SSN Medical	71,380	0	7,688	26,106	12,928
501174 Employer Group Health	609,294	0	37,512	255,860	134,112
501175 Employer Dental Group	20,639	0	1,670	8,153	3,937
501176 Employer Group Life	7,335	0	787	2,682	1,358
501177 Employer Pension	635,585	0	70,253	222,965	120,594
501181 FSA Pre-Tax Savings	1,242	0	333	611	23
501182 Cafe Plan Pre-Tax Savings	326	0	21	119	77
502220 Other Professional Srvc	234,696	0	0	234,696	0
502229 Annual Enrollment Support CSS	111,861	0	0	0	111,861
502229 Gen Con Commun Key Msg	45,140	0	0	0	45,140
502229 Management Consultant	506,926	0	0	0	492,182
502314 Pre-Employment Checks	968	0	0	968	0
502451 Employee Out-of-town Travel	7,167	0	0	4,805	0
502453 Employee Local Travel/Park	151	0	151	0	0
502502 Allowance-Cell/Mobile Devices	754	0	260	234	260
502503 Cell Phone Service	7,603	0	0	0	0
502520 Postage & Delivery Srvc	82,556	0	0	0	81,967
502701 Printing/Binding	207	0	0	0	0
*502801 Promotion	801	0	0	0	0
502851 Subscriptions	3,776	0	0	2,909	0
502883 Registration	8,002	0	1,512	1,800	0
502884 Membership Dues	1,681	0	398	659	0
502951 Info Systems Charge	385,700	0	0	0	0
502957 Telecmmnct'n Charge	30,542	0	0	0	0
502977 Fleet Management	1,200	0	0	0	0
502983 Surplus Property	2,000	0	0	0	0
503050 Host & Hostess	7,999	0	679	0	0
503100 Offc & Admin Supply	16,597	0	3,913	0	702
503130 Computer Hardware <$10K	3,366	0	0	0	1,073
503140 Office Equipment < $10K	1,155	0	0	0	0
503350 Educational Supply	49,367	0	0	49,367	0
505233 Rent Equipment	10,240	0	0	0	0
505252 Software License	69,729	0	398	0	7,931
Departmental Total					
Expenditures Per Financial Statement	8,426,988				
Deductions					
*Total Disallowed Costs	(801)	0	0	0	0
Functional Cost	8,426,187	0	709,353	2,834,551	2,015,004

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	606,206	0	66,440	225,448	107,177
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(397,131)	0	0	0	0
1st Allocation	8,635,262	0	775,793	3,059,999	2,122,181
Allocation Step 2					
Inbound - All Others	478,792	0	52,475	178,068	84,650
Unallocated Costs	(25,758)	0	0	0	0
2nd Allocation	453,034	0	52,475	178,068	84,650
Total For 008 Human Resources					
Schedule .3 Total	9,088,296	0	828,268	3,238,067	2,206,831

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,044,390	241,848	240,517
501102 Leave Pay	104,996	16,661	18,391
501103 Holiday Pay	54,120	12,528	12,904
501109 Longevity	7,513	357	522
501134 Paid Family Leave	6,420	1,672	8,596
501160 YE Biweekly Sal/Fringe Accr	6,171	1,340	1,396
501172 Employer OASDI	69,852	16,587	16,968
501173 Employer SSN Medical	16,811	3,879	3,968
501174 Employer Group Health	145,774	16,272	19,764
501175 Employer Dental Group	4,842	1,202	835
501176 Employer Group Life	1,606	377	525
501177 Employer Pension	150,773	34,996	36,004
501181 FSA Pre-Tax Savings	275	0	0
501182 Cafe Plan Pre-Tax Savings	87	8	14
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	14,744	0	0
502314 Pre-Employment Checks	0	0	0
502451 Employee Out-of-town Travel	0	0	2,362
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	6,971	0	632
502520 Postage & Delivery Srvc	514	0	75
502701 Printing/Binding	0	0	207
*502801 Promotion	0	0	0
502851 Subscriptions	867	0	0
502883 Registration	4,690	0	0
502884 Membership Dues	624	0	0
502951 Info Systems Charge	385,700	0	0
502957 Telecmmnct'n Charge	30,542	0	0
502977 Fleet Management	1,200	0	0
502983 Surplus Property	2,000	0	0
503050 Host & Hostess	7,320	0	0
503100 Offc & Admin Supply	11,145	0	837
503130 Computer Hardware <$10K	2,293	0	0
503140 Office Equipment < $10K	1,155	0	0
503350 Educational Supply	0	0	0
505233 Rent Equipment	10,240	0	0
505252 Software License	61,400	0	0
Departmental Total Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,155,035	347,727	364,517

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	141,731	32,796	32,614
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(397,131)
1st Allocation	2,296,766	380,523	0
Allocation Step 2			
Inbound - All Others	111,940	25,902	25,758
Unallocated Costs	0	0	(25,758)
2nd Allocation	111,940	25,902	0
Total For 008 Human Resources			
Schedule .3 Total	2,408,706	406,424	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	50.48	0.475424	3,688		3,688	252	3,941
003 Metropolitan Clerk	6.50	0.061217	475		475	32	507
004 Mayor's Office - Administration	42.00	0.395559	3,069		3,069	210	3,279
005 Election Commission	22.50	0.211907	1,644		1,644	112	1,756
006 Law	56.00	0.527412	4,092		4,092		4,092
007 Planning Commission	78.61	0.740354	5,744		5,744	393	6,137
008 Human Resources	74.19	0.698726	5,421		5,421		5,421
009 Register of Deeds	23.00	0.216616	1,680		1,680	115	1,795
010 General Services - Administration	59.00	0.555666	4,311		4,311	295	4,606
010 General Services - Fleet Management	86.00	0.809954	6,284		6,284	430	6,714
010 General Services - Surplus Property	8.00	0.075345	585		585	40	624
011 Historical Commission	15.70	0.147864	1,147		1,147	78	1,226
014 Information Technology Service	165.49	1.558596	12,091		12,091	828	12,919
015 Finance - Administration	116.58	1.097958	8,518		8,518	583	9,101
015 Finance - Treasury	9.00	0.084763	658		658	45	702
016 Assessor of Property	89.54	0.843294	6,542		6,542	448	6,990
017 Trustee	25.58	0.240914	1,869		1,869	128	1,997
018 County Clerk	76.47	0.720200	5,587		5,587	382	5,970
019 District Attorney	95.73	0.901592	6,994		6,994	479	7,473
021 Public Defender	103.49	0.974676	7,561		7,561	518	8,079
022 Juvenile Court Clerk	32.00	0.301378	2,338		2,338	160	2,498
023 Circuit Court Clerk	98.32	0.925984	7,184		7,184	492	7,676
024 Criminal Court Clerk	89.00	0.838208	6,503		6,503	445	6,948
025 Clerk and Master - Chancery	16.00	0.150689	1,169		1,169	80	1,249
026 Juvenile Court	109.20	1.028453	7,979		7,979	546	8,525
027 General Sessions Court	123.09	1.159270	8,994		8,994	616	9,609
028 State Trial Courts	137.13	1.291500	10,019		10,019	686	10,705
029 Justice Integration Services	23.00	0.216616	1,680		1,680	115	1,795
030 Sheriff's Office	1,027.02	9.672543	75,039		75,039	5,139	80,177
031 Police	2,086.53	19.651076	152,452		152,452	10,447	162,899
032 Fire	1,507.98	14.202257	110,180		110,180	7,545	117,725
033 Codes Administration	149.00	1.403292	10,887		10,887	745	11,632
034 Beer Board	8.49	0.079959	620		620	42	663
035 Agricultural Extension	8.50	0.080054	621		621	42	663
037 Social Services	62.96	0.592962	4,600		4,600	315	4,915
038 Health	606.46	5.711681	44,311		44,311	3,034	47,345
039 Public Library	396.89	3.737937	28,999		28,999	1,986	30,984
040 Parks	612.40	5.767624	44,745		44,745	3,064	47,809
041 Arts Commission	9.60	0.090413	701		701	48	749
042 Transportation	425.98	4.011908	31,124		31,124	2,131	33,255
044 Human Relations Commission	4.00	0.037672	292		292	20	312
047 Criminal Justice Planning	4.00	0.037672	292		292	20	312
048 Internal Audit	12.00	0.113017	877		877	60	937
049 Office of Emergency Management	16.48	0.155210	1,204		1,204	82	1,286
051 Office of Family Safety	45.90	0.432289	3,354		3,354	230	3,583
053 Office of Homeless Services	43.00	0.404977	3,142		3,142	215	3,357
054 Community Review Board	13.00	0.122435	950		950	65	1,015
060 Farmer's Market	7.00	0.065926	511		511	35	546
061 Municipal Auditorium	8.00	0.075345	585		585	40	624
062 State Fair Board	23.51	0.221419	1,718		1,718	117	1,835
064 Sports Authority	4.48	0.042193	327		327	22	350

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114.00	1.073660	8,329		8,329	570	8,900
065 Water and Sewer - Water Services	788.86	7.429536	57,638		57,638	3,947	61,585
071 Convention Center Authority	158.20	1.489938	11,559		11,559	791	12,350
072 Waste Services - Solid Waste Operati	104.00	0.979479	7,599		7,599	520	8,119
073 East Bank Development Authority	2.00	0.018836	146		146	10	156
075 Metro Action Commission (MAC)	315.05	2.967162	23,019		23,019	1,576	24,595
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	73		73	5	78
091 Emergency Communication Center	220.00	2.071975	16,074		16,074	1,101	17,175
Schedule .4 Total for Employee Relations	10,617.89	100.000000	775,793		775,793	52,475	828,268

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2025 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	50.48	0.475424	14,548		14,548	857	15,405
003 Metropolitan Clerk	6.50	0.061217	1,873		1,873	110	1,983
004 Mayor's Office - Administration	42.00	0.395559	12,104		12,104	713	12,817
005 Election Commission	22.50	0.211907	6,484		6,484	382	6,866
006 Law	56.00	0.527412	16,139		16,139		16,139
007 Planning Commission	78.61	0.740354	22,655		22,655	1,335	23,990
008 Human Resources	74.19	0.698726	21,381		21,381		21,381
009 Register of Deeds	23.00	0.216616	6,628		6,628	390	7,019
010 General Services - Administration	59.00	0.555666	17,003		17,003	1,002	18,005
010 General Services - Fleet Management	86.00	0.809954	24,785		24,785	1,460	26,245
010 General Services - Surplus Property	8.00	0.075345	2,306		2,306	136	2,441
011 Historical Commission	15.70	0.147864	4,525		4,525	266	4,791
014 Information Technology Service	165.49	1.558596	47,693		47,693	2,810	50,503
015 Finance - Administration	116.58	1.097958	33,597		33,597	1,979	35,577
015 Finance - Treasury	9.00	0.084763	2,594		2,594	153	2,746
016 Assessor of Property	89.54	0.843294	25,805		25,805	1,520	27,325
017 Trustee	25.58	0.240914	7,372		7,372	434	7,806
018 County Clerk	76.47	0.720200	22,038		22,038	1,298	23,336
019 District Attorney	95.73	0.901592	27,589		27,589	1,625	29,214
021 Public Defender	103.49	0.974676	29,825		29,825	1,757	31,582
022 Juvenile Court Clerk	32.00	0.301378	9,222		9,222	543	9,765
023 Circuit Court Clerk	98.32	0.925984	28,335		28,335	1,669	30,004
024 Criminal Court Clerk	89.00	0.838208	25,649		25,649	1,511	27,160
025 Clerk and Master - Chancery	16.00	0.150689	4,611		4,611	272	4,883
026 Juvenile Court	109.20	1.028453	31,471		31,471	1,854	33,325
027 General Sessions Court	123.09	1.159270	35,474		35,474	2,090	37,563
028 State Trial Courts	137.13	1.291500	39,520		39,520	2,328	41,848
029 Justice Integration Services	23.00	0.216616	6,628		6,628	390	7,019
030 Sheriff's Office	1,027.02	9.672543	295,980		295,980	17,437	313,417
031 Police	2,086.53	19.651076	601,323		601,323	35,433	636,756
032 Fire	1,507.98	14.202257	434,589		434,589	25,603	460,192
033 Codes Administration	149.00	1.403292	42,941		42,941	2,530	45,470
034 Beer Board	8.49	0.079959	2,447		2,447	144	2,591
035 Agricultural Extension	8.50	0.080054	2,450		2,450	144	2,594
037 Social Services	62.96	0.592962	18,145		18,145	1,069	19,214
038 Health	606.46	5.711681	174,777		174,777	10,297	185,074
039 Public Library	396.89	3.737937	114,381		114,381	6,739	121,119
040 Parks	612.40	5.767624	176,489		176,489	10,398	186,887
041 Arts Commission	9.60	0.090413	2,767		2,767	163	2,929
042 Transportation	425.98	4.011908	122,764		122,764	7,232	129,997
044 Human Relations Commission	4.00	0.037672	1,153		1,153	68	1,221
047 Criminal Justice Planning	4.00	0.037672	1,153		1,153	68	1,221
048 Internal Audit	12.00	0.113017	3,458		3,458	204	3,662
049 Office of Emergency Management	16.48	0.155210	4,749		4,749	280	5,029
051 Office of Family Safety	45.90	0.432289	13,228		13,228	779	14,007
053 Office of Homeless Services	43.00	0.404977	12,392		12,392	730	13,122
054 Community Review Board	13.00	0.122435	3,746		3,746	221	3,967
060 Farmer's Market	7.00	0.065926	2,017		2,017	119	2,136
061 Municipal Auditorium	8.00	0.075345	2,306		2,306	136	2,441
062 State Fair Board	23.51	0.221419	6,775		6,775	399	7,174
064 Sports Authority	4.48	0.042193	1,291		1,291	76	1,367

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114.00	1.073660	32,854		32,854	1,935	34,789
065 Water and Sewer - Water Services	788.86	7.429536	227,344		227,344	13,394	240,737
071 Convention Center Authority	158.20	1.489938	45,592		45,592	2,686	48,278
072 Waste Services - Solid Waste Operati	104.00	0.979479	29,972		29,972	1,766	31,738
073 East Bank Development Authority	2.00	0.018836	576		576	34	610
075 Metro Action Commission (MAC)	315.05	2.967162	90,795		90,795	5,349	96,144
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	288		288	17	305
091 Emergency Communication Center	220.00	2.071975	63,402		63,402	3,735	67,138
Schedule .4 Total for Workforce Management	10,617.89	100.000000	3,059,999		3,059,999	178,068	3,238,067

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2025 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	50.48	0.475424	10,089		10,089	407	10,497
003 Metropolitan Clerk	6.50	0.061217	1,299		1,299	52	1,352
004 Mayor's Office - Administration	42.00	0.395559	8,394		8,394	339	8,733
005 Election Commission	22.50	0.211907	4,497		4,497	182	4,679
006 Law	56.00	0.527412	11,193		11,193		11,193
007 Planning Commission	78.61	0.740354	15,712		15,712	634	16,346
008 Human Resources	74.19	0.698726	14,828		14,828		14,828
009 Register of Deeds	23.00	0.216616	4,597		4,597	186	4,783
010 General Services - Administration	59.00	0.555666	11,792		11,792	476	12,268
010 General Services - Fleet Management	86.00	0.809954	17,189		17,189	694	17,883
010 General Services - Surplus Property	8.00	0.075345	1,599		1,599	64	1,663
011 Historical Commission	15.70	0.147864	3,138		3,138	127	3,265
014 Information Technology Service	165.49	1.558596	33,076		33,076	1,336	34,412
015 Finance - Administration	116.58	1.097958	23,301		23,301	941	24,242
015 Finance - Treasury	9.00	0.084763	1,799		1,799	73	1,871
016 Assessor of Property	89.54	0.843294	17,896		17,896	722	18,619
017 Trustee	25.58	0.240914	5,113		5,113	206	5,319
018 County Clerk	76.47	0.720200	15,284		15,284	617	15,901
019 District Attorney	95.73	0.901592	19,133		19,133	773	19,906
021 Public Defender	103.49	0.974676	20,684		20,684	835	21,520
022 Juvenile Court Clerk	32.00	0.301378	6,396		6,396	258	6,654
023 Circuit Court Clerk	98.32	0.925984	19,651		19,651	793	20,444
024 Criminal Court Clerk	89.00	0.838208	17,788		17,788	718	18,506
025 Clerk and Master - Chancery	16.00	0.150689	3,198		3,198	129	3,327
026 Juvenile Court	109.20	1.028453	21,826		21,826	881	22,707
027 General Sessions Court	123.09	1.159270	24,602		24,602	993	25,595
028 State Trial Courts	137.13	1.291500	27,408		27,408	1,107	28,515
029 Justice Integration Services	23.00	0.216616	4,597		4,597	186	4,783
030 Sheriff's Office	1,027.02	9.672543	205,269		205,269	8,289	213,558
031 Police	2,086.53	19.651076	417,032		417,032	16,848	433,879
032 Fire	1,507.98	14.202257	301,398		301,398	12,171	313,569
033 Codes Administration	149.00	1.403292	29,780		29,780	1,203	30,983
034 Beer Board	8.49	0.079959	1,697		1,697	68	1,765
035 Agricultural Extension	8.50	0.080054	1,699		1,699	69	1,767
037 Social Services	62.96	0.592962	12,584		12,584	508	13,092
038 Health	606.46	5.711681	121,212		121,212	4,895	126,107
039 Public Library	396.89	3.737937	79,326		79,326	3,203	82,529
040 Parks	612.40	5.767624	122,399		122,399	4,943	127,342
041 Arts Commission	9.60	0.090413	1,919		1,919	77	1,996
042 Transportation	425.98	4.011908	85,140		85,140	3,438	88,578
044 Human Relations Commission	4.00	0.037672	799		799	32	832
047 Criminal Justice Planning	4.00	0.037672	799		799	32	832
048 Internal Audit	12.00	0.113017	2,398		2,398	97	2,495
049 Office of Emergency Management	16.48	0.155210	3,294		3,294	133	3,427
051 Office of Family Safety	45.90	0.432289	9,174		9,174	370	9,544
053 Office of Homeless Services	43.00	0.404977	8,594		8,594	347	8,941
054 Community Review Board	13.00	0.122435	2,598		2,598	105	2,703
060 Farmer's Market	7.00	0.065926	1,399		1,399	56	1,456
061 Municipal Auditorium	8.00	0.075345	1,599		1,599	64	1,663
062 State Fair Board	23.51	0.221419	4,699		4,699	190	4,889
064 Sports Authority	4.48	0.042193	895		895	36	931

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114.00	1.073660	22,785		22,785	920	23,705
065 Water and Sewer - Water Services	788.86	7.429536	157,668		157,668	6,367	164,035
071 Convention Center Authority	158.20	1.489938	31,619		31,619	1,277	32,896
072 Waste Services - Solid Waste Operati	104.00	0.979479	20,786		20,786	839	21,626
073 East Bank Development Authority	2.00	0.018836	400		400	16	416
075 Metro Action Commission (MAC)	315.05	2.967162	62,969		62,969	2,543	65,511
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	200		200	8	208
091 Emergency Communication Center	220.00	2.071975	43,971		43,971	1,776	45,747
Schedule .4 Total for Benefits Program	10,617.89	100.000000	2,122,181		2,122,181	84,650	2,206,831

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2025 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	50.48	0.475424	10,919		10,919	539	11,458
003 Metropolitan Clerk	6.50	0.061217	1,406		1,406	69	1,475
004 Mayor's Office - Administration	42.00	0.395559	9,085		9,085	448	9,533
005 Election Commission	22.50	0.211907	4,867		4,867	240	5,107
006 Law	56.00	0.527412	12,113		12,113		12,113
007 Planning Commission	78.61	0.740354	17,004		17,004	839	17,843
008 Human Resources	74.19	0.698726	16,048		16,048		16,048
009 Register of Deeds	23.00	0.216616	4,975		4,975	245	5,221
010 General Services - Administration	59.00	0.555666	12,762		12,762	630	13,392
010 General Services - Fleet Management	86.00	0.809954	18,603		18,603	918	19,521
010 General Services - Surplus Property	8.00	0.075345	1,731		1,731	85	1,816
011 Historical Commission	15.70	0.147864	3,396		3,396	168	3,564
014 Information Technology Service	165.49	1.558596	35,797		35,797	1,766	37,564
015 Finance - Administration	116.58	1.097958	25,218		25,218	1,244	26,462
015 Finance - Treasury	9.00	0.084763	1,947		1,947	96	2,043
016 Assessor of Property	89.54	0.843294	19,368		19,368	956	20,324
017 Trustee	25.58	0.240914	5,533		5,533	273	5,806
018 County Clerk	76.47	0.720200	16,541		16,541	816	17,357
019 District Attorney	95.73	0.901592	20,707		20,707	1,022	21,729
021 Public Defender	103.49	0.974676	22,386		22,386	1,105	23,491
022 Juvenile Court Clerk	32.00	0.301378	6,922		6,922	341	7,263
023 Circuit Court Clerk	98.32	0.925984	21,268		21,268	1,049	22,317
024 Criminal Court Clerk	89.00	0.838208	19,252		19,252	950	20,202
025 Clerk and Master - Chancery	16.00	0.150689	3,461		3,461	171	3,632
026 Juvenile Court	109.20	1.028453	23,621		23,621	1,165	24,787
027 General Sessions Court	123.09	1.159270	26,626		26,626	1,314	27,939
028 State Trial Courts	137.13	1.291500	29,663		29,663	1,464	31,126
029 Justice Integration Services	23.00	0.216616	4,975		4,975	245	5,221
030 Sheriff's Office	1,027.02	9.672543	222,156		222,156	10,962	233,117
031 Police	2,086.53	19.651076	451,339		451,339	22,276	473,615
032 Fire	1,507.98	14.202257	326,193		326,193	16,095	342,288
033 Codes Administration	149.00	1.403292	32,230		32,230	1,590	33,821
034 Beer Board	8.49	0.079959	1,836		1,836	90	1,927
035 Agricultural Extension	8.50	0.080054	1,839		1,839	91	1,929
037 Social Services	62.96	0.592962	13,619		13,619	672	14,291
038 Health	606.46	5.711681	131,184		131,184	6,473	137,657
039 Public Library	396.89	3.737937	85,852		85,852	4,236	90,088
040 Parks	612.40	5.767624	132,469		132,469	6,536	139,005
041 Arts Commission	9.60	0.090413	2,077		2,077	102	2,179
042 Transportation	425.98	4.011908	92,144		92,144	4,547	96,691
044 Human Relations Commission	4.00	0.037672	865		865	43	908
047 Criminal Justice Planning	4.00	0.037672	865		865	43	908
048 Internal Audit	12.00	0.113017	2,596		2,596	128	2,724
049 Office of Emergency Management	16.48	0.155210	3,565		3,565	176	3,741
051 Office of Family Safety	45.90	0.432289	9,929		9,929	490	10,418
053 Office of Homeless Services	43.00	0.404977	9,301		9,301	459	9,760
054 Community Review Board	13.00	0.122435	2,812		2,812	139	2,951
060 Farmer's Market	7.00	0.065926	1,514		1,514	75	1,589
061 Municipal Auditorium	8.00	0.075345	1,731		1,731	85	1,816
062 State Fair Board	23.51	0.221419	5,085		5,085	251	5,336
064 Sports Authority	4.48	0.042193	969		969	48	1,017

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114.00	1.073660	24,659		24,659	1,217	25,876
065 Water and Sewer - Water Services	788.86	7.429536	170,639		170,639	8,420	179,059
071 Convention Center Authority	158.20	1.489938	34,220		34,220	1,689	35,909
072 Waste Services - Solid Waste Operati	104.00	0.979479	22,496		22,496	1,110	23,606
073 East Bank Development Authority	2.00	0.018836	433		433	21	454
075 Metro Action Commission (MAC)	315.05	2.967162	68,149		68,149	3,363	71,511
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	216		216	11	227
091 Emergency Communication Center	220.00	2.071975	47,588		47,588	2,348	49,936
Schedule .4 Total for Admin & Customer Svc Program	10,617.89	100.000000	2,296,766		2,296,766	111,940	2,408,706

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2025 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	50.48	0.475424	1,809		1,809	125	1,934
003 Metropolitan Clerk	6.50	0.061217	233		233	16	249
004 Mayor's Office - Administration	42.00	0.395559	1,505		1,505	104	1,609
005 Election Commission	22.50	0.211907	806		806	56	862
006 Law	56.00	0.527412	2,007		2,007		2,007
007 Planning Commission	78.61	0.740354	2,817		2,817	194	3,011
008 Human Resources	74.19	0.698726	2,659		2,659		2,659
009 Register of Deeds	23.00	0.216616	824		824	57	881
010 General Services - Administration	59.00	0.555666	2,114		2,114	146	2,260
010 General Services - Fleet Management	86.00	0.809954	3,082		3,082	212	3,294
010 General Services - Surplus Property	8.00	0.075345	287		287	20	306
011 Historical Commission	15.70	0.147864	563		563	39	601
014 Information Technology Service	165.49	1.558596	5,931		5,931	409	6,339
015 Finance - Administration	116.58	1.097958	4,178		4,178	288	4,466
015 Finance - Treasury	9.00	0.084763	323		323	22	345
016 Assessor of Property	89.54	0.843294	3,209		3,209	221	3,430
017 Trustee	25.58	0.240914	917		917	63	980
018 County Clerk	76.47	0.720200	2,741		2,741	189	2,929
019 District Attorney	95.73	0.901592	3,431		3,431	236	3,667
021 Public Defender	103.49	0.974676	3,709		3,709	255	3,964
022 Juvenile Court Clerk	32.00	0.301378	1,147		1,147	79	1,226
023 Circuit Court Clerk	98.32	0.925984	3,524		3,524	243	3,766
024 Criminal Court Clerk	89.00	0.838208	3,190		3,190	220	3,409
025 Clerk and Master - Chancery	16.00	0.150689	573		573	39	613
026 Juvenile Court	109.20	1.028453	3,914		3,914	270	4,183
027 General Sessions Court	123.09	1.159270	4,411		4,411	304	4,715
028 State Trial Courts	137.13	1.291500	4,914		4,914	339	5,253
029 Justice Integration Services	23.00	0.216616	824		824	57	881
030 Sheriff's Office	1,027.02	9.672543	36,806		36,806	2,536	39,342
031 Police	2,086.53	19.651076	74,777		74,777	5,160	79,936
032 Fire	1,507.98	14.202257	54,043		54,043	3,724	57,767
033 Codes Administration	149.00	1.403292	5,340		5,340	368	5,708
034 Beer Board	8.49	0.079959	304		304	21	325
035 Agricultural Extension	8.50	0.080054	305		305	21	325
037 Social Services	62.96	0.592962	2,256		2,256	155	2,412
038 Health	606.46	5.711681	21,734		21,734	1,498	23,232
039 Public Library	396.89	3.737937	14,224		14,224	980	15,204
040 Parks	612.40	5.767624	21,947		21,947	1,512	23,460
041 Arts Commission	9.60	0.090413	344		344	24	368
042 Transportation	425.98	4.011908	15,266		15,266	1,052	16,318
044 Human Relations Commission	4.00	0.037672	143		143	10	153
047 Criminal Justice Planning	4.00	0.037672	143		143	10	153
048 Internal Audit	12.00	0.113017	430		430	29	460
049 Office of Emergency Management	16.48	0.155210	591		591	41	631
051 Office of Family Safety	45.90	0.432289	1,645		1,645	113	1,758
053 Office of Homeless Services	43.00	0.404977	1,541		1,541	106	1,647
054 Community Review Board	13.00	0.122435	466		466	32	498
060 Farmer's Market	7.00	0.065926	251		251	17	268
061 Municipal Auditorium	8.00	0.075345	287		287	20	306
062 State Fair Board	23.51	0.221419	843		843	58	901
064 Sports Authority	4.48	0.042193	161		161	11	172

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114.00	1.073660	4,086		4,086	281	4,367
065 Water and Sewer - Water Services	788.86	7.429536	28,271		28,271	1,948	30,219
071 Convention Center Authority	158.20	1.489938	5,670		5,670	391	6,060
072 Waste Services - Solid Waste Operati	104.00	0.979479	3,727		3,727	257	3,984
073 East Bank Development Authority	2.00	0.018836	72		72	5	77
075 Metro Action Commission (MAC)	315.05	2.967162	11,291		11,291	778	12,069
078 Metropolitan Transit Authority (MTA)	1.00	0.009418	36		36	2	38
091 Emergency Communication Center	220.00	2.071975	7,884		7,884	543	8,428
Schedule .4 Total for Safety Administration	10,617.89	100.000000	380,523		380,523	25,902	406,424

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2025 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	43,234	3,941	15,405	10,497	11,458
003 Metropolitan Clerk	5,566	507	1,983	1,352	1,475
004 Mayor's Office - Administration	35,971	3,279	12,817	8,733	9,533
005 Election Commission	19,270	1,756	6,866	4,679	5,107
006 Law	45,543	4,092	16,139	11,193	12,113
007 Planning Commission	67,327	6,137	23,990	16,346	17,843
008 Human Resources	60,337	5,421	21,381	14,828	16,048
009 Register of Deeds	19,698	1,795	7,019	4,783	5,221
010 General Services - Administration	50,531	4,606	18,005	12,268	13,392
010 General Services - Fleet Management	73,656	6,714	26,245	17,883	19,521
010 General Services - Surplus Property	6,851	624	2,441	1,663	1,816
011 Historical Commission	13,446	1,226	4,791	3,265	3,564
014 Information Technology Service	141,737	12,919	50,503	34,412	37,564
015 Finance - Administration	99,847	9,101	35,577	24,242	26,462
015 Finance - Treasury	7,708	702	2,746	1,871	2,043
016 Assessor of Property	76,688	6,990	27,325	18,619	20,324
017 Trustee	21,908	1,997	7,806	5,319	5,806
018 County Clerk	65,494	5,970	23,336	15,901	17,357
019 District Attorney	81,990	7,473	29,214	19,906	21,729
021 Public Defender	88,636	8,079	31,582	21,520	23,491
022 Juvenile Court Clerk	27,406	2,498	9,765	6,654	7,263
023 Circuit Court Clerk	84,208	7,676	30,004	20,444	22,317
024 Criminal Court Clerk	76,225	6,948	27,160	18,506	20,202
025 Clerk and Master - Chancery	13,703	1,249	4,883	3,327	3,632
026 Juvenile Court	93,526	8,525	33,325	22,707	24,787
027 General Sessions Court	105,422	9,609	37,563	25,595	27,939
028 State Trial Courts	117,447	10,705	41,848	28,515	31,126
029 Justice Integration Services	19,698	1,795	7,019	4,783	5,221
030 Sheriff's Office	879,613	80,177	313,417	213,558	233,117
031 Police	1,787,086	162,899	636,756	433,879	473,615
032 Fire	1,291,541	117,725	460,192	313,569	342,288
033 Codes Administration	127,614	11,632	45,470	30,983	33,821
034 Beer Board	7,271	663	2,591	1,765	1,927
035 Agricultural Extension	7,279	663	2,594	1,767	1,929
037 Social Services	53,923	4,915	19,214	13,092	14,291
038 Health	519,415	47,345	185,074	126,107	137,657
039 Public Library	339,924	30,984	121,119	82,529	90,088
040 Parks	524,503	47,809	186,887	127,342	139,005
041 Arts Commission	8,222	749	2,929	1,996	2,179
042 Transportation	364,839	33,255	129,997	88,578	96,691
044 Human Relations Commission	3,425	312	1,221	832	908
047 Criminal Justice Planning	3,425	312	1,221	832	908
048 Internal Audit	10,277	937	3,662	2,495	2,724
049 Office of Emergency Management	14,114	1,286	5,029	3,427	3,741
051 Office of Family Safety	39,311	3,583	14,007	9,544	10,418
053 Office of Homeless Services	36,828	3,357	13,122	8,941	9,760
054 Community Review Board	11,133	1,015	3,967	2,703	2,951
060 Farmer's Market	5,995	546	2,136	1,456	1,589
061 Municipal Auditorium	6,851	624	2,441	1,663	1,816
062 State Fair Board	20,135	1,835	7,174	4,889	5,336
064 Sports Authority	3,837	350	1,367	931	1,017
065 Water and Sewer - Stormwater Svcs	97,637	8,900	34,789	23,705	25,876

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Water Services	675,636	61,585	240,737	164,035	179,059
071 Convention Center Authority	135,493	12,350	48,278	32,896	35,909
072 Waste Services - Solid Waste Operati	89,072	8,119	31,738	21,626	23,606
073 East Bank Development Authority	1,712	156	610	416	454
075 Metro Action Commission (MAC)	269,831	24,595	96,144	65,511	71,511
078 Metropolitan Transit Authority (MTA)	856	78	305	208	227
091 Emergency Communication Center	188,423	17,175	67,138	45,747	49,936
Direct Bill	0	0	0	0	0
Total	9,088,296	828,268	3,238,067	2,206,831	2,408,706

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 008 Human Resources

Receiving Department	Safety Administration
002 Metropolitan Council	1,934
003 Metropolitan Clerk	249
004 Mayor's Office - Administration	1,609
005 Election Commission	862
006 Law	2,007
007 Planning Commission	3,011
008 Human Resources	2,659
009 Register of Deeds	881
010 General Services - Administration	2,260
010 General Services - Fleet Management	3,294
010 General Services - Surplus Property	306
011 Historical Commission	601
014 Information Technology Service	6,339
015 Finance - Administration	4,466
015 Finance - Treasury	345
016 Assessor of Property	3,430
017 Trustee	980
018 County Clerk	2,929
019 District Attorney	3,667
021 Public Defender	3,964
022 Juvenile Court Clerk	1,226
023 Circuit Court Clerk	3,766
024 Criminal Court Clerk	3,409
025 Clerk and Master - Chancery	613
026 Juvenile Court	4,183
027 General Sessions Court	4,715
028 State Trial Courts	5,253
029 Justice Integration Services	881
030 Sheriff's Office	39,342
031 Police	79,936
032 Fire	57,767
033 Codes Administration	5,708
034 Beer Board	325
035 Agricultural Extension	325
037 Social Services	2,412
038 Health	23,232
039 Public Library	15,204
040 Parks	23,460
041 Arts Commission	368
042 Transportation	16,318
044 Human Relations Commission	153
047 Criminal Justice Planning	153
048 Internal Audit	460
049 Office of Emergency Management	631
051 Office of Family Safety	1,758
053 Office of Homeless Services	1,647
054 Community Review Board	498
060 Farmer's Market	268
061 Municipal Auditorium	306
062 State Fair Board	901
064 Sports Authority	172
065 Water and Sewer - Stormwater Svcs	4,367

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 008 Human Resources

Receiving Department	Safety Administration
065 Water and Sewer - Water Services	30,219
071 Convention Center Authority	6,060
072 Waste Services - Solid Waste Operati	3,984
073 East Bank Development Authority	77
075 Metro Action Commission (MAC)	12,069
078 Metropolitan Transit Authority (MTA)	38
091 Emergency Communication Center	8,428
Direct Bill	0
Total	406,424

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,691,181			1,691,181
Deductions:				
502801 Advertising & Promot'n	-250			
503210 Food & Ice	-3,468			
Total Deductions:	-3,718			-3,718
Inbound Costs:				
Depreciation	99,692		99,692	
001 Administrative - Employee Benefits	807,885	1,691	809,577	
001 Administrative - Facility Rental	5,914	12	5,926	
001 Administrative - Insurance	160	30	190	
001 Administrative - Post Audits	365	2	367	
001 Administrative - Miscellaneous	35	0	35	
003 Metropolitan Clerk - Records Center	40	3	43	
006 Law	26,244	17,031	43,275	
008 Human Resources	47,983	2,548	50,531	
010 General Services - Facilities		5,673,396	5,673,396	
010 General Services - Fleet Management		193,554	193,554	
010 General Services - Mail Services		752	752	
010 General Services - Real Estate		162	162	
012 IOD Network (Injured-On-Duty)		3,272	3,272	
014 Information Technology Service		3,659	3,659	
015 Finance - Business Assistance		1,565	1,565	
015 Finance - Grants & Cost Planning		1,434	1,434	
015 Finance - Office of Mgmt & Budget		1,896	1,896	
015 Finance - Operations		1,711	1,711	
015 Finance - Payroll		3,308	3,308	
015 Finance - Purchasing		660,332	660,332	
015 Finance - Treasury		333	333	
015 Finance - Diversity Equity & Inclus		624	624	
030 Sheriff's Office - Security Services		4,320	4,320	
038 Health - Employee Health & Wellness		11,353	11,353	
048 Internal Audit		632	632	
Total Allocated Additions:	988,318	6,583,621	7,571,939	7,571,939
Total To Be Allocated:	2,675,781	6,583,621		9,259,402

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	955,960	0	955,960
501102 Leave Pay	85,889	0	85,889
501103 Holiday Pay	49,314	0	49,314
501109 Longevity	5,555	0	5,555
501134 Paid Family Leave	3,085	0	3,085
501160 YE Biweekly Sal/Fringe Accr	5,887	0	5,887
501172 Employer OASDI	61,013	0	61,013
501173 Employer SSN Medical	15,276	0	15,276
501174 Employer Group Health	123,955	0	123,955
501175 Employer Dental Group	3,219	0	3,219
501176 Employer Group Life	1,118	0	1,118
501177 Employer Pension	133,680	0	133,680
501181 FSA Pre-Tax Savings	206	0	206
501182 Cafe Plan Pre-Tax Savings	78	0	78
502229 Management Consultant	76,315	0	76,315
502314 Pre-Employment Checks	149	0	149
502337 DP-Outside Metro	792	0	792
502365 Bus Service	100,000	0	100,000
502502 Allowance-Cell/Mobile Devices	1,312	0	1,312
502701 Printing/Binding	804	0	804
*502801 Advertising & Promot'n	250	0	0
502883 Registration	250	0	250
502884 Membership Dues	1,956	0	1,956
502920 Other Rpr & Maint Srvc	183	0	183
502951 Info Systems Charge	42,900	0	42,900
502957 Telecmmnct'n Charge	13,542	0	13,542
502983 Surplus Property	500	0	500
503100 Offc & Admin Supply	3,166	0	3,166
*503210 Food & Ice	3,468	0	0
505233 Rent Equipment	775	0	775
505252 Software License	584	0	584
Departmental Total			
Expenditures Per Financial Statement	1,691,181		
Deductions			
*Total Disallowed Costs	(3,718)	0	0
Functional Cost	1,687,463	0	1,687,463
Allocation Step 1			
Inbound - All Others	988,318	0	988,318
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,675,781	0	2,675,781
Allocation Step 2			
Inbound - All Others	6,583,621	0	6,583,621
2nd Allocation	6,583,621	0	6,583,621

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration

	Total	G&A	Business Office
Total For 010 General Services - Administration			
Schedule .3 Total	9,259,402	0	9,259,402

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	14,433.68	0.104619	2,799		2,799	6,888	9,687
010 General Services - Facilities	4,532,566.10	32.853292	879,082		879,082	2,162,936	3,042,018
010 General Services - Fleet Management	7,782,053.33	56.406474	1,509,313		1,509,313	3,713,589	5,222,902
010 General Services - Mail Services	342,993.09	2.486109	66,523		66,523	163,676	230,199
010 General Services - Real Estate	361,916.93	2.623274	70,193		70,193	172,706	242,899
010 General Services - Surplus Property	762,420.22	5.526232	147,870		147,870	363,826	511,696
Schedule .4 Total for Business Office	13,796,383.35	100.000000	2,675,781		2,675,781	6,583,621	9,259,402

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Administration

Receiving Department	Total	Business Office
010 General Services	9,687	9,687
010 General Services - Facilities	3,042,018	3,042,018
010 General Services - Fleet Management	5,222,902	5,222,902
010 General Services - Mail Services	230,199	230,199
010 General Services - Real Estate	242,899	242,899
010 General Services - Surplus Property	511,696	511,696
Direct Bill	0	0
Total	9,259,402	9,259,402

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Facilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	46,108,189			46,108,189
Deductions:				
502801 Promotion	-1,382			
503210 Food & Ice	-5,355			
505320 Contribute/Grant Agency	-1,184			
Total Deductions:	-7,921			-7,921
Inbound Costs:				
Depreciation	659,855		659,855	
001 Administrative - Employee Benefits	100,000	209	100,209	
001 Administrative - Facility Rental	63,309	130	63,438	
001 Administrative - Insurance	841,067	159,041	1,000,108	
001 Administrative - Post Audits	6,874	38	6,912	
001 Administrative - Miscellaneous	660	6	667	
003 Metropolitan Clerk - Records Center	2,618	217	2,834	
010 General Services - Administration	879,082	2,162,936	3,042,018	
010 General Services - Fleet Management		-2,620	-2,620	
010 General Services - Real Estate		3,056	3,056	
014 Information Technology Service		56,667	56,667	
015 Finance - Business Assistance		218,265	218,265	
015 Finance - Grants & Cost Planning		2,049	2,049	
015 Finance - Office of Mgmt & Budget		26,410	26,410	
015 Finance - Operations		117,719	117,719	
015 Finance - Payroll		1,736	1,736	
015 Finance - Treasury		9,658	9,658	
015 Finance - Diversity Equity & Inclus		8,689	8,689	
030 Sheriff's Office - Security Services		186,923	186,923	
048 Internal Audit		11,899	11,899	
Total Allocated Additions:	2,553,464	2,963,029	5,516,493	5,516,493
Total To Be Allocated:	48,653,732	2,963,029		51,616,761

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,971,815	0	2,971,815	0
501102 Leave Pay	302,619	0	302,619	0
501103 Holiday Pay	155,372	0	155,372	0
501104 Overtime Pay	1	0	1	0
501105 Out of Class Pay	853	0	853	0
501109 Longevity	12,819	0	12,819	0
501134 Paid Family Leave	18,559	0	18,559	0
501160 YE Biweekly Sal/Fringe Accr	18,646	0	18,646	0
501172 Employer OASDI	203,947	0	203,947	0
501173 Employer SSN Medical	47,917	0	47,917	0
501174 Employer Group Health	410,242	0	410,242	0
501175 Employer Dental Group	13,228	0	13,228	0
501176 Employer Group Life	4,503	0	4,503	0
501177 Employer Pension	383,391	0	383,391	0
501181 FSA Pre-Tax Savings	1,065	0	1,065	0
501182 Cafe Plan Pre-Tax Savings	201	0	201	0
502101 Electric	4,108,372	0	4,108,372	0
502102 Water	907,507	0	907,507	0
502103 Gas	660,498	0	660,498	0
502105 Cable Television	2,320	0	2,320	0
502110 District Energy System	1,046,666	0	1,046,666	0
502111 Stormwater	189,080	0	189,080	0
502227 Landscaping Srvc	1,329,308	0	1,329,308	0
502229 Actuary Studies	98,272	0	98,272	0
502236 Project Management (non-cap)	24,517	0	0	24,517
502302 Security Services	192,443	0	192,443	0
502303 Refuse Disposal	72,498	0	72,498	0
502314 Pre-Employment Checks	1,186	0	1,186	0
502331 Temporary Service	340	0	340	0
502334 Pest Control Srvc	62,444	0	62,444	0
502335 Janitorial Srvc	4,978,443	0	4,978,443	0
502337 DP-Outside Metro	604	0	604	0
502345 Lock & Key Service	88,196	0	88,196	0
502346 Grass/Grounds Maintenance	854,794	0	854,794	0
502360 Security Monitoring Service	29,780	0	29,780	0
502373 Interpretation Services	780	0	780	0
502451 Employee Out-of-town Travel	4,767	0	4,767	0
502453 Employee Local Travel/Park	92	0	92	0
502502 Allowance-Cell/Mobile Devices	4,582	0	4,582	0
502503 Cell Phone Service	14,966	0	14,966	0
502701 Printing/Binding	360	0	360	0
*502801 Promotion	1,382	0	0	0
502883 Registration	4,908	0	4,908	0
502884 Membership Dues	2,825	0	2,825	0
502911 Plumbing/HVAC Maintain Srvc	11,438	0	11,438	0
502912 Electrical Repair Service	28,110	0	28,110	0
502920 Other Rpr & Maint Srvc	10,183,342	0	9,253,603	929,739
502951 Info Systems Charge	705,300	0	705,300	0
502954 Radio Shop Charge	2,800	0	2,800	0
502957 Telecmmnct'n Charge	164,827	0	164,827	0
502977 Fleet Management	20,700	0	20,700	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502983 Surplus Property	6,000	0	6,000	0
503100 Offc & Admin Supply	11,974	0	11,974	0
503120 Computer Software	33,340	0	0	33,340
503130 Computer Hardware <$10K	5,284	0	5,284	0
503140 Office Equipment < $10K	330	0	330	0
503150 Furniture/Fixtures<$10K	33,975	0	33,975	0
*503210 Food & Ice	5,355	0	0	0
503320 Uniforms/Work Related Items	3,682	0	3,682	0
503325 Safety Shoes	1,091	0	1,091	0
503600 Repair & Maint Supply	896,780	0	850,237	46,543
503620 Electrical Supply	9,469	0	9,469	0
503640 Safety Supply	115	0	115	0
503720 Signs	2,125	0	2,125	0
503851 Work Equipment < $10K	145,792	0	0	145,792
503999 Credit Card Clearing	3,250	0	3,250	0
505231 Rent Building & Land	149,956	0	149,956	0
505233 Rent Equipment	26,538	0	26,538	0
505241 Licenses Permits & Fees	180	0	180	0
505242 Elevator Permit	4,808	0	4,808	0
505252 Software License	152,733	0	152,733	0
505259 Alarm Permits	3,250	0	3,250	0
*505320 Contribute/Grant Agency	1,184	0	0	0
507150 Land Improvements/SiteWork	388,724	0	0	388,724
507236 Proj Mgt/Consult (capital)	34,790	0	0	34,790
507250 Building Improvements	109,270	0	0	109,270
507400 Machinery & Equipment	396,992	0	0	396,992
531005 Transfer FA Proprietary Funds	13,337,577	0	0	13,337,577
Departmental Total				
Expenditures Per Financial Statement	46,108,189			
Deductions				
*Total Disallowed Costs	(7,921)	0	0	0
Functional Cost	46,100,268	0	30,652,984	15,447,284
Allocation Step 1				
Inbound - All Others	2,553,464	0	2,553,464	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(15,447,284)	0	0	(15,447,284)
1st Allocation	33,206,448	0	33,206,448	0
Allocation Step 2				
Inbound - All Others	2,963,029	0	2,963,029	0
2nd Allocation	2,963,029	0	2,963,029	0
Total For 010 General Services - Facilities				
Schedule .3 Total	36,169,477	0	36,169,477	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	115,611.45	0.384121	127,553		127,553	13,829	141,382
003 Metropolitan Clerk	443,284.67	1.472821	489,072		489,072	53,026	542,098
004 Mayor's Office - Administration	152,639.67	0.507148	168,406		168,406	18,259	186,665
005 Election Commission	95,781.96	0.318237	105,675		105,675	11,457	117,133
006 Law	29,784.99	0.098961	32,861		32,861		32,861
007 Planning Commission	125,750.74	0.417809	138,740		138,740	15,042	153,782
008 Human Resources	155,591.30	0.516955	171,662		171,662		171,662
010 General Services - Administration	5,142,251.44	17.085225	5,673,396		5,673,396		5,673,396
011 Historical Commission	580.44	0.001929	641		641	69	710
012 IOD Network (Injured-On-Duty)	0.00	0.000000	0	(41,600)	(41,600)		(41,600)
014 Information Technology Service	1,417,223.40	4.708751	1,563,609		1,563,609	169,530	1,733,139
015 Finance - Administration	147,616.14	0.490457	162,863		162,863	17,658	180,521
016 Assessor of Property	155,208.76	0.515684	171,240		171,240	18,566	189,807
017 Trustee	45,486.07	0.151128	50,184		50,184	5,441	55,625
018 County Clerk	156,037.46	0.518437	172,155		172,155	18,665	190,820
019 District Attorney	32,516.89	0.108038	35,876		35,876	3,890	39,765
021 Public Defender	21,374.91	0.071019	23,583		23,583	2,557	26,140
023 Circuit Court Clerk	290,081.26	0.963800	320,044		320,044	34,700	354,744
024 Criminal Court Clerk	277,361.04	0.921537	306,010		306,010	33,178	339,188
025 Clerk and Master - Chancery	62,199.25	0.206658	68,624		68,624	7,440	76,064
026 Juvenile Court	730,929.40	2.428526	806,427		806,427	87,435	893,862
027 General Sessions Court	603,794.09	2.006117	666,160		666,160	72,227	738,387
028 State Trial Courts	1,135,569.49	3.772950	1,252,863		1,252,863	135,839	1,388,701
029 Justice Integration Services	34,603.27	0.114970	38,177		38,177	4,139	42,317
030 Sheriff's Office	401,800.32	1.334989	443,302		443,302	48,064	491,366
031 Police	7,532,690.74	25.027504	8,310,745		8,310,745	901,075	9,211,820
032 Fire	3,465,485.03	11.514138	3,823,436		3,823,436	414,547	4,237,983
033 Codes Administration	167,374.48	0.556105	184,663		184,663	20,021	204,684
034 Beer Board	7,348.64	0.024416	8,108		8,108	879	8,987
035 Agricultural Extension	47,244.15	0.156970	52,124		52,124	5,651	57,776
037 Social Services	101,356.62	0.336759	111,826		111,826	12,124	123,950
038 Health	998,253.33	3.316715	1,101,363		1,101,363	119,413	1,220,776
039 Public Library	550,269.00	1.828279	607,106		607,106	65,824	672,931
040 Parks	880,910.78	2.926842	971,900		971,900	105,376	1,077,276
041 Arts Commission	14,082.90	0.046791	15,538		15,538	1,684	17,222
042 Transportation	50,099.49	0.166456	55,274		55,274	5,993	61,267
049 Office of Emergency Management	230,754.05	0.766685	254,589		254,589	27,603	282,192
051 Office of Family Safety	76,290.71	0.253477	84,171		84,171	9,126	93,297
060 Farmer's Market	20,294.28	0.067428	22,390		22,390	2,428	24,818
065 Water and Sewer - General	86,649.01	0.287893	95,599		95,599	10,365	105,964
075 Metro Action Commission (MAC)	413,482.08	1.373802	456,191	(282,100)	174,091	49,461	223,552
080 Metro Nashville Public School (MNPS)	757,893.53	2.518115	836,177		836,177	90,660	926,837
091 Emergency Communication Center	212,635.92	0.706487	234,599		234,599	25,436	260,035
All Other	2,711,458.75	9.008871	2,991,526	(323,700)	2,667,826	324,349	2,992,175
Schedule .4 Total for Facilities	30,097,651.90	100.000000	33,206,448	(647,400)	32,559,048	2,963,029	35,522,077
Direct Billed				647,400	647,400		647,400
Schedule .3 Total for Facilities	30,097,651.90	100.000000		0	33,206,448	2,963,029	36,169,477

Allocation Basis: Total Facilities Costs by Benefiting Department
Allocation Source: FY 2025 General Services Rate Model - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities

Receiving Department	Total	Facilities
002 Metropolitan Council	141,382	141,382
003 Metropolitan Clerk	542,098	542,098
004 Mayor's Office - Administration	186,665	186,665
005 Election Commission	117,133	117,133
006 Law	32,861	32,861
007 Planning Commission	153,782	153,782
008 Human Resources	171,662	171,662
010 General Services - Administration	5,673,396	5,673,396
011 Historical Commission	710	710
012 IOD Network (Injured-On-Duty)	(41,600)	(41,600)
014 Information Technology Service	1,733,139	1,733,139
015 Finance - Administration	180,521	180,521
016 Assessor of Property	189,807	189,807
017 Trustee	55,625	55,625
018 County Clerk	190,820	190,820
019 District Attorney	39,765	39,765
021 Public Defender	26,140	26,140
023 Circuit Court Clerk	354,744	354,744
024 Criminal Court Clerk	339,188	339,188
025 Clerk and Master - Chancery	76,064	76,064
026 Juvenile Court	893,862	893,862
027 General Sessions Court	738,387	738,387
028 State Trial Courts	1,388,701	1,388,701
029 Justice Integration Services	42,317	42,317
030 Sheriff's Office	491,366	491,366
031 Police	9,211,820	9,211,820
032 Fire	4,237,983	4,237,983
033 Codes Administration	204,684	204,684
034 Beer Board	8,987	8,987
035 Agricultural Extension	57,776	57,776
037 Social Services	123,950	123,950
038 Health	1,220,776	1,220,776
039 Public Library	672,931	672,931
040 Parks	1,077,276	1,077,276
041 Arts Commission	17,222	17,222
042 Transportation	61,267	61,267
049 Office of Emergency Management	282,192	282,192
051 Office of Family Safety	93,297	93,297
060 Farmer's Market	24,818	24,818
065 Water and Sewer - General	105,964	105,964
075 Metro Action Commission (MAC)	223,552	223,552
080 Metro Nashville Public School (MNPS)	926,837	926,837
091 Emergency Communication Center	260,035	260,035
All Other	2,992,175	2,992,175
Direct Bill	647,400	647,400
Total	36,169,477	36,169,477

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Fleet Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,563,548			64,563,548
Deductions:				
503210 Food & Ice	-1,372			
Total Deductions:	-1,372			-1,372
Cost Adjustments:				
ACFR Reconciling Adjustment	-193,309			
ACFR Non-Operating (Revenue)/Expense:	0			
Investment Income	-861,478			
Loss on Sale of Property	-12,167			
Other	-418,475			
Total Departmental Cost Adjustments:	-1,485,429			-1,485,429
Inbound Costs:				
Depreciation	13,197		13,197	
001 Administrative - Facility Rental	315,676	648	316,324	
001 Administrative - Post Audits	13,944	78	14,022	
001 Administrative - Miscellaneous	1,339	13	1,352	
006 Law	319	207	526	
008 Human Resources	69,942	3,714	73,656	
010 General Services - Administration	1,509,313	3,713,589	5,222,902	
010 General Services - Fleet Management		83,257	83,257	
010 General Services - Mail Services		3	3	
010 General Services - Real Estate		6,198	6,198	
012 IOD Network (Injured-On-Duty)		7,223	7,223	
014 Information Technology Service		36,806	36,806	
015 Finance - Grants & Cost Planning		4,156	4,156	
015 Finance - Office of Mgmt & Budget		33,942	33,942	
015 Finance - Operations		161,481	161,481	
015 Finance - Payroll		4,054	4,054	
015 Finance - Treasury		7,067	7,067	
015 Finance - Diversity Equity & Inclus		11,168	11,168	
030 Sheriff's Office - Security Services		18,832	18,832	
048 Internal Audit		24,138	24,138	
Total Allocated Additions:	1,923,730	4,116,575	6,040,305	6,040,305
Total To Be Allocated:	65,000,477	4,116,575		69,117,052

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	4,764,347	0	4,764,347	0
501102 Leave Pay	481,237	0	481,237	0
501103 Holiday Pay	240,816	0	240,816	0
501104 Overtime Pay	22,978	0	22,978	0
501106 Shift Differential Pay	13,181	0	13,181	0
501108 Injured on Duty Pay	3,960	0	3,960	0
501109 Longevity	20,084	0	20,084	0
501129 IOD-Light Duty	36,856	0	36,856	0
501134 Paid Family Leave	5,735	0	5,735	0
501160 YE Biweekly Sal/Fringe Accr	45,607	0	45,607	0
501172 Employer OASDI	320,940	0	320,940	0
501173 Employer SSN Medical	75,369	0	75,369	0
501174 Employer Group Health	1,067,236	0	1,067,236	0
501175 Employer Dental Group	31,801	0	31,801	0
501176 Employer Group Life	11,281	0	11,281	0
501177 Employer Pension	639,288	0	639,288	0
501181 FSA Pre-Tax Savings	781	0	781	0
501182 Cafe Plan Pre-Tax Savings	558	0	558	0
502105 Cable Television	836	0	836	0
502222 Apprsl & Ngtn Srvc	37,513	0	37,513	0
502314 Pre-Employment Checks	1,479	0	1,479	0
502337 DP-Outside Metro	7,547	0	7,547	0
502340 Tow-In Service	242,037	0	242,037	0
502349 Uniform Rental	8,840	0	8,840	0
502453 Employee Local Travel/Park	13	0	13	0
502502 Allowance-Cell/Mobile Devices	1,488	0	1,488	0
502503 Cell Phone Service	11,471	0	11,471	0
502701 Printing/Binding	860	0	860	0
502751 Freight	920	0	920	0
502883 Registration	5,328	0	5,328	0
502884 Membership Dues	1,569	0	1,569	0
502920 Other Rpr & Maint Srvc	101,985	0	101,985	0
502930 Automotive Repair Service	10,795,812	0	10,795,812	0
502951 Info Systems Charge	519,400	0	519,400	0
502954 Radio Shop Charge	10,700	0	10,700	0
502957 Telecmmnct'n Charge	33,099	0	33,099	0
502976 MIS Tech Revolving Charge	13,356	0	13,356	0
502983 Surplus Property	7,700	0	7,700	0
503100 Offc & Admin Supply	8,537	0	8,537	0
503120 Computer Software	63,248	0	63,248	0
503130 Computer Hardware <$10K	7,000	0	7,000	0
503140 Office Equipment < $10K	133	0	133	0
503150 Furniture/Fixtures<$10K	12,495	0	12,495	0
503200 HHold & Jnitr Supply	1,364	0	1,364	0
*503210 Food & Ice	1,372	0	0	0
503300 Personal Use Supply	17,663	0	17,663	0
503320 Uniforms/Work Related Items	10,424	0	10,424	0
503325 Safety Shoes	3,406	0	3,406	0
503400 Medical Supply	3,622	0	3,622	0
503640 Safety Supply	5,981	0	5,981	0
503800 Auto Supply	339,366	0	339,366	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation
503801 Auto Fuel	8,545,441	0	8,545,441	0
503802 Auto Tires	638,640	0	638,640	0
503803 Auto Oil/Lubricants	175,442	0	175,442	0
503804 Auto Repair Parts	3,822,529	0	3,822,529	0
503806 Fuel Hedging Contra Account	553,605	0	553,605	0
503850 Small Equipment Supply	158	0	158	0
503851 Work Equipment < $10K	31,511	0	31,511	0
505233 Rent Equipment	40,246	0	40,246	0
505252 Software License	9,505	0	9,505	0
505253 Vehicle Registration	13,563	0	13,563	0
505254 Drug Test Fee	2,129	0	2,129	0
505269 Other License & Fees	506	0	506	0
505901 Depreciation	30,641,854	0	0	30,641,854
505951 Insurance-Buildings	5,000	0	5,000	0
505955 Insurance-Liab/PropDmg	700	0	700	0
505957 Insurance-Premium J&L	1,400	0	1,400	0
505960 Insurance-IOD	22,700	0	22,700	0
Departmental Total				
Expenditures Per Financial Statement	64,563,548			
Deductions				
*Total Disallowed Costs	(1,372)	0	0	0
Cost Adjustments				
ACFR Reconciling Adjustment	(193,309)	0	(193,309)	0
ACFR Non-Operating (Revenue)/Expense:	0	0	0	0
Investment Income	(861,478)	0	(861,478)	0
Loss on Sale of Property	(12,167)	0	(12,167)	0
Other	(418,475)	0	(418,475)	0
Functional Cost	63,076,747	0	32,434,893	30,641,854
Allocation Step 1				
Inbound - All Others	1,923,730	0	1,923,730	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	65,000,477	0	34,358,623	30,641,854
Allocation Step 2				
Inbound - All Others	4,116,575	0	4,116,575	0
2nd Allocation	4,116,575	0	4,116,575	0
Total For 010 General Services - Fleet Management				
Schedule .3 Total	69,117,052	0	38,475,198	30,641,854

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Fleet Management

Activity - GS Fleet Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	1,000.00	0.002542	873	(1,000)	(127)		(127)
005 Election Commission	1,400.00	0.003559	1,223	(1,400)	(177)	146	(31)
006 Law	1,100.00	0.002796	961	(1,100)	(139)		(139)
007 Planning Commission	2,100.00	0.005338	1,834	(2,100)	(266)	220	(46)
008 Human Resources	1,200.00	0.003051	1,048	(1,200)	(152)		(152)
009 Register of Deeds	600.00	0.001525	524	(600)	(76)	63	(13)
010 General Services - Facilities	20,700.00	0.052622	18,080	(20,700)	(2,620)		(2,620)
010 General Services - Mail Services	8,400.00	0.021354	7,337	(8,400)	(1,063)	879	(184)
010 General Services - Surplus Property	3,700.00	0.009406	3,232	(3,700)	(468)	387	(81)
011 Historical Commission	4,100.00	0.010423	3,581	(4,100)	(519)	429	(90)
014 Information Technology Service	34,100.00	0.086686	29,784	(34,100)	(4,316)	3,571	(745)
016 Assessor of Property	62,600.00	0.159136	54,677	(62,600)	(7,923)	6,555	(1,368)
017 Trustee	6,700.00	0.017032	5,852	(6,700)	(848)	701	(147)
018 County Clerk	4,200.00	0.010677	3,668	(4,200)	(532)	440	(92)
019 District Attorney	24,400.00	0.062027	21,312	(24,400)	(3,088)	2,555	(534)
021 Public Defender	1,200.00	0.003051	1,048	(1,200)	(152)	126	(26)
022 Juvenile Court Clerk	3,200.00	0.008135	2,795	(3,200)	(405)	335	(70)
023 Circuit Court Clerk	2,300.00	0.005847	2,009	(2,300)	(291)	241	(50)
024 Criminal Court Clerk	1,100.00	0.002796	961	(1,100)	(139)	115	(24)
026 Juvenile Court	47,500.00	0.120750	41,488	(47,500)	(6,012)	4,974	(1,038)
027 General Sessions Court	1,100.00	0.002796	961	(1,100)	(139)	115	(24)
028 State Trial Courts	20,700.00	0.052622	18,080	(20,700)	(2,620)	2,167	(452)
030 Sheriff's Office - Security Services	942,600.00	2.396193	823,299	(942,600)	(119,301)	98,701	(20,600)
031 Police	9,081,700.00	23.086682	7,932,266	(9,081,700)	(1,149,434)	950,961	(198,473)
032 Fire	10,116,300.00	25.716749	8,835,921	(10,116,300)	(1,280,379)	1,059,298	(221,081)
034 Beer Board	15,300.00	0.038894	13,363	(15,300)	(1,937)	1,602	(335)
037 Social Services	17,100.00	0.043470	14,936	(17,100)	(2,164)	1,790	(374)
038 Health	177,100.00	0.450208	154,685	(177,100)	(22,415)	18,544	(3,870)
039 Public Library	187,600.00	0.476900	163,856	(187,600)	(23,744)	19,644	(4,100)
040 Parks	2,177,200.00	5.534682	1,901,641	(2,177,200)	(275,559)	227,978	(47,581)
042 Transportation	6,990,800.00	17.771384	6,106,003	(6,990,800)	(884,797)	732,019	(152,778)
049 Office of Emergency Management	66,900.00	0.170067	58,433	(66,900)	(8,467)	7,005	(1,462)
053 Office of Homeless Services	2,700.00	0.006864	2,358	(2,700)	(342)	283	(59)
065 Water and Sewer - Stormwater Svcs	1,018,200.00	2.588377	889,331	(1,018,200)	(128,869)	106,617	(22,252)
065 Water and Sewer - Water Services	3,476,100.00	8.836629	3,036,144	(3,476,100)	(439,956)	363,988	(75,968)
072 Waste Services - Solid Waste Operati	4,502,700.00	11.446360	3,932,812	(4,502,700)	(569,888)	471,485	(98,403)
075 Metro Action Commission (MAC)	310,100.00	0.788308	270,852	(310,100)	(39,248)	32,471	(6,777)
All Other	1,598.00	0.004062	1,396		1,396	167	1,563
Schedule .4 Total for GS Fleet Management	39,337,398.00	100.000000	34,358,623	(39,335,800)	(4,977,177)	4,116,575	(860,602)
Direct Billed				39,335,800	39,335,800		39,335,800
Schedule .3 Total for GS Fleet Management	39,337,398.00	100.000000		0	34,358,623	4,116,575	38,475,198

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2025 Fleet Management Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.019502	5,976		5,976		5,976
005 Election Commission	8,028.80	0.026211	8,032		8,032		8,032
006 Law	5,971.03	0.019493	5,973		5,973		5,973
007 Planning Commission	35,826.18	0.116959	35,838		35,838		35,838
008 Human Resources	5,971.03	0.019493	5,973		5,973		5,973
010 General Services - Administration	193,487.84	0.631666	193,554		193,554		193,554
010 General Services - Fleet Management	83,228.75	0.271711	83,257		83,257		83,257
014 Information Technology Service	127,966.89	0.417765	128,011		128,011		128,011
016 Assessor of Property	69,540.64	0.227024	69,564		69,564		69,564
017 Trustee	5,296.00	0.017289	5,298		5,298		5,298
018 County Clerk	14,260.90	0.046557	14,266		14,266		14,266
019 District Attorney	50,399.30	0.164535	50,417		50,417		50,417
021 Public Defender	4,304.90	0.014054	4,306		4,306		4,306
023 Circuit Court Clerk	6,445.97	0.021044	6,448		6,448		6,448
026 Juvenile Court	73,285.90	0.239251	73,311		73,311		73,311
028 State Trial Courts	95,594.36	0.312080	95,627		95,627		95,627
030 Sheriff's Office	1,010,720.67	3.299630	1,011,068		1,011,068		1,011,068
031 Police	8,304,209.67	27.110177	8,307,061		8,307,061		8,307,061
032 Fire	8,325,906.71	27.181009	8,328,765		8,328,765		8,328,765
034 Beer Board	12,417.00	0.040537	12,421		12,421		12,421
037 Social Services	39,424.83	0.128708	39,439		39,439		39,439
038 Health	187,434.58	0.611905	187,499		187,499		187,499
039 Public Library	123,725.99	0.403920	123,769		123,769		123,769
040 Parks	1,393,833.15	4.550350	1,394,312		1,394,312		1,394,312
042 Transportation	4,159,594.55	13.579539	4,161,023		4,161,023		4,161,023
049 Office of Emergency Management	232,451.48	0.758868	232,531		232,531		232,531
053 Office of Homeless Services	18,648.00	0.060879	18,654		18,654		18,654
065 Water and Sewer - Water Services	3,386,858.98	11.056843	3,388,022		3,388,022		3,388,022
072 Waste Services - Solid Waste Operati	2,563,341.37	8.368363	2,564,222		2,564,222		2,564,222
075 Metro Action Commission (MAC)	87,188.39	0.284638	87,218		87,218		87,218
Schedule .4 Total for GS Fleet Mgmt Depreciation	30,631,337.46	100.000000	30,641,854		30,641,854	0	30,641,854

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2025 Fleet Management Asset Report - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5,849	(127)	5,976
005 Election Commission	8,001	(31)	8,032
006 Law	5,834	(139)	5,973
007 Planning Commission	35,792	(46)	35,838
008 Human Resources	5,821	(152)	5,973
009 Register of Deeds	(13)	(13)	0
010 General Services - Administration	193,554	0	193,554
010 General Services - Facilities	(2,620)	(2,620)	0
010 General Services - Fleet Management	83,257	0	83,257
010 General Services - Mail Services	(184)	(184)	0
010 General Services - Surplus Property	(81)	(81)	0
011 Historical Commission	(90)	(90)	0
014 Information Technology Service	127,266	(745)	128,011
016 Assessor of Property	68,196	(1,368)	69,564
017 Trustee	5,151	(147)	5,298
018 County Clerk	14,174	(92)	14,266
019 District Attorney	49,883	(534)	50,417
021 Public Defender	4,280	(26)	4,306
022 Juvenile Court Clerk	(70)	(70)	0
023 Circuit Court Clerk	6,398	(50)	6,448
024 Criminal Court Clerk	(24)	(24)	0
026 Juvenile Court	72,273	(1,038)	73,311
027 General Sessions Court	(24)	(24)	0
028 State Trial Courts	95,175	(452)	95,627
030 Sheriff's Office	1,011,068	0	1,011,068
030 Sheriff's Office - Security Services	(20,600)	(20,600)	0
031 Police	8,108,588	(198,473)	8,307,061
032 Fire	8,107,684	(221,081)	8,328,765
034 Beer Board	12,087	(335)	12,421
037 Social Services	39,065	(374)	39,439
038 Health	183,629	(3,870)	187,499
039 Public Library	119,669	(4,100)	123,769
040 Parks	1,346,731	(47,581)	1,394,312
042 Transportation	4,008,244	(152,778)	4,161,023
049 Office of Emergency Management	231,069	(1,462)	232,531
053 Office of Homeless Services	18,595	(59)	18,654
065 Water and Sewer - Stormwater Svcs	(22,252)	(22,252)	0
065 Water and Sewer - Water Services	3,312,054	(75,968)	3,388,022
072 Waste Services - Solid Waste Operati	2,465,819	(98,403)	2,564,222
075 Metro Action Commission (MAC)	80,441	(6,777)	87,218
All Other	1,563	1,563	0
Direct Bill	39,335,800	39,335,800	0
Total	69,117,052	38,475,198	30,641,854

MAXCAP 2026 Maximus US Services, Inc.

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Mail Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,173,020			1,173,020
Inbound Costs:				
001 Administrative - Post Audits	253	1	255	
001 Administrative - Miscellaneous	24	0	25	
003 Metropolitan Clerk - Records Center	3	0	3	
010 General Services - Administration	66,523	163,676	230,199	
010 General Services - Fleet Management	-1,063	879	-184	
010 General Services - Real Estate		113	113	
014 Information Technology Service		848	848	
015 Finance - Grants & Cost Planning		75	75	
015 Finance - Office of Mgmt & Budget		1,098	1,098	
015 Finance - Operations		3,120	3,120	
015 Finance - Payroll		214	214	
015 Finance - Treasury		83	83	
015 Finance - Diversity Equity & Inclus		361	361	
048 Internal Audit		438	438	
Total Allocated Additions:	65,740	170,908	236,648	236,648
Total To Be Allocated:	1,238,760	170,908		1,409,668

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	201,046	0	201,046
501102 Leave Pay	28,689	0	28,689
501103 Holiday Pay	10,692	0	10,692
501109 Longevity	1,916	0	1,916
501160 YE Biweekly Sal/Fringe Accr	1,459	0	1,459
501172 Employer OASDI	13,755	0	13,755
501173 Employer SSN Medical	3,217	0	3,217
501174 Employer Group Health	56,093	0	56,093
501175 Employer Dental Group	1,739	0	1,739
501176 Employer Group Life	519	0	519
501177 Employer Pension	23,800	0	23,800
501181 FSA Pre-Tax Savings	34	0	34
501182 Cafe Plan Pre-Tax Savings	34	0	34
502105 Cable Television	119	0	119
502314 Pre-Employment Checks	149	0	149
502345 Lock & Key Service	6	0	6
502453 Employee Local Travel/Park	41	0	41
502502 Allowance-Cell/Mobile Devices	338	0	338
502520 Postage & Delivery Srvc	772,500	0	772,500
502883 Registration	750	0	750
502951 Info Systems Charge	11,800	0	11,800
502957 Telecmmnct'n Charge	1,274	0	1,274
502977 Fleet Management	8,400	0	8,400
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	6,752	0	6,752
503320 Uniforms/Work Related Items	1,555	0	1,555
503325 Safety Shoes	297	0	297
505233 Rent Equipment	25,746	0	25,746
Departmental Total			
Expenditures Per Financial Statement	1,173,020		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,173,020	0	1,173,020
Allocation Step 1			
Inbound - All Others	65,740	0	65,740
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,238,760	0	1,238,760
Allocation Step 2			
Inbound - All Others	170,908	0	170,908
2nd Allocation	170,908	0	170,908
Total For 010 General Services - Mail Services			
Schedule .3 Total	1,409,668	0	1,409,668

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	128.52	0.010353	128		128	18	146
002 Metropolitan Council	7,848.96	0.632267	7,832		7,832	1,100	8,933
003 Metropolitan Clerk	111.99	0.009021	112		112	16	127
004 Mayor's Office - Administration	1,538.15	0.123904	1,535		1,535	216	1,750
005 Election Commission	26,470.39	2.132302	26,414		26,414	3,712	30,126
006 Law	10,645.93	0.857575	10,623		10,623		10,623
007 Planning Commission	2,927.93	0.235857	2,922		2,922	410	3,332
008 Human Resources	11,130.53	0.896611	11,107		11,107		11,107
009 Register of Deeds	3,306.18	0.266327	3,299		3,299	463	3,763
010 General Services - Administration	754.08	0.060744	752		752		752
010 General Services - Fleet Management	2.93	0.000236	3		3		3
010 General Services - Real Estate	554.20	0.044643	553		553	78	631
010 General Services - Surplus Property	5.23	0.000421	5		5	1	6
011 Historical Commission	2,559.84	0.206206	2,554		2,554	359	2,913
012 Employee Benefit Board	124,091.81	9.996118	123,828		123,828	17,400	141,228
014 Information Technology Service	1,245.80	0.100354	1,243		1,243	175	1,418
015 Finance - Administration	275.68	0.022207	275		275	39	314
015 Finance - Office of Mgmt & Budget	379.48	0.030569	379		379	53	432
015 Finance - Operations	7,148.85	0.575870	7,134		7,134	1,002	8,136
015 Finance - Payroll	35,565.01	2.864912	35,489		35,489	4,987	40,476
015 Finance - Purchasing	580.30	0.046746	579		579	81	660
015 Finance - Treasury	16,664.28	1.342378	16,629		16,629	2,337	18,965
016 Assessor of Property	14,924.14	1.202202	14,892		14,892	2,092	16,985
017 Trustee	7,239.03	0.583134	7,224		7,224	1,015	8,239
018 County Clerk	376,297.00	30.312309	375,497		375,497	52,767	428,265
019 District Attorney	12,610.93	1.015864	12,584		12,584	1,768	14,352
021 Public Defender	3,171.19	0.255453	3,164		3,164	445	3,609
022 Juvenile Court Clerk	8,296.37	0.668308	8,279		8,279	1,163	9,442
023 Circuit Court Clerk	148,897.32	11.994307	148,581		148,581	20,878	169,459
024 Criminal Court Clerk	42,392.09	3.414862	42,302		42,302	5,944	48,246
025 Clerk and Master - Chancery	12,684.56	1.021795	12,658		12,658	1,779	14,436
026 Juvenile Court	10,162.36	0.818621	10,141		10,141	1,425	11,566
027 General Sessions Court	7,001.01	0.563961	6,986		6,986	982	7,968
028 State Trial Courts	17,425.01	1.403658	17,388		17,388	2,443	19,831
029 Justice Integration Services	148.87	0.011992	149		149	21	169
030 Sheriff's Office	115,088.50	9.270864	114,844		114,844	16,138	130,981
031 Police	42,014.40	3.384437	41,925		41,925	5,891	47,816
032 Fire	20,434.26	1.646066	20,391		20,391	2,865	23,256
033 Codes Administration	67,231.35	5.415769	67,088		67,088	9,427	76,515
034 Beer Board	1,943.53	0.156560	1,939		1,939	272	2,212
035 Agricultural Extension	165.11	0.013300	165		165	23	188
037 Social Services	2,071.87	0.166898	2,067		2,067	290	2,358
038 Health	551.00	0.044385	550		550	77	627
039 Public Library	41,940.29	3.378467	41,851		41,851	5,881	47,732
040 Parks	4,780.42	0.385083	4,770		4,770	670	5,441
041 Arts Commission	126.65	0.010202	126		126	18	144
042 Transportation	3,385.16	0.272689	3,378		3,378	475	3,853
048 Internal Audit	199.02	0.016032	199		199	28	226
060 Farmer's Market	5.45	0.000439	5		5	1	6
061 Municipal Auditorium	290.29	0.023384	290		290	41	330
062 State Fair Board	380.09	0.030618	379		379	53	433

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
064 Sports Authority	234.80	0.018914	234		234	33	267
065 Water and Sewer - General	979.41	0.078896	977		977	137	1,115
070 Community Education Commission	1,545.44	0.124492	1,542		1,542	217	1,759
071 Convention Center Authority	1,598.43	0.128760	1,595		1,595	224	1,819
072 Waste Services - Solid Waste Operati	1,868.08	0.150482	1,864		1,864	262	2,126
075 Metro Action Commission (MAC)	19,067.46	1.535964	19,027	(19,100)	(73)	2,674	2,600
077 Metro Devlp & Housing Auth (MDHA)	63.19	0.005090	63		63	9	72
091 Emergency Communication Center	249.80	0.020122	249		249	35	284
Schedule .4 Total for GS Mail Services	1,241,399.95	100.000000	1,238,760	(19,100)	1,219,660	170,908	1,390,568
Direct Billed				19,100	19,100		19,100
Schedule .3 Total for GS Mail Services	1,241,399.95	100.000000		0	1,238,760	170,908	1,409,668

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2025 Postal Charges Report - General Services

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services

Receiving Department	Total	GS Mail Services
001 Administrative - Direct	146	146
002 Metropolitan Council	8,933	8,933
003 Metropolitan Clerk	127	127
004 Mayor's Office - Administration	1,750	1,750
005 Election Commission	30,126	30,126
006 Law	10,623	10,623
007 Planning Commission	3,332	3,332
008 Human Resources	11,107	11,107
009 Register of Deeds	3,763	3,763
010 General Services - Administration	752	752
010 General Services - Fleet Management	3	3
010 General Services - Real Estate	631	631
010 General Services - Surplus Property	6	6
011 Historical Commission	2,913	2,913
012 Employee Benefit Board	141,228	141,228
014 Information Technology Service	1,418	1,418
015 Finance - Administration	314	314
015 Finance - Office of Mgmt & Budget	432	432
015 Finance - Operations	8,136	8,136
015 Finance - Payroll	40,476	40,476
015 Finance - Purchasing	660	660
015 Finance - Treasury	18,965	18,965
016 Assessor of Property	16,985	16,985
017 Trustee	8,239	8,239
018 County Clerk	428,265	428,265
019 District Attorney	14,352	14,352
021 Public Defender	3,609	3,609
022 Juvenile Court Clerk	9,442	9,442
023 Circuit Court Clerk	169,459	169,459
024 Criminal Court Clerk	48,246	48,246
025 Clerk and Master - Chancery	14,436	14,436
026 Juvenile Court	11,566	11,566
027 General Sessions Court	7,968	7,968
028 State Trial Courts	19,831	19,831
029 Justice Integration Services	169	169
030 Sheriff's Office	130,981	130,981
031 Police	47,816	47,816
032 Fire	23,256	23,256
033 Codes Administration	76,515	76,515
034 Beer Board	2,212	2,212
035 Agricultural Extension	188	188
037 Social Services	2,358	2,358
038 Health	627	627
039 Public Library	47,732	47,732
040 Parks	5,441	5,441
041 Arts Commission	144	144
042 Transportation	3,853	3,853
048 Internal Audit	226	226
060 Farmer's Market	6	6
061 Municipal Auditorium	330	330
062 State Fair Board	433	433
064 Sports Authority	267	267

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services

Receiving Department	Total	GS Mail Services
065 Water and Sewer - General	1,115	1,115
070 Community Education Commission	1,759	1,759
071 Convention Center Authority	1,819	1,819
072 Waste Services - Solid Waste Operati	2,126	2,126
075 Metro Action Commission (MAC)	2,600	2,600
077 Metro Devlp & Housing Auth (MDHA)	72	72
091 Emergency Communication Center	284	284
Direct Bill	19,100	19,100
Total	1,409,668	1,409,668

The General Services - Real Estate Department 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 10104120. For cost allocation purposes, these costs have been functionalized and allocated as follows:

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

Lease Administration - These costs have been allocated using the total number of leases administered by benefiting department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Real Estate

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	752,867			752,867
Inbound Costs:				
Depreciation	116,394		116,394	
001 Administrative - Post Audits	162	1	163	
001 Administrative - Miscellaneous	16	0	16	
003 Metropolitan Clerk - Records Center	28	2	31	
006 Law	30,381	19,716	50,098	
010 General Services - Administration	70,193	172,706	242,899	
010 General Services - Mail Services	553	78	631	
010 General Services - Real Estate		72	72	
014 Information Technology Service		987	987	
015 Finance - Administration		93,748	93,748	
015 Finance - Grants & Cost Planning		48	48	
015 Finance - Office of Mgmt & Budget		623	623	
015 Finance - Operations		958	958	
015 Finance - Payroll		238	238	
015 Finance - Purchasing		36,489	36,489	
015 Finance - Treasury		60	60	
015 Finance - Diversity Equity & Inclus		205	205	
030 Sheriff's Office - Security Services		13,979	13,979	
048 Internal Audit		281	281	
Total Allocated Additions:	217,728	340,192	557,920	557,920
Total To Be Allocated:	970,595	340,192		1,310,787

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Real Estate

	Total	G&A	Public Property Services	Lease Administration
Other Expense & Cost				
501101 Regular Pay	458,646	254,548	97,325	106,773
501102 Leave Pay	61,611	34,194	13,074	14,343
501103 Holiday Pay	25,338	14,062	5,377	5,899
501109 Longevity	440	245	93	102
501160 YE Biweekly Sal/Fringe Accr	2,833	1,572	601	660
501172 Employer OASDI	32,229	17,887	6,839	7,503
501173 Employer SSN Medical	7,537	4,183	1,599	1,755
501174 Employer Group Health	66,888	37,122	14,194	15,572
501175 Employer Dental Group	1,803	1,000	383	420
501176 Employer Group Life	610	339	129	142
501177 Employer Pension	69,980	38,839	14,850	16,291
501181 FSA Pre-Tax Savings	198	110	42	46
501182 Cafe Plan Pre-Tax Savings	30	17	6	7
502453 Employee Local Travel/Park	27	15	6	6
502503 Cell Phone Service	284	158	60	66
502851 Subscriptions	7,742	4,297	1,643	1,802
502884 Membership Dues	30	17	6	7
502951 Info Systems Charge	12,600	6,993	2,674	2,933
502957 Telecmmnct'n Charge	2,632	1,460	559	613
503100 Offc & Admin Supply	338	187	72	79
503120 Computer Software	425	236	90	99
503130 Computer Hardware <$10K	613	340	130	143
505252 Software License	33	18	7	8
Departmental Total				
Expenditures Per Financial Statement	752,867			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	752,867	417,839	159,759	175,269
Allocation Step 1				
Inbound - All Others	217,728	217,728	0	0
Reallocate Admin Costs		(635,567)	303,072	332,495
Unallocated Costs	0	0	0	0
1st Allocation	970,595	0	462,831	507,764
Allocation Step 2				
Inbound - All Others	340,192	340,192	0	0
Reallocate Admin Costs		(340,192)	162,221	177,971
Unallocated Costs	0	0	0	0
2nd Allocation	340,192	0	162,221	177,971
Total For 010 General Services - Real Estate				
Schedule .3 Total	1,310,787	0	625,052	685,735

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Real Estate

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Direct	251,532	5.217449	24,148		24,148	8,896	33,044
001 Administrative - Corporate Dues	924	0.019166	89		89		89
001 Administrative - Employee Benefits	50,126	1.039748	4,812		4,812		4,812
001 Administrative - Facility Rental	12,004	0.248995	1,152		1,152		1,152
001 Administrative - Insurance	2,677	0.055528	257		257		257
001 Administrative - Post Audits	1,162	0.024103	112		112		112
001 Administrative - Gen Svcs Energy	2,256	0.046795	217		217		217
001 Administrative - Miscellaneous	100	0.002074	10		10		10
002 Metropolitan Council	3,562	0.073885	342		342	126	468
003 Metropolitan Clerk	965	0.020017	93		93	34	127
003 Metropolitan Clerk - Records Center	269	0.005580	26		26		26
004 Mayor's Office	697	0.014458	67		67	25	91
004 Mayor's Office - Administration	6,136	0.127277	589		589	217	806
005 Election Commission	3,609	0.074860	347		347	128	474
006 Law	56,313	1.168083	5,406		5,406		5,406
007 Planning Commission	12,897	0.267518	1,238		1,238	456	1,694
008 Human Resources	8,427	0.174799	809		809		809
009 Register of Deeds	7,313	0.151691	702		702	259	961
010 General Services	3,564	0.073927	342		342	126	468
010 General Services - Administration	1,691	0.035076	162		162		162
010 General Services - Facilities	31,827	0.660177	3,056		3,056		3,056
010 General Services - Fleet Management	64,564	1.339231	6,198		6,198		6,198
010 General Services - Mail Services	1,173	0.024331	113		113		113
010 General Services - Real Estate	752	0.015598	72		72		72
010 General Services - Surplus Property	829	0.017196	80		80	29	109
011 Historical Commission	2,288	0.047459	220		220	81	300
012 Employee Benefit Board	671,465	13.927986	64,463		64,463	23,748	88,211
012 IOD Network (Injured-On-Duty)	23,265	0.482579	2,234		2,234	823	3,056
014 Information Technology Service	66,978	1.389303	6,430		6,430	2,369	8,799
015 Finance	1,053	0.021842	101		101	37	138
015 Finance - Accountability	783	0.016242	75		75	28	103
015 Finance - Administration	2,582	0.053558	248		248	91	339
015 Finance - Business Assistance	1,447	0.030015	139		139	51	190
015 Finance - Grants & Cost Planning	429	0.008899	41		41	15	56
015 Finance - Office of Mgmt & Budget	2,047	0.042460	197		197	72	269
015 Finance - Operations	4,062	0.084257	390		390	144	534
015 Finance - Payroll	1,094	0.022692	105		105	39	144
015 Finance - Purchasing	1,990	0.041278	191		191	70	261
015 Finance - Treasury	1,604	0.033271	154		154	57	211
015 Finance - Diversity Equity & Inclus	813	0.016864	78		78	29	107
016 Assessor of Property	11,588	0.240366	1,112		1,112	410	1,522
017 Trustee	3,108	0.064468	298		298	110	408
018 County Clerk	7,283	0.151069	699		699	257	957
019 District Attorney	13,279	0.275442	1,275		1,275	470	1,744
021 Public Defender	12,979	0.269219	1,246		1,246	459	1,705
022 Juvenile Court Clerk	3,183	0.066024	306		306	112	418
023 Circuit Court Clerk	10,094	0.209377	969		969	357	1,326
024 Criminal Court Clerk	9,042	0.187555	868		868	320	1,188
025 Clerk and Master - Chancery	1,764	0.036590	169		169	62	232
026 Juvenile Court	19,635	0.407283	1,885		1,885	694	2,579
027 General Sessions Court	16,029	0.332484	1,539		1,539	567	2,106

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Real Estate

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	16,669	0.345760	1,600		1,600	589	2,190
029 Justice Integration Services	5,136	0.106534	493		493	182	675
030 Sheriff's Office	111,858	2.320235	10,739		10,739	3,956	14,695
030 Sheriff's Office - Security Services	17,273	0.358288	1,658		1,658	611	2,269
031 Police	341,161	7.076595	32,753		32,753	12,066	44,819
032 Fire	219,678	4.556711	21,090		21,090	7,769	28,859
033 Codes Administration	18,448	0.382661	1,771		1,771	652	2,423
034 Beer Board	1,302	0.027007	125		125	46	171
035 Agricultural Extension	436	0.009044	42		42	15	57
037 Social Services	8,521	0.176748	818		818	301	1,119
038 Health	80,691	1.673748	7,747		7,747	2,854	10,600
038 Health - Employee Health & Wellness	1,552	0.032193	149		149	55	204
039 Public Library	54,047	1.121080	5,189		5,189	1,912	7,100
040 Parks	90,332	1.873728	8,672		8,672	3,195	11,867
041 Arts Commission	1,692	0.035097	162		162	60	222
042 Transportation	92,479	1.918263	8,878		8,878	3,271	12,149
044 Human Relations Commission	863	0.017901	83		83	30	113
047 Criminal Justice Planning	672	0.013939	65		65	24	88
048 Internal Audit	1,685	0.034951	162		162	60	221
049 Office of Emergency Management	3,460	0.071770	332		332	122	454
051 Office of Family Safety	5,296	0.109853	508		508	187	696
053 Office of Homeless Services	15,073	0.312654	1,447		1,447	533	1,980
054 Community Review Board	2,045	0.042419	196		196	72	269
060 Farmer's Market	3,397	0.070463	326		326	120	446
061 Municipal Auditorium	3,522	0.073056	338		338	125	463
062 State Fair Board	5,767	0.119623	554		554	204	758
064 Sports Authority	48,761	1.011434	4,681		4,681	1,725	6,406
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	2,548		2,548	939	3,486
065 Water and Sewer - Water Services	235,389	4.882600	22,598		22,598	8,325	30,923
068 District Energy System (DES)	19,889	0.412551	1,909		1,909	703	2,613
071 Convention Center Authority	87,772	1.820627	8,426		8,426	3,104	11,531
072 Waste Services - Solid Waste Operati	55,004	1.140931	5,281		5,281	1,945	7,226
075 Metro Action Commission (MAC)	48,240	1.000627	4,631		4,631	1,706	6,337
078 Metropolitan Transit Authority (MTA)	315	0.006534	30		30	11	41
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	168,588		168,588	62,113	230,701
091 Emergency Communication Center	25,158	0.521844	2,415		2,415	890	3,305
Medical Examiner	(450)	(0.009334)	(43)		(43)	(16)	(59)
Schedule .4 Total for Public Property Services	4,820,977	100.000000	462,831		462,831	162,221	625,052

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Real Estate

Activity - Lease Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	1.0	33.333334	169,255		169,255	88,985	258,239
006 Law	1.0	33.333333	169,255		169,255		169,255
031 Police	1.0	33.333333	169,255		169,255	88,986	258,241
Schedule .4 Total for Lease Administration	3.0	100.000000	507,764		507,764	177,971	685,735

Allocation Basis: Total Number of Leases Administered by Benefiting Department
Allocation Source: FY 2025 Public Property Lease Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Real Estate

Receiving Department	Total	Public Property Services	Lease Administration
001 Administrative - Direct	33,044	33,044	0
001 Administrative - Corporate Dues	89	89	0
001 Administrative - Employee Benefits	4,812	4,812	0
001 Administrative - Facility Rental	1,152	1,152	0
001 Administrative - Insurance	257	257	0
001 Administrative - Post Audits	112	112	0
001 Administrative - Gen Svcs Energy	217	217	0
001 Administrative - Miscellaneous	10	10	0
002 Metropolitan Council	468	468	0
003 Metropolitan Clerk	127	127	0
003 Metropolitan Clerk - Records Center	26	26	0
004 Mayor's Office	91	91	0
004 Mayor's Office - Administration	806	806	0
005 Election Commission	258,713	474	258,239
006 Law	174,661	5,406	169,255
007 Planning Commission	1,694	1,694	0
008 Human Resources	809	809	0
009 Register of Deeds	961	961	0
010 General Services	468	468	0
010 General Services - Administration	162	162	0
010 General Services - Facilities	3,056	3,056	0
010 General Services - Fleet Management	6,198	6,198	0
010 General Services - Mail Services	113	113	0
010 General Services - Real Estate	72	72	0
010 General Services - Surplus Property	109	109	0
011 Historical Commission	300	300	0
012 Employee Benefit Board	88,211	88,211	0
012 IOD Network (Injured-On-Duty)	3,056	3,056	0
014 Information Technology Service	8,799	8,799	0
015 Finance	138	138	0
015 Finance - Accountability	103	103	0
015 Finance - Administration	339	339	0
015 Finance - Business Assistance	190	190	0
015 Finance - Grants & Cost Planning	56	56	0
015 Finance - Office of Mgmt & Budget	269	269	0
015 Finance - Operations	534	534	0
015 Finance - Payroll	144	144	0
015 Finance - Purchasing	261	261	0
015 Finance - Treasury	211	211	0
015 Finance - Diversity Equity & Inclus	107	107	0
016 Assessor of Property	1,522	1,522	0
017 Trustee	408	408	0
018 County Clerk	957	957	0
019 District Attorney	1,744	1,744	0
021 Public Defender	1,705	1,705	0
022 Juvenile Court Clerk	418	418	0
023 Circuit Court Clerk	1,326	1,326	0
024 Criminal Court Clerk	1,188	1,188	0
025 Clerk and Master - Chancery	232	232	0
026 Juvenile Court	2,579	2,579	0
027 General Sessions Court	2,106	2,106	0
028 State Trial Courts	2,190	2,190	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 010 General Services - Real Estate

Receiving Department	Total	Public Property Services	Lease Administration
029 Justice Integration Services	675	675	0
030 Sheriff's Office	14,695	14,695	0
030 Sheriff's Office - Security Services	2,269	2,269	0
031 Police	303,059	44,819	258,241
032 Fire	28,859	28,859	0
033 Codes Administration	2,423	2,423	0
034 Beer Board	171	171	0
035 Agricultural Extension	57	57	0
037 Social Services	1,119	1,119	0
038 Health	10,600	10,600	0
038 Health - Employee Health & Wellness	204	204	0
039 Public Library	7,100	7,100	0
040 Parks	11,867	11,867	0
041 Arts Commission	222	222	0
042 Transportation	12,149	12,149	0
044 Human Relations Commission	113	113	0
047 Criminal Justice Planning	88	88	0
048 Internal Audit	221	221	0
049 Office of Emergency Management	454	454	0
051 Office of Family Safety	696	696	0
053 Office of Homeless Services	1,980	1,980	0
054 Community Review Board	269	269	0
060 Farmer's Market	446	446	0
061 Municipal Auditorium	463	463	0
062 State Fair Board	758	758	0
064 Sports Authority	6,406	6,406	0
065 Water and Sewer - Stormwater Svcs	3,486	3,486	0
065 Water and Sewer - Water Services	30,923	30,923	0
068 District Energy System (DES)	2,613	2,613	0
071 Convention Center Authority	11,531	11,531	0
072 Waste Services - Solid Waste Operati	7,226	7,226	0
075 Metro Action Commission (MAC)	6,337	6,337	0
078 Metropolitan Transit Authority (MTA)	41	41	0
080 Metro Nashville Public School (MNPS)	230,701	230,701	0
091 Emergency Communication Center	3,305	3,305	0
Medical Examiner	(59)	(59)	0
Direct Bill	0	0	0
Total	1,310,787	625,052	685,735

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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:	23,133,471			23,133,471
Deductions:				
505102 Other non-operating expense	131,302			
Total Deductions:	131,302			131,302
Cost Adjustments:				
Investment Income	-1,033,467			
Total Departmental Cost Adjustments:	-1,033,467			-1,033,467
Inbound Costs:				
001 Administrative - Post Audits	5,025	28	5,053	
001 Administrative - Miscellaneous	482	5	487	
010 General Services - Facilities	-41,600		-41,600	
010 General Services - Real Estate	2,234	823	3,056	
014 Information Technology Service		212	212	
015 Finance - Grants & Cost Planning		1,498	1,498	
015 Finance - Operations		1,675	1,675	
015 Finance - Treasury		6,632	6,632	
048 Internal Audit		8,698	8,698	
Total Allocated Additions:	-33,859	19,570	-14,290	-14,290
Total To Be Allocated:	22,197,447	19,570		22,217,016

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,332,715	0	2,332,715	0
502910 Building Maintenance Srvc	41,600	0	29,120	12,480
502957 Telecmmnct'n Charge	3,265	0	3,265	0
*505102 Other non-operating expense	(131,302)	0	0	0
505231 Rent Building & Land	132,045	0	92,431	39,614
505750 Health/Dental Claims	20,604,220	0	20,604,220	0
505903 Lease Amortization	150,928	0	150,928	0
Departmental Total				
Expenditures Per Financial Statement	23,133,471			
Deductions				
*Total Disallowed Costs	131,302	0	0	0
Cost Adjustments				
Investment Income	(1,033,467)	0	(1,033,467)	0
Functional Cost	22,231,306	0	22,179,212	52,094
Allocation Step 1				
Inbound - All Others	(33,859)	0	(33,859)	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	22,197,447	0	22,145,353	52,094
Allocation Step 2				
Inbound - All Others	19,570	0	19,570	0
2nd Allocation	19,570	0	19,570	0
Total For 012 IOD Network (Injured-On-Duty)				
Schedule .3 Total	22,217,016	0	22,164,922	52,094

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
005 Election Commission	2,870.25	0.010872	2,408		2,408	2	2,410
006 Law	728.11	0.002758	611		611		611
010 General Services - Administration	3,900.07	0.014773	3,272		3,272		3,272
010 General Services - Fleet Management	58,677.87	0.222271	49,223	(42,000)	7,223		7,223
010 General Services - Surplus Property	0.00	0.000000	0	(1,500)	(1,500)		(1,500)
014 Information Technology Service	1,551.06	0.005875	1,301	(10,000)	(8,699)	1	(8,698)
015 Finance	7,995.23	0.030286	6,707		6,707	6	6,713
016 Assessor of Property	231.03	0.000875	194		194	0	194
017 Trustee	(4.77)	(0.000018)	(4)		(4)		(4)
021 Public Defender	451.23	0.001709	378		378	0	379
023 Circuit Court Clerk	13,833.32	0.052400	11,604		11,604	10	11,614
026 Juvenile Court	28,721.85	0.108798	24,094		24,094	21	24,115
027 General Sessions Court	33,965.40	0.128661	28,492		28,492	25	28,518
028 State Trial Courts	461.75	0.001749	387		387	0	388
030 Sheriff's Office	1,607,032.85	6.087427	1,348,082		1,348,082	1,194	1,349,276
031 Police	7,167,310.05	27.149709	6,012,399		6,012,399	5,326	6,017,725
032 Fire	11,812,512.07	44.745695	9,909,092		9,909,092	8,779	9,917,871
033 Codes Administration	83,167.53	0.315038	69,766		69,766	62	69,828
034 Beer Board	9,413.82	0.035659	7,897		7,897	7	7,904
037 Social Services	2,507.87	0.009500	2,104		2,104	2	2,106
038 Health	110,413.99	0.418247	92,622		92,622	82	92,704
039 Public Library	86,862.44	0.329034	72,866		72,866	64	72,930
040 Parks	815,188.79	3.087928	683,833		683,833	606	684,438
041 Arts Commission	4,504.79	0.017064	3,779		3,779	3	3,782
042 Transportation	640,574.64	2.426491	537,355		537,355	476	537,831
061 Municipal Auditorium	0.00	0.000000	0	(3,500)	(3,500)		(3,500)
062 State Fair Board	22,171.07	0.083984	18,599	(22,000)	(3,401)	17	(3,385)
065 Water and Sewer - Stormwater Svcs	0.00	0.000000	0	(56,700)	(56,700)		(56,700)
065 Water and Sewer - Water Services	0.00	0.000000	0	(510,300)	(510,300)		(510,300)
065 Water and Sewer - General	436,596.80	1.653825	366,245		366,245	324	366,570
067 General Hospital	1,315.94	0.004985	1,104		1,104	1	1,105
075 Metro Action Commission (MAC)	257,329.72	0.974763	215,865	(140,000)	75,865	191	76,056
080 Metro Nashville Public School (MNPS)	3,077,542.11	11.657703	2,581,639	(1,200,000)	1,381,639	2,287	1,383,926
091 Emergency Communication Center	45,639.91	0.172884	38,286		38,286	34	38,320
Bordeaux Longterm Care	65,748.65	0.249055	55,154		55,154	49	55,203
Schedule .4 Total for Injured-On-Duty	26,399,215.44	100.000000	22,145,353	(1,986,000)	20,159,353	19,570	20,178,922
Direct Billed				1,986,000	1,986,000		1,986,000
Schedule .3 Total for Injured-On-Duty	26,399,215.44	100.000000		0	22,145,353	19,570	22,164,922

Allocation Basis: Total IOD Payment Allocations by Benefiting Department
Allocation Source: FY 2025 IOD Summary - Finance-Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	52,094		52,094		52,094
Schedule .4 Total for IOD Clinic - Health Occupancy	100.00	100.000000	52,094		52,094	0	52,094

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 012 IOD Network (Injured-On-Duty)

Receiving Department	Total	Injured-On-Duty	IOD Clinic - Health Occupancy
005 Election Commission	2,410	2,410	0
006 Law	611	611	0
010 General Services - Administration	3,272	3,272	0
010 General Services - Fleet Management	7,223	7,223	0
010 General Services - Surplus Property	(1,500)	(1,500)	0
014 Information Technology Service	(8,698)	(8,698)	0
015 Finance	6,713	6,713	0
016 Assessor of Property	194	194	0
017 Trustee	(4)	(4)	0
021 Public Defender	379	379	0
023 Circuit Court Clerk	11,614	11,614	0
026 Juvenile Court	24,115	24,115	0
027 General Sessions Court	28,518	28,518	0
028 State Trial Courts	388	388	0
030 Sheriff's Office	1,349,276	1,349,276	0
031 Police	6,017,725	6,017,725	0
032 Fire	9,917,871	9,917,871	0
033 Codes Administration	69,828	69,828	0
034 Beer Board	7,904	7,904	0
037 Social Services	2,106	2,106	0
038 Health	144,798	92,704	52,094
039 Public Library	72,930	72,930	0
040 Parks	684,438	684,438	0
041 Arts Commission	3,782	3,782	0
042 Transportation	537,831	537,831	0
061 Municipal Auditorium	(3,500)	(3,500)	0
062 State Fair Board	(3,385)	(3,385)	0
065 Water and Sewer - Stormwater Svcs	(56,700)	(56,700)	0
065 Water and Sewer - Water Services	(510,300)	(510,300)	0
065 Water and Sewer - General	366,570	366,570	0
067 General Hospital	1,105	1,105	0
075 Metro Action Commission (MAC)	76,056	76,056	0
080 Metro Nashville Public School (MNPS)	1,383,926	1,383,926	0
091 Emergency Communication Center	38,320	38,320	0
Bordeaux Longterm Care	55,203	55,203	0
Direct Bill	1,986,000	1,986,000	0
Total	22,217,016	22,164,922	52,094

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 2025 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 2025 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, 30322 Metro Transit Operating Expense Fund, 30370 ITS Community Asset & Land Use Fund, 34155 Nash Educ Comm & ArtsTVCapital Fund, 4XXXX Capital Projects Funds, and 51138 ITS Technology Revolving Fund have been included in this schedule for presentation purposes, but these costs have *not* been allocated within this cost allocation plan.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	87,374,726			87,374,726
Cost Adjustments:				
ACFR Revenue/Expense:	0			
Charges for Services	-51,346,497			
Investment Income	-340,832			
Total Departmental Cost Adjustments:	-51,687,329			-51,687,329
Inbound Costs:				
Depreciation	1,154,504		1,154,504	
001 Administrative - Employee Benefits	640,776	1,341	642,117	
001 Administrative - Facility Rental	3,775	8	3,783	
001 Administrative - Insurance	160	30	190	
001 Administrative - Post Audits	14,465	81	14,546	
001 Administrative - Miscellaneous	1,389	14	1,403	
003 Metropolitan Clerk - Records Center	88	7	95	
006 Law	34,999	22,713	57,712	
008 Human Resources	134,589	7,148	141,737	
010 General Services - Facilities	1,563,609	169,530	1,733,139	
010 General Services - Fleet Management	123,695	3,571	127,266	
010 General Services - Mail Services	1,243	175	1,418	
010 General Services - Real Estate	6,430	2,369	8,799	
012 IOD Network (Injured-On-Duty)	-8,699	1	-8,698	
014 Information Technology Service		-123,283	-123,283	
015 Finance - Business Assistance		35,922	35,922	
015 Finance - Grants & Cost Planning		8,287	8,287	
015 Finance - Office of Mgmt & Budget		45,218	45,218	
015 Finance - Operations		63,676	63,676	
015 Finance - Payroll		9,816	9,816	
015 Finance - Purchasing		107,226	107,226	
015 Finance - Treasury		16,651	16,651	
015 Finance - Diversity Equity & Inclus		14,878	14,878	
030 Sheriff's Office - Security Services		53,682	53,682	
038 Health - Employee Health & Wellness		196	196	
048 Internal Audit		25,041	25,041	
Total Allocated Additions:	3,671,023	464,298	4,135,321	4,135,321
Total To Be Allocated:	39,358,420	464,298		39,822,718

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,517,925	0	16,368,789	0	0
501102 Leave Pay	1,306,743	0	1,294,909	0	0
501103 Holiday Pay	848,459	0	839,349	0	0
501104 Overtime Pay	26,791	0	26,589	0	0
501105 Out of Class Pay	860	0	860	0	0
501106 Shift Differential Pay	3,973	0	3,973	0	0
501109 Longevity	60,311	0	60,311	0	0
501134 Paid Family Leave	66,433	0	59,951	0	0
501160 YE Biweekly Sal/Fringe Accr	132,676	0	125,520	0	0
501172 Employer OASDI	1,102,783	0	1,092,803	0	0
501173 Employer SSN Medical	259,125	0	256,791	0	0
501174 Employer Group Health	2,445,514	0	2,407,483	0	0
501175 Employer Dental Group	68,368	0	67,523	0	0
501176 Employer Group Life	22,018	0	21,751	0	0
501177 Employer Pension	2,329,179	0	2,310,991	0	0
501181 FSA Pre-Tax Savings	5,289	0	5,134	0	0
501182 Cafe Plan Pre-Tax Savings	1,312	0	1,292	0	0
502105 Cable Television	3,567	0	3,567	0	0
502229 Actuary Studies	11,106,436	0	7,922,201	0	0
502233 Software Consultant Fees	2,066,232	0	2,066,232	0	0
502284 Membership Dues	443	0	443	0	0
502309 Educational Service	748	0	748	0	0
502335 Janitorial Srvc	13,476	0	13,476	0	0
502337 DP-Outside Metro	52,349	0	46,769	0	0
502351 Network Services	500,076	0	431,807	0	0
502353 Background Checks	37	0	37	0	0
502357 Internet Services	397,906	0	397,906	0	0
502451 Employee Out-of-town Travel	22,214	0	22,214	0	0
502452 Employee Air Travel	5,502	0	5,502	0	0
502453 Employee Local Travel/Park	14,288	0	14,288	0	0
502502 Allowance-Cell/Mobile Devices	19,687	0	19,687	0	0
502503 Cell Phone Service	25,220	0	24,908	0	0
502520 Postage & Delivery Srvc	395	0	395	0	0
502701 Printing/Binding	750	0	750	0	0
502851 Subscriptions	42,294	0	42,294	0	0
502882 Tuition	1,190	0	1,190	0	0
502883 Registration	5,835	0	5,835	0	0
502884 Membership Dues	904	0	904	0	0
502885 Employee Tuition Reimburse	2,861	0	2,861	0	0
502920 Other Rpr & Maint Srvc	10,858,949	0	5,620,830	0	0
502957 Telecmmnct'n Charge	222,306	0	222,306	0	0
502976 MIS Tech Revolving Charge	51,967	0	51,967	0	0
502977 Fleet Management	34,100	0	34,100	0	0
502983 Surplus Property	9,500	0	9,500	0	0
503050 Host & Hostess	6,141	0	6,141	0	0
503100 Offc & Admin Supply	51,842	0	51,842	0	0
503120 Computer Software	292,144	0	220,016	0	0
503130 Computer Hardware <$10K	4,625,393	0	94,773	0	0
503150 Furniture/Fixtures<$10K	7,368	0	7,368	0	0
503320 Uniforms/Work Related Items	10,088	0	10,088	0	0
503850 Small Equipment Supply	4,973,896	0	95,401	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
503851 Work Equipment < $10K	45,112	0	18,418	0	0
503999 Credit Card Clearing	325	0	325	0	0
505174 Interest Expense MIP	23,644	0	0	0	0
505220 Surety Bond	2,500	0	0	0	0
505231 Rent Building & Land	14,323	0	14,323	0	0
505252 Software License	8,537,921	0	2,514,519	0	0
505269 Other License & Fees	160	0	160	0	0
505331 Employee Award/Gift	643	0	643	0	0
505901 Depreciation	202,821	0	0	97,450	105,371
505903 Lease Amortization	50,942	0	50,942	0	0
505904 SBITA's Amortization	6,204,974	0	6,204,974	0	0
505951 Insurance-Buildings	34,400	0	34,400	0	0
505955 Insurance-Liab/PropDmg	200	0	200	0	0
505957 Insurance-Premium J&L	2,900	0	2,900	0	0
505960 Insurance-IOD	5,400	0	5,400	0	0
507425 Communication Equipment	324,964	0	0	0	0
507450 Computer Hardware	7,655,390	0	0	0	0
507455 Computer Software	1,308,244	0	0	0	0
531001 Transfer Operational	2,336,000	0	0	0	0
531005 Transfer FA Proprietary Funds	26,218	0	26,218	0	0
531099 Transfer - Eliminations	(26,218)	0	(26,218)	0	0
Departmental Total					
Expenditures Per Financial Statement	87,374,726				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
Charges for Services	(51,346,497)	0	(51,346,497)	0	0
Investment Income	(340,832)	0	(340,832)	0	0
Functional Cost	35,687,397	0	(447,760)	97,450	105,371
Allocation Step 1					
Inbound - All Others	3,671,023	0	3,671,023	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(35,932,336)	0	0	0	0
1st Allocation	3,426,084	0	3,223,263	97,450	105,371
Allocation Step 2					
Inbound - All Others	464,298	0	464,298	0	0
2nd Allocation	464,298	0	464,298	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	3,890,382	0	3,687,561	97,450	105,371

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	30003 General Fund 4% Reserve**	30175 Equip & Major Maint Fund 2023**	30322 Metro Transit Operating Expense	30370 ITS Comm Asset & Land Use	32240 ITS Grant Fund**
Other Expense & Cost					
501101 Regular Pay	0	0	0	149,136	0
501102 Leave Pay	0	0	0	11,834	0
501103 Holiday Pay	0	0	0	9,110	0
501104 Overtime Pay	0	0	0	202	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	6,482	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0	7,156	0
501172 Employer OASDI	0	0	0	9,980	0
501173 Employer SSN Medical	0	0	0	2,334	0
501174 Employer Group Health	0	0	0	38,031	0
501175 Employer Dental Group	0	0	0	845	0
501176 Employer Group Life	0	0	0	267	0
501177 Employer Pension	0	0	0	18,188	0
501181 FSA Pre-Tax Savings	0	0	0	155	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	20	0
502105 Cable Television	0	0	0	0	0
502229 Actuary Studies	977,105	250,799	53,280	1,198,929	232,075
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
502351 Network Services	0	0	0	68,269	0
502353 Background Checks	0	0	0	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	312	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	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	1,304,953	34,221	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	0	0	0	0
503120 Computer Software	37,145	0	0	34,983	0
503130 Computer Hardware <$10K	967,342	1,703	0	88,361	0
503150 Furniture/Fixtures<$10K	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503850 Small Equipment Supply	421,430	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	30003 General Fund 4% Reserve**	30175 Equip & Major Maint Fund 2023**	30322 Metro Transit Operating Expense	30370 ITS Comm Asset & Land Use	32240 ITS Grant Fund**
503851 Work Equipment < $10K	0	0	0	0	0
503999 Credit Card Clearing	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	3,407
505220 Surety Bond	0	0	0	0	0
505231 Rent Building & Land	0	0	0	0	0
505252 Software License	5,790,784	0	0	177,115	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
507425 Communication Equipment	324,964	0	0	0	0
507450 Computer Hardware	4,569,288	47,715	0	0	0
507455 Computer Software	1,115,583	0	0	141,899	0
531001 Transfer Operational	2,336,000	0	0	0	0
531005 Transfer FA Proprietary Funds	0	0	0	0	0
531099 Transfer - Eliminations	0	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	17,844,594	334,438	53,280	1,963,608	235,482
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(17,844,594)	(334,438)	(53,280)	(1,963,608)	(235,482)
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	34155 NECAT**	Info Sys - Capital Projects**	nfo Sys - Technology Revolving**
Other Expense & Cost			
501101 Regular Pay	0	0	0
501102 Leave Pay	0	0	0
501103 Holiday Pay	0	0	0
501104 Overtime Pay	0	0	0
501105 Out of Class Pay	0	0	0
501106 Shift Differential Pay	0	0	0
501109 Longevity	0	0	0
501134 Paid Family Leave	0	0	0
501160 YE Biweekly Sal/Fringe Accr	0	0	0
501172 Employer OASDI	0	0	0
501173 Employer SSN Medical	0	0	0
501174 Employer Group Health	0	0	0
501175 Employer Dental Group	0	0	0
501176 Employer Group Life	0	0	0
501177 Employer Pension	0	0	0
501181 FSA Pre-Tax Savings	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0
502105 Cable Television	0	0	0
502229 Actuary Studies	0	472,047	0
502233 Software Consultant Fees	0	0	0
502284 Membership Dues	0	0	0
502309 Educational Service	0	0	0
502335 Janitorial Srvc	0	0	0
502337 DP-Outside Metro	0	0	5,580
502351 Network Services	0	0	0
502353 Background Checks	0	0	0
502357 Internet Services	0	0	0
502451 Employee Out-of-town Travel	0	0	0
502452 Employee Air Travel	0	0	0
502453 Employee Local Travel/Park	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0
502503 Cell Phone Service	0	0	0
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	0	0	0
502851 Subscriptions	0	0	0
502882 Tuition	0	0	0
502883 Registration	0	0	0
502884 Membership Dues	0	0	0
502885 Employee Tuition Reimburse	0	0	0
502920 Other Rpr & Maint Srvc	2,944	3,896,001	0
502957 Telecmmnct'n Charge	0	0	0
502976 MIS Tech Revolving Charge	0	0	0
502977 Fleet Management	0	0	0
502983 Surplus Property	0	0	0
503050 Host & Hostess	0	0	0
503100 Offc & Admin Supply	0	0	0
503120 Computer Software	0	0	0
503130 Computer Hardware <$10K	178	4,672	3,468,364
503150 Furniture/Fixtures<$10K	0	0	0
503320 Uniforms/Work Related Items	0	0	0
503850 Small Equipment Supply	98,960	4,358,105	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service

	34155 NECAT**	Info Sys - Capital Projects**	nfo Sys - Technology Revolving**
503851 Work Equipment < $10K	26,694	0	0
503999 Credit Card Clearing	0	0	0
505174 Interest Expense MIP	0	20,237	0
505220 Surety Bond	0	2,500	0
505231 Rent Building & Land	0	0	0
505252 Software License	0	18,465	37,038
505269 Other License & Fees	0	0	0
505331 Employee Award/Gift	0	0	0
505901 Depreciation	0	0	0
505903 Lease Amortization	0	0	0
505904 SBITA's Amortization	0	0	0
505951 Insurance-Buildings	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0
505957 Insurance-Premium J&L	0	0	0
505960 Insurance-IOD	0	0	0
507425 Communication Equipment	0	0	0
507450 Computer Hardware	0	3,038,387	0
507455 Computer Software	0	50,762	0
531001 Transfer Operational	0	0	0
531005 Transfer FA Proprietary Funds	0	0	0
531099 Transfer - Eliminations	0	0	0
Departmental Total Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
ACFR Revenue/Expense:	0	0	0
Charges for Services	0	0	0
Investment Income	0	0	0
Functional Cost	128,776	11,861,176	3,510,982
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	(128,776)	(11,861,176)	(3,510,982)
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
Total For 014 Information Technology Service			
Schedule .3 Total	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	158,805.05	0.309281	9,969		9,969	1,443	11,412
003 Metropolitan Clerk	219,669.36	0.427818	13,790		13,790	1,996	15,786
003 Metropolitan Clerk - Records Center	11,718.63	0.022823	736		736		736
004 Mayor's Office - Administration	326,018.86	0.634939	20,466		20,466	2,963	23,428
005 Election Commission	396,941.65	0.773065	24,918		24,918	3,607	28,525
006 Law	206,184.75	0.401556	12,943		12,943		12,943
007 Planning Commission	546,130.81	1.063618	34,283		34,283	4,963	39,246
008 Human Resources	416,242.48	0.810654	26,129		26,129		26,129
009 Register of Deeds	199,244.97	0.388040	12,508		12,508	1,811	14,318
010 General Services - Administration	56,442.08	0.109924	3,543		3,543		3,543
010 General Services - Facilities	872,927.43	1.700072	54,798		54,798		54,798
010 General Services - Fleet Management	563,198.81	1.096859	35,355		35,355		35,355
010 General Services - Mail Services	13,073.87	0.025462	821		821		821
010 General Services - Real Estate	15,232.44	0.029666	956		956		956
010 General Services - Surplus Property	27,756.62	0.054057	1,742		1,742	252	1,995
011 Historical Commission	106,735.68	0.207873	6,700		6,700	970	7,670
012 IOD Network (Injured-On-Duty)	3,264.50	0.006358	205		205		205
014 Information Technology Service	(1,901,712.30)	(3.703685)	(119,379)		(119,379)		(119,379)
015 Finance - Accountability	17,111.97	0.033326	1,074		1,074	155	1,230
015 Finance - Administration	100,767.57	0.196250	6,326		6,326	916	7,241
015 Finance - Business Assistance	27,387.47	0.053339	1,719		1,719	249	1,968
015 Finance - Grants & Cost Planning	9,269.04	0.018052	582		582	84	666
015 Finance - Office of Mgmt & Budget	45,423.94	0.088466	2,851		2,851	413	3,264
015 Finance - Operations	223,734.43	0.435735	14,045		14,045	2,033	16,078
015 Finance - Payroll	45,241.21	0.088110	2,840		2,840	411	3,251
015 Finance - Purchasing	42,645.71	0.083055	2,677		2,677	387	3,065
015 Finance - Treasury	39,663.89	0.077248	2,490		2,490	360	2,850
015 Finance - Diversity Equity & Inclus	10,040.25	0.019554	630		630	91	721
016 Assessor of Property	649,651.33	1.265230	40,782		40,782	5,904	46,685
017 Trustee	164,753.75	0.320867	10,342		10,342	1,497	11,840
018 County Clerk	288,389.21	0.561653	18,104		18,104	2,621	20,724
019 District Attorney	641,555.66	1.249463	40,273		40,273	5,830	46,104
021 Public Defender	247,417.27	0.481858	15,532		15,532	2,248	17,780
022 Juvenile Court Clerk	109,329.46	0.212925	6,863		6,863	993	7,857
023 Circuit Court Clerk	217,749.58	0.424079	13,669		13,669	1,979	15,648
024 Criminal Court Clerk	375,003.19	0.730338	23,541		23,541	3,408	26,948
025 Clerk and Master - Chancery	55,873.09	0.108816	3,507		3,507	508	4,015
026 Juvenile Court	356,076.17	0.693477	22,353		22,353	3,236	25,588
027 General Sessions Court	421,791.77	0.821462	26,478		26,478	3,833	30,311
028 State Trial Courts	598,412.44	1.165440	37,565		37,565	5,438	43,003
029 Justice Integration Services	1,360,339.49	2.649333	85,395		85,395	12,363	97,758
030 Sheriff's Office	141,264.20	0.275119	8,868		8,868	1,284	10,152
030 Sheriff's Office - Security Services	2,012,998.06	3.920419	126,365		126,365	18,294	144,659
031 Police	8,695,942.65	16.935805	545,886		545,886	79,035	624,921
032 Fire	2,941,060.18	5.727869	184,624		184,624	26,728	211,352
033 Codes Administration	1,495,346.62	2.912266	93,870		93,870	13,589	107,459
034 Beer Board	123,059.81	0.239665	7,725		7,725	1,118	8,843
035 Agricultural Extension	38,455.90	0.074895	2,414		2,414	349	2,763
037 Social Services	364,892.42	0.710647	22,906		22,906	3,316	26,222
038 Health	2,335,898.26	4.549285	146,635		146,635	21,228	167,863
039 Public Library	3,065,167.10	5.969574	192,415		192,415	27,856	220,271

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
040 Parks	2,321,634.51	4.521505	145,740		145,740	21,099	166,839
041 Arts Commission	82,869.00	0.161392	5,202		5,202	753	5,955
042 Transportation	1,802,540.82	3.510543	113,154		113,154	16,381	129,535
044 Human Relations Commission	43,657.77	0.085026	2,741		2,741	397	3,137
047 Criminal Justice Planning	31,045.73	0.060463	1,949		1,949	282	2,231
048 Internal Audit	58,111.27	0.113175	3,648		3,648	528	4,176
049 Office of Emergency Management	346,132.98	0.674112	21,728		21,728	3,145	24,874
051 Office of Family Safety	244,393.53	0.475969	15,342		15,342	2,221	17,563
053 Office of Homeless Services	39,987.10	0.077877	2,510		2,510	363	2,873
054 Community Review Board	101,159.85	0.197014	6,350		6,350	919	7,269
060 Farmer's Market	65,005.33	0.126601	4,081		4,081	591	4,671
061 Municipal Auditorium	63,943.24	0.124533	4,014		4,014	581	4,595
062 State Fair Board	150,702.52	0.293501	9,460		9,460	1,370	10,830
064 Sports Authority	53,786.13	0.104751	3,376		3,376	489	3,865
065 Water and Sewer - Stormwater Svcs	489,700.00	0.953716	30,741		30,741	4,450	35,191
065 Water and Sewer - Water Services	3,810,724.96	7.421587	239,217		239,217	34,631	273,848
071 Convention Center Authority	376,900.00	0.734033	23,660		23,660	3,425	27,085
072 Waste Services - Solid Waste Operati	255,384.39	0.497375	16,032		16,032	2,321	18,352
075 Metro Action Commission (MAC)	1,351,709.37	2.632525	84,853		84,853	12,284	97,137
077 Metro Devlp & Housing Auth (MDHA)	24,300.00	0.047326	1,525		1,525	221	1,746
078 Metropolitan Transit Authority (MTA)	1,014,800.00	1.976376	63,704		63,704	9,222	72,926
080 Metro Nashville Public School (MNPS)	5,862,300.00	11.417137	368,004		368,004	53,276	421,280
091 Emergency Communication Center	1,691,611.10	3.294501	106,190		106,190	15,373	121,563
Hospital Authority	138,168.00	0.269089	8,673		8,673	1,256	9,929
Nashville Electric Service (NES)	881,300.00	1.716378	55,323		55,323	8,009	63,332
All Other	545,040.43	1.061495	34,215		34,215	4,953	39,168
Schedule .4 Total for Information Systems	51,346,496.81	100.000000	3,223,263		3,223,263	464,298	3,687,561

Allocation Basis: Total Information Systems Billings by Benefiting Department

Allocation Source: FY 2025 Information Systems Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	158,805.05	0.334476	326		326		326
003 Metropolitan Clerk	219,669.36	0.462669	451		451		451
003 Metropolitan Clerk - Records Center	11,718.63	0.024682	24		24		24
004 Mayor's Office - Administration	326,018.86	0.686664	669		669		669
005 Election Commission	396,941.65	0.836042	815		815		815
006 Law	206,184.75	0.434268	423		423		423
007 Planning Commission	546,130.81	1.150265	1,121		1,121		1,121
008 Human Resources	416,242.48	0.876693	854		854		854
009 Register of Deeds	199,244.97	0.419651	409		409		409
010 General Services - Administration	56,442.08	0.118879	116		116		116
010 General Services - Facilities	870,127.43	1.832669	1,786		1,786		1,786
010 General Services - Fleet Management	552,498.81	1.163677	1,134		1,134		1,134
010 General Services - Mail Services	13,073.87	0.027536	27		27		27
010 General Services - Real Estate	15,232.44	0.032083	31		31		31
010 General Services - Surplus Property	27,756.62	0.058461	57		57		57
011 Historical Commission	106,735.68	0.224808	219		219		219
012 IOD Network (Injured-On-Duty)	3,264.50	0.006876	7		7		7
014 Information Technology Service	(1,901,712.30)	(4.005402)	(3,903)		(3,903)		(3,903)
015 Finance - Accountability	17,111.97	0.036041	35		35		35
015 Finance - Administration	100,767.57	0.212237	207		207		207
015 Finance - Business Assistance	27,387.47	0.057684	56		56		56
015 Finance - Grants & Cost Planning	9,269.04	0.019523	19		19		19
015 Finance - Office of Mgmt & Budget	45,423.94	0.095672	93		93		93
015 Finance - Operations	223,734.43	0.471231	459		459		459
015 Finance - Payroll	45,241.21	0.095287	93		93		93
015 Finance - Purchasing	42,645.71	0.089821	88		88		88
015 Finance - Treasury	39,663.89	0.083540	81		81		81
015 Finance - Diversity Equity & Inclus	10,040.25	0.021147	21		21		21
016 Assessor of Property	649,651.33	1.368301	1,333		1,333		1,333
017 Trustee	164,753.75	0.347006	338		338		338
018 County Clerk	288,389.21	0.607408	592		592		592
019 District Attorney	639,355.66	1.346616	1,312		1,312		1,312
021 Public Defender	247,417.27	0.521112	508		508		508
022 Juvenile Court Clerk	109,329.46	0.230271	224		224		224
023 Circuit Court Clerk	217,749.58	0.458626	447		447		447
024 Criminal Court Clerk	375,003.19	0.789835	770		770		770
025 Clerk and Master - Chancery	55,873.09	0.117680	115		115		115
026 Juvenile Court	347,876.17	0.732700	714		714		714
027 General Sessions Court	417,091.77	0.878482	856		856		856
028 State Trial Courts	594,012.44	1.251114	1,219		1,219		1,219
029 Justice Integration Services	1,360,339.49	2.865158	2,792		2,792		2,792
030 Sheriff's Office	140,264.20	0.295426	288		288		288
030 Sheriff's Office - Security Services	1,793,198.06	3.776848	3,681		3,681		3,681
031 Police	7,641,342.65	16.094258	15,684		15,684		15,684
032 Fire	2,496,160.18	5.257433	5,123		5,123		5,123
033 Codes Administration	1,495,346.62	3.149511	3,069		3,069		3,069
034 Beer Board	121,159.81	0.255188	249		249		249
035 Agricultural Extension	38,455.90	0.080996	79		79		79
037 Social Services	364,892.42	0.768539	749		749		749
038 Health	2,298,798.26	4.841748	4,718		4,718		4,718
039 Public Library	3,062,667.10	6.450614	6,286		6,286		6,286

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service

Activity - Info Sys Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
040 Parks	2,302,034.51	4.848564	4,725		4,725		4,725
041 Arts Commission	82,869.00	0.174539	170		170		170
042 Transportation	1,750,140.82	3.686161	3,592		3,592		3,592
044 Human Relations Commission	43,657.77	0.091952	90		90		90
047 Criminal Justice Planning	31,045.73	0.065389	64		64		64
048 Internal Audit	58,111.27	0.122394	119		119		119
049 Office of Emergency Management	300,332.98	0.632564	616		616		616
051 Office of Family Safety	244,393.53	0.514744	502		502		502
053 Office of Homeless Services	39,987.10	0.084221	82		82		82
054 Community Review Board	101,159.85	0.213064	208		208		208
060 Farmer's Market	65,005.33	0.136915	133		133		133
061 Municipal Auditorium	63,943.24	0.134678	131		131		131
062 State Fair Board	150,702.52	0.317411	309		309		309
064 Sports Authority	53,786.13	0.113285	110		110		110
065 Water and Sewer - Stormwater Svcs	489,700.00	1.031410	1,005		1,005		1,005
065 Water and Sewer - Water Services	3,785,724.96	7.973525	7,770		7,770		7,770
071 Convention Center Authority	376,900.00	0.793830	774		774		774
072 Waste Services - Solid Waste Operati	255,384.39	0.537893	524		524		524
075 Metro Action Commission (MAC)	1,351,709.37	2.846981	2,774		2,774		2,774
077 Metro Devlp & Housing Auth (MDHA)	24,300.00	0.051181	50		50		50
078 Metropolitan Transit Authority (MTA)	1,014,800.00	2.137380	2,083		2,083		2,083
080 Metro Nashville Public School (MNPS)	5,526,600.00	11.640170	11,343		11,343		11,343
091 Emergency Communication Center	1,655,311.10	3.486430	3,398		3,398		3,398
Nashville Electric Service (NES)	6,300.00	0.013269	13		13		13
Schedule .4 Total for Info Sys Depreciation	47,478,688.38	100.000000	97,450		97,450	0	97,450

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2025 Information Systems Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,800.00	0.078731	83		83		83
010 General Services - Fleet Management	10,700.00	0.300866	317		317		317
019 District Attorney	2,200.00	0.061860	65		65		65
026 Juvenile Court	8,200.00	0.230570	243		243		243
027 General Sessions Court	4,700.00	0.132156	139		139		139
028 State Trial Courts	4,400.00	0.123721	130		130		130
030 Sheriff's Office	1,000.00	0.028118	30		30		30
030 Sheriff's Office - Security Services	219,800.00	6.180407	6,512		6,512		6,512
031 Police	1,054,600.00	29.653583	31,246		31,246		31,246
032 Fire	444,900.00	12.509841	13,182		13,182		13,182
034 Beer Board	1,900.00	0.053425	56		56		56
038 Health	37,100.00	1.043190	1,099		1,099		1,099
039 Public Library	2,500.00	0.070296	74		74		74
040 Parks	19,600.00	0.551119	581		581		581
042 Transportation	52,400.00	1.473400	1,553		1,553		1,553
049 Office of Emergency Management	45,800.00	1.287819	1,357		1,357		1,357
065 Water and Sewer - Water Services	25,000.00	0.702958	741		741		741
080 Metro Nashville Public School (MNPS)	335,700.00	9.439321	9,946		9,946		9,946
091 Emergency Communication Center	36,300.00	1.020695	1,076		1,076		1,076
Nashville Electric Service (NES)	875,000.00	24.603532	25,925		25,925		25,925
All Other	371,800.00	10.454392	11,016		11,016		11,016
Schedule .4 Total for Radio Depreciation	3,556,400.00	100.000000	105,371		105,371	0	105,371

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2025 Information Systems Billings Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
002 Metropolitan Council	11,738	11,412	326	0
003 Metropolitan Clerk	16,237	15,786	451	0
003 Metropolitan Clerk - Records Center	760	736	24	0
004 Mayor's Office - Administration	24,098	23,428	669	0
005 Election Commission	29,340	28,525	815	0
006 Law	13,366	12,943	423	0
007 Planning Commission	40,367	39,246	1,121	0
008 Human Resources	26,984	26,129	854	0
009 Register of Deeds	14,727	14,318	409	0
010 General Services - Administration	3,659	3,543	116	0
010 General Services - Facilities	56,667	54,798	1,786	83
010 General Services - Fleet Management	36,806	35,355	1,134	317
010 General Services - Mail Services	848	821	27	0
010 General Services - Real Estate	987	956	31	0
010 General Services - Surplus Property	2,051	1,995	57	0
011 Historical Commission	7,889	7,670	219	0
012 IOD Network (Injured-On-Duty)	212	205	7	0
014 Information Technology Service	(123,283)	(119,379)	(3,903)	0
015 Finance - Accountability	1,265	1,230	35	0
015 Finance - Administration	7,448	7,241	207	0
015 Finance - Business Assistance	2,024	1,968	56	0
015 Finance - Grants & Cost Planning	685	666	19	0
015 Finance - Office of Mgmt & Budget	3,357	3,264	93	0
015 Finance - Operations	16,537	16,078	459	0
015 Finance - Payroll	3,344	3,251	93	0
015 Finance - Purchasing	3,152	3,065	88	0
015 Finance - Treasury	2,932	2,850	81	0
015 Finance - Diversity Equity & Inclus	742	721	21	0
016 Assessor of Property	48,019	46,685	1,333	0
017 Trustee	12,178	11,840	338	0
018 County Clerk	21,316	20,724	592	0
019 District Attorney	47,481	46,104	1,312	65
021 Public Defender	18,288	17,780	508	0
022 Juvenile Court Clerk	8,081	7,857	224	0
023 Circuit Court Clerk	16,095	15,648	447	0
024 Criminal Court Clerk	27,718	26,948	770	0
025 Clerk and Master - Chancery	4,130	4,015	115	0
026 Juvenile Court	26,545	25,588	714	243
027 General Sessions Court	31,306	30,311	856	139
028 State Trial Courts	44,353	43,003	1,219	130
029 Justice Integration Services	100,550	97,758	2,792	0
030 Sheriff's Office	10,469	10,152	288	30
030 Sheriff's Office - Security Services	154,852	144,659	3,681	6,512
031 Police	671,851	624,921	15,684	31,246
032 Fire	229,657	211,352	5,123	13,182
033 Codes Administration	110,529	107,459	3,069	0
034 Beer Board	9,148	8,843	249	56
035 Agricultural Extension	2,842	2,763	79	0
037 Social Services	26,971	26,222	749	0
038 Health	173,681	167,863	4,718	1,099
039 Public Library	226,631	220,271	6,286	74
040 Parks	172,144	166,839	4,725	581

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
041 Arts Commission	6,125	5,955	170	0
042 Transportation	134,680	129,535	3,592	1,553
044 Human Relations Commission	3,227	3,137	90	0
047 Criminal Justice Planning	2,295	2,231	64	0
048 Internal Audit	4,295	4,176	119	0
049 Office of Emergency Management	26,847	24,874	616	1,357
051 Office of Family Safety	18,064	17,563	502	0
053 Office of Homeless Services	2,956	2,873	82	0
054 Community Review Board	7,477	7,269	208	0
060 Farmer's Market	4,805	4,671	133	0
061 Municipal Auditorium	4,726	4,595	131	0
062 State Fair Board	11,139	10,830	309	0
064 Sports Authority	3,975	3,865	110	0
065 Water and Sewer - Stormwater Svcs	36,196	35,191	1,005	0
065 Water and Sewer - Water Services	282,359	273,848	7,770	741
071 Convention Center Authority	27,859	27,085	774	0
072 Waste Services - Solid Waste Operati	18,877	18,352	524	0
075 Metro Action Commission (MAC)	99,912	97,137	2,774	0
077 Metro Devlp & Housing Auth (MDHA)	1,796	1,746	50	0
078 Metropolitan Transit Authority (MTA)	75,009	72,926	2,083	0
080 Metro Nashville Public School (MNPS)	442,570	421,280	11,343	9,946
091 Emergency Communication Center	126,037	121,563	3,398	1,076
Hospital Authority	9,929	9,929	0	0
Nashville Electric Service (NES)	89,270	63,332	13	25,925
All Other	50,184	39,168	0	11,016
Direct Bill	0	0	0	0
Total	3,890,382	3,687,561	97,450	105,371

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*.
- **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 2025. 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.
- **Prompt Pay & Procurement Monitoring/Certificates of Insurance (COI)** - the costs associated with these functions were transitioned to *Finance - BAO* and are allocated within that central service department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Accountability

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	782,574			782,574
Inbound Costs:				
001 Administrative - Post Audits	169	1	170	
001 Administrative - Miscellaneous	16	0	16	
010 General Services - Real Estate	75	28	103	
014 Information Technology Service	1,109	155	1,265	
015 Finance - Administration		178,798	178,798	
015 Finance - Grants & Cost Planning		50	50	
015 Finance - Office of Mgmt & Budget		759	759	
015 Finance - Operations		897	897	
015 Finance - Payroll		240	240	
015 Finance - Treasury		62	62	
015 Finance - Diversity Equity & Inclus		250	250	
048 Internal Audit		293	293	
Total Allocated Additions:	1,370	181,533	182,903	182,903
Total To Be Allocated:	783,944	181,533		965,477

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	450,578	0	196,181	149,547	0
501102 Leave Pay	43,724	0	19,037	14,512	0
501103 Holiday Pay	24,078	0	10,484	7,991	0
501134 Paid Family Leave	12,255	0	5,336	4,067	0
501160 YE Biweekly Sal/Fringe Accr	2,637	0	1,148	875	0
501172 Employer OASDI	31,452	0	13,694	10,439	0
501173 Employer SSN Medical	7,356	0	3,204	2,441	0
501174 Employer Group Health	61,435	0	26,749	20,390	0
501175 Employer Dental Group	1,769	0	770	587	0
501176 Employer Group Life	660	0	287	219	0
501177 Employer Pension	62,483	0	27,205	20,738	0
501182 Cafe Plan Pre-Tax Savings	46	0	20	15	0
502314 Pre-Employment Checks	137	0	60	45	0
502503 Cell Phone Service	457	0	199	152	0
502883 Registration	1,917	0	835	636	0
502884 Membership Dues	180	0	78	60	0
502951 Info Systems Charge	15,100	0	6,575	5,012	0
502957 Telecmmnct'n Charge	2,012	0	876	668	0
502983 Surplus Property	200	0	87	66	0
503100 Offc & Admin Supply	256	0	112	85	0
503120 Computer Software	556	0	241	185	0
503130 Computer Hardware <$10K	58	0	25	19	0
505252 Software License	63,228	0	27,530	20,985	0
Departmental Total					
Expenditures Per Financial Statement	782,574				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	782,574	0	340,733	259,734	0
Allocation Step 1					
Inbound - All Others	1,370	0	596	455	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	783,944	0	341,329	260,189	0
Allocation Step 2					
Inbound - All Others	181,533	0	79,041	60,251	0
2nd Allocation	181,533	0	79,041	60,251	0
Total For 015 Finance - Accountability					
Schedule .3 Total	965,477	0	420,370	320,439	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0	69,299	35,551	0
501102 Leave Pay	0	6,725	3,450	0
501103 Holiday Pay	0	3,703	1,900	0
501134 Paid Family Leave	0	1,885	967	0
501160 YE Biweekly Sal/Fringe Accr	0	406	208	0
501172 Employer OASDI	0	4,837	2,482	0
501173 Employer SSN Medical	0	1,131	580	0
501174 Employer Group Health	0	9,449	4,847	0
501175 Employer Dental Group	0	272	140	0
501176 Employer Group Life	0	102	52	0
501177 Employer Pension	0	9,610	4,930	0
501182 Cafe Plan Pre-Tax Savings	0	7	4	0
502314 Pre-Employment Checks	0	21	11	0
502503 Cell Phone Service	0	70	36	0
502883 Registration	0	295	151	0
502884 Membership Dues	0	28	14	0
502951 Info Systems Charge	0	2,322	1,191	0
502957 Telecmmnct'n Charge	0	309	159	0
502983 Surplus Property	0	31	16	0
503100 Offc & Admin Supply	0	39	20	0
503120 Computer Software	0	86	44	0
503130 Computer Hardware <$10K	0	9	5	0
505252 Software License	0	9,724	4,989	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	120,360	61,747	0
Allocation Step 1				
Inbound - All Others	0	211	108	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	0	120,571	61,855	0
Allocation Step 2				
Inbound - All Others	0	27,919	14,323	0
2nd Allocation	0	27,919	14,323	0
Total For 015 Finance - Accountability				
Schedule .3 Total	0	148,490	76,178	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	341,329		341,329	79,041	420,370
Schedule .4 Total for Community Partnerships	100	100.000000	341,329		341,329	79,041	420,370

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	260,189		260,189	60,251	320,439
Schedule .4 Total for Direct Appropriations	100	100.000000	260,189		260,189	60,251	320,439

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0		0		0
Schedule .4 Total for Procurement Monitoring/COI	100	100.000000	0		0	0	0

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0		0		0
002 Metropolitan Council	4	1.666667	0		0		0
003 Metropolitan Clerk	4	1.666667	0		0		0
004 Mayor's Office - Administration	4	1.666667	0		0		0
005 Election Commission	4	1.666667	0		0		0
006 Law	4	1.666667	0		0		0
007 Planning Commission	4	1.666667	0		0		0
008 Human Resources	4	1.666667	0		0		0
009 Register of Deeds	4	1.666667	0		0		0
010 General Services - Administration	4	1.666667	0		0		0
011 Historical Commission	4	1.666667	0		0		0
012 Employee Benefit Board	4	1.666667	0		0		0
014 Information Technology Service	4	1.666667	0		0		0
015 Finance - Administration	4	1.666667	0		0		0
016 Assessor of Property	4	1.666667	0		0		0
017 Trustee	4	1.666667	0		0		0
018 County Clerk	4	1.666667	0		0		0
019 District Attorney	4	1.666667	0		0		0
021 Public Defender	4	1.666667	0		0		0
022 Juvenile Court Clerk	4	1.666667	0		0		0
023 Circuit Court Clerk	4	1.666667	0		0		0
024 Criminal Court Clerk	4	1.666667	0		0		0
025 Clerk and Master - Chancery	4	1.666667	0		0		0
026 Juvenile Court	4	1.666667	0		0		0
027 General Sessions Court	4	1.666667	0		0		0
028 State Trial Courts	4	1.666667	0		0		0
029 Justice Integration Services	4	1.666667	0		0		0
030 Sheriff's Office	4	1.666667	0		0		0
031 Police	4	1.666667	0		0		0
032 Fire	4	1.666667	0		0		0
033 Codes Administration	4	1.666667	0		0		0
034 Beer Board	4	1.666667	0		0		0
035 Agricultural Extension	4	1.666667	0		0		0
037 Social Services	4	1.666667	0		0		0
038 Health	4	1.666667	0		0		0
039 Public Library	4	1.666667	0		0		0
040 Parks	4	1.666667	0		0		0
041 Arts Commission	4	1.666667	0		0		0
042 Transportation	8	3.333315	0		0		0
044 Human Relations Commission	4	1.666667	0		0		0
047 Criminal Justice Planning	4	1.666667	0		0		0
060 Farmer's Market	4	1.666667	0		0		0
061 Municipal Auditorium	4	1.666667	0		0		0
062 State Fair Board	4	1.666667	0		0		0
064 Sports Authority	4	1.666667	0		0		0
065 Water and Sewer - Stormwater Svcs	4	1.666667	0		0		0
065 Water and Sewer - General	4	1.666667	0		0		0
068 District Energy System (DES)	4	1.666667	0		0		0
070 Community Education Commission	4	1.666667	0		0		0
071 Convention Center Authority	8	3.333333	0		0		0
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	0		0		0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0		0		0
080 Metro Nashville Public School (MNPS)	4	1.666667	0		0		0
090 Debt Service	4	1.666667	0		0		0
091 Emergency Communication Center	4	1.666667	0		0		0
Bordeaux Longterm Care	4	1.666667	0		0		0
Knowles Home	4	1.666667	0		0		0
All Other	4	1.666667	0		0		0
Schedule .4 Total for Prompt Pay	240	100.000000	0		0	0	0

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
062 State Fair Board	1	25.000000	30,143		30,143	6,980	37,123
067 General Hospital	1	25.000000	30,143		30,143	6,980	37,123
All Other	2	50.000000	60,285		60,285	13,959	74,245
Schedule .4 Total for Special Projects	4	100.000000	120,571		120,571	27,919	148,490

Allocation Basis: Number of Special Projects by Benefiting Department
Allocation Source: FY 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	61,855		61,855	14,323	76,178
Schedule .4 Total for Grants & Cost Planning	100	100.000000	61,855		61,855	14,323	76,178

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability

Receiving Department	Total	Community Partnerships	Direct Appropriations	Procurement Monitoring/COI	Prompt Pay
015 Finance - Grants & Cost Planning	76,178	0	0	0	0
062 State Fair Board	37,123	0	0	0	0
067 General Hospital	37,123	0	0	0	0
All Other	815,054	420,370	320,439	0	0
Direct Bill	0	0	0	0	0
Total	965,477	420,370	320,439	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability

Receiving Department	Special Projects	Grants & Cost Planning	Grants
015 Finance - Grants & Cost Planning	0	76,178	0
062 State Fair Board	37,123	0	0
067 General Hospital	37,123	0	0
All Other	74,245	0	0
Direct Bill	0	0	0
Total	148,490	76,178	0

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,582,297			2,582,297
Inbound Costs:				
001 Administrative - Employee Benefits	524,589	1,098	525,687	
001 Administrative - Insurance	1,838	347	2,185	
001 Administrative - Post Audits	558	3	561	
001 Administrative - Miscellaneous	54	1	54	
003 Metropolitan Clerk - Records Center	14	1	15	
006 Law	139,570	90,576	230,146	
008 Human Resources	94,812	5,035	99,847	
010 General Services - Facilities	162,863	17,658	180,521	
010 General Services - Mail Services	275	39	314	
010 General Services - Real Estate	248	91	339	
014 Information Technology Service	6,532	916	7,448	
015 Finance - Business Assistance		1,565	1,565	
015 Finance - Grants & Cost Planning		5,467	5,467	
015 Finance - Office of Mgmt & Budget		2,374	2,374	
015 Finance - Operations		2,566	2,566	
015 Finance - Payroll		2,129	2,129	
015 Finance - Purchasing		108,501	108,501	
015 Finance - Treasury		300	300	
015 Finance - Diversity Equity & Inclus		97,470	97,470	
048 Internal Audit		965	965	
Total Allocated Additions:	931,352	337,103	1,268,454	1,268,454
Total To Be Allocated:	3,513,649	337,103		3,850,751

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	Total	G&A	Administration
Other Expense & Cost			
501101 Regular Pay	1,455,583	0	1,455,583
501102 Leave Pay	233,590	0	233,590
501103 Holiday Pay	79,165	0	79,165
501109 Longevity	5,112	0	5,112
501160 YE Biweekly Sal/Fringe Accr	8,384	0	8,384
501172 Employer OASDI	91,548	0	91,548
501173 Employer SSN Medical	24,832	0	24,832
501174 Employer Group Health	140,135	0	140,135
501175 Employer Dental Group	3,949	0	3,949
501176 Employer Group Life	1,315	0	1,315
501177 Employer Pension	201,677	0	201,677
501181 FSA Pre-Tax Savings	806	0	806
501182 Cafe Plan Pre-Tax Savings	63	0	63
502105 Cable Television	618	0	618
502223 Legal Services	9,965	0	9,965
502229 Actuary Studies	117,566	0	117,566
502309 Educational Service	11,784	0	11,784
502314 Pre-Employment Checks	70	0	70
502401 Transport Non-employee	8	0	8
502451 Employee Out-of-town Travel	29,245	0	29,245
502452 Employee Air Travel	6,530	0	6,530
502453 Employee Local Travel/Park	46	0	46
502503 Cell Phone Service	3,875	0	3,875
502701 Printing/Binding	2,931	0	2,931
502851 Subscriptions	1,056	0	1,056
502883 Registration	29,066	0	29,066
502884 Membership Dues	4,026	0	4,026
502951 Info Systems Charge	93,200	0	93,200
502957 Telecmmnct'n Charge	7,568	0	7,568
502983 Surplus Property	500	0	500
503050 Host & Hostess	5,614	0	5,614
503100 Offc & Admin Supply	1,110	0	1,110
503120 Computer Software	1,039	0	1,039
503130 Computer Hardware <$10K	6,142	0	6,142
505233 Rent Equipment	3,497	0	3,497
505252 Software License	500	0	500
505269 Other License & Fees	182	0	182
Departmental Total			
Expenditures Per Financial Statement	2,582,297		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,582,297	0	2,582,297
Allocation Step 1			
Inbound - All Others	931,352	0	931,352
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	Total	G&A	Administration
1st Allocation	3,513,649	0	3,513,649
Allocation Step 2			
Inbound - All Others	337,103	0	337,103
2nd Allocation	337,103	0	337,103
Total For 015 Finance - Administration			
Schedule .3 Total	3,850,751	0	3,850,751

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
010 General Services - Real Estate	366,224.58	2.668100	93,748		93,748		93,748
015 Finance	206,085.75	1.501421	52,755		52,755	5,487	58,241
015 Finance - Accountability	698,472.88	5.088668	178,798		178,798		178,798
015 Finance - Business Assistance	1,313,852.31	9.571966	336,325		336,325	34,981	371,306
015 Finance - Grants & Cost Planning	418,888.26	3.051777	107,229		107,229	11,153	118,381
015 Finance - Office of Mgmt & Budget	1,990,200.38	14.499445	509,460		509,460	52,988	562,448
015 Finance - Operations	3,790,380.23	27.614512	970,277		970,277	100,918	1,071,195
015 Finance - Payroll	870,368.73	6.341002	222,801		222,801	23,173	245,974
015 Finance - Purchasing	1,838,771.04	13.396219	470,696		470,696	48,956	519,652
015 Finance - Treasury	1,442,005.36	10.505614	369,130		369,130	38,393	407,523
015 Finance - Diversity Equity & Inclus	790,795.40	5.761276	202,431		202,431	21,054	223,485
Schedule .4 Total for Administration	13,726,044.92	100.000000	3,513,649		3,513,649	337,103	3,850,751

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Administration

Receiving Department	Total	Administration
010 General Services - Real Estate	93,748	93,748
015 Finance	58,241	58,241
015 Finance - Accountability	178,798	178,798
015 Finance - Business Assistance	371,306	371,306
015 Finance - Grants & Cost Planning	118,381	118,381
015 Finance - Office of Mgmt & Budget	562,448	562,448
015 Finance - Operations	1,071,195	1,071,195
015 Finance - Payroll	245,974	245,974
015 Finance - Purchasing	519,652	519,652
015 Finance - Treasury	407,523	407,523
015 Finance - Diversity Equity & Inclus	223,485	223,485
Direct Bill	0	0
Total	3,850,751	3,850,751

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.
- **Department Auditing and Monitoring** - direct costs identified to this function include auditing, monitoring and ensuring compliance with program regulations as identified by Metro Code related to the equitable treatment of small, minority, woman, and service-disabled veteran owned businesses. These costs have been allocated directly to *015-09 Finance - Purchasing* for further allocation.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Tennessee Titans** - these costs have been allocated directly to 064 Sports Authority.
- **Choose How You Move (CHYM)** - these costs have been allocated directly to 078 Metro Transit Authority (MTA).

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Business Assistance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,447,053			1,447,053
Deductions:				
502801 Promotion	-1,261			
Total Deductions:	-1,261			-1,261
Inbound Costs:				
001 Administrative - Post Audits	313	2	314	
001 Administrative - Miscellaneous	30	0	30	
010 General Services - Real Estate	139	51	190	
014 Information Technology Service	1,775	249	2,024	
015 Finance - Administration	336,325	34,981	371,306	
015 Finance - Grants & Cost Planning		93	93	
015 Finance - Office of Mgmt & Budget		1,245	1,245	
015 Finance - Operations		1,250	1,250	
015 Finance - Payroll		567	567	
015 Finance - Treasury		124	124	
015 Finance - Diversity Equity & Inclus		410	410	
048 Internal Audit		541	541	
Total Allocated Additions:	338,582	39,512	378,094	378,094
Total To Be Allocated:	1,784,374	39,512		1,823,886

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance

	Total	G&A	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring
Other Expense & Cost					
501101 Regular Pay	850,926	228,389	199,627	268,636	8,935
501102 Leave Pay	87,089	23,375	20,431	27,494	914
501103 Holiday Pay	44,831	12,033	10,517	14,153	471
501109 Longevity	3,208	861	753	1,011	34
501160 YE Biweekly Sal/Fringe Accr	5,114	1,373	1,200	1,613	54
501172 Employer OASDI	57,602	15,460	13,513	18,185	605
501173 Employer SSN Medical	13,472	3,616	3,161	4,253	141
501174 Employer Group Health	120,267	32,280	28,215	37,968	1,263
501175 Employer Dental Group	4,699	1,261	1,102	1,484	49
501176 Employer Group Life	1,545	415	362	489	16
501177 Employer Pension	124,062	33,298	29,105	39,167	1,303
501181 FSA Pre-Tax Savings	950	255	223	299	10
501182 Cafe Plan Pre-Tax Savings	86	23	20	28	1
502229 Actuary Studies	44,270	11,882	10,386	13,976	465
502451 Employee Out-of-town Travel	15,756	4,229	3,696	4,975	165
502452 Employee Air Travel	2,389	641	560	755	25
*502801 Promotion	1,261	0	0	0	0
502883 Registration	7,275	1,953	1,707	2,296	76
502884 Membership Dues	1,830	491	429	579	19
502951 Info Systems Charge	24,100	6,468	5,654	7,608	253
502957 Telecmmnct'n Charge	3,287	882	771	1,038	35
502983 Surplus Property	300	81	70	94	3
503050 Host & Hostess	775	208	182	244	8
503100 Offc & Admin Supply	6,498	1,744	1,524	2,052	68
503120 Computer Software	1,079	290	253	341	11
505252 Software License	24,382	6,544	5,720	7,697	256
Departmental Total					
Expenditures Per Financial Statement	1,447,053				
Deductions					
*Total Disallowed Costs	(1,261)	0	0	0	0
Functional Cost	1,445,792	388,052	339,181	456,435	15,180
Allocation Step 1					
Inbound - All Others	338,582	338,582	0	0	0
Reallocate Admin Costs		(726,634)	233,007	313,557	10,428
Unallocated Costs	0	0	0	0	0
1st Allocation	1,784,374	0	572,188	769,992	25,608
Allocation Step 2					
Inbound - All Others	39,512	39,512	0	0	0
Reallocate Admin Costs		(39,512)	12,670	17,050	567
Unallocated Costs	0	0	0	0	0
2nd Allocation	39,512	0	12,670	17,050	567
Total For 015 Finance - Business Assistance					
Schedule .3 Total	1,823,886	0	584,858	787,042	26,175

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance

	Prompt Pay	Tennessee Titans	Choose How You Move
Other Expense & Cost			
501101 Regular Pay	32,761	71,308	41,270
501102 Leave Pay	3,353	7,298	4,224
501103 Holiday Pay	1,726	3,757	2,174
501109 Longevity	124	269	156
501160 YE Biweekly Sal/Fringe Accr	197	429	248
501172 Employer OASDI	2,218	4,827	2,794
501173 Employer SSN Medical	519	1,129	653
501174 Employer Group Health	4,630	10,078	5,833
501175 Employer Dental Group	181	394	228
501176 Employer Group Life	59	129	75
501177 Employer Pension	4,776	10,396	6,017
501181 FSA Pre-Tax Savings	37	80	46
501182 Cafe Plan Pre-Tax Savings	3	7	4
502229 Actuary Studies	1,704	3,710	2,147
502451 Employee Out-of-town Travel	607	1,320	764
502452 Employee Air Travel	92	200	116
*502801 Promotion	0	0	0
502883 Registration	280	610	353
502884 Membership Dues	70	153	89
502951 Info Systems Charge	928	2,020	1,169
502957 Telecmmnct'n Charge	127	275	159
502983 Surplus Property	12	25	15
503050 Host & Hostess	30	65	38
503100 Offc & Admin Supply	250	545	315
503120 Computer Software	42	90	52
505252 Software License	939	2,043	1,183
Departmental Total Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	55,665	121,157	70,122
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	38,240	83,231	48,172
Unallocated Costs	0	0	0
1st Allocation	93,905	204,388	118,294
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,079	4,526	2,619
Unallocated Costs	0	0	0
2nd Allocation	2,079	4,526	2,619
Total For 015 Finance - Business Assistance			
Schedule .3 Total	95,984	208,914	120,913

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	572,188		572,188	12,670	584,858
Schedule .4 Total for Vendor Assistance	100	100.000000	572,188		572,188	12,670	584,858

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.787402	6,063		6,063	202	6,265
005 Election Commission	1	0.262467	2,021		2,021	67	2,088
007 Planning Commission	14	3.674541	28,294		28,294	943	29,237
008 Human Resources	3	0.787402	6,063		6,063		6,063
010 General Services - Facilities	108	28.346457	218,265		218,265		218,265
014 Information Technology Service	17	4.461942	34,357		34,357		34,357
015 Finance - Grants & Cost Planning	7	1.837270	14,147		14,147	472	14,618
016 Assessor of Property	2	0.524934	4,042		4,042	135	4,177
017 Trustee	1	0.262467	2,021		2,021	67	2,088
026 Juvenile Court	1	0.262467	2,021		2,021	67	2,088
030 Sheriff's Office	2	0.524934	4,042		4,042	135	4,177
031 Police	1	0.262467	2,021		2,021	67	2,088
033 Codes Administration	1	0.262467	2,021		2,021	67	2,088
038 Health	1	0.262467	2,021		2,021	67	2,088
040 Parks	20	5.249344	40,420		40,420	1,348	41,767
041 Arts Commission	2	0.524934	4,042		4,042	135	4,177
042 Transportation	64	16.797900	129,342		129,342	4,313	133,656
048 Internal Audit	4	1.049869	8,084		8,084	269	8,353
062 State Fair Board	1	0.262467	2,021		2,021	67	2,088
064 Sports Authority	2	0.524934	4,042		4,042	135	4,177
065 Water and Sewer - General	118	30.971130	238,475		238,475	7,954	246,430
075 Metro Action Commission (MAC)	4	1.049869	8,084		8,084	269	8,353
All Other	4	1.049869	8,084		8,084	269	8,353
Schedule .4 Total for Procurement Post Award	381	100.000000	769,992		769,992	17,050	787,042

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2025 Business Assistance Report - Finance-Business Assistance

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Department Auditing and Monitoring

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	25,608		25,608	567	26,175
Schedule .4 Total for Department Auditing and Monitoring	100	100.000000	25,608		25,608	567	26,175

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,565		1,565		1,565
002 Metropolitan Council	4	1.666667	1,565		1,565	38	1,604
003 Metropolitan Clerk	4	1.666667	1,565		1,565	38	1,604
004 Mayor's Office - Administration	4	1.666667	1,565		1,565	38	1,604
005 Election Commission	4	1.666667	1,565		1,565	38	1,604
006 Law	4	1.666667	1,565		1,565		1,565
007 Planning Commission	4	1.666667	1,565		1,565	38	1,604
008 Human Resources	4	1.666667	1,565		1,565		1,565
009 Register of Deeds	4	1.666667	1,565		1,565	38	1,604
010 General Services - Administration	4	1.666667	1,565		1,565		1,565
011 Historical Commission	4	1.666667	1,565		1,565	38	1,604
012 Employee Benefit Board	4	1.666667	1,565		1,565	38	1,604
014 Information Technology Service	4	1.666667	1,565		1,565		1,565
015 Finance - Administration	4	1.666667	1,565		1,565		1,565
016 Assessor of Property	4	1.666667	1,565		1,565	38	1,604
017 Trustee	4	1.666667	1,565		1,565	38	1,604
018 County Clerk	4	1.666667	1,565		1,565	38	1,604
019 District Attorney	4	1.666667	1,565		1,565	38	1,604
021 Public Defender	4	1.666667	1,565		1,565	38	1,604
022 Juvenile Court Clerk	4	1.666667	1,565		1,565	38	1,604
023 Circuit Court Clerk	4	1.666667	1,565		1,565	38	1,604
024 Criminal Court Clerk	4	1.666667	1,565		1,565	38	1,604
025 Clerk and Master - Chancery	4	1.666667	1,565		1,565	38	1,604
026 Juvenile Court	4	1.666667	1,565		1,565	38	1,604
027 General Sessions Court	4	1.666667	1,565		1,565	38	1,604
028 State Trial Courts	4	1.666667	1,565		1,565	38	1,604
029 Justice Integration Services	4	1.666667	1,565		1,565	38	1,604
030 Sheriff's Office	4	1.666667	1,565		1,565	38	1,604
031 Police	4	1.666667	1,565		1,565	38	1,604
032 Fire	4	1.666667	1,565		1,565	38	1,604
033 Codes Administration	4	1.666667	1,565		1,565	38	1,604
034 Beer Board	4	1.666667	1,565		1,565	38	1,604
035 Agricultural Extension	4	1.666667	1,565		1,565	38	1,604
037 Social Services	4	1.666667	1,565		1,565	38	1,604
038 Health	4	1.666667	1,565		1,565	38	1,604
039 Public Library	4	1.666667	1,565		1,565	38	1,604
040 Parks	4	1.666667	1,565		1,565	38	1,604
041 Arts Commission	4	1.666667	1,565		1,565	38	1,604
042 Transportation	8	3.333315	3,130		3,130	80	3,210
044 Human Relations Commission	4	1.666667	1,565		1,565	38	1,604
047 Criminal Justice Planning	4	1.666667	1,565		1,565	38	1,604
060 Farmer's Market	4	1.666667	1,565		1,565	38	1,604
061 Municipal Auditorium	4	1.666667	1,565		1,565	38	1,604
062 State Fair Board	4	1.666667	1,565		1,565	38	1,604
064 Sports Authority	4	1.666667	1,565		1,565	38	1,604
065 Water and Sewer - Stormwater Svcs	4	1.666667	1,565		1,565	38	1,604
065 Water and Sewer - General	4	1.666667	1,565		1,565	38	1,604
068 District Energy System (DES)	4	1.666667	1,565		1,565	38	1,604
070 Community Education Commission	4	1.666667	1,565		1,565	38	1,604
071 Convention Center Authority	8	3.333333	3,129		3,129	77	3,206
077 Metro Devlp & Housing Auth (MDHA)	4	1.666667	1,565		1,565	38	1,604

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,565		1,565	38	1,604
080 Metro Nashville Public School (MNPS)	4	1.666667	1,565		1,565	38	1,604
090 Debt Service	4	1.666667	1,565		1,565	38	1,604
091 Emergency Communication Center	4	1.666667	1,565		1,565	38	1,604
Bordeaux Longterm Care	4	1.666667	1,565		1,565	38	1,604
Knowles Home	4	1.666667	1,565		1,565	38	1,604
All Other	4	1.666667	1,565		1,565	38	1,604
Schedule .4 Total for Prompt Pay	240	100.000000	93,905		93,905	2,079	95,984

Allocation Basis: Number of Prompt Pay Reviews Completed by Benefiting Department
Allocation Source: FY 2025 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Tennessee Titans

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
064 Sports Authority	100	100.000000	204,388		204,388	4,526	208,914
Schedule .4 Total for Tennessee Titans	100	100.000000	204,388		204,388	4,526	208,914

Allocation Basis: Direct Allocation to 064 Sports Authority
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Business Assistance

Activity - Choose How You Move

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	100	100.000000	118,294		118,294	2,619	120,913
Schedule .4 Total for Choose How You Move	100	100.000000	118,294		118,294	2,619	120,913

Allocation Basis: Direct Allocation to 078 Metro Transit Authority (MTA)
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring	Prompt Pay
001 Administrative - Corporate Dues	1,565	0	0	0	1,565
002 Metropolitan Council	1,604	0	0	0	1,604
003 Metropolitan Clerk	1,604	0	0	0	1,604
004 Mayor's Office	6,265	0	6,265	0	0
004 Mayor's Office - Administration	1,604	0	0	0	1,604
005 Election Commission	3,692	0	2,088	0	1,604
006 Law	1,565	0	0	0	1,565
007 Planning Commission	30,841	0	29,237	0	1,604
008 Human Resources	7,628	0	6,063	0	1,565
009 Register of Deeds	1,604	0	0	0	1,604
010 General Services - Administration	1,565	0	0	0	1,565
010 General Services - Facilities	218,265	0	218,265	0	0
011 Historical Commission	1,604	0	0	0	1,604
012 Employee Benefit Board	1,604	0	0	0	1,604
014 Information Technology Service	35,922	0	34,357	0	1,565
015 Finance - Administration	1,565	0	0	0	1,565
015 Finance - Grants & Cost Planning	14,618	0	14,618	0	0
015 Finance - Purchasing	611,033	584,858	0	26,175	0
016 Assessor of Property	5,780	0	4,177	0	1,604
017 Trustee	3,692	0	2,088	0	1,604
018 County Clerk	1,604	0	0	0	1,604
019 District Attorney	1,604	0	0	0	1,604
021 Public Defender	1,604	0	0	0	1,604
022 Juvenile Court Clerk	1,604	0	0	0	1,604
023 Circuit Court Clerk	1,604	0	0	0	1,604
024 Criminal Court Clerk	1,604	0	0	0	1,604
025 Clerk and Master - Chancery	1,604	0	0	0	1,604
026 Juvenile Court	3,692	0	2,088	0	1,604
027 General Sessions Court	1,604	0	0	0	1,604
028 State Trial Courts	1,604	0	0	0	1,604
029 Justice Integration Services	1,604	0	0	0	1,604
030 Sheriff's Office	5,780	0	4,177	0	1,604
031 Police	3,692	0	2,088	0	1,604
032 Fire	1,604	0	0	0	1,604
033 Codes Administration	3,692	0	2,088	0	1,604
034 Beer Board	1,604	0	0	0	1,604
035 Agricultural Extension	1,604	0	0	0	1,604
037 Social Services	1,604	0	0	0	1,604
038 Health	3,692	0	2,088	0	1,604
039 Public Library	1,604	0	0	0	1,604
040 Parks	43,371	0	41,767	0	1,604
041 Arts Commission	5,780	0	4,177	0	1,604
042 Transportation	136,866	0	133,656	0	3,210
044 Human Relations Commission	1,604	0	0	0	1,604
047 Criminal Justice Planning	1,604	0	0	0	1,604
048 Internal Audit	8,353	0	8,353	0	0
060 Farmer's Market	1,604	0	0	0	1,604
061 Municipal Auditorium	1,604	0	0	0	1,604
062 State Fair Board	3,692	0	2,088	0	1,604
064 Sports Authority	214,694	0	4,177	0	1,604
065 Water and Sewer - Stormwater Svcs	1,604	0	0	0	1,604
065 Water and Sewer - General	248,033	0	246,430	0	1,604

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	Total	Vendor Assistance	Procurement Post Award	Department Auditing and Monitoring	Prompt Pay
068 District Energy System (DES)	1,604	0	0	0	1,604
070 Community Education Commission	1,604	0	0	0	1,604
071 Convention Center Authority	3,206	0	0	0	3,206
075 Metro Action Commission (MAC)	8,353	0	8,353	0	0
077 Metro Devlp & Housing Auth (MDHA)	1,604	0	0	0	1,604
078 Metropolitan Transit Authority (MTA)	122,517	0	0	0	1,604
080 Metro Nashville Public School (MNPS)	1,604	0	0	0	1,604
090 Debt Service	1,604	0	0	0	1,604
091 Emergency Communication Center	1,604	0	0	0	1,604
Bordeaux Longterm Care	1,604	0	0	0	1,604
Knowles Home	1,604	0	0	0	1,604
All Other	9,957	0	8,353	0	1,604
Direct Bill	0	0	0	0	0
Total	1,823,886	584,858	787,042	26,175	95,984

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	Tennessee Titans	Choose How You Move
001 Administrative - Corporate Dues	0	0
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
004 Mayor's Office	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
009 Register of Deeds	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	0	0
011 Historical Commission	0	0
012 Employee Benefit Board	0	0
014 Information Technology Service	0	0
015 Finance - Administration	0	0
015 Finance - Grants & Cost Planning	0	0
015 Finance - Purchasing	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	0
021 Public Defender	0	0
022 Juvenile Court Clerk	0	0
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
031 Police	0	0
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
039 Public Library	0	0
040 Parks	0	0
041 Arts Commission	0	0
042 Transportation	0	0
044 Human Relations Commission	0	0
047 Criminal Justice Planning	0	0
048 Internal Audit	0	0
060 Farmer's Market	0	0
061 Municipal Auditorium	0	0
062 State Fair Board	0	0
064 Sports Authority	208,914	0
065 Water and Sewer - Stormwater Svcs	0	0
065 Water and Sewer - General	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance

Receiving Department	Tennessee Titans	Choose How You Move
068 District Energy System (DES)	0	0
070 Community Education Commission	0	0
071 Convention Center Authority	0	0
075 Metro Action Commission (MAC)	0	0
077 Metro Devlp & Housing Auth (MDHA)	0	0
078 Metropolitan Transit Authority (MTA)	0	120,913
080 Metro Nashville Public School (MNPS)	0	0
090 Debt Service	0	0
091 Emergency Communication Center	0	0
Bordeaux Longterm Care	0	0
Knowles Home	0	0
All Other	0	0
Direct Bill	0	0
Total	208,914	120,913

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Grants & Cost Planning

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	429,072			429,072
Inbound Costs:				
001 Administrative - Post Audits	49,594	274	49,868	
001 Administrative - Miscellaneous	9	0	9	
006 Law	8,975	5,824	14,799	
010 General Services - Real Estate	41	15	56	
014 Information Technology Service	601	84	685	
015 Finance - Accountability	61,855	14,323	76,178	
015 Finance - Administration	107,229	11,153	118,381	
015 Finance - Business Assistance	14,147	472	14,618	
015 Finance - Grants & Cost Planning		28	28	
015 Finance - Office of Mgmt & Budget		357	357	
015 Finance - Operations		726	726	
015 Finance - Payroll		145	145	
015 Finance - Treasury		35	35	
015 Finance - Diversity Equity & Inclus		118	118	
048 Internal Audit		160	160	
Total Allocated Additions:	242,450	33,714	276,163	276,163
Total To Be Allocated:	671,522	33,714		705,235

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	263,487	9,960	110,059	117,172	26,296
501102 Leave Pay	45,202	1,709	18,881	20,101	4,511
501103 Holiday Pay	14,870	562	6,211	6,613	1,484
501109 Longevity	1,870	71	781	831	187
501160 YE Biweekly Sal/Fringe Accr	1,607	61	671	715	160
501172 Employer OASDI	19,635	742	8,202	8,731	1,960
501173 Employer SSN Medical	4,592	174	1,918	2,042	458
501174 Employer Group Health	24,408	923	10,195	10,854	2,436
501175 Employer Dental Group	1,202	45	502	535	120
501176 Employer Group Life	301	11	126	134	30
501177 Employer Pension	41,707	1,577	17,421	18,547	4,162
501182 Cafe Plan Pre-Tax Savings	8	0	3	4	1
502883 Registration	200	8	84	88	20
502884 Membership Dues	30	1	13	13	3
502951 Info Systems Charge	8,500	321	3,550	3,781	848
502957 Telecmmnct'n Charge	769	29	321	342	77
502983 Surplus Property	200	8	84	88	20
503050 Host & Hostess	103	4	43	46	10
503100 Offc & Admin Supply	62	2	26	28	6
503120 Computer Software	319	12	133	142	32
Departmental Total					
Expenditures Per Financial Statement	429,072				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	429,072	16,220	179,224	190,807	42,821
Allocation Step 1					
Inbound - All Others	242,450	242,450	0	0	0
Reallocate Admin Costs		(258,670)	112,292	119,549	26,829
Unallocated Costs	0	0	0	0	0
1st Allocation	671,522	0	291,516	310,356	69,650
Allocation Step 2					
Inbound - All Others	33,714	33,714	0	0	0
Reallocate Admin Costs		(33,714)	14,635	15,582	3,497
Unallocated Costs	0	0	0	0	0
2nd Allocation	33,714	0	14,635	15,582	3,497
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	705,235	0	306,151	325,937	73,147

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	5	2.272727	6,625		6,625	345	6,971
007 Planning Commission	2	0.909091	2,650		2,650	138	2,788
010 General Services - Administration	1	0.454545	1,325		1,325		1,325
011 Historical Commission	5	2.272727	6,625		6,625	345	6,971
014 Information Technology Service	3	1.363636	3,975		3,975		3,975
015 Finance - Administration	4	1.818182	5,300		5,300		5,300
019 District Attorney	1	0.454545	1,325		1,325	69	1,394
026 Juvenile Court	9	4.090909	11,926		11,926	621	12,547
027 General Sessions Court	3	1.363636	3,975		3,975	207	4,182
028 State Trial Courts	4	1.818182	5,300		5,300	276	5,576
031 Police	17	7.727273	22,526		22,526	1,173	23,700
032 Fire	1	0.454545	1,325		1,325	69	1,394
037 Social Services	4	1.818182	5,300		5,300	276	5,576
038 Health	56	25.454547	74,204		74,204	3,868	78,072
039 Public Library	14	6.363636	18,551		18,551	966	19,517
040 Parks	35	15.909091	46,377		46,377	2,416	48,794
042 Transportation	10	4.545455	13,251		13,251	690	13,941
049 Office of Emergency Management	11	5.000000	14,576		14,576	759	15,335
051 Office of Family Safety	6	2.727273	7,950		7,950	414	8,365
053 Office of Homeless Services	7	3.181818	9,276		9,276	483	9,759
060 Farmer's Market	2	0.909091	2,650		2,650	138	2,788
065 Water and Sewer - General	4	1.818182	5,300		5,300	276	5,576
072 Waste Services - Solid Waste Operati	3	1.363636	3,975		3,975	207	4,182
075 Metro Action Commission (MAC)	13	5.909091	17,226		17,226	897	18,123
Schedule .4 Total for Grants Coordination	220	100.000000	291,516		291,516	14,635	306,151

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2025 Grant Assessment Report - Finance-Grants Coordination

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	16,193		16,193	873	17,065
001 Administrative - Corporate Dues	924	0.019166	59		59		59
001 Administrative - Employee Benefits	50,126	1.039748	3,227		3,227		3,227
001 Administrative - Facility Rental	12,004	0.248995	773		773		773
001 Administrative - Insurance	2,677	0.055528	172		172		172
001 Administrative - Post Audits	1,162	0.024103	75		75		75
001 Administrative - Gen Svcs Energy	2,256	0.046795	145		145		145
001 Administrative - Miscellaneous	100	0.002074	6		6		6
002 Metropolitan Council	3,562	0.073885	229		229	12	242
003 Metropolitan Clerk	965	0.020017	62		62	3	65
003 Metropolitan Clerk - Records Center	269	0.005580	17		17		17
004 Mayor's Office	697	0.014458	45		45	2	47
004 Mayor's Office - Administration	6,136	0.127277	395		395	21	416
005 Election Commission	3,609	0.074860	232		232	12	245
006 Law	56,313	1.168083	3,625		3,625		3,625
007 Planning Commission	12,897	0.267518	830		830	45	875
008 Human Resources	8,427	0.174799	542		542		542
009 Register of Deeds	7,313	0.151691	471		471	25	496
010 General Services	3,564	0.073927	229		229	12	242
010 General Services - Administration	1,691	0.035076	109		109		109
010 General Services - Facilities	31,827	0.660177	2,049		2,049		2,049
010 General Services - Fleet Management	64,564	1.339231	4,156		4,156		4,156
010 General Services - Mail Services	1,173	0.024331	75		75		75
010 General Services - Real Estate	752	0.015598	48		48		48
010 General Services - Surplus Property	829	0.017196	53		53	3	56
011 Historical Commission	2,288	0.047459	147		147	8	155
012 Employee Benefit Board	671,465	13.927986	43,226		43,226	2,329	45,556
012 IOD Network (Injured-On-Duty)	23,265	0.482579	1,498		1,498		1,498
014 Information Technology Service	66,978	1.389303	4,312		4,312		4,312
015 Finance	1,053	0.021842	68		68	4	71
015 Finance - Accountability	783	0.016242	50		50		50
015 Finance - Administration	2,582	0.053558	166		166		166
015 Finance - Business Assistance	1,447	0.030015	93		93		93
015 Finance - Grants & Cost Planning	429	0.008899	28		28		28
015 Finance - Office of Mgmt & Budget	2,047	0.042460	132		132	7	139
015 Finance - Operations	4,062	0.084257	261		261	14	275
015 Finance - Payroll	1,094	0.022692	70		70	4	74
015 Finance - Purchasing	1,990	0.041278	128		128	7	135
015 Finance - Treasury	1,604	0.033271	103		103	5	109
015 Finance - Diversity Equity & Inclus	813	0.016864	52		52	3	55
016 Assessor of Property	11,588	0.240366	746		746	40	786
017 Trustee	3,108	0.064468	200		200	11	211
018 County Clerk	7,283	0.151069	469		469	25	494
019 District Attorney	13,279	0.275442	855		855	46	901
021 Public Defender	12,979	0.269219	836		836	45	880
022 Juvenile Court Clerk	3,183	0.066024	205		205	11	216
023 Circuit Court Clerk	10,094	0.209377	650		650	35	685
024 Criminal Court Clerk	9,042	0.187555	582		582	31	613
025 Clerk and Master - Chancery	1,764	0.036590	114		114	6	120
026 Juvenile Court	19,635	0.407283	1,264		1,264	68	1,332
027 General Sessions Court	16,029	0.332484	1,032		1,032	56	1,087

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,669	0.345760	1,073		1,073	58	1,131
029 Justice Integration Services	5,136	0.106534	331		331	18	348
030 Sheriff's Office	111,858	2.320235	7,201		7,201	388	7,589
030 Sheriff's Office - Security Services	17,273	0.358288	1,112		1,112	60	1,172
031 Police	341,161	7.076595	21,963		21,963	1,184	23,146
032 Fire	219,678	4.556711	14,142		14,142	762	14,904
033 Codes Administration	18,448	0.382661	1,188		1,188	64	1,252
034 Beer Board	1,302	0.027007	84		84	4	88
035 Agricultural Extension	436	0.009044	28		28	1	30
037 Social Services	8,521	0.176748	549		549	29	578
038 Health	80,691	1.673748	5,195		5,195	280	5,475
038 Health - Employee Health & Wellness	1,552	0.032193	100		100	5	105
039 Public Library	54,047	1.121080	3,479		3,479	187	3,667
040 Parks	90,332	1.873728	5,815		5,815	313	6,129
041 Arts Commission	1,692	0.035097	109		109	6	115
042 Transportation	92,479	1.918263	5,953		5,953	321	6,274
044 Human Relations Commission	863	0.017901	56		56	3	58
047 Criminal Justice Planning	672	0.013939	43		43	2	46
048 Internal Audit	1,685	0.034951	108		108	6	114
049 Office of Emergency Management	3,460	0.071770	223		223	12	235
051 Office of Family Safety	5,296	0.109853	341		341	18	359
053 Office of Homeless Services	15,073	0.312654	970		970	52	1,022
054 Community Review Board	2,045	0.042419	132		132	7	139
060 Farmer's Market	3,397	0.070463	219		219	12	230
061 Municipal Auditorium	3,522	0.073056	227		227	12	239
062 State Fair Board	5,767	0.119623	371		371	20	391
064 Sports Authority	48,761	1.011434	3,139		3,139	169	3,308
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	1,709		1,709	92	1,801
065 Water and Sewer - Water Services	235,389	4.882600	15,153		15,153	817	15,970
068 District Energy System (DES)	19,889	0.412551	1,280		1,280	69	1,349
071 Convention Center Authority	87,772	1.820627	5,650		5,650	304	5,955
072 Waste Services - Solid Waste Operati	55,004	1.140931	3,541		3,541	191	3,732
075 Metro Action Commission (MAC)	48,240	1.000627	3,105		3,105	167	3,273
078 Metropolitan Transit Authority (MTA)	315	0.006534	20		20	1	21
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	113,050		113,050	6,098	119,148
091 Emergency Communication Center	25,158	0.521844	1,620		1,620	87	1,707
Medical Examiner	(450)	(0.009334)	(29)		(29)	(2)	(30)
Schedule .4 Total for Cost Planning	4,820,977	100.000000	310,356		310,356	15,582	325,937

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	69,650		69,650	3,497	73,147
Schedule .4 Total for Direct Appropriations	100	100.000000	69,650		69,650	3,497	73,147

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Direct	17,065	0	17,065	0
001 Administrative - Corporate Dues	59	0	59	0
001 Administrative - Employee Benefits	3,227	0	3,227	0
001 Administrative - Facility Rental	773	0	773	0
001 Administrative - Insurance	172	0	172	0
001 Administrative - Post Audits	75	0	75	0
001 Administrative - Gen Svcs Energy	145	0	145	0
001 Administrative - Miscellaneous	6	0	6	0
002 Metropolitan Council	242	0	242	0
003 Metropolitan Clerk	65	0	65	0
003 Metropolitan Clerk - Records Center	17	0	17	0
004 Mayor's Office	47	0	47	0
004 Mayor's Office - Administration	7,387	6,971	416	0
005 Election Commission	245	0	245	0
006 Law	3,625	0	3,625	0
007 Planning Commission	3,663	2,788	875	0
008 Human Resources	542	0	542	0
009 Register of Deeds	496	0	496	0
010 General Services	242	0	242	0
010 General Services - Administration	1,434	1,325	109	0
010 General Services - Facilities	2,049	0	2,049	0
010 General Services - Fleet Management	4,156	0	4,156	0
010 General Services - Mail Services	75	0	75	0
010 General Services - Real Estate	48	0	48	0
010 General Services - Surplus Property	56	0	56	0
011 Historical Commission	7,126	6,971	155	0
012 Employee Benefit Board	45,556	0	45,556	0
012 IOD Network (Injured-On-Duty)	1,498	0	1,498	0
014 Information Technology Service	8,287	3,975	4,312	0
015 Finance	71	0	71	0
015 Finance - Accountability	50	0	50	0
015 Finance - Administration	5,467	5,300	166	0
015 Finance - Business Assistance	93	0	93	0
015 Finance - Grants & Cost Planning	28	0	28	0
015 Finance - Office of Mgmt & Budget	139	0	139	0
015 Finance - Operations	275	0	275	0
015 Finance - Payroll	74	0	74	0
015 Finance - Purchasing	135	0	135	0
015 Finance - Treasury	109	0	109	0
015 Finance - Diversity Equity & Inclus	55	0	55	0
016 Assessor of Property	786	0	786	0
017 Trustee	211	0	211	0
018 County Clerk	494	0	494	0
019 District Attorney	2,295	1,394	901	0
021 Public Defender	880	0	880	0
022 Juvenile Court Clerk	216	0	216	0
023 Circuit Court Clerk	685	0	685	0
024 Criminal Court Clerk	613	0	613	0
025 Clerk and Master - Chancery	120	0	120	0
026 Juvenile Court	13,879	12,547	1,332	0
027 General Sessions Court	5,270	4,182	1,087	0
028 State Trial Courts	6,707	5,576	1,131	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
029 Justice Integration Services	348	0	348	0
030 Sheriff's Office	7,589	0	7,589	0
030 Sheriff's Office - Security Services	1,172	0	1,172	0
031 Police	46,846	23,700	23,146	0
032 Fire	16,298	1,394	14,904	0
033 Codes Administration	1,252	0	1,252	0
034 Beer Board	88	0	88	0
035 Agricultural Extension	30	0	30	0
037 Social Services	6,154	5,576	578	0
038 Health	83,546	78,072	5,475	0
038 Health - Employee Health & Wellness	105	0	105	0
039 Public Library	23,184	19,517	3,667	0
040 Parks	54,922	48,794	6,129	0
041 Arts Commission	115	0	115	0
042 Transportation	20,215	13,941	6,274	0
044 Human Relations Commission	58	0	58	0
047 Criminal Justice Planning	46	0	46	0
048 Internal Audit	114	0	114	0
049 Office of Emergency Management	15,570	15,335	235	0
051 Office of Family Safety	8,724	8,365	359	0
053 Office of Homeless Services	10,781	9,759	1,022	0
054 Community Review Board	139	0	139	0
060 Farmer's Market	3,018	2,788	230	0
061 Municipal Auditorium	239	0	239	0
062 State Fair Board	391	0	391	0
064 Sports Authority	3,308	0	3,308	0
065 Water and Sewer - Stormwater Svcs	1,801	0	1,801	0
065 Water and Sewer - Water Services	15,970	0	15,970	0
065 Water and Sewer - General	5,576	5,576	0	0
068 District Energy System (DES)	1,349	0	1,349	0
071 Convention Center Authority	5,955	0	5,955	0
072 Waste Services - Solid Waste Operati	7,914	4,182	3,732	0
075 Metro Action Commission (MAC)	21,396	18,123	3,273	0
078 Metropolitan Transit Authority (MTA)	21	0	21	0
080 Metro Nashville Public School (MNPS)	119,148	0	119,148	0
091 Emergency Communication Center	1,707	0	1,707	0
Medical Examiner	(30)	0	(30)	0
All Other	73,147	0	0	73,147
Direct Bill	0	0	0	0
Total	705,235	306,151	325,937	73,147

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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:	2,046,564			2,046,564
Inbound Costs:				
001 Administrative - Post Audits	442	2	445	
001 Administrative - Miscellaneous	42	0	43	
003 Metropolitan Clerk - Records Center	17	1	18	
010 General Services - Mail Services	379	53	432	
010 General Services - Real Estate	197	72	269	
014 Information Technology Service	2,945	413	3,357	
015 Finance - Administration	509,460	52,988	562,448	
015 Finance - Grants & Cost Planning	132	7	139	
015 Finance - Office of Mgmt & Budget		1,902	1,902	
015 Finance - Operations		1,204	1,204	
015 Finance - Payroll		707	707	
015 Finance - Treasury		168	168	
015 Finance - Diversity Equity & Inclus		626	626	
048 Internal Audit		765	765	
Total Allocated Additions:	513,613	58,909	572,522	572,522
Total To Be Allocated:	2,560,177	58,909		2,619,086

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,330,786	0	1,330,786
501102 Leave Pay	94,507	0	94,507
501103 Holiday Pay	72,101	0	72,101
501109 Longevity	3,823	0	3,823
501134 Paid Family Leave	2,662	0	2,662
501160 YE Biweekly Sal/Fringe Accr	6,956	0	6,956
501172 Employer OASDI	88,693	0	88,693
501173 Employer SSN Medical	20,751	0	20,751
501174 Employer Group Health	184,211	0	184,211
501175 Employer Dental Group	5,307	0	5,307
501176 Employer Group Life	1,960	0	1,960
501177 Employer Pension	177,904	0	177,904
501181 FSA Pre-Tax Savings	445	0	445
501182 Cafe Plan Pre-Tax Savings	96	0	96
502314 Pre-Employment Checks	329	0	329
502453 Employee Local Travel/Park	321	0	321
502503 Cell Phone Service	457	0	457
502851 Subscriptions	263	0	263
502883 Registration	3,965	0	3,965
502884 Membership Dues	720	0	720
502951 Info Systems Charge	36,900	0	36,900
502957 Telecmmnct'n Charge	8,524	0	8,524
502983 Surplus Property	400	0	400
503050 Host & Hostess	857	0	857
503100 Offc & Admin Supply	964	0	964
503120 Computer Software	2,081	0	2,081
503130 Computer Hardware <$10K	581	0	581
Departmental Total			
Expenditures Per Financial Statement	2,046,564		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,046,564	0	2,046,564
Allocation Step 1			
Inbound - All Others	513,613	513,613	0
Reallocate Admin Costs		(513,613)	513,613
Unallocated Costs	0	0	0
1st Allocation	2,560,177	0	2,560,177
Allocation Step 2			
Inbound - All Others	58,909	58,909	0
Reallocate Admin Costs		(58,909)	58,909
Unallocated Costs	0	0	0
2nd Allocation	58,909	0	58,909
Total For 015 Finance - Office of Mgmt & Budget			
Schedule .3 Total	2,619,086	0	2,619,086

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	101,402	3.379182	86,513		86,513	2,154	88,667
001 Administrative - Corporate Dues	924	0.030792	788		788		788
001 Administrative - Employee Benefits	51,090	1.702554	43,588		43,588		43,588
001 Administrative - Facility Rental	12,004	0.400029	10,241		10,241		10,241
001 Administrative - Insurance	2,677	0.089210	2,284		2,284		2,284
001 Administrative - Post Audits	4,252	0.141696	3,628		3,628		3,628
001 Administrative - Miscellaneous	682	0.022727	582		582		582
002 Metropolitan Council	4,203	0.140063	3,586		3,586	89	3,675
003 Metropolitan Clerk	1,068	0.035591	911		911	23	934
003 Metropolitan Clerk - Records Center	296	0.009864	253		253		253
004 Mayor's Office	774	0.025793	660		660	16	677
004 Mayor's Office - Administration	6,432	0.214344	5,488		5,488	137	5,624
005 Election Commission	3,772	0.125700	3,218		3,218	80	3,298
006 Law	10,410	0.346909	8,881		8,881		8,881
007 Planning Commission	13,091	0.436253	11,169		11,169	278	11,447
008 Human Resources	9,611	0.320283	8,200		8,200		8,200
009 Register of Deeds	327	0.010897	279		279	7	286
010 General Services	644	0.021461	549		549	14	563
010 General Services - Administration	2,222	0.074047	1,896		1,896		1,896
010 General Services - Facilities	30,955	1.031563	26,410		26,410		26,410
010 General Services - Fleet Management	39,784	1.325786	33,942		33,942		33,942
010 General Services - Mail Services	1,287	0.042889	1,098		1,098		1,098
010 General Services - Real Estate	730	0.024327	623		623		623
010 General Services - Surplus Property	873	0.029092	745		745	19	763
011 Historical Commission	2,247	0.074880	1,917		1,917	48	1,965
014 Information Technology Service	53,000	1.766205	45,218		45,218		45,218
015 Finance	1,128	0.037590	962		962	24	986
015 Finance - Accountability	890	0.029659	759		759		759
015 Finance - Administration	2,783	0.092742	2,374		2,374		2,374
015 Finance - Business Assistance	1,459	0.048621	1,245		1,245		1,245
015 Finance - Grants & Cost Planning	419	0.013963	357		357		357
015 Finance - Office of Mgmt & Budget	2,229	0.074281	1,902		1,902		1,902
015 Finance - Operations	4,266	0.142163	3,640		3,640	91	3,730
015 Finance - Payroll	1,219	0.040623	1,040		1,040	26	1,066
015 Finance - Purchasing	1,948	0.064916	1,662		1,662	41	1,703
015 Finance - Treasury	1,662	0.055386	1,418		1,418	35	1,453
015 Finance - Diversity Equity & Inclus	853	0.028426	728		728	18	746
016 Assessor of Property	12,301	0.409926	10,495		10,495	261	10,756
017 Trustee	3,468	0.115570	2,959		2,959	74	3,032
018 County Clerk	7,427	0.247502	6,337		6,337	158	6,494
019 District Attorney	13,803	0.459980	11,776		11,776	293	12,069
021 Public Defender	13,777	0.459113	11,754		11,754	293	12,047
022 Juvenile Court Clerk	3,143	0.104739	2,681		2,681	67	2,748
023 Circuit Court Clerk	3,810	0.126967	3,251		3,251	81	3,331
024 Criminal Court Clerk	9,079	0.302554	7,746		7,746	193	7,939
025 Clerk and Master - Chancery	2,198	0.073248	1,875		1,875	47	1,922
026 Juvenile Court	21,086	0.702683	17,990		17,990	448	18,438
027 General Sessions Court	17,011	0.566885	14,513		14,513	361	14,874
028 State Trial Courts	16,902	0.563253	14,420		14,420	359	14,779
029 Justice Integration Services	5,663	0.188717	4,832		4,832	120	4,952
030 Sheriff's Office	97,265	3.241319	82,983		82,983	2,066	85,050

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Security Services	22,609	0.753436	19,289		19,289	480	19,770
031 Police	332,695	11.086932	283,845		283,845	7,067	290,912
032 Fire	215,418	7.178722	183,788		183,788	4,576	188,364
033 Codes Administration	19,963	0.665259	17,032		17,032	424	17,456
034 Beer Board	1,400	0.046654	1,194		1,194	30	1,224
035 Agricultural Extension	456	0.015196	389		389	10	399
037 Social Services	8,811	0.293623	7,517		7,517	187	7,704
038 Health	91,681	3.055234	78,219		78,219	1,948	80,167
038 Health - Employee Health & Wellness	1,612	0.053719	1,375		1,375	34	1,409
039 Public Library	48,942	1.630973	41,756		41,756	1,040	42,795
040 Parks	69,994	2.332523	59,717		59,717	1,487	61,203
041 Arts Commission	2,457	0.081879	2,096		2,096	52	2,148
042 Transportation	80,481	2.681998	68,664		68,664	1,710	70,373
044 Human Relations Commission	1,044	0.034791	891		891	22	913
047 Criminal Justice Planning	730	0.024327	623		623	15	638
048 Internal Audit	2,067	0.068882	1,763		1,763	44	1,807
049 Office of Emergency Management	3,296	0.109838	2,812		2,812	70	2,882
051 Office of Family Safety	5,297	0.176520	4,519		4,519	112	4,632
053 Office of Homeless Services	6,006	0.200148	5,124		5,124	128	5,252
054 Community Review Board	2,231	0.074347	1,903		1,903	47	1,951
060 Farmer's Market	2,699	0.089943	2,303		2,303	57	2,360
061 Municipal Auditorium	2,662	0.088710	2,271		2,271	56	2,328
062 State Fair Board	4,335	0.144462	3,698		3,698	92	3,791
064 Sports Authority	28,960	0.965081	24,708		24,708	615	25,323
065 Water and Sewer - Stormwater Svcs	24,850	0.828117	21,201		21,201	528	21,729
065 Water and Sewer - Water Services	231,234	7.705784	197,282		197,282	4,912	202,194
068 District Energy System (DES)	16,703	0.556621	14,250		14,250	355	14,605
071 Convention Center Authority	379	0.012630	323		323	8	331
072 Waste Services - Solid Waste Operati	54,553	1.817958	46,543		46,543	1,159	47,702
075 Metro Action Commission (MAC)	50,503	1.682993	43,088		43,088	1,073	44,160
080 Metro Nashville Public School (MNPS)	1,040,381	34.670295	887,622		887,622	22,106	909,728
091 Emergency Communication Center	25,790	0.859442	22,003		22,003	548	22,551
Schedule .4 Total for Budget Planning & Mgmt	3,000,785	100.000000	2,560,177		2,560,177	58,909	2,619,086

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Direct	88,667	88,667
001 Administrative - Corporate Dues	788	788
001 Administrative - Employee Benefits	43,588	43,588
001 Administrative - Facility Rental	10,241	10,241
001 Administrative - Insurance	2,284	2,284
001 Administrative - Post Audits	3,628	3,628
001 Administrative - Miscellaneous	582	582
002 Metropolitan Council	3,675	3,675
003 Metropolitan Clerk	934	934
003 Metropolitan Clerk - Records Center	253	253
004 Mayor's Office	677	677
004 Mayor's Office - Administration	5,624	5,624
005 Election Commission	3,298	3,298
006 Law	8,881	8,881
007 Planning Commission	11,447	11,447
008 Human Resources	8,200	8,200
009 Register of Deeds	286	286
010 General Services	563	563
010 General Services - Administration	1,896	1,896
010 General Services - Facilities	26,410	26,410
010 General Services - Fleet Management	33,942	33,942
010 General Services - Mail Services	1,098	1,098
010 General Services - Real Estate	623	623
010 General Services - Surplus Property	763	763
011 Historical Commission	1,965	1,965
014 Information Technology Service	45,218	45,218
015 Finance	986	986
015 Finance - Accountability	759	759
015 Finance - Administration	2,374	2,374
015 Finance - Business Assistance	1,245	1,245
015 Finance - Grants & Cost Planning	357	357
015 Finance - Office of Mgmt & Budget	1,902	1,902
015 Finance - Operations	3,730	3,730
015 Finance - Payroll	1,066	1,066
015 Finance - Purchasing	1,703	1,703
015 Finance - Treasury	1,453	1,453
015 Finance - Diversity Equity & Inclus	746	746
016 Assessor of Property	10,756	10,756
017 Trustee	3,032	3,032
018 County Clerk	6,494	6,494
019 District Attorney	12,069	12,069
021 Public Defender	12,047	12,047
022 Juvenile Court Clerk	2,748	2,748
023 Circuit Court Clerk	3,331	3,331
024 Criminal Court Clerk	7,939	7,939
025 Clerk and Master - Chancery	1,922	1,922
026 Juvenile Court	18,438	18,438
027 General Sessions Court	14,874	14,874
028 State Trial Courts	14,779	14,779
029 Justice Integration Services	4,952	4,952
030 Sheriff's Office	85,050	85,050
030 Sheriff's Office - Security Services	19,770	19,770

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget

Receiving Department	Total	Budget Planning & Mgmt
031 Police	290,912	290,912
032 Fire	188,364	188,364
033 Codes Administration	17,456	17,456
034 Beer Board	1,224	1,224
035 Agricultural Extension	399	399
037 Social Services	7,704	7,704
038 Health	80,167	80,167
038 Health - Employee Health & Wellness	1,409	1,409
039 Public Library	42,795	42,795
040 Parks	61,203	61,203
041 Arts Commission	2,148	2,148
042 Transportation	70,373	70,373
044 Human Relations Commission	913	913
047 Criminal Justice Planning	638	638
048 Internal Audit	1,807	1,807
049 Office of Emergency Management	2,882	2,882
051 Office of Family Safety	4,632	4,632
053 Office of Homeless Services	5,252	5,252
054 Community Review Board	1,951	1,951
060 Farmer's Market	2,360	2,360
061 Municipal Auditorium	2,328	2,328
062 State Fair Board	3,791	3,791
064 Sports Authority	25,323	25,323
065 Water and Sewer - Stormwater Svcs	21,729	21,729
065 Water and Sewer - Water Services	202,194	202,194
068 District Energy System (DES)	14,605	14,605
071 Convention Center Authority	331	331
072 Waste Services - Solid Waste Operati	47,702	47,702
075 Metro Action Commission (MAC)	44,160	44,160
080 Metro Nashville Public School (MNPS)	909,728	909,728
091 Emergency Communication Center	22,551	22,551
Direct Bill	0	0
Total	2,619,086	2,619,086

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

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,061,538			4,061,538
Inbound Costs:				
Depreciation	49,419		49,419	
001 Administrative - Post Audits	877	5	882	
001 Administrative - Miscellaneous	84	1	85	
003 Metropolitan Clerk - Records Center	1,424	118	1,542	
010 General Services - Mail Services	7,134	1,002	8,136	
010 General Services - Real Estate	390	144	534	
014 Information Technology Service	14,504	2,033	16,537	
015 Finance - Administration	970,277	100,918	1,071,195	
015 Finance - Grants & Cost Planning	261	14	275	
015 Finance - Office of Mgmt & Budget	3,640	91	3,730	
015 Finance - Operations		2,886	2,886	
015 Finance - Payroll		1,647	1,647	
015 Finance - Treasury		351	351	
015 Finance - Diversity Equity & Inclus		1,197	1,197	
030 Sheriff's Office - Security Services		1,567	1,567	
048 Internal Audit		1,519	1,519	
Total Allocated Additions:	1,048,010	113,492	1,161,502	1,161,502
Total To Be Allocated:	5,109,548	113,492		5,223,040

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,364,459	0	1,705,721	540,988	117,750
501102 Leave Pay	324,692	0	212,998	94,875	16,819
501103 Holiday Pay	125,425	0	89,403	29,312	6,710
501109 Longevity	18,080	0	10,697	6,794	589
501134 Paid Family Leave	12,311	0	8,695	2,993	623
501160 YE Biweekly Sal/Fringe Accr	15,804	0	11,319	3,703	782
501172 Employer OASDI	168,581	0	120,737	39,499	8,345
501173 Employer SSN Medical	39,426	0	27,681	9,517	2,228
501174 Employer Group Health	355,690	0	239,166	97,210	19,314
501175 Employer Dental Group	12,905	0	8,386	3,745	774
501176 Employer Group Life	4,189	0	2,979	994	216
501177 Employer Pension	347,680	0	257,561	86,816	3,303
501181 FSA Pre-Tax Savings	984	0	647	213	124
501182 Cafe Plan Pre-Tax Savings	153	0	118	35	0
502314 Pre-Employment Checks	237	0	0	0	237
502503 Cell Phone Service	457	0	457	0	0
502701 Printing/Binding	120	0	118	2	0
502851 Subscriptions	220	0	220	0	0
502883 Registration	825	0	825	0	0
502884 Membership Dues	2,405	0	2,268	0	137
502920 Other Rpr & Maint Srvc	1,150	0	0	1,150	0
502951 Info Systems Charge	209,400	0	64,956	137,283	7,161
502957 Telecmmnct'n Charge	14,334	0	7,448	6,886	0
502983 Surplus Property	900	0	409	409	82
503050 Host & Hostess	535	0	535	0	0
503100 Offc & Admin Supply	4,960	0	2,328	1,895	737
503120 Computer Software	2,282	0	1,781	375	126
503130 Computer Hardware <$10K	771	0	484	160	127
505252 Software License	32,563	0	32,563	0	0
Departmental Total					
Expenditures Per Financial Statement	4,061,538				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,061,538	0	2,810,500	1,064,854	186,184
Allocation Step 1					
Inbound - All Others	1,048,010	0	756,035	239,785	52,191
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,109,548	0	3,566,535	1,304,639	238,375
Allocation Step 2					
Inbound - All Others	113,492	0	81,875	25,966	5,651
2nd Allocation	113,492	0	81,875	25,966	5,651
Total For 015 Finance - Operations					
Schedule .3 Total	5,223,040	0	3,648,410	1,330,605	244,026

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,024.00	3.386013	120,763		120,763	3,004	123,767
001 Administrative - Corporate Dues	41.00	0.008664	309		309		309
001 Administrative - Employee Benefits	213.00	0.045009	1,605		1,605		1,605
001 Administrative - Facility Rental	84.00	0.017750	633		633		633
001 Administrative - Insurance	16.00	0.003381	121		121		121
001 Administrative - Post Audits	69.00	0.014580	520		520		520
001 Administrative - Gen Svcs Energy	396.00	0.083678	2,984		2,984		2,984
001 Administrative - Miscellaneous	11.00	0.002324	83		83		83
002 Metropolitan Council	426.00	0.090018	3,211		3,211	80	3,290
003 Metropolitan Clerk	371.00	0.078396	2,796		2,796	69	2,865
003 Metropolitan Clerk - Records Center	121.00	0.025568	912		912		912
004 Mayor's Office	86.00	0.018173	648		648	16	664
004 Mayor's Office - Administration	351.00	0.074169	2,645		2,645	66	2,711
005 Election Commission	285.00	0.060223	2,148		2,148	53	2,201
006 Law	2,467.00	0.521299	18,592		18,592		18,592
007 Planning Commission	2,541.00	0.536936	19,150		19,150	476	19,626
008 Human Resources	732.00	0.154678	5,517		5,517		5,517
009 Register of Deeds	101.00	0.021342	761		761	19	780
010 General Services	1,438.00	0.303862	10,837		10,837	269	11,107
010 General Services - Administration	174.00	0.036768	1,311		1,311		1,311
010 General Services - Facilities	9,726.00	2.055190	73,299		73,299		73,299
010 General Services - Fleet Management	14,375.00	3.037564	108,336		108,336		108,336
010 General Services - Mail Services	304.00	0.064238	2,291		2,291		2,291
010 General Services - Real Estate	113.00	0.023878	852		852		852
010 General Services - Surplus Property	483.00	0.102062	3,640		3,640	90	3,730
011 Historical Commission	676.00	0.142845	5,095		5,095	127	5,221
012 Employee Benefit Board	3,436.00	0.726057	25,895		25,895	644	26,539
012 IOD Network (Injured-On-Duty)	186.00	0.039303	1,402		1,402		1,402
014 Information Technology Service	6,418.00	1.356180	48,369		48,369		48,369
015 Finance	804.00	0.169892	6,059		6,059	151	6,210
015 Finance - Accountability	113.00	0.023878	852		852		852
015 Finance - Administration	258.00	0.054518	1,944		1,944		1,944
015 Finance - Business Assistance	139.00	0.029372	1,048		1,048		1,048
015 Finance - Grants & Cost Planning	95.00	0.020074	716		716		716
015 Finance - Office of Mgmt & Budget	143.00	0.030217	1,078		1,078		1,078
015 Finance - Operations	344.00	0.072690	2,593		2,593		2,593
015 Finance - Payroll	175.00	0.036979	1,319		1,319	33	1,352
015 Finance - Purchasing	180.00	0.038036	1,357		1,357	34	1,390
015 Finance - Treasury	412.00	0.087059	3,105		3,105	77	3,182
015 Finance - Diversity Equity & Inclus	122.00	0.025780	919		919	23	942
016 Assessor of Property	651.00	0.137562	4,906		4,906	122	5,028
017 Trustee	357.00	0.075437	2,690		2,690	67	2,757
018 County Clerk	600.00	0.126785	4,522		4,522	112	4,634
019 District Attorney	877.00	0.185318	6,609		6,609	164	6,774
021 Public Defender	1,243.00	0.262657	9,368		9,368	233	9,601
022 Juvenile Court Clerk	292.00	0.061702	2,201		2,201	55	2,255
023 Circuit Court Clerk	489.00	0.103330	3,685		3,685	92	3,777
024 Criminal Court Clerk	671.00	0.141788	5,057		5,057	126	5,183
025 Clerk and Master - Chancery	228.00	0.048178	1,718		1,718	43	1,761
026 Juvenile Court	2,826.00	0.597159	21,298		21,298	530	21,828
027 General Sessions Court	2,604.00	0.550248	19,625		19,625	488	20,113

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,040.00	0.431070	15,374		15,374	382	15,757
029 Justice Integration Services	237.00	0.050080	1,786		1,786	44	1,830
030 Sheriff's Office	6,413.00	1.355123	48,331		48,331	1,202	49,533
030 Sheriff's Office - Security Services	1,288.00	0.272166	9,707		9,707	241	9,948
031 Police	17,991.00	3.801657	135,587		135,587	3,373	138,960
032 Fire	9,872.00	2.086041	74,399		74,399	1,851	76,250
033 Codes Administration	3,807.00	0.804453	28,691		28,691	714	29,405
034 Beer Board	828.00	0.174964	6,240		6,240	155	6,395
035 Agricultural Extension	174.00	0.036768	1,311		1,311	33	1,344
037 Social Services	1,975.00	0.417335	14,884		14,884	370	15,255
038 Health	14,600.00	3.085109	110,031		110,031	2,737	112,769
038 Health - Employee Health & Wellness	205.00	0.043318	1,545		1,545	38	1,583
039 Public Library	17,326.00	3.661137	130,576		130,576	3,248	133,824
040 Parks	40,719.00	8.604284	306,875		306,875	7,634	314,509
041 Arts Commission	662.00	0.139886	4,989		4,989	124	5,113
042 Transportation	12,916.00	2.729265	97,340		97,340	2,421	99,762
044 Human Relations Commission	214.00	0.045220	1,613		1,613	40	1,653
047 Criminal Justice Planning	115.00	0.024301	867		867	21	888
048 Internal Audit	229.00	0.048390	1,726		1,726	43	1,769
049 Office of Emergency Management	514.00	0.108613	3,874		3,874	96	3,970
051 Office of Family Safety	958.00	0.202434	7,220		7,220	179	7,399
053 Office of Homeless Services	2,004.00	0.423463	15,103		15,103	376	15,479
054 Community Review Board	241.00	0.050925	1,816		1,816	45	1,861
060 Farmer's Market	1,663.00	0.351407	12,533		12,533	312	12,845
061 Municipal Auditorium	1,222.00	0.258219	9,209		9,209	229	9,438
062 State Fair Board	3,202.00	0.676611	24,132		24,132	600	24,732
064 Sports Authority	1,419.00	0.299847	10,694		10,694	266	10,960
065 Water and Sewer - Stormwater Svcs	3,984.00	0.841854	30,025		30,025	747	30,772
065 Water and Sewer - Water Services	37,598.00	7.944789	283,354		283,354	7,049	290,403
067 General Hospital	9.00	0.001902	68		68	2	69
068 District Energy System (DES)	650.00	0.137351	4,899		4,899	122	5,020
071 Convention Center Authority	7,770.00	1.641870	58,558		58,558	1,457	60,014
072 Waste Services - Solid Waste Operati	7,922.00	1.673989	59,703		59,703	1,485	61,189
073 East Bank Development Authority	17.00	0.003592	128		128	3	131
075 Metro Action Commission (MAC)	10,519.00	2.222758	79,275		79,275	1,972	81,248
077 Metro Devlp & Housing Auth (MDHA)	15.00	0.003170	113		113	3	116
078 Metropolitan Transit Authority (MTA)	232.00	0.049024	1,748		1,748	43	1,792
080 Metro Nashville Public School (MNPS)	184,609.00	39.009510	1,391,290		1,391,290	34,618	1,425,908
083 Industrial Development Board	27.00	0.005705	203		203	5	208
090 Debt Service	639.00	0.135026	4,816		4,816	120	4,935
091 Emergency Communication Center	1,128.00	0.238356	8,501		8,501	211	8,712
Medical Examiner	1.00	0.000211	8		8	0	8
Schedule .4 Total for Accounting and Reporting	473,241.00	100.000000	3,566,535		3,566,535	81,875	3,648,410

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2025 Transaction Count Reports - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,080	0.418477	5,460		5,460	120	5,580
001 Administrative - Corporate Dues	38	0.014724	192		192		192
001 Administrative - Employee Benefits	19	0.007362	96		96		96
001 Administrative - Facility Rental	83	0.032161	420		420		420
001 Administrative - Post Audits	22	0.008525	111		111		111
001 Administrative - Gen Svcs Energy	388	0.150342	1,961		1,961		1,961
001 Administrative - Miscellaneous	11	0.004262	56		56		56
002 Metropolitan Council	285	0.110431	1,441		1,441	32	1,472
003 Metropolitan Clerk	164	0.063546	829		829	18	847
003 Metropolitan Clerk - Records Center	31	0.012012	157		157		157
004 Mayor's Office	34	0.013174	172		172	4	176
004 Mayor's Office - Administration	175	0.067809	885		885	19	904
005 Election Commission	115	0.044560	581		581	13	594
006 Law	1,550	0.600591	7,836		7,836		7,836
007 Planning Commission	863	0.334394	4,363		4,363	96	4,459
008 Human Resources	313	0.121281	1,582		1,582		1,582
009 Register of Deeds	48	0.018599	243		243	5	248
010 General Services	1,048	0.406077	5,298		5,298	117	5,415
010 General Services - Administration	79	0.030611	399		399		399
010 General Services - Facilities	8,787	3.404771	44,420		44,420		44,420
010 General Services - Fleet Management	10,513	4.073559	53,145		53,145		53,145
010 General Services - Mail Services	164	0.063546	829		829		829
010 General Services - Real Estate	21	0.008137	106		106		106
010 General Services - Surplus Property	99	0.038360	500		500	11	511
011 Historical Commission	335	0.129805	1,693		1,693	37	1,731
012 Employee Benefit Board	1,329	0.514959	6,718		6,718	148	6,867
012 IOD Network (Injured-On-Duty)	54	0.020924	273		273		273
014 Information Technology Service	3,028	1.173284	15,307		15,307		15,307
015 Finance	628	0.243336	3,175		3,175	70	3,245
015 Finance - Accountability	9	0.003487	45		45		45
015 Finance - Administration	123	0.047660	622		622		622
015 Finance - Business Assistance	40	0.015499	202		202		202
015 Finance - Grants & Cost Planning	2	0.000775	10		10		10
015 Finance - Office of Mgmt & Budget	25	0.009687	126		126		126
015 Finance - Operations	58	0.022474	293		293		293
015 Finance - Payroll	58	0.022474	293		293	6	300
015 Finance - Purchasing	70	0.027123	354		354	8	362
015 Finance - Treasury	26	0.010074	131		131	3	134
015 Finance - Diversity Equity & Inclus	31	0.012012	157		157	3	160
016 Assessor of Property	505	0.195677	2,553		2,553	56	2,609
017 Trustee	215	0.083308	1,087		1,087	24	1,111
018 County Clerk	302	0.117018	1,527		1,527	34	1,560
019 District Attorney	479	0.185602	2,421		2,421	53	2,475
021 Public Defender	746	0.289059	3,771		3,771	83	3,854
022 Juvenile Court Clerk	87	0.033711	440		440	10	449
023 Circuit Court Clerk	213	0.082533	1,077		1,077	24	1,100
024 Criminal Court Clerk	323	0.125155	1,633		1,633	36	1,669
025 Clerk and Master - Chancery	110	0.042623	556		556	12	568
026 Juvenile Court	970	0.375854	4,904		4,904	108	5,012
027 General Sessions Court	800	0.309983	4,044		4,044	89	4,133
028 State Trial Courts	927	0.359192	4,686		4,686	103	4,790

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
029 Justice Integration Services	104	0.040298	526		526	12	537
030 Sheriff's Office	4,274	1.656082	21,606		21,606	477	22,083
030 Sheriff's Office - Security Services	1,058	0.409952	5,348		5,348	118	5,466
031 Police	8,651	3.352074	43,732		43,732	965	44,698
032 Fire	6,338	2.455837	32,040		32,040	707	32,747
033 Codes Administration	816	0.316182	4,125		4,125	91	4,216
034 Beer Board	128	0.049597	647		647	14	661
035 Agricultural Extension	22	0.008525	111		111	2	114
037 Social Services	1,125	0.435913	5,687		5,687	125	5,813
038 Health	6,082	2.356643	30,746		30,746	679	31,424
038 Health - Employee Health & Wellness	95	0.036810	480		480	10	491
039 Public Library	11,161	4.324645	56,421		56,421	1,245	57,666
040 Parks	12,904	5.000019	65,232		65,232	1,440	66,672
041 Arts Commission	285	0.110431	1,441		1,441	32	1,472
042 Transportation	7,582	2.937860	38,328		38,328	846	39,174
044 Human Relations Commission	119	0.046110	602		602	13	615
047 Criminal Justice Planning	24	0.009299	121		121	3	124
048 Internal Audit	57	0.022086	288		288	6	294
049 Office of Emergency Management	263	0.101907	1,330		1,330	29	1,359
051 Office of Family Safety	549	0.212726	2,775		2,775	61	2,836
053 Office of Homeless Services	1,542	0.597491	7,795		7,795	172	7,967
054 Community Review Board	125	0.048435	632		632	14	646
060 Farmer's Market	753	0.291771	3,807		3,807	84	3,890
061 Municipal Auditorium	792	0.306883	4,004		4,004	88	4,092
062 State Fair Board	1,427	0.552931	7,214		7,214	159	7,373
064 Sports Authority	215	0.083308	1,087		1,087	24	1,111
065 Water and Sewer - Stormwater Svcs	2,089	0.809442	10,560		10,560	233	10,793
065 Water and Sewer - Water Services	17,872	6.925011	90,346		90,346	1,994	92,340
067 General Hospital	9	0.003487	45		45	1	46
068 District Energy System (DES)	202	0.078271	1,021		1,021	22	1,044
071 Convention Center Authority	2,730	1.057816	13,801		13,801	304	14,105
072 Waste Services - Solid Waste Operati	2,489	0.964433	12,582		12,582	278	12,860
075 Metro Action Commission (MAC)	7,024	2.721647	35,508		35,508	784	36,291
077 Metro Devlp & Housing Auth (MDHA)	12	0.004650	61		61	1	62
078 Metropolitan Transit Authority (MTA)	148	0.057347	748		748	16	765
080 Metro Nashville Public School (MNPS)	120,997	46.883708	611,665		611,665	13,506	625,171
083 Industrial Development Board	4	0.001550	20		20	0	21
090 Debt Service	218	0.084470	1,102		1,102	24	1,126
091 Emergency Communication Center	371	0.143754	1,875		1,875	41	1,917
Schedule .4 Total for Accounts Payable	258,079	100.000000	1,304,639		1,304,639	25,966	1,330,605

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2025 Transaction Count Reports - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	9.91	9.910000	23,623		23,623	560	24,183
034 Beer Board	9.30	9.300000	22,169		22,169	525	22,694
064 Sports Authority	9.89	9.890000	23,575		23,575	559	24,134
071 Convention Center Authority	43.55	43.550000	103,812		103,812	2,461	106,273
All Other	27.35	27.350000	65,195		65,195	1,546	66,741
Schedule .4 Total for Collections	100.00	100.000000	238,375		238,375	5,651	244,026

Allocation Basis: Percentage of Total Collections by Benefiting Department
Allocation Source: FY 2025 Collections Report

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations

Receiving Department	Total	Accounting and Reporting	Accounts Payable	Collections
001 Administrative - Direct	129,347	123,767	5,580	0
001 Administrative - Corporate Dues	501	309	192	0
001 Administrative - Employee Benefits	1,701	1,605	96	0
001 Administrative - Facility Rental	1,053	633	420	0
001 Administrative - Insurance	121	121	0	0
001 Administrative - Post Audits	631	520	111	0
001 Administrative - Gen Svcs Energy	4,946	2,984	1,961	0
001 Administrative - Miscellaneous	138	83	56	0
002 Metropolitan Council	4,763	3,290	1,472	0
003 Metropolitan Clerk	3,713	2,865	847	0
003 Metropolitan Clerk - Records Center	1,069	912	157	0
004 Mayor's Office	840	664	176	0
004 Mayor's Office - Administration	3,615	2,711	904	0
005 Election Commission	2,795	2,201	594	0
006 Law	26,428	18,592	7,836	0
007 Planning Commission	48,268	19,626	4,459	24,183
008 Human Resources	7,099	5,517	1,582	0
009 Register of Deeds	1,028	780	248	0
010 General Services	16,521	11,107	5,415	0
010 General Services - Administration	1,711	1,311	399	0
010 General Services - Facilities	117,719	73,299	44,420	0
010 General Services - Fleet Management	161,481	108,336	53,145	0
010 General Services - Mail Services	3,120	2,291	829	0
010 General Services - Real Estate	958	852	106	0
010 General Services - Surplus Property	4,242	3,730	511	0
011 Historical Commission	6,952	5,221	1,731	0
012 Employee Benefit Board	33,406	26,539	6,867	0
012 IOD Network (Injured-On-Duty)	1,675	1,402	273	0
014 Information Technology Service	63,676	48,369	15,307	0
015 Finance	9,455	6,210	3,245	0
015 Finance - Accountability	897	852	45	0
015 Finance - Administration	2,566	1,944	622	0
015 Finance - Business Assistance	1,250	1,048	202	0
015 Finance - Grants & Cost Planning	726	716	10	0
015 Finance - Office of Mgmt & Budget	1,204	1,078	126	0
015 Finance - Operations	2,886	2,593	293	0
015 Finance - Payroll	1,651	1,352	300	0
015 Finance - Purchasing	1,752	1,390	362	0
015 Finance - Treasury	3,316	3,182	134	0
015 Finance - Diversity Equity & Inclus	1,102	942	160	0
016 Assessor of Property	7,637	5,028	2,609	0
017 Trustee	3,868	2,757	1,111	0
018 County Clerk	6,194	4,634	1,560	0
019 District Attorney	9,249	6,774	2,475	0
021 Public Defender	13,455	9,601	3,854	0
022 Juvenile Court Clerk	2,705	2,255	449	0
023 Circuit Court Clerk	4,877	3,777	1,100	0
024 Criminal Court Clerk	6,851	5,183	1,669	0
025 Clerk and Master - Chancery	2,329	1,761	568	0
026 Juvenile Court	26,839	21,828	5,012	0
027 General Sessions Court	24,246	20,113	4,133	0
028 State Trial Courts	20,546	15,757	4,790	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations

Receiving Department	Total	Accounting and Reporting	Accounts Payable	Collections
029 Justice Integration Services	2,368	1,830	537	0
030 Sheriff's Office	71,616	49,533	22,083	0
030 Sheriff's Office - Security Services	15,414	9,948	5,466	0
031 Police	183,658	138,960	44,698	0
032 Fire	108,997	76,250	32,747	0
033 Codes Administration	33,621	29,405	4,216	0
034 Beer Board	29,751	6,395	661	22,694
035 Agricultural Extension	1,457	1,344	114	0
037 Social Services	21,067	15,255	5,813	0
038 Health	144,193	112,769	31,424	0
038 Health - Employee Health & Wellness	2,074	1,583	491	0
039 Public Library	191,490	133,824	57,666	0
040 Parks	381,181	314,509	66,672	0
041 Arts Commission	6,586	5,113	1,472	0
042 Transportation	138,936	99,762	39,174	0
044 Human Relations Commission	2,268	1,653	615	0
047 Criminal Justice Planning	1,012	888	124	0
048 Internal Audit	2,063	1,769	294	0
049 Office of Emergency Management	5,329	3,970	1,359	0
051 Office of Family Safety	10,236	7,399	2,836	0
053 Office of Homeless Services	23,446	15,479	7,967	0
054 Community Review Board	2,507	1,861	646	0
060 Farmer's Market	16,735	12,845	3,890	0
061 Municipal Auditorium	13,530	9,438	4,092	0
062 State Fair Board	32,105	24,732	7,373	0
064 Sports Authority	36,205	10,960	1,111	24,134
065 Water and Sewer - Stormwater Svcs	41,565	30,772	10,793	0
065 Water and Sewer - Water Services	382,743	290,403	92,340	0
067 General Hospital	116	69	46	0
068 District Energy System (DES)	6,064	5,020	1,044	0
071 Convention Center Authority	180,393	60,014	14,105	106,273
072 Waste Services - Solid Waste Operati	74,048	61,189	12,860	0
073 East Bank Development Authority	131	131	0	0
075 Metro Action Commission (MAC)	117,539	81,248	36,291	0
077 Metro Devlp & Housing Auth (MDHA)	178	116	62	0
078 Metropolitan Transit Authority (MTA)	2,556	1,792	765	0
080 Metro Nashville Public School (MNPS)	2,051,079	1,425,908	625,171	0
083 Industrial Development Board	229	208	21	0
090 Debt Service	6,062	4,935	1,126	0
091 Emergency Communication Center	10,629	8,712	1,917	0
Medical Examiner	8	8	0	0
All Other	66,741	0	0	66,741
Direct Bill	0	0	0	0
Total	5,223,040	3,648,410	1,330,605	244,026

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

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Payroll

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,094,380			1,094,380
Inbound Costs:				
001 Administrative - Post Audits	236	1	238	
001 Administrative - Miscellaneous	23	0	23	
003 Metropolitan Clerk - Records Center	760	63	823	
010 General Services - Mail Services	35,489	4,987	40,476	
010 General Services - Real Estate	105	39	144	
014 Information Technology Service	2,933	411	3,344	
015 Finance - Administration	222,801	23,173	245,974	
015 Finance - Grants & Cost Planning	70	4	74	
015 Finance - Office of Mgmt & Budget	1,040	26	1,066	
015 Finance - Operations	1,612	39	1,651	
015 Finance - Payroll		494	494	
015 Finance - Treasury		98	98	
015 Finance - Diversity Equity & Inclus		342	342	
048 Internal Audit		409	409	
Total Allocated Additions:	265,070	30,086	295,156	295,156
Total To Be Allocated:	1,359,450	30,086		1,389,536

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	564,393	0	564,393
501102 Leave Pay	61,712	0	61,712
501103 Holiday Pay	29,259	0	29,259
501109 Longevity	2,953	0	2,953
501160 YE Biweekly Sal/Fringe Accr	3,519	0	3,519
501172 Employer OASDI	38,989	0	38,989
501173 Employer SSN Medical	9,119	0	9,119
501174 Employer Group Health	74,136	0	74,136
501175 Employer Dental Group	2,697	0	2,697
501176 Employer Group Life	965	0	965
501177 Employer Pension	81,926	0	81,926
501181 FSA Pre-Tax Savings	661	0	661
501182 Cafe Plan Pre-Tax Savings	40	0	40
502229 Actuary Studies	61,681	0	61,681
502314 Pre-Employment Checks	273	0	273
502360 Security Monitoring Service	5,494	0	5,494
502452 Employee Air Travel	544	0	544
502503 Cell Phone Service	602	0	602
502701 Printing/Binding	38,800	0	38,800
502883 Registration	769	0	769
502884 Membership Dues	820	0	820
502951 Info Systems Charge	40,800	0	40,800
502957 Telecmmnct'n Charge	4,441	0	4,441
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	12,211	0	12,211
503120 Computer Software	1,062	0	1,062
503330 Books/Magazines/Periodicals	127	0	127
505233 Rent Equipment	628	0	628
505252 Software License	55,459	0	55,459
Departmental Total			
Expenditures Per Financial Statement	1,094,380		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,094,380	0	1,094,380
Allocation Step 1			
Inbound - All Others	265,070	0	265,070
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,359,450	0	1,359,450
Allocation Step 2			
Inbound - All Others	30,086	0	30,086
2nd Allocation	30,086	0	30,086
Total For 015 Finance - Payroll			
Schedule .3 Total	1,389,536	0	1,389,536

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,041	0.272905	3,710		3,710	84	3,794
003 Metropolitan Clerk	258	0.034498	469		469	11	480
003 Metropolitan Clerk - Records Center	54	0.007220	98		98		98
004 Mayor's Office	34	0.004546	62		62	1	63
004 Mayor's Office - Administration	1,180	0.157779	2,145		2,145	49	2,193
005 Election Commission	1,092	0.146013	1,985		1,985	45	2,030
006 Law	1,663	0.222362	3,023		3,023		3,023
007 Planning Commission	2,477	0.331203	4,503		4,503	102	4,605
008 Human Resources	2,582	0.345243	4,693		4,693		4,693
009 Register of Deeds	285	0.038108	518		518	12	530
010 General Services	3	0.000401	5		5	0	6
010 General Services - Administration	1,820	0.243355	3,308		3,308		3,308
010 General Services - Facilities	955	0.127694	1,736		1,736		1,736
010 General Services - Fleet Management	2,230	0.298176	4,054		4,054		4,054
010 General Services - Mail Services	118	0.015778	214		214		214
010 General Services - Real Estate	131	0.017516	238		238		238
010 General Services - Surplus Property	213	0.028481	387		387	9	396
011 Historical Commission	507	0.067792	922		922	21	942
012 Employee Benefit Board	24	0.003209	44		44	1	45
014 Information Technology Service	5,400	0.722041	9,816		9,816		9,816
015 Finance	35	0.004680	64		64	1	65
015 Finance - Accountability	132	0.017650	240		240		240
015 Finance - Administration	1,171	0.156576	2,129		2,129		2,129
015 Finance - Business Assistance	312	0.041718	567		567		567
015 Finance - Grants & Cost Planning	80	0.010697	145		145		145
015 Finance - Office of Mgmt & Budget	389	0.052014	707		707		707
015 Finance - Operations	906	0.121142	1,647		1,647		1,647
015 Finance - Payroll	272	0.036369	494		494		494
015 Finance - Purchasing	397	0.053083	722		722	16	738
015 Finance - Treasury	246	0.032893	447		447	10	457
015 Finance - Diversity Equity & Inclus	204	0.027277	371		371	8	379
016 Assessor of Property	3,333	0.445660	6,059		6,059	137	6,196
017 Trustee	997	0.133310	1,812		1,812	41	1,853
018 County Clerk	2,934	0.392309	5,333		5,333	121	5,454
019 District Attorney	2,806	0.375194	5,101		5,101	116	5,216
021 Public Defender	2,996	0.400599	5,446		5,446	123	5,569
022 Juvenile Court Clerk	973	0.130101	1,769		1,769	40	1,809
023 Circuit Court Clerk	1,849	0.247232	3,361		3,361	76	3,437
024 Criminal Court Clerk	3,006	0.401936	5,464		5,464	124	5,588
025 Clerk and Master - Chancery	613	0.081965	1,114		1,114	25	1,139
026 Juvenile Court	3,750	0.501417	6,816		6,816	155	6,971
027 General Sessions Court	4,417	0.590603	8,029		8,029	182	8,211
028 State Trial Courts	4,842	0.647430	8,801		8,801	200	9,001
029 Justice Integration Services	659	0.088116	1,198		1,198	27	1,225
030 Sheriff's Office	33,528	4.483072	60,945		60,945	1,382	62,327
030 Sheriff's Office - Security Services	2,190	0.292828	3,981		3,981	90	4,071
031 Police	71,919	9.616382	130,730		130,730	2,965	133,695
032 Fire	49,570	6.628069	90,105		90,105	2,044	92,149
033 Codes Administration	5,137	0.686875	9,338		9,338	212	9,549
034 Beer Board	261	0.034899	474		474	11	485
035 Agricultural Extension	227	0.030352	413		413	9	422

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
037 Social Services	3,095	0.413836	5,626		5,626	128	5,753
038 Health	20,363	2.722763	37,015		37,015	839	37,854
038 Health - Employee Health & Wellness	210	0.028079	382		382	9	390
039 Public Library	13,361	1.786517	24,287		24,287	551	24,838
040 Parks	23,627	3.159197	42,948		42,948	974	43,922
041 Arts Commission	395	0.052816	718		718	16	734
042 Transportation	15,511	2.073996	28,195		28,195	639	28,834
044 Human Relations Commission	151	0.020190	274		274	6	281
047 Criminal Justice Planning	98	0.013104	178		178	4	182
048 Internal Audit	324	0.043322	589		589	13	602
049 Office of Emergency Management	472	0.063112	858		858	19	877
051 Office of Family Safety	1,203	0.160855	2,187		2,187	49	2,236
052 Community Oversight Board	12	0.001605	22		22	0	22
053 Office of Homeless Services	1,040	0.139060	1,890		1,890	43	1,933
054 Community Review Board	354	0.047334	643		643	14	658
060 Farmer's Market	262	0.035032	476		476	11	487
061 Municipal Auditorium	398	0.053217	723		723	16	740
062 State Fair Board	1,057	0.141333	1,921		1,921	43	1,965
064 Sports Authority	142	0.018987	258		258	6	264
065 Water and Sewer - Stormwater Svcs	3,077	0.411430	5,593		5,593	127	5,720
065 Water and Sewer - Water Services	28,076	3.754078	51,035		51,035	1,158	52,192
067 General Hospital	6,264	0.837568	11,386		11,386	258	11,644
070 Community Education Commission	24	0.003209	44		44	1	45
071 Convention Center Authority	4,530	0.605712	8,234		8,234	187	8,421
072 Waste Services - Solid Waste Operati	2,633	0.352062	4,786		4,786	108	4,895
073 East Bank Development Authority	14	0.001872	25		25	1	26
075 Metro Action Commission (MAC)	10,209	1.365059	18,557		18,557	421	18,978
078 Metropolitan Transit Authority (MTA)	38	0.005081	69		69	2	71
080 Metro Nashville Public School (MNPS)	376,346	50.321707	684,100		684,100	15,525	699,625
088 Airport Authority	72	0.009627	131		131	3	134
091 Emergency Communication Center	6,778	0.906295	12,321		12,321	279	12,600
Bordeaux Longterm Care	3,757	0.502353	6,829		6,829	155	6,984
Knowles Home	465	0.062176	845		845	19	864
All Other	304	0.040648	553		553	12	565
Schedule .4 Total for Payroll	747,880	100.000000	1,359,450		1,359,450	30,086	1,389,536

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2025 Active Employee Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll

Receiving Department	Total	Payroll
002 Metropolitan Council	3,794	3,794
003 Metropolitan Clerk	480	480
003 Metropolitan Clerk - Records Center	98	98
004 Mayor's Office	63	63
004 Mayor's Office - Administration	2,193	2,193
005 Election Commission	2,030	2,030
006 Law	3,023	3,023
007 Planning Commission	4,605	4,605
008 Human Resources	4,693	4,693
009 Register of Deeds	530	530
010 General Services	6	6
010 General Services - Administration	3,308	3,308
010 General Services - Facilities	1,736	1,736
010 General Services - Fleet Management	4,054	4,054
010 General Services - Mail Services	214	214
010 General Services - Real Estate	238	238
010 General Services - Surplus Property	396	396
011 Historical Commission	942	942
012 Employee Benefit Board	45	45
014 Information Technology Service	9,816	9,816
015 Finance	65	65
015 Finance - Accountability	240	240
015 Finance - Administration	2,129	2,129
015 Finance - Business Assistance	567	567
015 Finance - Grants & Cost Planning	145	145
015 Finance - Office of Mgmt & Budget	707	707
015 Finance - Operations	1,647	1,647
015 Finance - Payroll	494	494
015 Finance - Purchasing	738	738
015 Finance - Treasury	457	457
015 Finance - Diversity Equity & Inclus	379	379
016 Assessor of Property	6,196	6,196
017 Trustee	1,853	1,853
018 County Clerk	5,454	5,454
019 District Attorney	5,216	5,216
021 Public Defender	5,569	5,569
022 Juvenile Court Clerk	1,809	1,809
023 Circuit Court Clerk	3,437	3,437
024 Criminal Court Clerk	5,588	5,588
025 Clerk and Master - Chancery	1,139	1,139
026 Juvenile Court	6,971	6,971
027 General Sessions Court	8,211	8,211
028 State Trial Courts	9,001	9,001
029 Justice Integration Services	1,225	1,225
030 Sheriff's Office	62,327	62,327
030 Sheriff's Office - Security Services	4,071	4,071
031 Police	133,695	133,695
032 Fire	92,149	92,149
033 Codes Administration	9,549	9,549
034 Beer Board	485	485
035 Agricultural Extension	422	422
037 Social Services	5,753	5,753

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll

Receiving Department	Total	Payroll
038 Health	37,854	37,854
038 Health - Employee Health & Wellness	390	390
039 Public Library	24,838	24,838
040 Parks	43,922	43,922
041 Arts Commission	734	734
042 Transportation	28,834	28,834
044 Human Relations Commission	281	281
047 Criminal Justice Planning	182	182
048 Internal Audit	602	602
049 Office of Emergency Management	877	877
051 Office of Family Safety	2,236	2,236
052 Community Oversight Board	22	22
053 Office of Homeless Services	1,933	1,933
054 Community Review Board	658	658
060 Farmer's Market	487	487
061 Municipal Auditorium	740	740
062 State Fair Board	1,965	1,965
064 Sports Authority	264	264
065 Water and Sewer - Stormwater Svcs	5,720	5,720
065 Water and Sewer - Water Services	52,192	52,192
067 General Hospital	11,644	11,644
070 Community Education Commission	45	45
071 Convention Center Authority	8,421	8,421
072 Waste Services - Solid Waste Operati	4,895	4,895
073 East Bank Development Authority	26	26
075 Metro Action Commission (MAC)	18,978	18,978
078 Metropolitan Transit Authority (MTA)	71	71
080 Metro Nashville Public School (MNPS)	699,625	699,625
088 Airport Authority	134	134
091 Emergency Communication Center	12,600	12,600
Bordeaux Longterm Care	6,984	6,984
Knowles Home	864	864
All Other	565	565
Direct Bill	0	0
Total	1,389,536	1,389,536

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

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

- **Competitive Procurements** - the costs of competitive procurements have been allocated using the number of competitive procurements administered for each department.
- **Non-Competitive Procurements** - the costs attributable to non-competitive procurements has been allocated based on the number of non-competitive procurements identified to each department.
- **Agency-Specific Procurement -** costs attributable to an agency-specific procurement have been allocated directly to 064 Sports Authority.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,990,295			1,990,295
Inbound Costs:				
Depreciation	77,776		77,776	
001 Administrative - Post Audits	430	2	432	
001 Administrative - Miscellaneous	41	0	42	
003 Metropolitan Clerk - Records Center	266	22	288	
006 Law	64,462	41,834	106,295	
010 General Services - Mail Services	579	81	660	
010 General Services - Real Estate	191	70	261	
014 Information Technology Service	2,765	387	3,152	
015 Finance - Administration	470,696	48,956	519,652	
015 Finance - Business Assistance	597,796	13,237	611,033	
015 Finance - Grants & Cost Planning	128	7	135	
015 Finance - Office of Mgmt & Budget	1,662	41	1,703	
015 Finance - Operations	1,710	41	1,752	
015 Finance - Payroll	722	16	738	
015 Finance - Treasury		166	166	
015 Finance - Diversity Equity & Inclus		547	547	
030 Sheriff's Office - Security Services		3,251	3,251	
048 Internal Audit		744	744	
Total Allocated Additions:	1,219,223	109,404	1,328,627	1,328,627
Total To Be Allocated:	3,209,518	109,404		3,318,922

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,185,958	395,043	606,973	173,506	10,436
501102 Leave Pay	136,813	45,572	70,021	20,016	1,204
501103 Holiday Pay	64,472	21,476	32,997	9,432	567
501109 Longevity	3,520	1,173	1,801	515	31
501134 Paid Family Leave	2,588	862	1,324	379	23
501160 YE Biweekly Sal/Fringe Accr	7,051	2,349	3,608	1,032	62
501172 Employer OASDI	83,484	27,809	42,726	12,214	735
501173 Employer SSN Medical	19,525	6,504	9,992	2,857	172
501174 Employer Group Health	152,992	50,962	78,301	22,383	1,346
501175 Employer Dental Group	5,772	1,923	2,954	844	51
501176 Employer Group Life	1,907	635	976	279	17
501177 Employer Pension	174,341	58,073	89,228	25,506	1,534
501181 FSA Pre-Tax Savings	273	91	140	40	2
501182 Cafe Plan Pre-Tax Savings	75	25	38	11	1
502314 Pre-Employment Checks	44	15	23	6	0
502451 Employee Out-of-town Travel	3,548	1,182	1,816	519	31
502452 Employee Air Travel	798	266	408	117	7
502453 Employee Local Travel/Park	47	16	24	7	0
502503 Cell Phone Service	457	152	234	67	4
502701 Printing/Binding	807	269	413	118	7
502851 Subscriptions	190	63	97	28	2
502883 Registration	2,080	693	1,065	304	18
502884 Membership Dues	3,435	1,144	1,758	503	30
502951 Info Systems Charge	35,100	11,692	17,964	5,135	309
502957 Telecmmnct'n Charge	7,546	2,514	3,862	1,104	66
502983 Surplus Property	300	100	153	44	3
503050 Host & Hostess	629	210	321	92	6
503100 Offc & Admin Supply	480	160	246	70	4
503120 Computer Software	1,668	556	853	244	15
503130 Computer Hardware <$10K	83	28	42	12	1
505233 Rent Equipment	1,312	437	671	192	12
505252 Software License	93,000	30,978	47,598	13,606	818
Departmental Total					
Expenditures Per Financial Statement	1,990,295				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,990,295	662,972	1,018,627	291,182	17,514
Allocation Step 1					
Inbound - All Others	1,219,223	406,123	623,999	178,372	10,729
Reallocate Admin Costs		(1,069,095)	820,424	234,559	14,112
Unallocated Costs	0	0	0	0	0
1st Allocation	3,209,518	0	2,463,050	704,114	42,355
Allocation Step 2					
Inbound - All Others	109,404	36,442	55,995	16,005	962
Reallocate Admin Costs		(36,442)	27,966	7,995	481

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurement
Unallocated Costs	0	0	0	0	0
2nd Allocation	109,404	0	83,961	24,000	1,443
Total For 015 Finance - Purchasing					
Schedule .3 Total	3,318,922	0	2,547,011	728,114	43,798

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Purchasing

Activity - Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	1	0.740741	18,245		18,245	988	19,232
006 Law	1	0.740741	18,245		18,245		18,245
007 Planning Commission	1	0.740741	18,245		18,245	988	19,232
008 Human Resources	6	4.444444	109,469		109,469		109,469
010 General Services - Administration	34	25.185186	620,325		620,325		620,325
010 General Services - Real Estate	2	1.481481	36,489		36,489		36,489
011 Historical Commission	1	0.740741	18,245		18,245	988	19,232
014 Information Technology Service	5	3.703704	91,224		91,224		91,224
015 Finance - Administration	2	1.481481	36,489		36,489		36,489
027 General Sessions Court	1	0.740741	18,245		18,245	988	19,232
030 Sheriff's Office	2	1.481481	36,489		36,489	1,975	38,465
031 Police	1	0.740741	18,245		18,245	988	19,232
032 Fire	2	1.481481	36,489		36,489	1,975	38,465
033 Codes Administration	1	0.740741	18,245		18,245	988	19,232
038 Health	7	5.185185	127,714		127,714	6,914	134,628
039 Public Library	11	8.148148	200,693		200,693	10,865	211,558
040 Parks	6	4.444444	109,469		109,469	5,926	115,395
042 Transportation	11	8.148148	200,693		200,693	10,865	211,558
049 Office of Emergency Management	1	0.740741	18,245		18,245	988	19,232
061 Municipal Auditorium	1	0.740741	18,245		18,245	988	19,232
062 State Fair Board	3	2.222222	54,734		54,734	2,963	57,697
065 Water and Sewer - General	27	20.000000	492,610		492,610	26,674	519,284
075 Metro Action Commission (MAC)	8	5.925926	145,958		145,958	7,902	153,860
Schedule .4 Total for Competitive Procurements	135	100.000000	2,463,050		2,463,050	83,961	2,547,011

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2025 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
003 Metropolitan Clerk - Records Center	1	1.136364	8,001		8,001		8,001
007 Planning Commission	2	2.272727	16,002		16,002	676	16,678
010 General Services - Administration	5	5.681818	40,006		40,006		40,006
014 Information Technology Service	2	2.272727	16,002		16,002		16,002
015 Finance - Administration	9	10.227273	72,012		72,012		72,012
016 Assessor of Property	3	3.409091	24,004		24,004	1,014	25,018
026 Juvenile Court	1	1.136364	8,001		8,001	338	8,339
027 General Sessions Court	2	2.272727	16,002		16,002	676	16,678
030 Sheriff's Office	2	2.272727	16,002		16,002	676	16,678
031 Police	18	20.454546	144,024		144,024	6,088	150,112
032 Fire	2	2.272727	16,002		16,002	676	16,678
038 Health	7	7.954545	56,009		56,009	2,366	58,375
039 Public Library	12	13.636364	96,015		96,015	4,056	100,072
040 Parks	1	1.136364	8,001		8,001	338	8,339
042 Transportation	7	7.954545	56,009		56,009	2,366	58,375
053 Office of Homeless Services	2	2.272727	16,002		16,002	676	16,678
062 State Fair Board	2	2.272727	16,002		16,002	676	16,678
065 Water and Sewer - General	9	10.227273	72,012		72,012	3,042	75,054
091 Emergency Communication Center	1	1.136364	8,001		8,001	338	8,339
Schedule .4 Total for Non-Competitive Procurements	88	100.000000	704,114		704,114	24,000	728,114

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2025 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	42,355		42,355	1,443	43,798
Schedule .4 Total for Agency Specific Procurement	100	100.000000	42,355		42,355	1,443	43,798

Allocation Basis: Direct Allocation to 064 Sports Authority
Allocation Source: FY 2025 KPI Details Report - Finance-Purchasing

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Purchasing

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements	Agency Specific Procurement
003 Metropolitan Clerk - Records Center	8,001	0	8,001	0
004 Mayor's Office - Administration	19,232	19,232	0	0
006 Law	18,245	18,245	0	0
007 Planning Commission	35,911	19,232	16,678	0
008 Human Resources	109,469	109,469	0	0
010 General Services - Administration	660,332	620,325	40,006	0
010 General Services - Real Estate	36,489	36,489	0	0
011 Historical Commission	19,232	19,232	0	0
014 Information Technology Service	107,226	91,224	16,002	0
015 Finance - Administration	108,501	36,489	72,012	0
016 Assessor of Property	25,018	0	25,018	0
026 Juvenile Court	8,339	0	8,339	0
027 General Sessions Court	35,911	19,232	16,678	0
030 Sheriff's Office	55,143	38,465	16,678	0
031 Police	169,345	19,232	150,112	0
032 Fire	55,143	38,465	16,678	0
033 Codes Administration	19,232	19,232	0	0
038 Health	193,002	134,628	58,375	0
039 Public Library	311,630	211,558	100,072	0
040 Parks	123,734	115,395	8,339	0
042 Transportation	269,933	211,558	58,375	0
049 Office of Emergency Management	19,232	19,232	0	0
053 Office of Homeless Services	16,678	0	16,678	0
061 Municipal Auditorium	19,232	19,232	0	0
062 State Fair Board	74,376	57,697	16,678	0
064 Sports Authority	43,798	0	0	43,798
065 Water and Sewer - General	594,338	519,284	75,054	0
075 Metro Action Commission (MAC)	153,860	153,860	0	0
091 Emergency Communication Center	8,339	0	8,339	0
Direct Bill	0	0	0	0
Total	3,318,922	2,547,011	728,114	43,798

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 Finance–Treasury Administration costs previously recorded in the GSD General Fund (10101), business unit 15108100, were phased out at the end of FY2024. This business unit supported two Treasury team employees, but it will no longer be used for Treasury staffing costs after FY2024. The business unit has been removed for FY2025 and all future fiscal years.

The costs of Finance - Pension Asset Management Fund 30267 Finance Pension Asset Management business unit 15701580 is new for FY2025. The investments team was expanded and three new team members were added during FY2025. The costs related Pension Asset Management are fully covered by the pension plan and only the indirect costs allocable to this function are allocated to the pension plan within the Local Cost Allocation Plan.

In FY2025 Treasury Management implemented a new Cash Operations system. Costs were recorded in Fund 30175 business unit 15702410 Finance Treasury have been allocated to Cash Operations for Local Cost Allocation Plan purposes.

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.
- **Pension Asset Management -** these costs have been separately identified and allocated directly to 012 Employee Benefit Board

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Treasury

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,200,282			2,200,282
Deductions:				
502801 Promotion	-7,237			
Total Deductions:	-7,237			-7,237
Cost Adjustments:				
ACFR Revenue/Expense:	0			
Charges for Services	-1,465,321			
Investment Income	-3,108			
Total Departmental Cost Adjustments:	-1,468,429			-1,468,429
Inbound Costs:				
Depreciation	47		47	
001 Administrative - Facility Rental	1,624	3	1,627	
001 Administrative - Post Audits	346	2	348	
001 Administrative - Miscellaneous	33	0	34	
003 Metropolitan Clerk - Records Center	122	10	132	
006 Law	7,085	4,598	11,683	
008 Human Resources	7,320	388	7,708	
010 General Services - Mail Services	16,629	2,337	18,965	
010 General Services - Real Estate	154	57	211	
014 Information Technology Service	2,571	360	2,932	
015 Finance - Administration	369,130	38,393	407,523	
015 Finance - Grants & Cost Planning	103	5	109	
015 Finance - Office of Mgmt & Budget	1,418	35	1,453	
015 Finance - Operations	3,236	80	3,316	
015 Finance - Payroll	447	10	457	
015 Finance - Treasury		90	90	
015 Finance - Diversity Equity & Inclus		466	466	
030 Sheriff's Office - Security Services		97	97	
048 Internal Audit		600	600	
Total Allocated Additions:	410,266	47,532	457,797	457,797
Total To Be Allocated:	1,134,882	47,532		1,182,413

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,097,100	0	615,676	161,304	199,172
501102 Leave Pay	79,082	0	40,318	14,957	23,480
501103 Holiday Pay	46,979	0	24,094	8,150	9,696
501105 Out of Class Pay	5,510	0	5,510	0	0
501109 Longevity	3,108	0	1,293	440	1,375
501160 YE Biweekly Sal/Fringe Accr	20,694	0	7,013	3,476	1,497
501172 Employer OASDI	72,823	0	40,140	11,124	13,988
501173 Employer SSN Medical	17,032	0	9,388	2,602	3,271
501174 Employer Group Health	120,019	0	78,424	11,568	20,257
501175 Employer Dental Group	4,376	0	2,266	776	974
501176 Employer Group Life	1,414	0	763	219	290
501177 Employer Pension	128,985	0	79,374	21,202	27,465
501181 FSA Pre-Tax Savings	467	0	256	89	68
501182 Cafe Plan Pre-Tax Savings	59	0	41	4	8
502105 Cable Television	119	0	119	0	0
502229 Actuary Studies	519,505	0	519,505	0	0
502314 Pre-Employment Checks	470	0	104	0	0
502401 Transport Non-employee	1,417	0	1,417	0	0
502451 Employee Out-of-town Travel	2,490	0	2,490	0	0
502452 Employee Air Travel	437	0	437	0	0
502453 Employee Local Travel/Park	40	0	40	0	0
502454 Moving reimbursement	10,000	0	3,400	3,300	3,300
502503 Cell Phone Service	436	0	148	144	144
502520 Postage & Delivery Srvc	5	0	0	0	5
502701 Printing/Binding	37	0	37	0	0
*502801 Promotion	7,237	0	0	0	0
502851 Subscriptions	213	0	0	213	0
502883 Registration	1,440	0	1,440	0	0
502884 Membership Dues	1,730	0	1,605	125	0
502951 Info Systems Charge	35,500	0	13,700	11,000	10,800
502957 Telecmmnct'n Charge	4,165	0	2,707	750	708
502976 MIS Tech Revolving Charge	1,318	0	1,318	0	0
502983 Surplus Property	500	0	500	0	0
503050 Host & Hostess	1,425	0	410	348	667
503100 Offc & Admin Supply	864	0	864	0	0
503120 Computer Software	1,105	0	989	0	0
503130 Computer Hardware <$10K	10,611	0	0	0	0
505252 Software License	270	0	270	0	0
505957 Insurance-Premium J&L	100	0	100	0	0
505959 Insurance-Surety Bond	1,200	0	0	1,200	0
Departmental Total					
Expenditures Per Financial Statement	2,200,282				
Deductions					
*Total Disallowed Costs	(7,237)	0	0	0	0
Cost Adjustments					
ACFR Revenue/Expense:	0	0	0	0	0
Charges for Services	(1,465,321)	0	(829,665)	(216,428)	(276,506)
Investment Income	(3,108)	0	(1,760)	(459)	(586)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Cash Operations	Investment Cmtee Support	Investor Relations
Functional Cost	724,616	0	624,731	36,104	40,073
Allocation Step 1					
Inbound - All Others	410,266	0	232,284	60,580	77,434
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,134,882	0	857,015	96,684	117,507
Allocation Step 2					
Inbound - All Others	47,532	0	26,916	7,017	8,970
2nd Allocation	47,532	0	26,916	7,017	8,970
Total For 015 Finance - Treasury					
Schedule .3 Total	1,182,413	0	883,931	103,701	126,477

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Pension Asset Management
Other Expense & Cost	
501101 Regular Pay	120,948
501102 Leave Pay	327
501103 Holiday Pay	5,039
501105 Out of Class Pay	0
501109 Longevity	0
501160 YE Biweekly Sal/Fringe Accr	8,708
501172 Employer OASDI	7,571
501173 Employer SSN Medical	1,771
501174 Employer Group Health	9,770
501175 Employer Dental Group	360
501176 Employer Group Life	142
501177 Employer Pension	944
501181 FSA Pre-Tax Savings	54
501182 Cafe Plan Pre-Tax Savings	6
502105 Cable Television	0
502229 Actuary Studies	0
502314 Pre-Employment Checks	366
502401 Transport Non-employee	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502454 Moving reimbursement	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
*502801 Promotion	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502951 Info Systems Charge	0
502957 Telecmmnct'n Charge	0
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	116
503130 Computer Hardware <$10K	10,611
505252 Software License	0
505957 Insurance-Premium J&L	0
505959 Insurance-Surety Bond	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
ACFR Revenue/Expense:	0
Charges for Services	(142,722)
Investment Income	(303)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Pension Asset Management
Functional Cost	23,708
Allocation Step 1	
Inbound - All Others	39,967
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	63,675
Allocation Step 2	
Inbound - All Others	4,629
2nd Allocation	4,629
Total For 015 Finance - Treasury	
Schedule .3 Total	68,304

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	266,819	8.735393	74,864		74,864	2,549	77,412
001 Administrative - Corporate Dues	110	0.003601	31		31		31
001 Administrative - Employee Benefits	10,519	0.344382	2,951		2,951		2,951
001 Administrative - Facility Rental	1,424	0.046620	399		399		399
001 Administrative - Insurance	367	0.012015	103		103		103
001 Administrative - Post Audits	138	0.004518	39		39		39
001 Administrative - Gen Svcs Energy	267	0.008741	75		75		75
001 Administrative - Miscellaneous	12	0.000393	3		3		3
002 Metropolitan Council	422	0.013816	118		118	4	122
003 Metropolitan Clerk	153	0.005009	43		43	1	44
003 Metropolitan Clerk - Records Center	32	0.001048	9		9		9
004 Mayor's Office	186	0.006089	52		52	2	54
004 Mayor's Office - Administration	723	0.023670	203		203	7	210
005 Election Commission	515	0.016861	144		144	5	149
006 Law	98,139	3.212975	27,536		27,536		27,536
007 Planning Commission	113,715	3.722918	31,906		31,906	1,086	32,992
008 Human Resources	999	0.032706	280		280		280
009 Register of Deeds	70	0.002292	20		20	1	20
010 General Services	21,294	0.697145	5,975		5,975	203	6,178
010 General Services - Administration	201	0.006581	56		56		56
010 General Services - Facilities	31,218	1.022047	8,759		8,759		8,759
010 General Services - Fleet Management	18,550	0.607309	5,205		5,205		5,205
010 General Services - Mail Services	139	0.004551	39		39		39
010 General Services - Real Estate	89	0.002914	25		25		25
010 General Services - Surplus Property	7,550	0.247180	2,118		2,118	72	2,190
011 Historical Commission	444	0.014536	125		125	4	129
012 Employee Benefit Board	127,687	4.180347	35,826		35,826	1,219	37,046
012 IOD Network (Injured-On-Duty)	21,617	0.707719	6,065		6,065		6,065
014 Information Technology Service	51,040	1.671000	14,321		14,321		14,321
015 Finance	11,920	0.390249	3,345		3,345	114	3,458
015 Finance - Accountability	93	0.003045	26		26		26
015 Finance - Administration	306	0.010018	86		86		86
015 Finance - Business Assistance	172	0.005631	48		48		48
015 Finance - Grants & Cost Planning	51	0.001670	14		14		14
015 Finance - Office of Mgmt & Budget	243	0.007956	68		68		68
015 Finance - Operations	482	0.015780	135		135		135
015 Finance - Payroll	130	0.004256	36		36		36
015 Finance - Purchasing	236	0.007726	66		66		66
015 Finance - Treasury	69	0.002259	19		19		19
015 Finance - Diversity Equity & Inclus	96	0.003143	27		27	1	28
016 Assessor of Property	1,374	0.044983	385		385	13	398
017 Trustee	503	0.016468	141		141	5	146
018 County Clerk	4,715	0.154364	1,323		1,323	45	1,368
019 District Attorney	2,022	0.066198	567		567	19	586
021 Public Defender	1,540	0.050418	432		432	15	447
022 Juvenile Court Clerk	382	0.012506	107		107	4	111
023 Circuit Court Clerk	408	0.013358	114		114	4	118
024 Criminal Court Clerk	1,445	0.047308	405		405	14	419
025 Clerk and Master - Chancery	209	0.006842	59		59	2	60
026 Juvenile Court	2,549	0.083452	715		715	24	739
027 General Sessions Court	2,447	0.080112	687		687	23	710

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,412	0.078967	677		677	23	700
029 Justice Integration Services	761	0.024914	213		213	7	221
030 Sheriff's Office	23,970	0.784754	6,725		6,725	229	6,954
030 Sheriff's Office - Security Services	2,049	0.067082	575		575	19	594
031 Police	57,193	1.872443	16,047		16,047	546	16,593
032 Fire	37,152	1.216320	10,424		10,424	355	10,779
033 Codes Administration	4,382	0.143462	1,229		1,229	42	1,271
034 Beer Board	175	0.005729	49		49	2	51
035 Agricultural Extension	52	0.001702	15		15	0	15
037 Social Services	1,919	0.062826	538		538	18	557
038 Health	33,903	1.109951	9,512		9,512	324	9,836
038 Health - Employee Health & Wellness	184	0.006024	52		52	2	53
039 Public Library	19,043	0.623449	5,343		5,343	182	5,525
040 Parks	47,096	1.541877	13,214		13,214	450	13,664
041 Arts Commission	282	0.009232	79		79	3	82
042 Transportation	50,693	1.659639	14,223		14,223	484	14,707
044 Human Relations Commission	103	0.003372	29		29	1	30
047 Criminal Justice Planning	80	0.002619	22		22	1	23
048 Internal Audit	200	0.006548	56		56	2	58
049 Office of Emergency Management	596	0.019512	167		167	6	173
051 Office of Family Safety	784	0.025667	220		220	7	227
053 Office of Homeless Services	1,312	0.042954	368		368	12	380
054 Community Review Board	290	0.009494	81		81	3	84
060 Farmer's Market	846	0.027697	237		237	8	245
061 Municipal Auditorium	4,025	0.131775	1,129		1,129	38	1,168
062 State Fair Board	3,171	0.103815	890		890	30	920
064 Sports Authority	38,255	1.252431	10,734		10,734	365	11,099
065 Water and Sewer - Stormwater Svcs	87,285	2.857626	24,490		24,490	834	25,324
065 Water and Sewer - Water Services	546,186	17.881599	153,252		153,252	5,224	158,476
067 General Hospital	6,846	0.224131	1,921		1,921	65	1,986
068 District Energy System (DES)	9,178	0.300479	2,575		2,575	87	2,663
071 Convention Center Authority	545,806	17.869155	153,141		153,141	5,213	158,355
072 Waste Services - Solid Waste Operati	13,831	0.452813	3,881		3,881	132	4,013
075 Metro Action Commission (MAC)	34,704	1.136175	9,737		9,737	331	10,069
077 Metro Devlp & Housing Auth (MDHA)	702	0.022983	197		197	7	204
078 Metropolitan Transit Authority (MTA)	18	0.000589	5		5	0	5
080 Metro Nashville Public School (MNPS)	303,271	9.928796	85,091		85,091	2,897	87,988
083 Industrial Development Board	714	0.023376	200		200	7	207
090 Debt Service	31,371	1.027056	8,802		8,802	300	9,101
091 Emergency Communication Center	3,135	0.102637	880		880	30	909
Medical Examiner	135	0.004420	38		38	1	39
All Other	334,518	10.951792	93,859		93,859	3,195	97,054
Schedule .4 Total for Cash Operations	3,054,459	100.000000	857,015		857,015	26,916	883,931

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept
Allocation Source: FY 2025 Average Weighted MIP Balances by Fund - Finance-Treasury

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	2,041	0.272905	264		264	20	283
003 Metropolitan Clerk	258	0.034498	33		33	2	36
003 Metropolitan Clerk - Records Center	54	0.007220	7		7		7
004 Mayor's Office	34	0.004546	4		4	0	5
004 Mayor's Office - Administration	1,180	0.157779	152		152	11	164
005 Election Commission	1,092	0.146013	141		141	10	152
006 Law	1,663	0.222362	215		215		215
007 Planning Commission	2,477	0.331203	320		320	24	344
008 Human Resources	2,582	0.345243	334		334		334
009 Register of Deeds	285	0.038108	37		37	3	39
010 General Services	3	0.000401	0		0	0	0
010 General Services - Administration	1,820	0.243355	235		235		235
010 General Services - Facilities	955	0.127694	123		123		123
010 General Services - Fleet Management	2,230	0.298176	288		288		288
010 General Services - Mail Services	118	0.015778	15		15		15
010 General Services - Real Estate	131	0.017516	17		17		17
010 General Services - Surplus Property	213	0.028481	28		28	2	29
011 Historical Commission	507	0.067792	65		65	5	70
012 Employee Benefit Board	24	0.003209	3		3	0	3
014 Information Technology Service	5,400	0.722041	698		698		698
015 Finance	35	0.004680	5		5	0	5
015 Finance - Accountability	132	0.017650	17		17		17
015 Finance - Administration	1,171	0.156576	151		151		151
015 Finance - Business Assistance	312	0.041718	40		40		40
015 Finance - Grants & Cost Planning	80	0.010697	10		10		10
015 Finance - Office of Mgmt & Budget	389	0.052014	50		50		50
015 Finance - Operations	906	0.121142	117		117		117
015 Finance - Payroll	272	0.036369	35		35		35
015 Finance - Purchasing	397	0.053083	51		51		51
015 Finance - Treasury	246	0.032893	32		32		32
015 Finance - Diversity Equity & Inclus	204	0.027277	26		26	2	28
016 Assessor of Property	3,333	0.445660	431		431	32	463
017 Trustee	997	0.133310	129		129	9	138
018 County Clerk	2,934	0.392309	379		379	28	407
019 District Attorney	2,806	0.375194	363		363	27	390
021 Public Defender	2,996	0.400599	387		387	29	416
022 Juvenile Court Clerk	973	0.130101	126		126	9	135
023 Circuit Court Clerk	1,849	0.247232	239		239	18	257
024 Criminal Court Clerk	3,006	0.401936	389		389	29	417
025 Clerk and Master - Chancery	613	0.081965	79		79	6	85
026 Juvenile Court	3,750	0.501417	485		485	36	521
027 General Sessions Court	4,417	0.590603	571		571	42	613
028 State Trial Courts	4,842	0.647430	626		626	46	672
029 Justice Integration Services	659	0.088116	85		85	6	91
030 Sheriff's Office	33,528	4.483072	4,334		4,334	323	4,657
030 Sheriff's Office - Security Services	2,190	0.292828	283		283	21	304
031 Police	71,919	9.616382	9,298		9,298	692	9,990
032 Fire	49,570	6.628069	6,408		6,408	477	6,885
033 Codes Administration	5,137	0.686875	664		664	49	713
034 Beer Board	261	0.034899	34		34	2	36
035 Agricultural Extension	227	0.030352	29		29	2	31

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
037 Social Services	3,095	0.413836	400		400	30	430
038 Health	20,363	2.722763	2,632		2,632	196	2,828
038 Health - Employee Health & Wellness	210	0.028079	27		27	2	29
039 Public Library	13,361	1.786517	1,727		1,727	129	1,856
040 Parks	23,627	3.159197	3,054		3,054	227	3,282
041 Arts Commission	395	0.052816	51		51	4	55
042 Transportation	15,511	2.073996	2,005		2,005	149	2,154
044 Human Relations Commission	151	0.020190	19		19	1	21
047 Criminal Justice Planning	98	0.013104	13		13	1	14
048 Internal Audit	324	0.043322	42		42	3	45
049 Office of Emergency Management	472	0.063112	61		61	4	65
051 Office of Family Safety	1,203	0.160855	155		155	11	167
052 Community Oversight Board	12	0.001605	2		2	0	2
053 Office of Homeless Services	1,040	0.139060	134		134	10	144
054 Community Review Board	354	0.047334	46		46	3	49
060 Farmer's Market	262	0.035032	34		34	2	36
061 Municipal Auditorium	398	0.053217	51		51	4	55
062 State Fair Board	1,057	0.141333	137		137	10	147
064 Sports Authority	142	0.018987	18		18	1	20
065 Water and Sewer - Stormwater Svcs	3,077	0.411430	398		398	29	427
065 Water and Sewer - Water Services	28,076	3.754078	3,630		3,630	270	3,900
067 General Hospital	6,264	0.837568	810		810	60	870
070 Community Education Commission	24	0.003209	3		3	0	3
071 Convention Center Authority	4,530	0.605712	586		586	43	629
072 Waste Services - Solid Waste Operati	2,633	0.352062	340		340	25	366
073 East Bank Development Authority	14	0.001872	2		2	0	2
075 Metro Action Commission (MAC)	10,209	1.365059	1,320		1,320	98	1,418
078 Metropolitan Transit Authority (MTA)	38	0.005081	5		5	0	5
080 Metro Nashville Public School (MNPS)	376,346	50.321707	48,656		48,656	3,629	52,286
088 Airport Authority	72	0.009627	9		9	1	10
091 Emergency Communication Center	6,778	0.906295	876		876	65	941
Bordeaux Longterm Care	3,757	0.502353	486		486	36	522
Knowles Home	465	0.062176	60		60	4	64
All Other	304	0.040648	39		39	3	42
Schedule .4 Total for Investment Cmtee Support	747,880	100.000000	96,684		96,684	7,017	103,701

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2025 Active Employee Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	6,131		6,131	503	6,634
001 Administrative - Corporate Dues	924	0.019166	22		22		22
001 Administrative - Employee Benefits	50,126	1.039748	1,222		1,222		1,222
001 Administrative - Facility Rental	12,004	0.248995	293		293		293
001 Administrative - Insurance	2,677	0.055528	65		65		65
001 Administrative - Post Audits	1,162	0.024103	28		28		28
001 Administrative - Gen Svcs Energy	2,256	0.046795	55		55		55
001 Administrative - Miscellaneous	100	0.002074	2		2		2
002 Metropolitan Council	3,562	0.073885	87		87	7	94
003 Metropolitan Clerk	965	0.020017	23		23	2	25
003 Metropolitan Clerk - Records Center	269	0.005580	7		7		7
004 Mayor's Office	697	0.014458	17		17	1	18
004 Mayor's Office - Administration	6,136	0.127277	150		150	12	162
005 Election Commission	3,609	0.074860	88		88	7	95
006 Law	56,313	1.168083	1,373		1,373		1,373
007 Planning Commission	12,897	0.267518	314		314	26	340
008 Human Resources	8,427	0.174799	205		205		205
009 Register of Deeds	7,313	0.151691	178		178	15	193
010 General Services	3,564	0.073927	87		87	7	94
010 General Services - Administration	1,691	0.035076	41		41		41
010 General Services - Facilities	31,827	0.660177	776		776		776
010 General Services - Fleet Management	64,564	1.339231	1,574		1,574		1,574
010 General Services - Mail Services	1,173	0.024331	29		29		29
010 General Services - Real Estate	752	0.015598	18		18		18
010 General Services - Surplus Property	829	0.017196	20		20	2	22
011 Historical Commission	2,288	0.047459	56		56	4	60
012 Employee Benefit Board	671,465	13.927986	16,366		16,366	1,344	17,710
012 IOD Network (Injured-On-Duty)	23,265	0.482579	567		567		567
014 Information Technology Service	66,978	1.389303	1,632		1,632		1,632
015 Finance	1,053	0.021842	26		26	2	28
015 Finance - Accountability	783	0.016242	19		19		19
015 Finance - Administration	2,582	0.053558	63		63		63
015 Finance - Business Assistance	1,447	0.030015	35		35		35
015 Finance - Grants & Cost Planning	429	0.008899	10		10		10
015 Finance - Office of Mgmt & Budget	2,047	0.042460	50		50		50
015 Finance - Operations	4,062	0.084257	99		99		99
015 Finance - Payroll	1,094	0.022692	27		27		27
015 Finance - Purchasing	1,990	0.041278	48		48		48
015 Finance - Treasury	1,604	0.033271	39		39		39
015 Finance - Diversity Equity & Inclus	813	0.016864	20		20	2	21
016 Assessor of Property	11,588	0.240366	282		282	23	305
017 Trustee	3,108	0.064468	76		76	6	82
018 County Clerk	7,283	0.151069	177		177	14	192
019 District Attorney	13,279	0.275442	324		324	26	350
021 Public Defender	12,979	0.269219	316		316	26	342
022 Juvenile Court Clerk	3,183	0.066024	78		78	6	84
023 Circuit Court Clerk	10,094	0.209377	246		246	20	266
024 Criminal Court Clerk	9,042	0.187555	220		220	18	238
025 Clerk and Master - Chancery	1,764	0.036590	43		43	3	46
026 Juvenile Court	19,635	0.407283	479		479	39	518
027 General Sessions Court	16,029	0.332484	391		391	32	423

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,669	0.345760	406		406	33	440
029 Justice Integration Services	5,136	0.106534	125		125	10	135
030 Sheriff's Office	111,858	2.320235	2,726		2,726	224	2,950
030 Sheriff's Office - Security Services	17,273	0.358288	421		421	34	455
031 Police	341,161	7.076595	8,315		8,315	683	8,998
032 Fire	219,678	4.556711	5,354		5,354	440	5,794
033 Codes Administration	18,448	0.382661	450		450	37	486
034 Beer Board	1,302	0.027007	32		32	2	34
035 Agricultural Extension	436	0.009044	11		11	1	11
037 Social Services	8,521	0.176748	208		208	17	225
038 Health	80,691	1.673748	1,967		1,967	161	2,128
038 Health - Employee Health & Wellness	1,552	0.032193	38		38	3	41
039 Public Library	54,047	1.121080	1,317		1,317	108	1,425
040 Parks	90,332	1.873728	2,202		2,202	181	2,382
041 Arts Commission	1,692	0.035097	41		41	3	44
042 Transportation	92,479	1.918263	2,254		2,254	185	2,439
044 Human Relations Commission	863	0.017901	21		21	2	23
047 Criminal Justice Planning	672	0.013939	16		16	1	18
048 Internal Audit	1,685	0.034951	41		41	3	44
049 Office of Emergency Management	3,460	0.071770	84		84	7	91
051 Office of Family Safety	5,296	0.109853	129		129	10	140
053 Office of Homeless Services	15,073	0.312654	367		367	30	397
054 Community Review Board	2,045	0.042419	50		50	4	54
060 Farmer's Market	3,397	0.070463	83		83	7	89
061 Municipal Auditorium	3,522	0.073056	86		86	7	93
062 State Fair Board	5,767	0.119623	141		141	11	152
064 Sports Authority	48,761	1.011434	1,188		1,188	98	1,286
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	647		647	53	700
065 Water and Sewer - Water Services	235,389	4.882600	5,737		5,737	471	6,208
068 District Energy System (DES)	19,889	0.412551	485		485	40	524
071 Convention Center Authority	87,772	1.820627	2,139		2,139	176	2,315
072 Waste Services - Solid Waste Operati	55,004	1.140931	1,341		1,341	110	1,451
075 Metro Action Commission (MAC)	48,240	1.000627	1,176		1,176	97	1,272
078 Metropolitan Transit Authority (MTA)	315	0.006534	8		8	1	8
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	42,806		42,806	3,522	46,327
091 Emergency Communication Center	25,158	0.521844	613		613	50	663
Medical Examiner	(450)	(0.009334)	(11)		(11)	(1)	(12)
Schedule .4 Total for Investor Relations	4,820,977	100.000000	117,507		117,507	8,970	126,477

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Treasury

Activity - Pension Asset Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
012 Employee Benefit Board	100	100.000000	63,675		63,675	4,629	68,304
Schedule .4 Total for Pension Asset Management	100	100.000000	63,675		63,675	4,629	68,304

Allocation Basis: Direct Allocation to 012 Employee Benefit Board
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury

Receiving Department	Total	Cash Operations	Investment Cmtee Support	Investor Relations	Pension Asset Management
001 Administrative - Direct	84,047	77,412	0	6,634	0
001 Administrative - Corporate Dues	53	31	0	22	0
001 Administrative - Employee Benefits	4,173	2,951	0	1,222	0
001 Administrative - Facility Rental	692	399	0	293	0
001 Administrative - Insurance	168	103	0	65	0
001 Administrative - Post Audits	67	39	0	28	0
001 Administrative - Gen Svcs Energy	130	75	0	55	0
001 Administrative - Miscellaneous	6	3	0	2	0
002 Metropolitan Council	499	122	283	94	0
003 Metropolitan Clerk	105	44	36	25	0
003 Metropolitan Clerk - Records Center	22	9	7	7	0
004 Mayor's Office	77	54	5	18	0
004 Mayor's Office - Administration	535	210	164	162	0
005 Election Commission	396	149	152	95	0
006 Law	29,123	27,536	215	1,373	0
007 Planning Commission	33,676	32,992	344	340	0
008 Human Resources	819	280	334	205	0
009 Register of Deeds	252	20	39	193	0
010 General Services	6,272	6,178	0	94	0
010 General Services - Administration	333	56	235	41	0
010 General Services - Facilities	9,658	8,759	123	776	0
010 General Services - Fleet Management	7,067	5,205	288	1,574	0
010 General Services - Mail Services	83	39	15	29	0
010 General Services - Real Estate	60	25	17	18	0
010 General Services - Surplus Property	2,242	2,190	29	22	0
011 Historical Commission	259	129	70	60	0
012 Employee Benefit Board	123,064	37,046	3	17,710	68,304
012 IOD Network (Injured-On-Duty)	6,632	6,065	0	567	0
014 Information Technology Service	16,651	14,321	698	1,632	0
015 Finance	3,491	3,458	5	28	0
015 Finance - Accountability	62	26	17	19	0
015 Finance - Administration	300	86	151	63	0
015 Finance - Business Assistance	124	48	40	35	0
015 Finance - Grants & Cost Planning	35	14	10	10	0
015 Finance - Office of Mgmt & Budget	168	68	50	50	0
015 Finance - Operations	351	135	117	99	0
015 Finance - Payroll	98	36	35	27	0
015 Finance - Purchasing	166	66	51	48	0
015 Finance - Treasury	90	19	32	39	0
015 Finance - Diversity Equity & Inclus	77	28	28	21	0
016 Assessor of Property	1,167	398	463	305	0
017 Trustee	366	146	138	82	0
018 County Clerk	1,967	1,368	407	192	0
019 District Attorney	1,326	586	390	350	0
021 Public Defender	1,205	447	416	342	0
022 Juvenile Court Clerk	330	111	135	84	0
023 Circuit Court Clerk	641	118	257	266	0
024 Criminal Court Clerk	1,075	419	417	238	0
025 Clerk and Master - Chancery	192	60	85	46	0
026 Juvenile Court	1,778	739	521	518	0
027 General Sessions Court	1,746	710	613	423	0
028 State Trial Courts	1,811	700	672	440	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury

Receiving Department	Total	Cash Operations	Investment Cmtee Support	Investor Relations	Pension Asset Management
029 Justice Integration Services	447	221	91	135	0
030 Sheriff's Office	14,561	6,954	4,657	2,950	0
030 Sheriff's Office - Security Services	1,354	594	304	455	0
031 Police	35,581	16,593	9,990	8,998	0
032 Fire	23,458	10,779	6,885	5,794	0
033 Codes Administration	2,471	1,271	713	486	0
034 Beer Board	121	51	36	34	0
035 Agricultural Extension	58	15	31	11	0
037 Social Services	1,211	557	430	225	0
038 Health	14,793	9,836	2,828	2,128	0
038 Health - Employee Health & Wellness	123	53	29	41	0
039 Public Library	8,806	5,525	1,856	1,425	0
040 Parks	19,328	13,664	3,282	2,382	0
041 Arts Commission	181	82	55	44	0
042 Transportation	19,301	14,707	2,154	2,439	0
044 Human Relations Commission	73	30	21	23	0
047 Criminal Justice Planning	54	23	14	18	0
048 Internal Audit	147	58	45	44	0
049 Office of Emergency Management	329	173	65	91	0
051 Office of Family Safety	534	227	167	140	0
052 Community Oversight Board	2	0	2	0	0
053 Office of Homeless Services	922	380	144	397	0
054 Community Review Board	187	84	49	54	0
060 Farmer's Market	371	245	36	89	0
061 Municipal Auditorium	1,315	1,168	55	93	0
062 State Fair Board	1,218	920	147	152	0
064 Sports Authority	12,404	11,099	20	1,286	0
065 Water and Sewer - Stormwater Svcs	26,451	25,324	427	700	0
065 Water and Sewer - Water Services	168,584	158,476	3,900	6,208	0
067 General Hospital	2,856	1,986	870	0	0
068 District Energy System (DES)	3,187	2,663	0	524	0
070 Community Education Commission	3	0	3	0	0
071 Convention Center Authority	161,299	158,355	629	2,315	0
072 Waste Services - Solid Waste Operati	5,829	4,013	366	1,451	0
073 East Bank Development Authority	2	0	2	0	0
075 Metro Action Commission (MAC)	12,759	10,069	1,418	1,272	0
077 Metro Devlp & Housing Auth (MDHA)	204	204	0	0	0
078 Metropolitan Transit Authority (MTA)	19	5	5	8	0
080 Metro Nashville Public School (MNPS)	186,601	87,988	52,286	46,327	0
083 Industrial Development Board	207	207	0	0	0
088 Airport Authority	10	0	10	0	0
090 Debt Service	9,101	9,101	0	0	0
091 Emergency Communication Center	2,514	909	941	663	0
Bordeaux Longterm Care	522	0	522	0	0
Knowles Home	64	0	64	0	0
Medical Examiner	27	39	0	(12)	0
All Other	97,096	97,054	42	0	0
Direct Bill	0	0	0	0	0
Total	1,182,413	883,931	103,701	126,477	68,304

The Finance – Office of Diversity, Equity, and Inclusion (ODEI) was responsible for leading and championing the City's diversity, equity, and inclusion practices and advocating for equity and accountability from all levels. The office positioned itself as a resource by providing Metro departments with consultations, assessments, and trainings, and developed special projects like the Budget Equity Tool and Community of Practice to advance and embed equity in departmental operations. The office also gathered and incorporated community input into its DEI efforts and continuously reviewed and redefined strategies, processes, and priorities to ensure there was a continuum of equity and an antiracist framework throughout Metro Nashville.

At the departmental level, the ODEI provided DEI-related educational sessions and workshops to leadership and employees, advised on DEI-related projects, and acted as a resource for each department to address their equity concerns.

At the community level, the ODEI attended community meetings to gather information and incorporated it into their DEI efforts so that they could better understand and meet community demand as well as advise others on how to best serve the community. The ODEI also hosted and/or facilitated community events, participated in organizations' membership programs and learning communities, and distributed informational content through quarterly newsletters and reoccurring social media posts.

The division provided direct services to Metro Nashville departments and indirect services to the Metro Nashville community by developing tools for departments that served to advance equitable outcomes internally and externally. For example, the division supported 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 served to integrate equity into departmental policies, practices, and programs, had an overarching goal of improving departments' services to other Metro Nashville departments and the Metro Nashville community as well as improving the overall quality of life for everyone who works or lives in the Metro Nashville area.

The costs of Finance - Diversity, Equity and Inclusion are included in GSD General Fund 10101 and business unit 15160820. For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Departmental Meetings** - the costs identified to this activity have been allocated using the number of meeting hours identified to each benefiting department.
- **Community Activities** - the costs identified to this activity have been allocated using the total modified budget expenditures (in 000's) by benefiting department. Modified budget expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.
- **All Other Programs** - the costs identified to this activity have been allocated using the total modified budget expenditures (in 000's) by benefiting department. Modified budget expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Diversity Equity & Inclus

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	812,637			812,637
Inbound Costs:				
001 Administrative - Post Audits	176	1	177	
001 Administrative - Miscellaneous	17	0	17	
010 General Services - Real Estate	78	29	107	
014 Information Technology Service	651	91	742	
015 Finance - Administration	202,431	21,054	223,485	
015 Finance - Grants & Cost Planning	52	3	55	
015 Finance - Office of Mgmt & Budget	728	18	746	
015 Finance - Operations	1,076	26	1,102	
015 Finance - Payroll	371	8	379	
015 Finance - Treasury	73	4	77	
015 Finance - Diversity Equity & Inclus		239	239	
048 Internal Audit		304	304	
Total Allocated Additions:	205,652	21,778	227,430	227,430
Total To Be Allocated:	1,018,289	21,778		1,040,067

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	541,489	38,500	110,572	74,346	318,071
501102 Leave Pay	29,270	2,081	5,977	4,019	17,193
501103 Holiday Pay	26,108	1,856	5,331	3,585	15,336
501109 Longevity	1,210	86	247	166	711
501160 YE Biweekly Sal/Fringe Accr	2,476	176	506	340	1,454
501172 Employer OASDI	35,382	2,516	7,225	4,858	20,783
501173 Employer SSN Medical	8,275	588	1,690	1,136	4,861
501174 Employer Group Health	73,599	5,233	15,029	10,105	43,232
501175 Employer Dental Group	2,384	170	487	327	1,400
501176 Employer Group Life	1,031	73	211	142	605
501177 Employer Pension	69,455	4,938	14,183	9,536	40,798
501181 FSA Pre-Tax Savings	77	5	16	11	45
501182 Cafe Plan Pre-Tax Savings	40	3	8	5	24
502451 Employee Out-of-town Travel	3,147	224	643	432	1,848
502452 Employee Air Travel	3,572	254	729	490	2,099
502453 Employee Local Travel/Park	175	12	36	24	103
502503 Cell Phone Service	457	32	93	63	269
502701 Printing/Binding	292	21	60	40	171
502851 Subscriptions	120	9	25	16	70
502883 Registration	2,225	158	454	305	1,308
502951 Info Systems Charge	9,600	683	1,960	1,318	5,639
502957 Telecmmnct'n Charge	440	31	90	60	259
503050 Host & Hostess	892	63	182	122	525
503100 Offc & Admin Supply	582	41	119	80	342
503120 Computer Software	212	15	43	29	125
503130 Computer Hardware <$10K	127	9	26	17	75
Departmental Total					
Expenditures Per Financial Statement	812,637				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	812,637	57,777	165,942	111,572	477,346
Allocation Step 1					
Inbound - All Others	205,652	0	0	0	205,652
Reallocate Admin Costs		(57,777)	9,982	6,711	41,084
Unallocated Costs	0	0	0	0	0
1st Allocation	1,018,289	0	175,924	118,283	724,082
Allocation Step 2					
Inbound - All Others	21,778	0	0	0	21,778
2nd Allocation	21,778	0	0	0	21,778
Total For 015 Finance - Diversity Equity & Inclus					
Schedule .3 Total	1,040,067	0	175,924	118,283	745,860

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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
004 Mayor's Office - Administration	71.05	9.275457	16,318		16,318		16,318
007 Planning Commission	5.45	0.711488	1,252		1,252		1,252
008 Human Resources	66.00	8.616188	15,158		15,158		15,158
015 Finance - Administration	421.00	54.960834	96,689		96,689		96,689
026 Juvenile Court	2.00	0.261097	459		459		459
027 General Sessions Court	1.00	0.130548	230		230		230
033 Codes Administration	6.00	0.783290	1,378		1,378		1,378
037 Social Services	5.00	0.652742	1,148		1,148		1,148
038 Health	111.00	14.490862	25,493		25,493		25,493
039 Public Library	55.50	7.245431	12,746		12,746		12,746
040 Parks	6.00	0.783290	1,378		1,378		1,378
041 Arts Commission	15.00	1.958225	3,445		3,445		3,445
044 Human Relations Commission	1.00	0.130548	230		230		230
Schedule .4 Total for Departmental Meetings	766.00	100.000000	175,924		175,924	0	175,924

Allocation Basis: Total Meeting Hours by Benefiting Department
Allocation Source: FY 2025 DEI Staff Hours - Finance-DEI

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	101,402	3.379182	3,997		3,997		3,997
001 Administrative - Corporate Dues	924	0.030792	36		36		36
001 Administrative - Employee Benefits	51,090	1.702554	2,014		2,014		2,014
001 Administrative - Facility Rental	12,004	0.400029	473		473		473
001 Administrative - Insurance	2,677	0.089210	106		106		106
001 Administrative - Post Audits	4,252	0.141696	168		168		168
001 Administrative - Miscellaneous	682	0.022727	27		27		27
002 Metropolitan Council	4,203	0.140063	166		166		166
003 Metropolitan Clerk	1,068	0.035591	42		42		42
003 Metropolitan Clerk - Records Center	296	0.009864	12		12		12
004 Mayor's Office	774	0.025793	31		31		31
004 Mayor's Office - Administration	6,432	0.214344	254		254		254
005 Election Commission	3,772	0.125700	149		149		149
006 Law	10,410	0.346909	410		410		410
007 Planning Commission	13,091	0.436253	516		516		516
008 Human Resources	9,611	0.320283	379		379		379
009 Register of Deeds	327	0.010897	13		13		13
010 General Services	644	0.021461	25		25		25
010 General Services - Administration	2,222	0.074047	88		88		88
010 General Services - Facilities	30,955	1.031563	1,220		1,220		1,220
010 General Services - Fleet Management	39,784	1.325786	1,568		1,568		1,568
010 General Services - Mail Services	1,287	0.042889	51		51		51
010 General Services - Real Estate	730	0.024327	29		29		29
010 General Services - Surplus Property	873	0.029092	34		34		34
011 Historical Commission	2,247	0.074880	89		89		89
014 Information Technology Service	53,000	1.766205	2,089		2,089		2,089
015 Finance	1,128	0.037590	44		44		44
015 Finance - Accountability	890	0.029659	35		35		35
015 Finance - Administration	2,783	0.092742	110		110		110
015 Finance - Business Assistance	1,459	0.048621	58		58		58
015 Finance - Grants & Cost Planning	419	0.013963	17		17		17
015 Finance - Office of Mgmt & Budget	2,229	0.074281	88		88		88
015 Finance - Operations	4,266	0.142163	168		168		168
015 Finance - Payroll	1,219	0.040623	48		48		48
015 Finance - Purchasing	1,948	0.064916	77		77		77
015 Finance - Treasury	1,662	0.055386	66		66		66
015 Finance - Diversity Equity & Inclus	853	0.028426	34		34		34
016 Assessor of Property	12,301	0.409926	485		485		485
017 Trustee	3,468	0.115570	137		137		137
018 County Clerk	7,427	0.247502	293		293		293
019 District Attorney	13,803	0.459980	544		544		544
021 Public Defender	13,777	0.459113	543		543		543
022 Juvenile Court Clerk	3,143	0.104739	124		124		124
023 Circuit Court Clerk	3,810	0.126967	150		150		150
024 Criminal Court Clerk	9,079	0.302554	358		358		358
025 Clerk and Master - Chancery	2,198	0.073248	87		87		87
026 Juvenile Court	21,086	0.702683	831		831		831
027 General Sessions Court	17,011	0.566885	671		671		671
028 State Trial Courts	16,902	0.563253	666		666		666
029 Justice Integration Services	5,663	0.188717	223		223		223
030 Sheriff's Office	97,265	3.241319	3,834		3,834		3,834

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Security Services	22,609	0.753436	891		891		891
031 Police	332,695	11.086932	13,114		13,114		13,114
032 Fire	215,418	7.178722	8,491		8,491		8,491
033 Codes Administration	19,963	0.665259	787		787		787
034 Beer Board	1,400	0.046654	55		55		55
035 Agricultural Extension	456	0.015196	18		18		18
037 Social Services	8,811	0.293623	347		347		347
038 Health	91,681	3.055234	3,614		3,614		3,614
038 Health - Employee Health & Wellness	1,612	0.053719	64		64		64
039 Public Library	48,942	1.630973	1,929		1,929		1,929
040 Parks	69,994	2.332523	2,759		2,759		2,759
041 Arts Commission	2,457	0.081879	97		97		97
042 Transportation	80,481	2.681998	3,172		3,172		3,172
044 Human Relations Commission	1,044	0.034791	41		41		41
047 Criminal Justice Planning	730	0.024327	29		29		29
048 Internal Audit	2,067	0.068882	81		81		81
049 Office of Emergency Management	3,296	0.109838	130		130		130
051 Office of Family Safety	5,297	0.176520	209		209		209
053 Office of Homeless Services	6,006	0.200148	237		237		237
054 Community Review Board	2,231	0.074347	88		88		88
060 Farmer's Market	2,699	0.089943	106		106		106
061 Municipal Auditorium	2,662	0.088710	105		105		105
062 State Fair Board	4,335	0.144462	171		171		171
064 Sports Authority	28,960	0.965081	1,142		1,142		1,142
065 Water and Sewer - Stormwater Svcs	24,850	0.828117	980		980		980
065 Water and Sewer - Water Services	231,234	7.705784	9,115		9,115		9,115
068 District Energy System (DES)	16,703	0.556621	658		658		658
071 Convention Center Authority	379	0.012630	15		15		15
072 Waste Services - Solid Waste Operati	54,553	1.817958	2,150		2,150		2,150
075 Metro Action Commission (MAC)	50,503	1.682993	1,991		1,991		1,991
080 Metro Nashville Public School (MNPS)	1,040,381	34.670295	41,009		41,009		41,009
091 Emergency Communication Center	25,790	0.859442	1,017		1,017		1,017
Schedule .4 Total for Policy Work	3,000,785	100.000000	118,283		118,283	0	118,283

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	101,402	3.379182	24,468		24,468	799	25,267
001 Administrative - Corporate Dues	924	0.030792	223		223		223
001 Administrative - Employee Benefits	51,090	1.702554	12,328		12,328		12,328
001 Administrative - Facility Rental	12,004	0.400029	2,897		2,897		2,897
001 Administrative - Insurance	2,677	0.089210	646		646		646
001 Administrative - Post Audits	4,252	0.141696	1,026		1,026		1,026
001 Administrative - Miscellaneous	682	0.022727	165		165		165
002 Metropolitan Council	4,203	0.140063	1,014		1,014	33	1,047
003 Metropolitan Clerk	1,068	0.035591	258		258	8	266
003 Metropolitan Clerk - Records Center	296	0.009864	71		71		71
004 Mayor's Office	774	0.025793	187		187	6	193
004 Mayor's Office - Administration	6,432	0.214344	1,552		1,552	51	1,603
005 Election Commission	3,772	0.125700	910		910	30	940
006 Law	10,410	0.346909	2,512		2,512		2,512
007 Planning Commission	13,091	0.436253	3,159		3,159	103	3,262
008 Human Resources	9,611	0.320283	2,319		2,319		2,319
009 Register of Deeds	327	0.010897	79		79	3	81
010 General Services	644	0.021461	155		155	5	160
010 General Services - Administration	2,222	0.074047	536		536		536
010 General Services - Facilities	30,955	1.031563	7,469		7,469		7,469
010 General Services - Fleet Management	39,784	1.325786	9,600		9,600		9,600
010 General Services - Mail Services	1,287	0.042889	311		311		311
010 General Services - Real Estate	730	0.024327	176		176		176
010 General Services - Surplus Property	873	0.029092	211		211	7	217
011 Historical Commission	2,247	0.074880	542		542	18	560
014 Information Technology Service	53,000	1.766205	12,789		12,789		12,789
015 Finance	1,128	0.037590	272		272	9	281
015 Finance - Accountability	890	0.029659	215		215		215
015 Finance - Administration	2,783	0.092742	671		671		671
015 Finance - Business Assistance	1,459	0.048621	352		352		352
015 Finance - Grants & Cost Planning	419	0.013963	101		101		101
015 Finance - Office of Mgmt & Budget	2,229	0.074281	538		538		538
015 Finance - Operations	4,266	0.142163	1,029		1,029		1,029
015 Finance - Payroll	1,219	0.040623	294		294		294
015 Finance - Purchasing	1,948	0.064916	470		470		470
015 Finance - Treasury	1,662	0.055386	401		401		401
015 Finance - Diversity Equity & Inclus	853	0.028426	206		206		206
016 Assessor of Property	12,301	0.409926	2,968		2,968	97	3,065
017 Trustee	3,468	0.115570	837		837	27	864
018 County Clerk	7,427	0.247502	1,792		1,792	58	1,850
019 District Attorney	13,803	0.459980	3,331		3,331	109	3,439
021 Public Defender	13,777	0.459113	3,324		3,324	109	3,433
022 Juvenile Court Clerk	3,143	0.104739	758		758	25	783
023 Circuit Court Clerk	3,810	0.126967	919		919	30	949
024 Criminal Court Clerk	9,079	0.302554	2,191		2,191	71	2,262
025 Clerk and Master - Chancery	2,198	0.073248	530		530	17	548
026 Juvenile Court	21,086	0.702683	5,088		5,088	166	5,254
027 General Sessions Court	17,011	0.566885	4,105		4,105	134	4,239
028 State Trial Courts	16,902	0.563253	4,078		4,078	133	4,212
029 Justice Integration Services	5,663	0.188717	1,366		1,366	45	1,411
030 Sheriff's Office	97,265	3.241319	23,470		23,470	767	24,236

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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 - Security Services	22,609	0.753436	5,455		5,455	178	5,633
031 Police	332,695	11.086932	80,278		80,278	2,622	82,901
032 Fire	215,418	7.178722	51,980		51,980	1,698	53,678
033 Codes Administration	19,963	0.665259	4,817		4,817	157	4,974
034 Beer Board	1,400	0.046654	338		338	11	349
035 Agricultural Extension	456	0.015196	110		110	4	114
037 Social Services	8,811	0.293623	2,126		2,126	69	2,195
038 Health	91,681	3.055234	22,122		22,122	722	22,845
038 Health - Employee Health & Wellness	1,612	0.053719	389		389	13	402
039 Public Library	48,942	1.630973	11,810		11,810	386	12,195
040 Parks	69,994	2.332523	16,889		16,889	552	17,441
041 Arts Commission	2,457	0.081879	593		593	19	612
042 Transportation	80,481	2.681998	19,420		19,420	634	20,054
044 Human Relations Commission	1,044	0.034791	252		252	8	260
047 Criminal Justice Planning	730	0.024327	176		176	6	182
048 Internal Audit	2,067	0.068882	499		499	16	515
049 Office of Emergency Management	3,296	0.109838	795		795	26	821
051 Office of Family Safety	5,297	0.176520	1,278		1,278	42	1,320
053 Office of Homeless Services	6,006	0.200148	1,449		1,449	47	1,496
054 Community Review Board	2,231	0.074347	538		538	18	556
060 Farmer's Market	2,699	0.089943	651		651	21	672
061 Municipal Auditorium	2,662	0.088710	642		642	21	663
062 State Fair Board	4,335	0.144462	1,046		1,046	34	1,080
064 Sports Authority	28,960	0.965081	6,988		6,988	228	7,216
065 Water and Sewer - Stormwater Svcs	24,850	0.828117	5,996		5,996	196	6,192
065 Water and Sewer - Water Services	231,234	7.705784	55,796		55,796	1,823	57,619
068 District Energy System (DES)	16,703	0.556621	4,030		4,030	132	4,162
071 Convention Center Authority	379	0.012630	91		91	3	94
072 Waste Services - Solid Waste Operati	54,553	1.817958	13,163		13,163	430	13,593
075 Metro Action Commission (MAC)	50,503	1.682993	12,186		12,186	398	12,584
080 Metro Nashville Public School (MNPS)	1,040,381	34.670295	251,045		251,045	8,205	259,249
091 Emergency Communication Center	25,790	0.859442	6,223		6,223	203	6,426
Schedule .4 Total for All Other Programs	3,000,785	100.000000	724,082		724,082	21,778	745,860

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus

Receiving Department	Total	Departmental Meetings	Policy Work	All Other Programs
001 Administrative - Direct	29,264	0	3,997	25,267
001 Administrative - Corporate Dues	259	0	36	223
001 Administrative - Employee Benefits	14,342	0	2,014	12,328
001 Administrative - Facility Rental	3,370	0	473	2,897
001 Administrative - Insurance	751	0	106	646
001 Administrative - Post Audits	1,194	0	168	1,026
001 Administrative - Miscellaneous	191	0	27	165
002 Metropolitan Council	1,213	0	166	1,047
003 Metropolitan Clerk	308	0	42	266
003 Metropolitan Clerk - Records Center	83	0	12	71
004 Mayor's Office	223	0	31	193
004 Mayor's Office - Administration	18,174	16,318	254	1,603
005 Election Commission	1,088	0	149	940
006 Law	2,922	0	410	2,512
007 Planning Commission	5,030	1,252	516	3,262
008 Human Resources	17,856	15,158	379	2,319
009 Register of Deeds	94	0	13	81
010 General Services	186	0	25	160
010 General Services - Administration	624	0	88	536
010 General Services - Facilities	8,689	0	1,220	7,469
010 General Services - Fleet Management	11,168	0	1,568	9,600
010 General Services - Mail Services	361	0	51	311
010 General Services - Real Estate	205	0	29	176
010 General Services - Surplus Property	252	0	34	217
011 Historical Commission	648	0	89	560
014 Information Technology Service	14,878	0	2,089	12,789
015 Finance	325	0	44	281
015 Finance - Accountability	250	0	35	215
015 Finance - Administration	97,470	96,689	110	671
015 Finance - Business Assistance	410	0	58	352
015 Finance - Grants & Cost Planning	118	0	17	101
015 Finance - Office of Mgmt & Budget	626	0	88	538
015 Finance - Operations	1,197	0	168	1,029
015 Finance - Payroll	342	0	48	294
015 Finance - Purchasing	547	0	77	470
015 Finance - Treasury	466	0	66	401
015 Finance - Diversity Equity & Inclus	239	0	34	206
016 Assessor of Property	3,550	0	485	3,065
017 Trustee	1,001	0	137	864
018 County Clerk	2,143	0	293	1,850
019 District Attorney	3,983	0	544	3,439
021 Public Defender	3,976	0	543	3,433
022 Juvenile Court Clerk	907	0	124	783
023 Circuit Court Clerk	1,099	0	150	949
024 Criminal Court Clerk	2,620	0	358	2,262
025 Clerk and Master - Chancery	634	0	87	548
026 Juvenile Court	6,545	459	831	5,254
027 General Sessions Court	5,139	230	671	4,239
028 State Trial Courts	4,878	0	666	4,212
029 Justice Integration Services	1,634	0	223	1,411
030 Sheriff's Office	28,070	0	3,834	24,236
030 Sheriff's Office - Security Services	6,525	0	891	5,633

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 015 Finance - Diversity Equity & Inclus

Receiving Department	Total	Departmental Meetings	Policy Work	All Other Programs
031 Police	96,015	0	13,114	82,901
032 Fire	62,169	0	8,491	53,678
033 Codes Administration	7,139	1,378	787	4,974
034 Beer Board	404	0	55	349
035 Agricultural Extension	132	0	18	114
037 Social Services	3,691	1,148	347	2,195
038 Health	51,952	25,493	3,614	22,845
038 Health - Employee Health & Wellness	465	0	64	402
039 Public Library	26,871	12,746	1,929	12,195
040 Parks	21,578	1,378	2,759	17,441
041 Arts Commission	4,154	3,445	97	612
042 Transportation	23,226	0	3,172	20,054
044 Human Relations Commission	531	230	41	260
047 Criminal Justice Planning	211	0	29	182
048 Internal Audit	596	0	81	515
049 Office of Emergency Management	951	0	130	821
051 Office of Family Safety	1,529	0	209	1,320
053 Office of Homeless Services	1,733	0	237	1,496
054 Community Review Board	644	0	88	556
060 Farmer's Market	779	0	106	672
061 Municipal Auditorium	768	0	105	663
062 State Fair Board	1,251	0	171	1,080
064 Sports Authority	8,357	0	1,142	7,216
065 Water and Sewer - Stormwater Svcs	7,171	0	980	6,192
065 Water and Sewer - Water Services	66,733	0	9,115	57,619
068 District Energy System (DES)	4,820	0	658	4,162
071 Convention Center Authority	109	0	15	94
072 Waste Services - Solid Waste Operati	15,744	0	2,150	13,593
075 Metro Action Commission (MAC)	14,575	0	1,991	12,584
080 Metro Nashville Public School (MNPS)	300,258	0	41,009	259,249
091 Emergency Communication Center	7,443	0	1,017	6,426
Direct Bill	0	0	0	0
Total	1,040,067	175,924	118,283	745,860

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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:	17,273,348			17,273,348
Cost Adjustments:				
DIRECT COSTS	-15,818,821			
Total Departmental Cost Adjustments:	-15,818,821			-15,818,821
Inbound Costs:				
Depreciation	41,149		41,149	
001 Administrative - Facility Rental	262	1	262	
001 Administrative - Post Audits	3,730	21	3,751	
001 Administrative - Miscellaneous	358	4	362	
010 General Services - Fleet Management	-119,301	98,701	-20,600	
010 General Services - Real Estate	1,658	611	2,269	
014 Information Technology Service	136,558	18,294	154,852	
015 Finance - Grants & Cost Planning	1,112	60	1,172	
015 Finance - Office of Mgmt & Budget	19,289	480	19,770	
015 Finance - Operations	15,055	359	15,414	
015 Finance - Payroll	3,981	90	4,071	
015 Finance - Treasury	1,279	75	1,354	
015 Finance - Diversity Equity & Inclus	6,347	178	6,525	
030 Sheriff's Office - Security Services		8,583	8,583	
048 Internal Audit		6,458	6,458	
Total Allocated Additions:	111,478	133,914	245,392	245,392
Total To Be Allocated:	1,566,005	133,914		1,699,919

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	6,390,593	0	0	0	0
501102 Leave Pay	911,253	0	0	0	0
501103 Holiday Pay	351,875	0	0	0	0
501104 Overtime Pay	119,115	0	0	0	0
501106 Shift Differential Pay	5,149	0	0	0	0
501108 Injured on Duty Pay	678	0	0	0	0
501109 Longevity	51,563	0	0	0	0
501131 IOD-NCS 90 Percent	344	0	0	0	0
501134 Paid Family Leave	84,827	0	0	0	0
501160 YE Biweekly Sal/Fringe Accr	39,509	0	0	0	0
501172 Employer OASDI	461,695	0	0	0	0
501173 Employer SSN Medical	107,993	0	0	0	0
501174 Employer Group Health	996,833	0	0	0	0
501175 Employer Dental Group	30,342	0	0	0	0
501176 Employer Group Life	9,527	0	0	0	0
501177 Employer Pension	939,034	0	0	0	0
501181 FSA Pre-Tax Savings	1,364	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	600	0	0	0	0
502101 Electric	209,211	0	0	0	0
502103 Gas	3,344	0	0	0	0
502105 Cable Television	11,720	0	0	0	0
502201 Facilities Management	307,191	0	0	0	0
502220 Other Professional Srvc	12,500	0	0	0	0
502229 Actuary Studies	142,157	0	0	0	0
502302 Security Services	1,454,527	0	78,981	95,272	13,236
502303 Refuse Disposal	1,795	0	0	0	0
502333 Laundry Services	2,615	0	0	0	0
502334 Pest Control Srvc	729	0	0	0	0
502335 Janitorial Srvc	97,850	0	0	0	0
502337 DP-Outside Metro	83,069	0	0	0	0
502345 Lock & Key Service	754	0	0	0	0
502357 Internet Services	300	0	0	0	0
502363 Care of Persons	3,611	0	0	0	0
502451 Employee Out-of-town Travel	24,748	0	0	0	0
502452 Employee Air Travel	4,840	0	0	0	0
502453 Employee Local Travel/Park	807	0	0	0	0
502502 Allowance-Cell/Mobile Devices	22,066	0	0	0	0
502503 Cell Phone Service	50,390	0	0	0	0
502520 Postage & Delivery Srvc	549	0	0	0	0
502701 Printing/Binding	17,385	0	0	0	0
502702 Sign Printing	2,750	0	0	0	0
502801 Promotion	136,719	0	0	0	0
502851 Subscriptions	24,739	0	0	0	0
502882 Tuition	2,075	0	0	0	0
502883 Registration	33,475	0	0	0	0
502884 Membership Dues	6,409	0	0	0	0
502910 Building Maintenance Srvc	92	0	0	0	0
502912 Electrical Repair Service	51,083	0	0	0	0
502930 Automotive Repair Service	46	0	0	0	0
502940 Office Equip Maintain Srvc	21,251	0	0	0	0
502951 Info Systems Charge	1,595,800	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	Historical Courthouse	Metro Southeast	Woodland Street
502954 Radio Shop Charge	219,800	0	0	0	0
502957 Telecmmnct'n Charge	197,398	0	0	0	0
502977 Fleet Management	942,600	0	0	0	0
502983 Surplus Property	21,300	0	0	0	0
503050 Host & Hostess	47,059	0	0	0	0
503100 Offc & Admin Supply	59,985	0	0	0	0
503110 Law Enforcement Supply	198	0	0	0	0
503115 Ammunition	127	0	0	0	0
503120 Computer Software	40,434	0	0	0	0
503130 Computer Hardware <$10K	45,150	0	0	0	0
503140 Office Equipment < $10K	5,756	0	0	0	0
503200 HHold & Jnitr Supply	502	0	0	0	0
503210 Food & Ice	410,139	0	0	0	0
503222 Kitchen Supply	75	0	0	0	0
503300 Personal Use Supply	125	0	0	0	0
503320 Uniforms/Work Related Items	300,228	0	0	0	0
503350 Educational Supply	(370)	0	0	0	0
503401 Drugs	6,296	0	0	0	0
503600 Repair & Maint Supply	4,588	0	0	0	0
503601 Paint	81	0	0	0	0
503620 Electrical Supply	28,682	0	0	0	0
503630 Electronic Parts/Supply	11,456	0	0	0	0
503640 Safety Supply	7,478	0	0	0	0
503660 HVAC Supply	4,377	0	0	0	0
503850 Small Equipment Supply	11,123	0	0	0	0
503851 Work Equipment < $10K	8,955	0	0	0	0
503860 Electrical Appliance<$10K	1,316	0	0	0	0
503971 Plants and Landscaping	403	0	0	0	0
505103 NSF Checks	2	0	0	0	0
505221 Boiler Inspection	180	0	0	0	0
505233 Rent Equipment	25	0	0	0	0
505242 Elevator Permit	771	0	0	0	0
505252 Software License	36,525	0	0	0	0
505254 Drug Test Fee	20,962	0	0	0	0
505269 Other License & Fees	1,656	0	0	0	0
505279 Notary	125	0	0	0	0
505282 Professional Privilege Tax	1,200	0	0	0	0
505331 Employee Award/Gift	7,750	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	17,273,348				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	(15,818,821)	0	0	0	0
Functional Cost	1,454,527	0	78,981	95,272	13,236
Allocation Step 1					
Inbound - All Others	111,478	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Total	G&A	Historical Courthouse	Metro Southeast	Woodland Street
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,566,005	0	78,981	95,272	13,236
Allocation Step 2					
Inbound - All Others	133,914	0	0	0	0
2nd Allocation	133,914	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	1,699,919	0	78,981	95,272	13,236

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	SE Davidson	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center
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
502103 Gas	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502220 Other Professional Srvc	0	0	0	0	0
502229 Actuary Studies	0	0	0	0	0
502302 Security Services	237,961	142,689	248,578	213,815	159,562
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
502345 Lock & Key Service	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
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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	SE Davidson	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecmmnct'n Charge	0	0	0	0	0
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
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
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503222 Kitchen Supply	0	0	0	0	0
503300 Personal Use Supply	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503350 Educational 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
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
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
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505221 Boiler Inspection	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
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
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	237,961	142,689	248,578	213,815	159,562
Allocation Step 1					
Inbound - All Others	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	SE Davidson	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	237,961	142,689	248,578	213,815	159,562
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	237,961	142,689	248,578	213,815	159,562

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Juvenile Justice Center	Department Specific	Admin Support Svcs
Other Expense & Cost			
501101 Regular Pay	0	0	6,390,593
501102 Leave Pay	0	0	911,253
501103 Holiday Pay	0	0	351,875
501104 Overtime Pay	0	0	119,115
501106 Shift Differential Pay	0	0	5,149
501108 Injured on Duty Pay	0	0	678
501109 Longevity	0	0	51,563
501131 IOD-NCS 90 Percent	0	0	344
501134 Paid Family Leave	0	0	84,827
501160 YE Biweekly Sal/Fringe Accr	0	0	39,509
501172 Employer OASDI	0	0	461,695
501173 Employer SSN Medical	0	0	107,993
501174 Employer Group Health	0	0	996,833
501175 Employer Dental Group	0	0	30,342
501176 Employer Group Life	0	0	9,527
501177 Employer Pension	0	0	939,034
501181 FSA Pre-Tax Savings	0	0	1,364
501182 Cafe Plan Pre-Tax Savings	0	0	600
502101 Electric	0	0	209,211
502103 Gas	0	0	3,344
502105 Cable Television	0	0	11,720
502201 Facilities Management	0	0	307,191
502220 Other Professional Srvc	0	0	12,500
502229 Actuary Studies	0	0	142,157
502302 Security Services	102,544	161,889	0
502303 Refuse Disposal	0	0	1,795
502333 Laundry Services	0	0	2,615
502334 Pest Control Srvc	0	0	729
502335 Janitorial Srvc	0	0	97,850
502337 DP-Outside Metro	0	0	83,069
502345 Lock & Key Service	0	0	754
502357 Internet Services	0	0	300
502363 Care of Persons	0	0	3,611
502451 Employee Out-of-town Travel	0	0	24,748
502452 Employee Air Travel	0	0	4,840
502453 Employee Local Travel/Park	0	0	807
502502 Allowance-Cell/Mobile Devices	0	0	22,066
502503 Cell Phone Service	0	0	50,390
502520 Postage & Delivery Srvc	0	0	549
502701 Printing/Binding	0	0	17,385
502702 Sign Printing	0	0	2,750
502801 Promotion	0	0	136,719
502851 Subscriptions	0	0	24,739
502882 Tuition	0	0	2,075
502883 Registration	0	0	33,475
502884 Membership Dues	0	0	6,409
502910 Building Maintenance Srvc	0	0	92
502912 Electrical Repair Service	0	0	51,083
502930 Automotive Repair Service	0	0	46
502940 Office Equip Maintain Srvc	0	0	21,251
502951 Info Systems Charge	0	0	1,595,800

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Juvenile Justice Center	Department Specific	Admin Support Svcs
502954 Radio Shop Charge	0	0	219,800
502957 Telecmmnct'n Charge	0	0	197,398
502977 Fleet Management	0	0	942,600
502983 Surplus Property	0	0	21,300
503050 Host & Hostess	0	0	47,059
503100 Offc & Admin Supply	0	0	59,985
503110 Law Enforcement Supply	0	0	198
503115 Ammunition	0	0	127
503120 Computer Software	0	0	40,434
503130 Computer Hardware <$10K	0	0	45,150
503140 Office Equipment < $10K	0	0	5,756
503200 HHold & Jnitr Supply	0	0	502
503210 Food & Ice	0	0	410,139
503222 Kitchen Supply	0	0	75
503300 Personal Use Supply	0	0	125
503320 Uniforms/Work Related Items	0	0	300,228
503350 Educational Supply	0	0	(370)
503401 Drugs	0	0	6,296
503600 Repair & Maint Supply	0	0	4,588
503601 Paint	0	0	81
503620 Electrical Supply	0	0	28,682
503630 Electronic Parts/Supply	0	0	11,456
503640 Safety Supply	0	0	7,478
503660 HVAC Supply	0	0	4,377
503850 Small Equipment Supply	0	0	11,123
503851 Work Equipment < $10K	0	0	8,955
503860 Electrical Appliance<$10K	0	0	1,316
503971 Plants and Landscaping	0	0	403
505103 NSF Checks	0	0	2
505221 Boiler Inspection	0	0	180
505233 Rent Equipment	0	0	25
505242 Elevator Permit	0	0	771
505252 Software License	0	0	36,525
505254 Drug Test Fee	0	0	20,962
505269 Other License & Fees	0	0	1,656
505279 Notary	0	0	125
505282 Professional Privilege Tax	0	0	1,200
505331 Employee Award/Gift	0	0	7,750
Departmental Total Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
DIRECT COSTS	0	0	(15,818,821)
Functional Cost	102,544	161,889	0
Allocation Step 1			
Inbound - All Others	0	0	111,478

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	Juvenile Justice Center	Department Specific	Admin Support Svcs
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	102,544	161,889	111,478
Allocation Step 2			
Inbound - All Others	0	0	133,914
2nd Allocation	0	0	133,914
Total For 030 Sheriff's Office - Security Services			
Schedule .3 Total	102,544	161,889	245,392

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	7,320		7,320		7,320
003 Metropolitan Clerk	3,506.43	2.397326	1,893		1,893		1,893
004 Mayor's Office - Administration	17,651.68	12.068351	9,532		9,532		9,532
006 Law	3,492.46	2.387775	1,886		1,886		1,886
010 General Services - Administration	817.18	0.558701	441		441		441
010 General Services - Facilities	13,171.21	9.005079	7,112		7,112		7,112
014 Information Technology Service	3,986.25	2.725376	2,153		2,153		2,153
015 Finance - Operations	2,901.76	1.983916	1,567		1,567		1,567
023 Circuit Court Clerk	23,421.06	16.012842	12,647		12,647		12,647
025 Clerk and Master - Chancery	9,056.38	6.191794	4,890		4,890		4,890
028 State Trial Courts	50,717.32	34.675135	27,387		27,387		27,387
029 Justice Integration Services	1,844.58	1.261129	996		996		996
030 Sheriff's Office	1,602.66	1.095729	865		865		865
030 Sheriff's Office - Security Services	539.16	0.368621	291		291		291
Schedule .4 Total for Historical Courthouse	146,264.23	100.000000	78,981		78,981	0	78,981

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	11,568		11,568		11,568
005 Election Commission	10,763.93	2.696443	2,569		2,569		2,569
008 Human Resources	2,000.88	0.501235	478		478		478
010 General Services	20,990.75	5.258335	5,010		5,010		5,010
010 General Services - Facilities	15,824.53	3.964160	3,777		3,777		3,777
010 General Services - Fleet Management	78,905.78	19.766471	18,832		18,832		18,832
010 General Services - Surplus Property	23,220.50	5.816904	5,542		5,542		5,542
014 Information Technology Service	943.70	0.236404	225		225		225
015 Finance - Treasury	405.88	0.101676	97		97		97
023 Circuit Court Clerk	13,703.18	3.432746	3,270		3,270		3,270
026 Juvenile Court	1,586.47	0.397422	379		379		379
027 General Sessions Court	5,741.43	1.438270	1,370		1,370		1,370
030 Sheriff's Office	7,778.94	1.948681	1,857		1,857		1,857
030 Sheriff's Office - Security Services	65.41	0.016386	16		16		16
031 Police	41,095.51	10.294724	9,808		9,808		9,808
032 Fire	33,572.68	8.410200	8,013		8,013		8,013
038 Health	8,421.53	2.109654	2,010		2,010		2,010
041 Arts Commission	5,993.10	1.501315	1,430		1,430		1,430
049 Office of Emergency Management	13,976.01	3.501092	3,336		3,336		3,336
060 Farmer's Market	2,379.62	0.596112	568		568		568
080 Metro Nashville Public School (MNPS)	63,348.97	15.869377	15,119		15,119		15,119
Schedule .4 Total for Metro Southeast	399,190.02	100.000000	95,272		95,272	0	95,272

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	258	0.314148	42		42		42
004 Mayor's Office - Administration	1,180	1.436799	190		190		190
006 Law	1,663	2.024913	268		268		268
008 Human Resources	2,582	3.143911	416		416		416
009 Register of Deeds	285	0.347024	46		46		46
010 General Services - Administration	1,820	2.216080	293		293		293
019 District Attorney	2,806	3.416660	452		452		452
021 Public Defender	2,996	3.648009	483		483		483
022 Juvenile Court Clerk	973	1.184750	157		157		157
023 Circuit Court Clerk	1,849	2.251391	298		298		298
024 Criminal Court Clerk	3,006	3.660185	484		484		484
025 Clerk and Master - Chancery	613	0.746405	99		99		99
026 Juvenile Court	3,750	4.566099	604		604		604
027 General Sessions Court	4,417	5.378256	712		712		712
028 State Trial Courts	4,842	5.895747	780		780		780
029 Justice Integration Services	659	0.802416	106		106		106
030 Sheriff's Office	33,528	40.824573	5,404		5,404		5,404
039 Public Library	13,361	16.268706	2,153		2,153		2,153
048 Internal Audit	324	0.394511	52		52		52
051 Office of Family Safety	1,203	1.464805	194		194		194
052 Community Oversight Board	12	0.014612	2		2		2
Schedule .4 Total for Woodland Street	82,127	100.000000	13,236		13,236	0	13,236

Allocation Basis: Number of Payroll Transactions by Dept Parking at Woodland Street
Allocation Source: FY 2025 Active Employee Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	114,211		114,211		114,211
014 Information Technology Service	881.08	0.637612	1,517		1,517		1,517
030 Sheriff's Office - Security Services	653.36	0.472818	1,125		1,125		1,125
039 Public Library	24,260.37	17.556522	41,778		41,778		41,778
040 Parks	46,066.87	33.337251	79,330		79,330		79,330
Schedule .4 Total for SE Davidson	138,184.37	100.000000	237,961		237,961	0	237,961

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	1,897		1,897		1,897
014 Information Technology Service	136	0.294538	420		420		420
030 Sheriff's Office - Security Services	104	0.225235	321		321		321
040 Parks	45,320	98.150474	140,050		140,050		140,050
Schedule .4 Total for Bellevue Comm Ctr	46,174	100.000000	142,689		142,689	0	142,689

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	6,883		6,883		6,883
014 Information Technology Service	1,981.51	1.894418	4,709		4,709		4,709
030 Sheriff's Office - Security Services	339.91	0.324970	808		808		808
038 Health	99,379.51	95.011554	236,178		236,178		236,178
Schedule .4 Total for Lentz Health Center	104,597.29	100.000000	248,578		248,578	0	248,578

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	0.268261	574		574		574
007 Planning Commission	14,744.99	8.469137	18,108		18,108		18,108
008 Human Resources	10,991.04	6.312966	13,498		13,498		13,498
010 General Services	3,840.91	2.206118	4,717		4,717		4,717
010 General Services - Administration	2,919.48	1.676873	3,585		3,585		3,585
010 General Services - Facilities	14,923.09	8.571433	18,327		18,327		18,327
010 General Services - Real Estate	11,382.50	6.537810	13,979		13,979		13,979
011 Historical Commission	68.06	0.039092	84		84		84
014 Information Technology Service	34,337.38	19.722493	42,170		42,170		42,170
015 Finance - Purchasing	2,647.22	1.520494	3,251		3,251		3,251
016 Assessor of Property	18,199.11	10.453093	22,350		22,350		22,350
017 Trustee	5,333.50	3.063423	6,550		6,550		6,550
018 County Clerk	15,369.78	8.828000	18,876		18,876		18,876
030 Sheriff's Office - Security Services	561.86	0.322718	690		690		690
032 Fire	1,651.57	0.948619	2,028		2,028		2,028
033 Codes Administration	19,625.61	11.272437	24,102		24,102		24,102
034 Beer Board	861.67	0.494921	1,058		1,058		1,058
041 Arts Commission	143.27	0.082291	176		176		176
042 Transportation	5,874.45	3.374131	7,214		7,214		7,214
065 Water and Sewer - Stormwater Svcs	2,689.56	1.544813	3,303		3,303		3,303
065 Water and Sewer - General	7,470.53	4.290877	9,175		9,175		9,175
Schedule .4 Total for Fulton	174,102.63	100.000000	213,815		213,815	0	213,815

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	27,486		27,486		27,486
014 Information Technology Service	403.17	1.419916	2,266		2,266		2,266
019 District Attorney	768.50	2.706564	4,319		4,319		4,319
030 Sheriff's Office - Security Services	491.00	1.729243	2,759		2,759		2,759
031 Police	6,351.00	22.367457	35,690		35,690		35,690
051 Office of Family Safety	5,088.10	17.919675	28,593		28,593		28,593
All Other	10,401.00	36.631069	58,449		58,449		58,449
Schedule .4 Total for Family Safety Center	28,393.93	100.000000	159,562		159,562	0	159,562

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	7,229		7,229		7,229
014 Information Technology Service	155.59	0.217233	223		223		223
019 District Attorney	211.87	0.295811	303		303		303
021 Public Defender	2,506.33	3.499311	3,588		3,588		3,588
022 Juvenile Court Clerk	7,229.55	10.093821	10,351		10,351		10,351
026 Juvenile Court	52,949.73	73.927853	75,809		75,809		75,809
029 Justice Integration Services	650.51	0.908235	931		931		931
030 Sheriff's Office - Security Services	1,797.24	2.509287	2,573		2,573		2,573
All Other	1,073.59	1.498935	1,537		1,537		1,537
Schedule .4 Total for Juvenile Justice Center	71,623.52	100.000000	102,544		102,544	0	102,544

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2025 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	161,889		161,889		161,889
Schedule .4 Total for Department Specific	100	100.000000	161,889		161,889	0	161,889

Allocation Basis: Direct Allocation to 018 County Clerk
Allocation Source: Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	111,478		111,478	133,914	245,392
Schedule .4 Total for Admin Support Svcs	100	100.000000	111,478		111,478	133,914	245,392

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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	7,320	7,320	0	0	0
003 Metropolitan Clerk	13,503	1,893	11,568	42	0
004 Mayor's Office - Administration	9,722	9,532	0	190	0
005 Election Commission	3,143	0	2,569	0	0
006 Law	2,154	1,886	0	268	0
007 Planning Commission	18,108	0	0	0	0
008 Human Resources	14,392	0	478	416	0
009 Register of Deeds	46	0	0	46	0
010 General Services	9,727	0	5,010	0	0
010 General Services - Administration	4,320	441	0	293	0
010 General Services - Facilities	186,923	7,112	3,777	0	114,211
010 General Services - Fleet Management	18,832	0	18,832	0	0
010 General Services - Real Estate	13,979	0	0	0	0
010 General Services - Surplus Property	5,542	0	5,542	0	0
011 Historical Commission	84	0	0	0	0
014 Information Technology Service	53,682	2,153	225	0	1,517
015 Finance - Operations	1,567	1,567	0	0	0
015 Finance - Purchasing	3,251	0	0	0	0
015 Finance - Treasury	97	0	97	0	0
016 Assessor of Property	22,350	0	0	0	0
017 Trustee	6,550	0	0	0	0
018 County Clerk	180,765	0	0	0	0
019 District Attorney	5,074	0	0	452	0
021 Public Defender	4,071	0	0	483	0
022 Juvenile Court Clerk	10,507	0	0	157	0
023 Circuit Court Clerk	16,216	12,647	3,270	298	0
024 Criminal Court Clerk	484	0	0	484	0
025 Clerk and Master - Chancery	4,989	4,890	0	99	0
026 Juvenile Court	76,792	0	379	604	0
027 General Sessions Court	2,082	0	1,370	712	0
028 State Trial Courts	28,167	27,387	0	780	0
029 Justice Integration Services	2,034	996	0	106	0
030 Sheriff's Office	253,517	865	1,857	5,404	0
030 Sheriff's Office - Security Services	8,583	291	16	0	1,125
031 Police	45,498	0	9,808	0	0
032 Fire	10,041	0	8,013	0	0
033 Codes Administration	24,102	0	0	0	0
034 Beer Board	1,058	0	0	0	0
038 Health	238,188	0	2,010	0	0
039 Public Library	43,931	0	0	2,153	41,778
040 Parks	219,380	0	0	0	79,330
041 Arts Commission	1,606	0	1,430	0	0
042 Transportation	7,214	0	0	0	0
048 Internal Audit	52	0	0	52	0
049 Office of Emergency Management	3,336	0	3,336	0	0
051 Office of Family Safety	28,787	0	0	194	0
052 Community Oversight Board	2	0	0	2	0
060 Farmer's Market	568	0	568	0	0
065 Water and Sewer - Stormwater Svcs	3,303	0	0	0	0
065 Water and Sewer - General	9,175	0	0	0	0
080 Metro Nashville Public School (MNPS)	15,119	0	15,119	0	0
All Other	59,986	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Total	Historical Courthouse	Metro Southeast	Woodland Street	SE Davidson
Direct Bill	0	0	0	0	0
Total	1,699,919	78,981	95,272	13,236	237,961

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice 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	574	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	0	18,108	0	0
008 Human Resources	0	0	13,498	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	4,717	0	0
010 General Services - Administration	0	0	3,585	0	0
010 General Services - Facilities	1,897	6,883	18,327	27,486	7,229
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Real Estate	0	0	13,979	0	0
010 General Services - Surplus Property	0	0	0	0	0
011 Historical Commission	0	0	84	0	0
014 Information Technology Service	420	4,709	42,170	2,266	223
015 Finance - Operations	0	0	0	0	0
015 Finance - Purchasing	0	0	3,251	0	0
015 Finance - Treasury	0	0	0	0	0
016 Assessor of Property	0	0	22,350	0	0
017 Trustee	0	0	6,550	0	0
018 County Clerk	0	0	18,876	0	0
019 District Attorney	0	0	0	4,319	303
021 Public Defender	0	0	0	0	3,588
022 Juvenile Court Clerk	0	0	0	0	10,351
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	75,809
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	931
030 Sheriff's Office	0	0	0	0	0
030 Sheriff's Office - Security Services	321	808	690	2,759	2,573
031 Police	0	0	0	35,690	0
032 Fire	0	0	2,028	0	0
033 Codes Administration	0	0	24,102	0	0
034 Beer Board	0	0	1,058	0	0
038 Health	0	236,178	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	140,050	0	0	0	0
041 Arts Commission	0	0	176	0	0
042 Transportation	0	0	7,214	0	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	28,593	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	0	0	0
065 Water and Sewer - Stormwater Svcs	0	0	3,303	0	0
065 Water and Sewer - General	0	0	9,175	0	0
080 Metro Nashville Public School (MNPS)	0	0	0	0	0
All Other	0	0	0	58,449	1,537

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Bellevue Comm Ctr	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
Direct Bill	0	0	0	0	0
Total	142,689	248,578	213,815	159,562	102,544

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Department Specific	Admin Support Svcs
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
009 Register of Deeds	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	0	0
010 General Services - Fleet Management	0	0
010 General Services - Real Estate	0	0
010 General Services - Surplus Property	0	0
011 Historical Commission	0	0
014 Information Technology Service	0	0
015 Finance - Operations	0	0
015 Finance - Purchasing	0	0
015 Finance - Treasury	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	161,889	0
019 District Attorney	0	0
021 Public Defender	0	0
022 Juvenile Court Clerk	0	0
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	245,392
030 Sheriff's Office - Security Services	0	0
031 Police	0	0
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
038 Health	0	0
039 Public Library	0	0
040 Parks	0	0
041 Arts Commission	0	0
042 Transportation	0	0
048 Internal Audit	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	0
052 Community Oversight Board	0	0
060 Farmer's Market	0	0
065 Water and Sewer - Stormwater Svcs	0	0
065 Water and Sewer - General	0	0
080 Metro Nashville Public School (MNPS)	0	0
All Other	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services

Receiving Department	Department Specific	Admin Support Svcs
Direct Bill	0	0
Total	161,889	245,392

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

Employee Health & Wellness - these costs have been allocated based on the number of procedures by benefiting department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 038 Health - Employee Health & Wellness

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,551,601			1,551,601
Inbound Costs:				
001 Administrative - Post Audits	335	2	337	
001 Administrative - Miscellaneous	32	0	33	
010 General Services - Real Estate	149	55	204	
015 Finance - Grants & Cost Planning	100	5	105	
015 Finance - Office of Mgmt & Budget	1,375	34	1,409	
015 Finance - Operations	2,025	49	2,074	
015 Finance - Payroll	382	9	390	
015 Finance - Treasury	117	7	123	
015 Finance - Diversity Equity & Inclus	452	13	465	
048 Internal Audit		580	580	
Total Allocated Additions:	4,967	753	5,721	5,721
Total To Be Allocated:	1,556,568	753		1,557,322

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	681,865	0	681,865
501102 Leave Pay	48,909	0	48,909
501103 Holiday Pay	34,392	0	34,392
501104 Overtime Pay	374	0	374
501106 Shift Differential Pay	2	0	2
501109 Longevity	385	0	385
501160 YE Biweekly Sal/Fringe Accr	3,575	0	3,575
501172 Employer OASDI	41,734	0	41,734
501173 Employer SSN Medical	10,612	0	10,612
501174 Employer Group Health	88,947	0	88,947
501175 Employer Dental Group	3,353	0	3,353
501176 Employer Group Life	1,004	0	1,004
501177 Employer Pension	83,999	0	83,999
501181 FSA Pre-Tax Savings	175	0	175
501182 Cafe Plan Pre-Tax Savings	47	0	47
502221 Medical Services	564,237	0	564,237
502229 Actuary Studies	4,419	0	4,419
502331 Temporary Service	8,613	0	8,613
502520 Postage & Delivery Srvc	94	0	94
502701 Printing/Binding	(14)	0	(14)
503100 Offc & Admin Supply	3,108	0	3,108
503200 HHold & Jnitr Supply	152	0	152
503400 Medical Supply	(46,813)	0	(46,813)
503401 Drugs	13,368	0	13,368
505208 Insurance-Liability/PropDmg	5,064	0	5,064
Departmental Total			
Expenditures Per Financial Statement	1,551,601		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,551,601	0	1,551,601
Allocation Step 1			
Inbound - All Others	4,967	0	4,967
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,556,568	0	1,556,568
Allocation Step 2			
Inbound - All Others	753	0	753
2nd Allocation	753	0	753
Total For 038 Health - Employee Health & Wellness			
Schedule .3 Total	1,557,322	0	1,557,322

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	116	0.729376	11,353		11,353		11,353
014 Information Technology Service	2	0.012575	196		196		196
026 Juvenile Court	14	0.088028	1,370		1,370	1	1,371
030 Sheriff's Office	594	3.734909	58,136		58,136	28	58,165
031 Police	8,545	53.728624	836,323		836,323	409	836,732
032 Fire	5,492	34.532193	537,517		537,517	262	537,779
037 Social Services	7	0.044014	685		685	0	685
038 Health	627	3.942404	61,366		61,366	30	61,396
040 Parks	210	1.320423	20,553		20,553	10	20,563
042 Transportation	55	0.345825	5,383		5,383	3	5,386
065 Water and Sewer - Water Services	5	0.031439	489		489	0	490
071 Convention Center Authority	2	0.012575	196		196	0	196
075 Metro Action Commission (MAC)	231	1.452465	22,609		22,609	11	22,619
078 Metropolitan Transit Authority (MTA)	2	0.012575	196		196	0	196
All Other	2	0.012575	196		196	0	196
Schedule .4 Total for Employee Health & Wellness	15,904	100.000000	1,556,568		1,556,568	753	1,557,322

Allocation Basis: Number of Procedures by Benefiting Department
Allocation Source: FY 2025 CSMP Activity by Department Report - Health

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 038 Health - Employee Health & Wellness

Receiving Department	Total	Employee Health & Wellness
010 General Services - Administration	11,353	11,353
014 Information Technology Service	196	196
026 Juvenile Court	1,371	1,371
030 Sheriff's Office	58,165	58,165
031 Police	836,732	836,732
032 Fire	537,779	537,779
037 Social Services	685	685
038 Health	61,396	61,396
040 Parks	20,563	20,563
042 Transportation	5,386	5,386
065 Water and Sewer - Water Services	490	490
071 Convention Center Authority	196	196
075 Metro Action Commission (MAC)	22,619	22,619
078 Metropolitan Transit Authority (MTA)	196	196
All Other	196	196
Direct Bill	0	0
Total	1,557,322	1,557,322

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of **Internal Audit** are recorded in GSD General Fund 10101 within business units 48109110 (Advisory Services), 48109210 (Intergrity Hotline SuggBox), and 48109310 (Audit Assurance Services). For cost allocation purposes, these costs were allocated to departments based on the modified expenditures (in 000's) recorded for each department. Modified expenditures have been defined as total expenditures less capital outlay funds (funds 4XXXX), debt service department expenditures (department 090), expenditures recorded to capital and transfers (object codes 507XXX, 53XXXX, and 4XXXXXX), and other costs that may be deemed non-operating expenses or transfers not represented in the above exclusions.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 048 Internal Audit

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,684,925			1,684,925
Inbound Costs:				
001 Administrative - Employee Benefits	26,887	56	26,943	
001 Administrative - Facility Rental	58,107	119	58,226	
001 Administrative - Insurance	213	40	253	
001 Administrative - Post Audits	364	2	366	
001 Administrative - Miscellaneous	35	0	35	
003 Metropolitan Clerk - Records Center	37	3	40	
006 Law	4,618	2,997	7,615	
008 Human Resources	9,759	518	10,277	
010 General Services - Mail Services	199	28	226	
010 General Services - Real Estate	162	60	221	
014 Information Technology Service	3,767	528	4,295	
015 Finance - Business Assistance	8,084	269	8,353	
015 Finance - Grants & Cost Planning	108	6	114	
015 Finance - Office of Mgmt & Budget	1,763	44	1,807	
015 Finance - Operations	2,014	49	2,063	
015 Finance - Payroll	589	13	602	
015 Finance - Treasury	139	8	147	
015 Finance - Diversity Equity & Inclus	580	16	596	
030 Sheriff's Office - Security Services	52		52	
048 Internal Audit		630	630	
Total Allocated Additions:	117,477	5,386	122,863	122,863
Total To Be Allocated:	1,802,402	5,386		1,807,788

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit
Other Expense & Cost			
501101 Regular Pay	943,534	0	943,534
501102 Leave Pay	99,766	0	99,766
501103 Holiday Pay	47,731	0	47,731
501109 Longevity	3,300	0	3,300
501134 Paid Family Leave	655	0	655
501160 YE Biweekly Sal/Fringe Accr	6,215	0	6,215
501172 Employer OASDI	63,430	0	63,430
501173 Employer SSN Medical	15,223	0	15,223
501174 Employer Group Health	125,558	0	125,558
501175 Employer Dental Group	3,972	0	3,972
501176 Employer Group Life	1,332	0	1,332
501177 Employer Pension	128,517	0	128,517
501181 FSA Pre-Tax Savings	67	0	67
501182 Cafe Plan Pre-Tax Savings	79	0	79
502231 Auditing Service	130,227	0	130,227
502314 Pre-Employment Checks	199	0	199
502451 Employee Out-of-town Travel	3,242	0	3,242
502453 Employee Local Travel/Park	12,849	0	12,849
502502 Allowance-Cell/Mobile Devices	1,845	0	1,845
502701 Printing/Binding	910	0	910
502883 Registration	10,104	0	10,104
502884 Membership Dues	4,131	0	4,131
502951 Info Systems Charge	52,000	0	52,000
502957 Telecmmnct'n Charge	6,111	0	6,111
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	734	0	734
503120 Computer Software	21,209	0	21,209
503130 Computer Hardware <$10K	1,456	0	1,456
503330 Books/Magazines/Periodicals	129	0	129
Departmental Total			
Expenditures Per Financial Statement	1,684,925		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,684,925	0	1,684,925
Allocation Step 1			
Inbound - All Others	117,477	0	117,477
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,802,402	0	1,802,402
Allocation Step 2			
Inbound - All Others	5,386	0	5,386
2nd Allocation	5,386	0	5,386
Total For 048 Internal Audit			
Schedule .3 Total	1,807,788	0	1,807,788

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	251,532	5.217449	94,039		94,039	304	94,343
001 Administrative - Corporate Dues	924	0.019166	345		345		345
001 Administrative - Employee Benefits	50,126	1.039748	18,740		18,740		18,740
001 Administrative - Facility Rental	12,004	0.248995	4,488		4,488		4,488
001 Administrative - Insurance	2,677	0.055528	1,001		1,001		1,001
001 Administrative - Post Audits	1,162	0.024103	434		434		434
001 Administrative - Gen Svcs Energy	2,256	0.046795	843		843		843
001 Administrative - Miscellaneous	100	0.002074	37		37		37
002 Metropolitan Council	3,562	0.073885	1,332		1,332	4	1,336
003 Metropolitan Clerk	965	0.020017	361		361	1	362
003 Metropolitan Clerk - Records Center	269	0.005580	101		101		101
004 Mayor's Office	697	0.014458	261		261	1	261
004 Mayor's Office - Administration	6,136	0.127277	2,294		2,294	7	2,301
005 Election Commission	3,609	0.074860	1,349		1,349	4	1,353
006 Law	56,313	1.168083	21,053		21,053		21,053
007 Planning Commission	12,897	0.267518	4,822		4,822	15	4,837
008 Human Resources	8,427	0.174799	3,151		3,151		3,151
009 Register of Deeds	7,313	0.151691	2,734		2,734	9	2,743
010 General Services	3,564	0.073927	1,332		1,332	4	1,337
010 General Services - Administration	1,691	0.035076	632		632		632
010 General Services - Facilities	31,827	0.660177	11,899		11,899		11,899
010 General Services - Fleet Management	64,564	1.339231	24,138		24,138		24,138
010 General Services - Mail Services	1,173	0.024331	438		438		438
010 General Services - Real Estate	752	0.015598	281		281		281
010 General Services - Surplus Property	829	0.017196	310		310	1	311
011 Historical Commission	2,288	0.047459	855		855	3	858
012 Employee Benefit Board	671,465	13.927986	251,038		251,038	811	251,849
012 IOD Network (Injured-On-Duty)	23,265	0.482579	8,698		8,698		8,698
014 Information Technology Service	66,978	1.389303	25,041		25,041		25,041
015 Finance	1,053	0.021842	394		394	1	395
015 Finance - Accountability	783	0.016242	293		293		293
015 Finance - Administration	2,582	0.053558	965		965		965
015 Finance - Business Assistance	1,447	0.030015	541		541		541
015 Finance - Grants & Cost Planning	429	0.008899	160		160		160
015 Finance - Office of Mgmt & Budget	2,047	0.042460	765		765		765
015 Finance - Operations	4,062	0.084257	1,519		1,519		1,519
015 Finance - Payroll	1,094	0.022692	409		409		409
015 Finance - Purchasing	1,990	0.041278	744		744		744
015 Finance - Treasury	1,604	0.033271	600		600		600
015 Finance - Diversity Equity & Inclus	813	0.016864	304		304		304
016 Assessor of Property	11,588	0.240366	4,332		4,332	14	4,346
017 Trustee	3,108	0.064468	1,162		1,162	4	1,166
018 County Clerk	7,283	0.151069	2,723		2,723	9	2,731
019 District Attorney	13,279	0.275442	4,965		4,965	16	4,980
021 Public Defender	12,979	0.269219	4,852		4,852	16	4,868
022 Juvenile Court Clerk	3,183	0.066024	1,190		1,190	4	1,194
023 Circuit Court Clerk	10,094	0.209377	3,774		3,774	12	3,786
024 Criminal Court Clerk	9,042	0.187555	3,380		3,380	11	3,391
025 Clerk and Master - Chancery	1,764	0.036590	659		659	2	662
026 Juvenile Court	19,635	0.407283	7,341		7,341	24	7,364
027 General Sessions Court	16,029	0.332484	5,993		5,993	19	6,012

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	16,669	0.345760	6,232		6,232	20	6,252
029 Justice Integration Services	5,136	0.106534	1,920		1,920	6	1,926
030 Sheriff's Office	111,858	2.320235	41,820		41,820	135	41,955
030 Sheriff's Office - Security Services	17,273	0.358288	6,458		6,458		6,458
031 Police	341,161	7.076595	127,549		127,549	412	127,961
032 Fire	219,678	4.556711	82,130		82,130	265	82,395
033 Codes Administration	18,448	0.382661	6,897		6,897	22	6,919
034 Beer Board	1,302	0.027007	487		487	1	488
035 Agricultural Extension	436	0.009044	163		163	0	163
037 Social Services	8,521	0.176748	3,186		3,186	10	3,196
038 Health	80,691	1.673748	30,168		30,168	97	30,265
038 Health - Employee Health & Wellness	1,552	0.032193	580		580		580
039 Public Library	54,047	1.121080	20,206		20,206	65	20,271
040 Parks	90,332	1.873728	33,772		33,772	109	33,881
041 Arts Commission	1,692	0.035097	633		633	2	634
042 Transportation	92,479	1.918263	34,575		34,575	112	34,686
044 Human Relations Commission	863	0.017901	323		323	1	323
047 Criminal Justice Planning	672	0.013939	251		251	1	252
048 Internal Audit	1,685	0.034951	630		630		630
049 Office of Emergency Management	3,460	0.071770	1,294		1,294	4	1,298
051 Office of Family Safety	5,296	0.109853	1,980		1,980	6	1,986
053 Office of Homeless Services	15,073	0.312654	5,635		5,635	18	5,653
054 Community Review Board	2,045	0.042419	765		765	2	767
060 Farmer's Market	3,397	0.070463	1,270		1,270	4	1,274
061 Municipal Auditorium	3,522	0.073056	1,317		1,317	4	1,321
062 State Fair Board	5,767	0.119623	2,156		2,156	7	2,163
064 Sports Authority	48,761	1.011434	18,230		18,230	59	18,289
065 Water and Sewer - Stormwater Svcs	26,540	0.550511	9,922		9,922	32	9,954
065 Water and Sewer - Water Services	235,389	4.882600	88,004		88,004	284	88,288
068 District Energy System (DES)	19,889	0.412551	7,436		7,436	24	7,460
071 Convention Center Authority	87,772	1.820627	32,815		32,815	106	32,921
072 Waste Services - Solid Waste Operati	55,004	1.140931	20,564		20,564	66	20,630
075 Metro Action Commission (MAC)	48,240	1.000627	18,035		18,035	58	18,093
078 Metropolitan Transit Authority (MTA)	315	0.006534	118		118	0	118
080 Metro Nashville Public School (MNPS)	1,756,051	36.425210	656,533		656,533	2,130	658,663
091 Emergency Communication Center	25,158	0.521844	9,406		9,406	30	9,436
Medical Examiner	(450)	(0.009334)	(168)		(168)	0	(169)
Schedule .4 Total for Internal Audit	4,820,977	100.000000	1,802,402		1,802,402	5,386	1,807,788

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2025 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 048 Internal Audit

Receiving Department	Total	Internal Audit
001 Administrative - Direct	94,343	94,343
001 Administrative - Corporate Dues	345	345
001 Administrative - Employee Benefits	18,740	18,740
001 Administrative - Facility Rental	4,488	4,488
001 Administrative - Insurance	1,001	1,001
001 Administrative - Post Audits	434	434
001 Administrative - Gen Svcs Energy	843	843
001 Administrative - Miscellaneous	37	37
002 Metropolitan Council	1,336	1,336
003 Metropolitan Clerk	362	362
003 Metropolitan Clerk - Records Center	101	101
004 Mayor's Office	261	261
004 Mayor's Office - Administration	2,301	2,301
005 Election Commission	1,353	1,353
006 Law	21,053	21,053
007 Planning Commission	4,837	4,837
008 Human Resources	3,151	3,151
009 Register of Deeds	2,743	2,743
010 General Services	1,337	1,337
010 General Services - Administration	632	632
010 General Services - Facilities	11,899	11,899
010 General Services - Fleet Management	24,138	24,138
010 General Services - Mail Services	438	438
010 General Services - Real Estate	281	281
010 General Services - Surplus Property	311	311
011 Historical Commission	858	858
012 Employee Benefit Board	251,849	251,849
012 IOD Network (Injured-On-Duty)	8,698	8,698
014 Information Technology Service	25,041	25,041
015 Finance	395	395
015 Finance - Accountability	293	293
015 Finance - Administration	965	965
015 Finance - Business Assistance	541	541
015 Finance - Grants & Cost Planning	160	160
015 Finance - Office of Mgmt & Budget	765	765
015 Finance - Operations	1,519	1,519
015 Finance - Payroll	409	409
015 Finance - Purchasing	744	744
015 Finance - Treasury	600	600
015 Finance - Diversity Equity & Inclus	304	304
016 Assessor of Property	4,346	4,346
017 Trustee	1,166	1,166
018 County Clerk	2,731	2,731
019 District Attorney	4,980	4,980
021 Public Defender	4,868	4,868
022 Juvenile Court Clerk	1,194	1,194
023 Circuit Court Clerk	3,786	3,786
024 Criminal Court Clerk	3,391	3,391
025 Clerk and Master - Chancery	662	662
026 Juvenile Court	7,364	7,364
027 General Sessions Court	6,012	6,012
028 State Trial Courts	6,252	6,252

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
Schedule .5 - Allocation Summary
For Department 048 Internal Audit

Receiving Department	Total	Internal Audit
029 Justice Integration Services	1,926	1,926
030 Sheriff's Office	41,955	41,955
030 Sheriff's Office - Security Services	6,458	6,458
031 Police	127,961	127,961
032 Fire	82,395	82,395
033 Codes Administration	6,919	6,919
034 Beer Board	488	488
035 Agricultural Extension	163	163
037 Social Services	3,196	3,196
038 Health	30,265	30,265
038 Health - Employee Health & Wellness	580	580
039 Public Library	20,271	20,271
040 Parks	33,881	33,881
041 Arts Commission	634	634
042 Transportation	34,686	34,686
044 Human Relations Commission	323	323
047 Criminal Justice Planning	252	252
048 Internal Audit	630	630
049 Office of Emergency Management	1,298	1,298
051 Office of Family Safety	1,986	1,986
053 Office of Homeless Services	5,653	5,653
054 Community Review Board	767	767
060 Farmer's Market	1,274	1,274
061 Municipal Auditorium	1,321	1,321
062 State Fair Board	2,163	2,163
064 Sports Authority	18,289	18,289
065 Water and Sewer - Stormwater Svcs	9,954	9,954
065 Water and Sewer - Water Services	88,288	88,288
068 District Energy System (DES)	7,460	7,460
071 Convention Center Authority	32,921	32,921
072 Waste Services - Solid Waste Operati	20,630	20,630
075 Metro Action Commission (MAC)	18,093	18,093
078 Metropolitan Transit Authority (MTA)	118	118
080 Metro Nashville Public School (MNPS)	658,663	658,663
091 Emergency Communication Center	9,436	9,436
Medical Examiner	(169)	(169)
Direct Bill	0	0
Total	1,807,788	1,807,788

Section D: Supplemental Data

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Indirect	001 Administrative - Corporate Dues	10101 GSD General	01101303 ADM Corp Dues/Contribution	0.00	0.00	924,000.00	0.00	0.00	924,000.00
	001 Administrative - Corporate Dues Total			**0.00**	**0.00**	**924,000.00**	**0.00**	**0.00**	**924,000.00**
	001 Administrative - Employee Benefits	10101 GSD General	01101104 ADM County Retire Match	0.00	0.00	0.00	0.00	3,501,900.00	3,501,900.00
			01101107 ADM Cnty Teach Retire Match	0.00	0.00	0.00	0.00	6,900,400.00	6,900,400.00
			01101109 ADM Health Insurance Match	0.00	46,452,042.45	0.00	0.00	0.00	46,452,042.45
			01101110 ADM Death Benefit Payments	0.00	0.00	0.00	0.00	200,000.00	200,000.00
			01101113 ADM Pens IOD Medical Expense	0.00	0.00	0.00	0.00	6,420,100.00	6,420,100.00
			01101114 ADM Unemployment Compensation	0.00	0.00	169,819.61	0.00	0.00	169,819.61
			01101115 ADM Life Insurance Match	0.00	3,218,698.64	0.00	0.00	0.00	3,218,698.64
			01101120 ADM Employee IOD Med Expense	0.00	0.00	0.00	0.00	4,723,100.00	4,723,100.00
			01101140 ADM Benefit Adjustments	0.00	232,921.45	0.00	0.00	0.00	232,921.45
			01101145 ADM TCRS Pension Contribution	0.00	38,628.00	0.00	0.00	0.00	38,628.00
		18301 USD General	01191102 ADM Police/Fire Retire Match	0.00	0.00	0.00	0.00	8,873,000.00	8,873,000.00
			01191103 ADM Civil Service Retire Match	0.00	0.00	0.00	0.00	5,424,700.00	5,424,700.00
			01191106 ADM Teacher Pens Match	0.00	0.00	0.00	0.00	4,592,400.00	4,592,400.00
			01191112 ADM Pensioner IOD	0.00	0.00	0.00	0.00	155,000.00	155,000.00
			01191113 ADM Employee IOD	0.00	0.00	0.00	0.00	519,700.00	519,700.00
			01191115 ADM Life Ins Match	0.00	14,149.20	0.00	0.00	0.00	14,149.20
	001 Administrative - Employee Benefits Total			**0.00**	**49,956,439.74**	**169,819.61**	**0.00**	**41,310,300.00**	**91,436,559.35**
	001 Administrative - Facility Rental	10101 GSD General	01101127 ADM Contingency FacilityRental	0.00	0.00	12,003,600.00	0.00	0.00	12,003,600.00
	001 Administrative - Facility Rental Total			**0.00**	**0.00**	**12,003,600.00**	**0.00**	**0.00**	**12,003,600.00**
	001 Administrative - Gen Svcs Energy	10101 GSD General	01101159 ADM Gen Srvc Energy Prgm	0.00	0.00	2,255,547.82	0.00	0.00	2,255,547.82
	001 Administrative - Gen Svcs Energy Total			**0.00**	**0.00**	**2,255,547.82**	**0.00**	**0.00**	**2,255,547.82**
	001 Administrative - Insurance	10101 GSD General	01101301 ADM Self-Insured Liability	0.00	0.00	139,000.00	0.00	0.00	139,000.00
			01101306 ADM Property Loss	0.00	0.00	2,436,500.00	0.00	419,400.00	2,855,900.00
			01101308 ADM Judgments and Losses	0.00	0.00	101,100.00	0.00	0.00	101,100.00
	001 Administrative - Insurance Total			**0.00**	**0.00**	**2,676,600.00**	**0.00**	**419,400.00**	**3,096,000.00**
	001 Administrative - Miscellaneous	10101 GSD General	01101333 ADM GSD-USD Study	0.00	0.00	99,953.43	0.00	0.00	99,953.43
	001 Administrative - Miscellaneous Total			**0.00**	**0.00**	**99,953.43**	**0.00**	**0.00**	**99,953.43**
	001 Administrative - Post Audits	10101 GSD General	01101412 ADM Post Audit	29,531.25	2,252.22	1,129,847.68	0.00	0.00	1,161,631.15
	001 Administrative - Post Audits Total			**29,531.25**	**2,252.22**	**1,129,847.68**	**0.00**	**0.00**	**1,161,631.15**
	003 Metropolitan Clerk - Records Center	10101 GSD General	03103000 MCL Records Center	137,061.08	69,751.58	62,032.29	0.00	0.00	268,844.95
	003 Metropolitan Clerk - Records Center Total			**137,061.08**	**69,751.58**	**62,032.29**	**0.00**	**0.00**	**268,844.95**
	006 Law	10101 GSD General	06110010 LAW Contracts All Services	75,964.95	21,684.45	1,983.84	0.00	0.00	99,633.24
			06110110 LAW Client Adv/Supp All Servic	2,597,706.28	742,973.52	939,906.64	5,154.30	0.00	4,285,740.74
			06110210 LAW Legislation All Services	45,233.96	13,588.48	975.37	0.00	0.00	59,797.81
			06110310 LAW Lit/Admin Hear All Service	3,574,597.38	1,037,810.57	212,206.46	252,936.71	0.00	5,077,551.12
			06110510 LAW Claims All Services	255,727.88	93,579.32	2,601.02	0.00	0.00	351,908.22
			06110610 LAW Insurance All Services	122,311.08	25,321.00	1,300.44	0.00	0.00	148,932.52
		30003 General Fund 4% Reserve	06201000 4% LAW Department of Law	0.00	0.00	591.00	48,147.10	0.00	48,738.10
		30039 Flood 2010	06701510 LAW Flood 2010	0.00	0.00	4,371.25	0.00	0.00	4,371.25
		30216 American Rescue Plan Act-COVID Stim	06902024 LAW ARP External Legal Support	0.00	0.00	170.00	0.00	0.00	170.00
		30221 Federal Funds Reserve	06302200 LAW Counsel	0.00	0.00	653,535.25	0.00	0.00	653,535.25
		50109 Property Loss	06501000 LAW Self Insured Property Los	7,657.25	1,582.66	28,163,752.13	0.00	0.00	28,172,992.04
		50122 Metro Self-Insured Liability	06502000 LAW Self Insured Liability	945.15	0.00	4,408,781.36	0.00	0.00	4,409,726.51
		50123 Employee Blanket Bond	06503000 LAW Employee Blanket Bond	0.00	0.00	22,714.00	0.00	0.00	22,714.00
		50135 Employee ProfessionalLiability	06504000 LAW Employee Prof Liablity	0.00	0.00	183,701.75	0.00	0.00	183,701.75
		50267 Judgments & Losses	06505000 LAW Judgments and Losses	(1,253.55)	0.00	5,916,989.34	0.00	0.00	5,915,735.79
			06507000 LAW Metro Arts	0.00	0.00	1,484,267.67	0.00	0.00	1,484,267.67
		55143 MNPS Self-Insured Liability	06506000 LAW MNPS Self Insured Liablity	0.00	0.00	5,700,040.65	0.00	0.00	5,700,040.65
	006 Law Total			**6,678,890.38**	**1,936,540.00**	**47,697,888.17**	**306,238.11**	**0.00**	**56,619,556.66**
	008 Human Resources	10101 GSD General	08126100 HR Employees Relations	550,905.77	151,134.91	7,159.67	0.00	0.00	709,200.35
			08126400 HR Workforce Management	1,910,992.78	628,119.25	295,588.45	0.00	0.00	2,834,700.48
			08126500 HR Benefits Program	945,939.43	327,950.37	741,115.76	0.00	0.00	2,015,005.56
			08126600 HR Admin & Customer Sv Program	1,223,609.73	390,020.20	541,406.42	0.00	0.00	2,155,036.35
			08126700 HR Veterans Affairs Officer	282,326.69	78,077.23	4,914.21	0.00	0.00	365,318.13
			08126800 HR Safety Administration	274,406.02	73,321.30	0.00	0.00	0.00	347,727.32
	008 Human Resources Total			**5,188,180.42**	**1,648,623.26**	**1,590,184.51**	**0.00**	**0.00**	**8,426,988.19**
	010-01 General Services - Administration	10101 GSD General	10170100 GSR Business Office	1,105,690.67	338,544.76	246,945.90	0.00	0.00	1,691,181.33
	010-01 General Services - Administration Total			**1,105,690.67**	**338,544.76**	**246,945.90**	**0.00**	**0.00**	**1,691,181.33**
	010-02 General Services - Facilities	10101 GSD General	01101163 ADM Build It Right	0.00	0.00	0.00	1,184.00	0.00	1,184.00
			10103210 GSR BOSS Support Services	2,119,182.41	673,606.46	804,513.13	0.00	0.00	3,597,302.00
			10103220 GSR BOSS Building Services	623,593.11	183,563.24	18,098,985.70	0.00	0.00	18,906,142.05
			10103230 GSR BOSS Utilities	0.00	0.00	6,915,859.14	0.00	0.00	6,915,859.14
			10103260 GSR SS ADA Compliance	345,448.59	91,428.46	16,825.06	0.00	0.00	453,702.11
			10103270 GSR BOSS Construction Services	0.00	0.00	49,657.31	0.00	0.00	49,657.31
			10103280 GSR Sustainability	380,714.22	115,029.61	228,702.24	0.00	0.00	724,446.07
			10170200 GSR Build It Right	11,747.75	865.20	22.77	0.00	0.00	12,635.72
		30003 General Fund 4% Reserve	10201001 4% GSR General ServicesR010820	0.00	0.00	164,826.59	0.00	13,337,575.95	13,502,402.54
			10203000 4% GSR Buildings	0.00	0.00	1,015,071.46	929,776.35	0.00	1,944,847.81
	010-02 General Services - Facilities Total			**3,480,686.08**	**1,064,492.97**	**27,294,463.40**	**930,960.35**	**13,337,575.95**	**46,108,178.75**
	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510010 OFM Light Veh/Equip Repairs	2,378,241.23	874,420.38	5,229,438.97	0.00	0.00	8,482,100.58
			10510030 OFM Heavy Veh/Equip Repairs	2,204,443.67	872,064.27	10,677,888.58	0.00	0.00	13,754,396.52
			10510050 OFM Ground Veh/Equip Repairs	216,725.42	93,420.00	735,617.33	0.00	0.00	1,045,762.75
			10510410 OFM Fuel	229,383.83	84,969.40	9,191,086.49	0.00	0.00	9,505,439.72
			10510610 OFM Asset Management	606,004.08	222,381.05	30,947,461.05	0.00	0.00	31,775,846.18
	010-03 General Services - Fleet Management Total			**5,634,798.23**	**2,147,255.10**	**56,781,492.42**	**0.00**	**0.00**	**64,563,545.75**
	010-04 General Services - Mail Services	10101 GSD General	10104100 GSR Mail Services	243,802.03	99,191.06	830,026.75	0.00	0.00	1,173,019.84
	010-04 General Services - Mail Services Total			**243,802.03**	**99,191.06**	**830,026.75**	**0.00**	**0.00**	**1,173,019.84**
	010-04 General Services - Real Estate	10101 GSD General	10104120 GSR Real Estate Services	273,043.53	88,873.40	3,515.60	0.00	0.00	365,432.53
			15151000 FIN Public Property Services	275,823.67	90,400.91	21,209.79	0.00	0.00	387,434.37
	010-04 General Services - Real Estate Total			**548,867.20**	**179,274.31**	**24,725.39**	**0.00**	**0.00**	**752,866.90**
	012-01 IOD Network (Injured-On-Duty)	52200 IOD Network (Injured-On-Duty)	12505100 BEN IOD Pensioners	0.00	0.00	9,115,107.51	0.00	0.00	9,115,107.51
			12505200 BEN IOD Employees	0.00	0.00	12,757,331.65	0.00	0.00	12,757,331.65
			12505400 BEN IOD Clinic Operations	0.00	0.00	1,392,333.77	(131,301.67)	0.00	1,261,032.10
	012-01 IOD Network (Injured-On-Duty) Total			**0.00**	**0.00**	**23,264,772.93**	**(131,301.67)**	**0.00**	**23,133,471.26**
	014 Information Technology Service	30003 General Fund 4% Reserve	14201000 4% ITS Administration	0.00	0.00	6,615,955.19	119,065.24	0.00	6,735,020.43
			14201400 4% ITS Obsolete Network Equip	0.00	0.00	2,638,353.06	1,780,549.87	0.00	4,418,902.93

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Indirect	014 Information Technology Service	30003 General Fund 4% Reserve	14201500 4% ITS Obsolete Servers	0.00	0.00	244,450.33	3,959,296.42	0.00	4,203,746.75
			14203000 4% ITS PC Repl Prog - Metro	0.00	0.00	0.00	0.00	2,336,000.00	2,336,000.00
			14204000 4% ITS Tech Revl - Police	0.00	0.00	0.00	150,923.63	0.00	150,923.63
		30175 Equipment & Major Maintenance Fund	14702410 ITS End of Life Network Backbone	0.00	0.00	282,604.22	47,714.80	0.00	330,319.02
			14702420 ITS Capital Projects Support	0.00	0.00	4,120.02	0.00	0.00	4,120.02
		30322 Metro Transit Operating Expense Fund	14302100 ITS Transit Operating	0.00	0.00	53,280.00	0.00	0.00	53,280.00
		30370 ITS Community Asset & Land Use Fund	14700100 ITS Community Asset & Land Use	183,919.51	69,820.59	1,567,967.99	141,899.50	0.00	1,963,607.59
		32240 ITS Grant Fund	14301100 ITS Digital Inclusion Grant	0.00	0.00	3,406.87	0.00	0.00	3,406.87
			14301200 ITS Connected Community Facilities	0.00	0.00	232,075.22	0.00	0.00	232,075.22
		34155 Nash Educ Comm & ArtsTVCapital	14305155 ITS NECAT Capital Only	0.00	0.00	128,776.44	0.00	0.00	128,776.44
		40017 GSD FY17 Capital Projects	14415017 ITS Enterprise Video Confer'g	0.00	0.00	(3,621.80)	0.00	0.00	(3,621.80)
		40018 GSD FY18 Capital Projects	14403018 ITS Misc Tech Projcts/Upgrades	0.00	0.00	899.01	0.00	0.00	899.01
		40021 GSD FY21 Cap Projs RS2021-757	14401021 ITS Expertise Res - Tech Constrctn Projs	0.00	0.00	68,045.45	0.00	0.00	68,045.45
		40022 GSD FY22 Cap Projs RS2021-1201	14400022 ITS 800 MHz Radio System Expnsn / Equip	0.00	0.00	4,736.96	0.00	0.00	4,736.96
			14401022 ITS Infrastructr Growth-Fiberoptic Ntwk	0.00	0.00	613,256.90	0.00	0.00	613,256.90
			14402022 ITS Carrier Redundancy - Metro Phones	0.00	0.00	46,822.61	0.00	0.00	46,822.61
			14403022 ITS Fiber To Support '22 Transprtn Plan	0.00	0.00	305,386.16	0.00	0.00	305,386.16
		40024 GSD FY24 Cap Projs RS2024-194	14401024 ITS Radio System Upgrades	0.00	0.00	1,201,108.04	0.00	0.00	1,201,108.04
			14402024 ITS Private Fiberoptic Cable Network	0.00	0.00	161,916.11	0.00	0.00	161,916.11
		40025 GSD FY25 Cap Projs RS2024-882	14401025 ITS Radio System Upgrades	0.00	0.00	2,222,239.19	0.00	0.00	2,222,239.19
			14402025 X-ITS Public Safety Communications Tools	0.00	0.00	1,850,000.00	0.00	0.00	1,850,000.00
			14403025 ITS Data Center Upgrade - Phase 1	0.00	0.00	351,491.99	3,038,387.01	0.00	3,389,879.00
			14404025 ITS Capital Project Mgmt System-Phase 2	0.00	0.00	76,800.00	50,761.79	0.00	127,561.79
		40119 GSD FY19B Capital Projects	14404119 ITS Server & Storage Space	0.00	0.00	4,671.60	0.00	0.00	4,671.60
			14406119 ITS 800Mhz RadioSyst Exp&Upgrd	0.00	0.00	1,848,037.23	0.00	0.00	1,848,037.23
		40414 ITS Non-Bond Funded Cap Projs	14440350 ITS Interest Non-Bond Cap Proj	0.00	0.00	20,236.73	0.00	0.00	20,236.73
		51137 Information Technology Service	14521011 ITS Enterprise Applications	1,652,600.80	552,514.18	2,177,668.26	0.00	0.00	4,382,783.24
			14521014 ITS Business Solutions	1,519,789.24	497,107.80	10,440,803.62	0.00	0.00	12,457,700.66
			14521015 ITS Metro Nashville Network	942,157.08	333,768.27	114,620.33	0.00	0.00	1,390,545.68
			14521017 ITS Service Applications	280,846.20	84,545.27	929,586.69	0.00	0.00	1,294,978.16
			14521021 ITS Web Based Services	442,321.65	164,533.53	566,005.70	0.00	0.00	1,172,860.88
			14521051 ITS Technical Support Center	2,155,976.46	688,988.79	461,443.36	0.00	0.00	3,306,408.61
			14521061 ITS Employee & Account Care	1,016,040.57	334,131.57	634,426.91	0.00	0.00	1,984,599.05
			14521071 ITS Security Assurance	757,743.63	225,371.89	342,752.84	0.00	0.00	1,325,868.36
			14521072 ITS Physical Security Support	447,649.01	142,219.52	313,192.61	0.00	0.00	903,061.14
			14521091 ITS Desktop Support	1,106,156.53	371,026.74	103,566.74	0.00	0.00	1,580,750.01
			14521092 ITS M365 Applications and Services	1,122,828.79	343,116.30	226,962.46	0.00	0.00	1,692,907.55
			14521101 ITS Enterprise Server&Storage	1,399,804.17	458,294.49	674,055.44	0.00	26,217.61	2,558,371.71
			14521121 ITS Network Comm Srvcs	1,988,139.56	659,540.29	3,118,647.30	0.00	0.00	5,766,327.15
			14521122 ITS Cabling Infr Srvcs Support	0.00	0.00	284,201.68	0.00	0.00	284,201.68
			14521123 ITS Public Safety Radio System	642,908.53	264,453.84	2,811,615.57	0.00	0.00	3,718,977.94
			14521131 ITS Voice Comm Solutions	785,780.80	253,823.43	978,187.38	0.00	0.00	2,017,791.61
			14521161 ITS Identity and Access Mgmt	372,015.25	127,699.86	100,978.58	0.00	0.00	600,693.69
			14521162 ITS System Lifecycle Mngmt	511,960.59	178,518.40	23,545.92	0.00	0.00	714,024.91
			14521180 ITS Data GIS and Analytics	1,021,951.95	304,315.77	1,835,036.16	0.00	0.00	3,161,303.88
			14560210 ITS Data Infrastruc Support	151,762.33	43,998.38	102,956.37	0.00	0.00	298,717.08
			14560810 ITS Executive Leadership	461,817.27	135,800.46	3,589.27	0.00	0.00	601,207.00
			14560990 ITS_ALOB Non-Alloc'dFinTrans	0.00	0.00	253,762.94	0.00	0.00	253,762.94
			14561000 ITS Elimination	0.00	0.00	0.00	0.00	(26,217.61)	(26,217.61)
			14561010 ITS Digital Inclusion	0.00	0.00	763.15	0.00	0.00	763.15
		51138 ITS Technology Revolving	14500100 ITS Technology Revolving	0.00	0.00	3,311,891.57	0.00	0.00	3,311,891.57
			14500200 ITS Replacement Fd Program Spec Fd Dpts	0.00	0.00	199,090.17	0.00	0.00	199,090.17
	014 Information Technology Service Total			**18,964,169.92**	**6,233,589.37**	**50,552,366.54**	**9,288,598.26**	**2,336,000.00**	**87,374,724.09**
	015-01 Finance - Accountability	10101 GSD General	15118110 FIN OMB Monitoring Rpts & Acct	533,272.51	165,200.37	84,100.93	0.00	0.00	782,573.81
	015-01 Finance - Accountability Total			**533,272.51**	**165,200.37**	**84,100.93**	**0.00**	**0.00**	**782,573.81**
	015-02 Finance - Administration	10101 GSD General	15160810 FIN Executive Leadership	1,781,835.32	464,325.38	336,138.28	0.00	0.00	2,582,298.98
	015-02 Finance - Administration Total			**1,781,835.32**	**464,325.38**	**336,138.28**	**0.00**	**0.00**	**2,582,298.98**
	015-03 Finance - Business Assistance	10101 GSD General	15117150 FIN SS Business Assistance Ofc	991,168.69	322,683.62	133,202.92	0.00	0.00	1,447,055.23
	015-03 Finance - Business Assistance Total			**991,168.69**	**322,683.62**	**133,202.92**	**0.00**	**0.00**	**1,447,055.23**
	015-04 Finance - Grants & Cost Planning	10101 GSD General	15117210 FIN OMB Grants and Cost	327,035.13	91,853.13	10,182.75	0.00	0.00	429,071.01
	015-04 Finance - Grants & Cost Planning Total			**327,035.13**	**91,853.13**	**10,182.75**	**0.00**	**0.00**	**429,071.01**
	015-05 Finance - Office of Management & Budget	10101 GSD General	15103110 FIN OMB Budget Planning & Mgmt	1,510,833.61	479,366.77	56,361.60	0.00	0.00	2,046,561.98
	015-05 Finance - Office of Management & Budget Total			**1,510,833.61**	**479,366.77**	**56,361.60**	**0.00**	**0.00**	**2,046,561.98**
	015-06 Finance - Operations	10101 GSD General	15102110 FIN OPER Accounts Payable	717,420.25	235,147.13	141,741.52	0.00	0.00	1,094,308.90
			15102210 FIN OPER Acctg and Reporting	2,018,426.01	654,931.40	117,988.28	0.00	0.00	2,791,345.69
			15108000 FIN Collections	124,925.58	39,529.86	11,429.78	0.00	0.00	175,885.22
	015-06 Finance - Operations Total			**2,860,771.84**	**929,608.39**	**271,159.58**	**0.00**	**0.00**	**4,061,539.81**
	015-07 Finance - Payroll	10101 GSD General	15102610 FIN OPER Payroll	661,836.08	208,532.65	224,011.55	0.00	0.00	1,094,380.28
	015-07 Finance - Payroll Total			**661,836.08**	**208,532.65**	**224,011.55**	**0.00**	**0.00**	**1,094,380.28**
	015-09 Finance - Purchasing	10101 GSD General	15116330 FIN OMB Purchasing Contract De	1,400,402.52	438,368.52	151,522.74	0.00	0.00	1,990,293.78
	015-09 Finance - Purchasing Total			**1,400,402.52**	**438,368.52**	**151,522.74**	**0.00**	**0.00**	**1,990,293.78**
	015-10 Finance - Treasury	30175 Equipment & Major Maintenance Fund	15702410 FIN Finance Treasury	0.00	0.00	429,948.00	0.00	0.00	429,948.00
		30267 Finance Pension Asset Management	15701580 FIN Pension Asset Management	135,022.80	20,616.57	11,093.49	0.00	0.00	166,732.86
		51180 Treasury Management	15515110 FIN TRE Cash Operations	693,902.44	210,652.16	122,352.51	0.00	0.00	1,026,907.11
			15515210 FIN TRE InvestmentCmteeSupport	188,326.38	47,582.61	23,615.97	0.00	0.00	259,524.96
			15515310 FIN TRE Debt Management	235,220.16	66,321.61	15,622.61	0.00	0.00	317,164.38
	015-10 Finance - Treasury Total			**1,252,471.78**	**345,172.95**	**602,632.58**	**0.00**	**0.00**	**2,200,277.31**
	030-01 Sheriff's Office - Security Services	10101 GSD General	30124910 SHE Admin Support Svcs Key	7,954,903.74	2,547,388.90	6,771,052.38	2.00	0.00	17,273,347.02
	030-01 Sheriff's Office - Security Services Total			**7,954,903.74**	**2,547,388.90**	**6,771,052.38**	**2.00**	**0.00**	**17,273,347.02**
	038-01 Health - Employee Health & Wellness	10101 GSD General	38151191 HEA Civil Srvc Med Exam Clinic	769,502.45	229,871.57	552,228.73	0.00	0.00	1,551,602.75
	038-01 Health - Employee Health & Wellness Total			**769,502.45**	**229,871.57**	**552,228.73**	**0.00**	**0.00**	**1,551,602.75**
	048 Internal Audit	10101 GSD General	48109110 IA Advisory Services	37,607.44	12,188.54	700.92	0.00	0.00	50,496.90
			48109210 IA Intergrity Hotline SuggBox	75,214.93	24,377.65	0.00	0.00	0.00	99,592.58
			48109310 IA Audit Assurance Services	988,379.08	301,611.93	244,845.71	0.00	0.00	1,534,836.72
	048 Internal Audit Total			**1,101,201.45**	**338,178.12**	**245,546.63**	**0.00**	**0.00**	**1,684,926.20**
	015-11 Finance - Office of Diversity, Equity, & Inclusion	10101 GSD General	15160820 FIN Diversity Equity and Inclusion	600,553.90	190,241.50	21,842.45	0.00	0.00	812,637.85
	015-11 Finance - Office of Diversity, Equity, & Inclusion Total			**600,553.90**	**190,241.50**	**21,842.45**	**0.00**	**0.00**	**812,637.85**

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	001 Administrative - Direct	10101 GSD General	01101117 ADM Regional Transit Authority	0.00	0.00	0.00	320,200.00	0.00	320,200.00
			01101146 ADM Econ/Job Incentive Philips Hldg	0.00	0.00	0.00	293,000.00	0.00	293,000.00
			01101147 ADM Nashville St Cmty Coll Fnd	0.00	0.00	0.00	350,983.10	0.00	350,983.10
			01101158 ADM Econ/Job Inc AllianceBernstein	0.00	0.00	0.00	513,500.00	0.00	513,500.00
			01101204 ADM Metro Action Commission	0.00	0.00	0.00	0.00	12,437,500.00	12,437,500.00
			01101218 ADM District Energy System	0.00	0.00	0.00	0.00	385,000.00	385,000.00
			01101222 ADM Stadium Maintenance	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00
			01101233 ADM Subsidy Farmer's Mkt	0.00	0.00	0.00	0.00	619,000.00	619,000.00
			01101237 ADM Commuter Rail	0.00	0.00	0.00	1,871,800.00	0.00	1,871,800.00
			01101304 ADM Subsidy MTA	0.00	0.00	0.00	77,365,900.00	0.00	77,365,900.00
			01101326 ADM Property Tax Relief Progrm	0.00	0.00	0.00	6,473,773.59	0.00	6,473,773.59
			01101339 ADM Community Safety Fund Transfer	0.00	0.00	159,400.00	0.00	840,600.00	1,000,000.00
			01101348 ADM NDOT CapFin&ProjMgmtSystRplcmntAnsys	0.00	0.00	26,136.03	0.00	0.00	26,136.03
			01101350 ADM Satellite City Payment	0.00	0.00	1,486,861.92	0.00	0.00	1,486,861.92
			01101352 ADM Tech Review & Improve	0.00	0.00	437,579.22	0.00	0.00	437,579.22
			01101354 ADM Neighbor to Neighbor	0.00	0.00	0.00	15,000.00	0.00	15,000.00
			01101416 ADM Subsidy Advance Planning	0.00	0.00	156,900.00	0.00	50,000.00	206,900.00
			01101426 ADM Subsidy Hospital Authority	0.00	0.00	0.00	69,546,973.58	0.00	69,546,973.58
			01101432 ADM Subsidy BLTC Mgmt Contract	0.00	0.00	326,323.94	0.00	0.00	326,323.94
			01101433 ADM Knowles Home Mgmt Contract	0.00	0.00	2,207,129.94	0.00	0.00	2,207,129.94
			01101482 ADM Housing Programs & Projects-Planning	0.00	0.00	307,225.25	0.00	0.00	307,225.25
			01101486 ADM GSD Waste Services Transfers	0.00	0.00	0.00	0.00	5,121,900.00	5,121,900.00
			01101490 ADM Artists & Art Organizations Funding	0.00	0.00	0.00	3,252,398.20	0.00	3,252,398.20
			01101499 ADM GSD General Revenue	0.00	0.00	0.00	35,498,344.53	0.00	35,498,344.53
			01101502 ADM Contr Nashville Symphony	0.00	0.00	0.00	15,000.00	0.00	15,000.00
			01101503 ADM Contr Adventure Sci Ctr	0.00	0.00	0.00	75,000.00	0.00	75,000.00
			01101534 ADM Contr Sister Cities	0.00	0.00	0.00	95,000.00	0.00	95,000.00
			01101566 ADM Contingency Utility Incr	0.00	0.00	36,822.64	0.00	0.00	36,822.64
			01101578 ADM Barnes Affordable HsgTrust	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00
			01101587 ADM Contr Alignment Nashville	0.00	0.00	0.00	50,000.04	0.00	50,000.04
			01101613 ADM Correctional Healthcare	72,791.48	23,175.70	29,953,666.70	0.00	0.00	30,049,633.88
			01101614 ADM Forensic Medical Examiner	0.00	0.00	6,734,967.61	0.00	0.00	6,734,967.61
			01101624 ADM Contr Pencil Foundation	0.00	0.00	0.00	100,000.00	0.00	100,000.00
			01101650 ADM Small Business Incentive	0.00	0.00	0.00	46,408.44	0.00	46,408.44
			01101658 ADM Self-Insured Excise Tax	0.00	0.00	88,519.57	0.00	0.00	88,519.57
			01101667 ADM Election Day & EarlyVoting	224,016.08	176,516.72	2,215,512.02	0.00	0.00	2,616,044.82
			01101686 ADM Public Educ Fndtn	0.00	0.00	0.00	99,999.81	0.00	99,999.81
			01101687 ADM SummerYouth Employ Prg	0.00	0.00	0.00	0.00	2,079,100.00	2,079,100.00
			01101691 ADM NCAC Nash Constr Readiness	0.00	0.00	0.00	0.00	365,300.00	365,300.00
			01101693 ADM MDHA VASH Pilot Program	0.00	0.00	0.00	48,357.00	0.00	48,357.00
			01101697 ADM Fleet Backlog	0.00	0.00	0.00	0.00	(194,700.00)	(194,700.00)
			01101699 ADM Tree Canopy	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00
			01101703 ADM Choosing Justice Initiative	0.00	0.00	0.00	0.00	400,000.00	400,000.00
			01101995 ADM Tax Increment Payment-IDB	0.00	0.00	0.00	1,325,261.46	0.00	1,325,261.46
			01101996 ADM Transfer 4% Funding	0.00	0.00	0.00	0.00	48,433,059.64	48,433,059.64
			01101998 ADM MDHA Prop Tax Increments	0.00	0.00	0.00	10,282,766.83	0.00	10,282,766.83
			01102162 ADM GSD Transfer to MNPS Gen Fund	0.00	0.00	0.00	0.00	17,289,900.00	17,289,900.00
			01703430 ADM Surplus Transfers	0.00	0.00	0.00	0.00	38,348,500.00	38,348,500.00
		10103 MIP Metro Investment Pool	01116000 ADM MIP Expense	0.00	0.00	1,242,844.95	0.00	0.00	1,242,844.95
		18301 USD General	01191326 ADM Property Tax Relief	0.00	0.00	0.00	465,500.00	0.00	465,500.00
			01191486 ADM USD Waste Services Transfers	0.00	0.00	0.00	0.00	41,775,200.00	41,775,200.00
			01191998 ADM MDHA Prop Tax Increments	0.00	0.00	0.00	2,101,478.95	0.00	2,101,478.95
		30005 Central Business Imp District	01701000 ADM Cntrl Business Imp Distrct	0.00	0.00	0.00	3,945,459.49	0.00	3,945,459.49
		30031 Hotel Occ Convention Ctr 2007	01103310 ADM HOT Conv Ctr 2007 $2 Tax	0.00	0.00	3,871.14	27,852,259.23	0.00	27,856,130.37
		30039 Flood 2010	01700510 ADM Flood 2010 Interest	0.00	0.00	1,603,628.52	0.00	0.00	1,603,628.52
		30041 HOT Event and Marketing	01103510 ADM HOT Event and MarketingTax	0.00	0.00	4,040,000.00	0.00	0.00	4,040,000.00
		30042 Hotel Occ Conv Ctr 1% Tax	01103250 ADM HOT Convention Ctr 1% Tax	0.00	0.00	0.00	22,090,891.78	0.00	22,090,891.78
		30043 Hotel Occ Conv Ctr 2007 1% Tax	01103255 ADM HOT Conv Ctr 2007 1% Tax	0.00	0.00	0.00	19,865,882.70	0.00	19,865,882.70
		30044 Hotel Tourist Promotion	01103280 ADM HOT Tourist Promotion	0.00	0.00	60,610,093.55	103,338.53	0.00	60,713,432.08
		30045 Hotel Occupancy Tourist Relate	01103290 ADM HOT Tourist Related	0.00	0.00	0.00	22,090,891.78	0.00	22,090,891.78
		30046 Hotel Occupancy General Fnd 1%	01103200 ADM HOT General Fund 1%	0.00	0.00	0.00	51,669.28	22,641,277.87	22,692,947.15
		30047 Hotel Occ 2007 1% SecondaryTDZ	01103260 ADM HOT 2007 1% Secondary TDZ	0.00	0.00	0.00	2,029,104.67	0.00	2,029,104.67
		30064 CBID Fee Event and Marketing	01104100 ADM CBID Fee Event & Marketing	0.00	0.00	1,685,000.00	0.00	0.00	1,685,000.00
		30099 COVID-19 Pandemic	01602020 ADM COVID-19 Rev & Int	0.00	0.00	0.00	0.00	3,827,494.62	3,827,494.62
		30108 Hurricane Delta 10/20	01710840 ADM Hurricane Delta 10/20	0.00	0.00	4,060.52	0.00	0.00	4,060.52
		30112 COVID Reserve Post 2020	01602021 ADM COVID Reserve Post 2020 Rev & Int	0.00	0.00	1,074,900.21	0.00	0.00	1,074,900.21
		30116 COVID FEMA	01602022 ADM COVID FEMA Rev & Int	0.00	0.00	490,946.32	0.00	0.00	490,946.32
		30130 DA Mediation Services Fund	01105100 ADM Contr Mediation Services	0.00	0.00	0.00	71,124.87	0.00	71,124.87
		30135 NMAAM Qualified Public Use Faclty Dvl	01701200 ADM NMAAM Qual Public Use Faclty Dvlpmt	0.00	0.00	75,792.73	0.00	0.00	75,792.73
		30142 Storm/Flood 3/2021	01701420 ADM Storm/Flood 3/2021 Rev & Int	0.00	0.00	137,051.66	0.00	0.00	137,051.66
		30143 Hurricane Ida 8/2021	01710850 ADM Hurricane Ida 8/2021	0.00	0.00	3,635.24	0.00	0.00	3,635.24
		30144 Waverly Storm/Flood 8/2021	01705430 ADM Waverly Storm/Flood 8/2021 Rev&Int	0.00	0.00	1,299.30	0.00	0.00	1,299.30
		30163 Civil Unrest May 2020	01700530 ADM Civil Unrest	0.00	0.00	161.73	0.00	0.00	161.73
		30164 Community Safety Fund	01601163 ADM Community Safety	0.00	0.00	(504.00)	0.00	0.00	(504.00)
		30167 Extreme Weather & Related Damage 12	01702023 ADM Extreme Weather & Rltd Dmg 12/2022	0.00	0.00	317,934.72	0.00	0.00	317,934.72
		30168 Wind Event 3/3/2023	01702330 ADM Wind Event 3/3/2023 Rev & Int	0.00	0.00	97,710.96	0.00	0.00	97,710.96
		30177 Storms and Tornadoes 12/9/2023	01701223 ADM Storms and Tornadoes 12/9/2023	0.00	0.00	15,042.77	0.00	0.00	15,042.77
		30195 CBID Safety & Assessment Fund	01701095 ADM CBID Additional Sales Fee	0.00	0.00	4,264,410.24	0.00	0.00	4,264,410.24
		30196 Surplus Fund	01703400 ADM Barnes Surplus Funds	0.00	0.00	0.00	0.00	16,448,500.00	16,448,500.00
			01703440 ADM GSD Surplus Textbooks	0.00	0.00	3,576,671.02	0.00	0.00	3,576,671.02
		30197 Storms/Tornadoes/Flooding 04/2025	01302025 ADM Storms/Tornadoes/Flooding 04/2025	0.00	0.00	7.83	0.00	0.00	7.83
		30216 American Rescue Plan Act-COVID Stim	01702028 ADM ARP United Way Childcare	0.00	0.00	0.00	135,808.00	0.00	135,808.00
			01702029 ADM ARP Raphah Institute Childcare	0.00	0.00	0.00	492,250.00	0.00	492,250.00
			01702129 ADM ARP Community Safety Partnership Fd	0.00	0.00	70,000.00	0.00	0.00	70,000.00
			01702137 ADM ARP Legal Aid Society Eviction Serv	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00
			01702139 ADM ARP Pathway Lending Flea Mkt Relief	0.00	0.00	0.00	(929.20)	0.00	(929.20)
			01702140 ADM ARP Nash St CommCollege Workfrc Trng	0.00	0.00	0.00	861,266.72	0.00	861,266.72
			01702141 ADM ARP Urban League MidTN Workfrce Trng	0.00	0.00	0.00	3,175,500.00	0.00	3,175,500.00

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	001 Administrative - Direct	30216 American Rescue Plan Act-COVID Stim	01702143 ADM ARP YWCA	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00
			01702144 ADM ARP Fisk Burrus Hall	0.00	0.00	0.00	2,365,876.00	0.00	2,365,876.00
			01702146ADM ARP MDHA Wraparound Services	0.00	0.00	0.00	577,396.08	0.00	577,396.08
			01702147 ADM ARP VOAD Preparedness Pilot	0.00	0.00	0.00	(8,035.74)	0.00	(8,035.74)
			01702148 ADM ARP MDHA Envision Cayce	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00
			01702150 ADM ARP Big Brothr Big Sistr Big Futures	0.00	0.00	0.00	235,847.00	0.00	235,847.00
			01702151 ADM ARP Fifty Forw Bordeaux Connectn Ctr	0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00
			01702152 ADM White Bridge Pk Apprntcshp U Program	0.00	0.00	0.00	200,000.00	0.00	200,000.00
			01702153 ADM ARP TNFJON Immigrant Legal Services	0.00	0.00	0.00	416,597.50	0.00	416,597.50
			01702154 ADM ARP Hispanic Bar Associatn Legal Serv	0.00	0.00	0.00	747,000.00	0.00	747,000.00
		30320 Metro Transit Impr Plan Revenue Fund	01332550 ADM Surcharge Revenue	0.00	0.00	0.00	0.00	0.00	0.00
		30322 Metro Transit Operating Expense Fund	01332600 ADM Transit Operating	0.00	0.00	0.00	42,465,000.00	0.00	42,465,000.00
		31500 MAC Admin & Leasehold	01700111 ADM MAC CAFR Consolidate	0.00	0.00	0.00	0.00	(8,409,849.83)	(8,409,849.83)
		35300 MNPS Other Federal Grants	01700110 ADM Education Svc Eliminations	0.00	0.00	0.00	0.00	(113,211.00)	(113,211.00)
		38005 Gulch Central Business Imp Dst	01781000 ADM Gulch Cntrl Business ImpDt	0.00	0.00	0.00	826,494.98	0.00	826,494.98
		39005 South Nashville Central Business Imp D	01791000 ADM So Nash Cntrl Bus Imp Dstr	0.00	0.00	0.00	1,287,565.89	0.00	1,287,565.89
		40018 GSD FY18 Capital Projects	01403018 ADM Affordable Housing	0.00	0.00	65,879.11	24,017.84	0.00	89,896.95
		40193 GO Series 2022B Bond Proceeds	01424022 ADM GO Series 2022B Bond Proceeds	0.00	0.00	18.29	0.00	0.00	18.29
		40322 GSD GO Imp Bonds CP Bond Proceed	01404022 ADM GSD GO Imp Bonds CP Bond Proceeds	0.00	0.00	1,507,617.28	0.00	430,666,775.62	432,174,392.90
		40323 GO Series 2024A Bond Proceeds	01424024 ADM GO Series 2024A Bond Proceeds	0.00	0.00	481,682.13	0.00	207,820,344.29	208,302,026.42
		40400 GSD Externally Funded Cap Proj	01440400 ADM GSD Ext Funded CapProj Int	0.00	0.00	123,203.28	0.00	0.00	123,203.28
		42999 GSD Cap Proj (CP YE Rpt Only)	01409000 ADM GSD CP YE Rpt Only	0.00	0.00	0.00	0.00	(570,291,712.57)	(570,291,712.57)
		45322 MNPS GO Imp Bonds CP Bond Proceed	01414022 ADM MNPS GO Imp Bonds CP Bond Proceeds	0.00	0.00	761,999.74	0.00	217,687,415.25	218,449,414.99
		45999 MNPS Cap Proj (CP YE Rpt Only)	01419000 ADM MNPS CP YE Rpt Only	0.00	0.00	0.00	0.00	(217,687,415.25)	(217,687,415.25)
		75019 MNPS Flexible Benefit 2024	01600316 ADM MNPS Flexible Benefits Plan 2024	0.00	0.00	2,827.53	0.00	0.00	2,827.53
		75020 MNPS Flexible Benefit 2025	01600317 ADM MNPS Flexible Benefits Plan 2025	0.00	0.00	272.37	0.00	0.00	272.37
		90231 GSD Bonded Debt & Interest	01700401 ADM GSD GEN Debt	3,694,930.56	0.00	1,320,031.00	0.00	0.00	5,014,961.56
			01700402 ADM GSD FIS Debt	1,678,160.14	0.00	78,404.00	0.00	0.00	1,756,564.14
			01700403 ADM GSD JUS Debt	3,802,237.65	0.00	282,335.00	0.00	0.00	4,084,572.65
			01700404 ADM GSD LAW Debt	20,756,307.58	0.00	1,517,317.00	0.00	0.00	22,273,624.58
			01700405 ADM GSD FIR Debt	4,997,222.10	0.00	820,342.00	0.00	0.00	5,817,564.10
			01700406 ADM GSD REG Debt	839,755.04	0.00	26,951.00	0.00	0.00	866,706.04
			01700407 ADM GSD CON Debt	2,048.34	0.00	2,306.00	0.00	0.00	4,354.34
			01700408 ADM GSD WEL Debt	1,576,053.73	0.00	508,750.00	0.00	0.00	2,084,803.73
			01700409 ADM GSD HEA Debt	2,865,011.18	0.00	966,048.00	0.00	0.00	3,831,059.18
			01700410 ADM GSD LIB Debt	1,646,840.71	0.00	284,642.00	0.00	0.00	1,931,482.71
			01700411 ADM GSD PWO Debt	1,794,592.78	0.00	2,765,846.00	0.00	0.00	4,560,438.78
			01700412 ADM GSD REC Debt	2,117,291.41	0.00	1,378,385.00	0.00	0.00	3,495,676.41
		90241 GSD General Fixed Assets	01700300 ADM General Fixed Assets	0.00	0.00	6,946,327.49	(3,319,400.12)	0.00	3,626,927.37
			01700301 ADM GEN Fixed Assets	0.00	0.00	10,309,877.88	(42,811,836.93)	0.00	(32,501,959.05)
			01700302 ADM FIS Fixed Assets	0.00	0.00	658,516.08	641,312.24	0.00	1,299,828.32
			01700303 ADM JUS Fixed Assets	0.00	0.00	3,854,416.15	(55,420,590.36)	0.00	(51,566,174.21)
			01700304 ADM LAW Fixed Assets	0.00	0.00	16,008,932.06	(25,001,106.07)	0.00	(8,992,174.01)
			01700305 ADM FIR Fixed Assets	0.00	0.00	2,311,629.95	(5,808,616.63)	0.00	(3,496,986.68)
			01700306 ADM REG Fixed Assets	0.00	0.00	249.84	0.00	0.00	249.84
			01700308 ADM WEL Fixed Assets	0.00	0.00	1,619,481.47	(10,690.00)	0.00	1,608,791.47
			01700309 ADM HEA Fixed Assets	0.00	0.00	1,232,857.48	(62,167.55)	0.00	1,170,689.93
			01700310 ADM LIB Fixed Assets	0.00	0.00	3,676,210.17	(1,421,841.39)	0.00	2,254,368.78
			01700311 ADM PWO Fixed Assets	0.00	0.00	8,331,867.89	(3,846,003.01)	0.00	4,485,864.88
			01700312 ADM REC Fixed Assets	0.00	0.00	13,300,285.71	(13,406,648.58)	0.00	(106,362.87)
		98431 USD Bonded Debt & Interest	01790405 ADM USD FIR Debt	3,581,708.36	0.00	0.00	0.00	0.00	3,581,708.36
			01790411 ADM USD PWO Debt	26,821.34	0.00	0.00	0.00	0.00	26,821.34
	001 Administrative - Direct Total			**49,675,788.48**	**199,692.42**	**204,597,113.15**	**221,391,334.53**	**278,039,978.64**	**753,903,907.22**
	002 Metropolitan Council	10101 GSD General	02101000 MCO Administration	2,298,132.91	880,092.56	383,658.03	0.00	0.00	3,561,883.50
	002 Metropolitan Council Total			**2,298,132.91**	**880,092.56**	**383,658.03**	**0.00**	**0.00**	**3,561,883.50**
	003 Metropolitan Clerk	10101 GSD General	03101000 MCL Administration	418,461.28	144,650.28	379,252.41	0.00	0.00	942,363.97
		30003 General Fund 4% Reserve	03201000 4% MCL Metropolitan Clerk	0.00	0.00	22,938.86	0.00	0.00	22,938.86
	003 Metropolitan Clerk Total			**418,461.28**	**144,650.28**	**402,191.27**	**0.00**	**0.00**	**965,302.83**
	004 Mayor's Office	10101 GSD General	04101010 MAY Administration	4,202,988.16	1,154,121.31	684,928.29	0.00	0.00	6,042,037.76
		30322 Metro Transit Operating Expense Fund	04302400 MAY Transit Operating	52,780.60	3,568.67	37,206.25	419,446.44	0.00	513,001.96
	004 Mayor's Office Total			**4,255,768.76**	**1,157,689.98**	**722,134.54**	**419,446.44**	**0.00**	**6,555,039.72**
	004 Mayor's Office - Direct	10101 GSD General	04101013 MAY Financial Empowerment	0.00	0.00	396,696.96	0.00	0.00	396,696.96
		30076 Mayor's Office Donations	04701010 MAY Donations Interest	0.00	0.00	4,650.61	0.00	0.00	4,650.61
		30096 FIN TN Direct Appropriation Grant	04302021 MAY Public Safety Violence Redctn Pilot	0.00	0.00	(100,000.00)	0.00	0.00	(100,000.00)
		30164 Community Safety Fund	04730600 MAY Community Safety	0.00	0.00	20,879.02	0.00	0.00	20,879.02
		30216 American Rescue Plan Act-COVID Stim	04902024 MAY American Rescue Plan FUSE Corps	0.00	0.00	(0.12)	0.00	0.00	(0.12)
			04902025 MAY ARP Nashville Small Business Recv Fd	0.00	0.00	0.00	225,000.00	0.00	225,000.00
			04902026 MAY ARP Economic Plan	0.00	0.00	224,681.31	0.00	0.00	224,681.31
			04902029 MAY ARP Office of Adv and Strat Partner	132,923.70	17,061.29	0.00	0.00	0.00	149,984.99
	004 Mayor's Office - Direct Total			**132,923.70**	**17,061.29**	**546,907.78**	**225,000.00**	**0.00**	**921,892.77**
	005 Election Commission	10101 GSD General	05100410 ELE Election Comm Operating	1,709,766.06	544,104.89	1,302,844.65	0.00	0.00	3,556,715.60
		30003 General Fund 4% Reserve	05202000 4% ELE Permanent Registration	0.00	0.00	51,918.25	0.00	0.00	51,918.25
	005 Election Commission Total			**1,709,766.06**	**544,104.89**	**1,354,762.90**	**0.00**	**0.00**	**3,608,633.85**
	007 Planning Commission	10101 GSD General	07111850 PLA Planning Policy and Design	1,221,033.79	392,931.28	261,239.97	0.00	0.00	1,875,205.04
			07111860 PLA Design Studio	960,221.19	306,589.60	97,251.24	0.00	0.00	1,364,062.03
			07112210 PLA GIS Services and Applicati	0.00	0.00	2,052.50	0.00	0.00	2,052.50
			07112310 PLA Geog Data Maint Key	343,646.28	119,483.53	27,580.22	0.00	0.00	490,710.03
			07112850 PLA Land Development	2,577,543.42	716,459.11	272,605.88	850.00	0.00	3,567,458.41
			07112860 PLA Housing	615,604.99	178,820.35	61,314.14	0.00	0.00	855,739.48
			07112870 PLA Land Bank	71,564.93	17,988.46	6,216.15	0.00	0.00	95,769.54
			07112900 PLA Executive Leadership	1,172,007.12	271,556.82	1,008,361.87	0.00	0.00	2,451,925.81
			07112910 PLA Capital Improvement Plan'g	568,439.12	179,483.36	67,526.96	0.00	0.00	815,449.44
			07112920 PLA Finance & Administration	357,232.64	102,406.77	121,615.77	0.00	0.00	581,255.18
			07112950 PLA General Plan Update	0.00	0.00	21,475.01	0.00	0.00	21,475.01
			07113050 PLA Property Special Projects	0.00	0.00	985.00	0.00	0.00	985.00
			07113060 PLA Historic Zoning	3,140.25	0.00	0.00	0.00	0.00	3,140.25
		30003 General Fund 4% Reserve	07201000 4% PLA Planning Commission	0.00	0.00	8,232.26	0.00	0.00	8,232.26
		30114 Barnes Fund for Affordable Housing	07730100 PLA Barnes Fund for Affordable Housing	219,989.08	80,716.12	36,214.12	18,860,074.91	0.00	19,196,994.23

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	007 Planning Commission	30114 Barnes Fund for Affordable Housing	07730200 PLA Barnes Fund American Rescue Plan Fds	0.00	0.00	0.00	14,234,407.32	0.00	14,234,407.32
		30196 Surplus Fund	07703400 PLA Infrastructure Study Surplus Funds	0.00	0.00	68,475.00	0.00	0.00	68,475.00
		30216 American Rescue Plan Act-COVID Stim	07902025 PLA ARP Affordable Housing	0.00	0.00	84,246.18	0.00	5,239,446.00	5,323,692.18
			07902027 PLA ARP Age in Place	0.00	0.00	91,693.26	799,870.03	0.00	891,563.29
			07902029 PLA ARP Innovative Housing Solutions	0.00	0.00	0.00	7,000,000.00	0.00	7,000,000.00
		30221 Federal Funds Reserve	07307200 PLA East Bank Administration	106,756.18	26,097.35	260.32	0.00	0.00	133,113.85
		30704 Planning Grant Fund	07304080 PLA BRAG EB Grant	0.00	0.00	29,665.37	0.00	0.00	29,665.37
		30764 Metro Area Computer Mapping	07112231 PLA GIS Sales & Svc Key Rev	0.00	0.00	20,296.29	0.00	0.00	20,296.29
		40022 GSD FY22 Cap Projs RS2021-1201	07401022 PLA Nghbrhood Plan'g & Infrastrctr Study	0.00	0.00	342,307.87	0.00	0.00	342,307.87
			07402022 PLA 1st Ave, 2nd Ave & Riverfront Park	0.00	0.00	3,863,689.27	0.00	0.00	3,863,689.27
			07403022 PLA Global Mall - Infrastrctr Coordntn	0.00	0.00	(9,020.35)	0.00	0.00	(9,020.35)
		40023 GSD FY23 Cap Projs RS2023-1978	07401023 PLA East Bk Infr Prgm Mgmt/Coord/Studies	0.00	0.00	1,811,601.80	71,640.54	0.00	1,883,242.34
			07402023 PLA Neighbrhd Planning & InfrastrStudies	0.00	0.00	245,614.00	0.00	0.00	245,614.00
			07403023 PLA UrbanCore Multimdl & Corr Plan Study	0.00	0.00	97,713.50	0.00	0.00	97,713.50
			07404023 PLA Plan&Design-Multipurp Bldgs/SurpProp	0.00	0.00	134,467.50	0.00	0.00	134,467.50
		40024 GSD FY24 Cap Projs RS2024-194	07401024 PLA East Bank Infrstrc Prgm Mgmt/Coord	0.00	0.00	42,452.42	0.00	0.00	42,452.42
		40472 CCA Non-Bond Funded Capital MOU	07401100 PLA CCA MOU 2nd Ave Reconstruction	0.00	0.00	7,885,453.96	0.00	0.00	7,885,453.96
	007 Planning Commission Total			**8,217,178.99**	**2,392,532.75**	**16,701,587.48**	**40,966,842.80**	**5,239,446.00**	**73,517,588.02**
	009 Register of Deeds	10101 GSD General	09101000 REG Admin	0.00	0.00	212,680.87	0.00	0.00	212,680.87
		30003 General Fund 4% Reserve	09201000 4% REG Register of Deeds	0.00	0.00	25,352.69	0.00	0.00	25,352.69
		30036 Register of Deeds Fees	09703000 REG Register of Deeds Fees	2,424,196.03	713,096.45	3,938,115.79	0.00	0.00	7,075,408.27
	009 Register of Deeds Total			**2,424,196.03**	**713,096.45**	**4,176,149.35**	**0.00**	**0.00**	**7,313,441.83**
	010 General Services	30003 General Fund 4% Reserve	10201000 4% GSR General Services	0.00	0.00	11,699.25	0.00	0.00	11,699.25
		30175 Equipment & Major Maintenance Fund	10702400 GSR MNPD Safety Center Buildout	0.00	0.00	16,250.89	77,966.64	0.00	94,217.53
			10702410 GSR Maintenance & Roofing	0.00	0.00	2,065,606.38	1,012,340.92	0.00	3,077,947.30
			10702420 GSR Fleet	0.00	0.00	0.00	0.00	8,274,852.66	8,274,852.66
		30197 Storms/Tornadoes/Flooding 04/2025	10302025 GSR Storms/Tornadoes/Flooding 04/2025	0.00	0.00	5,980.00	0.00	0.00	5,980.00
		30216 American Rescue Plan Act-COVID Stim	10902028 GSR ARP MWS Temporary Fleet	0.00	0.00	(0.50)	0.00	0.00	(0.50)
			10902029 GSR ARP HVAC Upgrades	0.00	0.00	814,696.11	158,378.41	0.00	973,074.52
			10902030 GSR ARP Fleet 1	0.00	0.00	0.00	0.00	51,498.90	51,498.90
			10902031 GSR ARP MNPD Fleet Technology	0.00	0.00	51,200.00	0.00	0.00	51,200.00
			10902032 GSR ARP McGruder	0.00	0.00	24,888.21	4,408,424.60	0.00	4,433,312.81
		32060 General Services Grant Fund	10301110 GSR HCH Energy Retrofit	0.00	0.00	561,186.00	46,844.00	0.00	608,030.00
		40017 GSD FY17 Capital Projects	10407017 X-GSR A A Birch Renovate	0.00	0.00	10,844.47	0.00	0.00	10,844.47
			10408017 GSR Farmers Market	0.00	0.00	7,563.16	0.00	0.00	7,563.16
			10411017 GSR Juvenile Justice Ctr MPlan	0.00	0.00	7,360.00	101,867.00	0.00	109,227.00
		40018 GSD FY18 Capital Projects	10402018 GSR ECC/JJC Ctrs-Plan/ Design	0.00	0.00	0.00	651,055.14	0.00	651,055.14
		40021 GSD FY21 Cap Projs RS2021-757	10400021 GSR OFM Fleet Replacement	0.00	0.00	0.00	0.00	2,512,530.77	2,512,530.77
			10401021 X-GSR Building Opers Major Maint	0.00	0.00	36,180.91	0.00	0.00	36,180.91
			10402021 GSR Sustainability Revolv Innovation Fd	0.00	0.00	(33,994.36)	0.00	0.00	(33,994.36)
			10403021 GSR New Fac Planning/Site Eval/Relo	0.00	0.00	12,646.93	0.00	0.00	12,646.93
			10404021 GSR Emergency Comm Ctr/OEM Campus	0.00	0.00	0.00	1,148,078.72	0.00	1,148,078.72
		40022 GSD FY22 Cap Projs RS2021-1201	10400022 GSR Building Ops Major Maintenance	0.00	0.00	1,111,269.10	(32,597.74)	0.00	1,078,671.36
			10401022 GSR OFM Replacements / Additions	0.00	0.00	0.00	0.00	636,931.31	636,931.31
			10402022 GSR Access Control Migration	0.00	0.00	199,329.23	0.00	0.00	199,329.23
			10403022 GSR New Facility Planning Site Eval Relo	0.00	0.00	22,038.38	0.00	0.00	22,038.38
			10404022 GSR Roofing/Life, Health & Safety	0.00	0.00	43,759.57	1,515,693.06	0.00	1,559,452.63
			10405022 GSR HeadStart Fac Assessmnts/Maj Repairs	0.00	0.00	36,134.05	128,361.83	0.00	164,495.88
			10406022 GSR ECC EOC Replace - Planning/Design	0.00	0.00	25,494.25	8,000.09	0.00	33,494.34
		40023 GSD FY23 Cap Projs RS2023-1978	10400023 GSR Proj Close-DonelsonLibr/SE Prec/Othr	1,691.35	129.38	223,306.55	3,990,102.73	0.00	4,215,230.01
			10401023 GSR SOC/MAC/Postal/Pkwy Tower Relocatn	0.00	0.00	992,232.15	0.00	0.00	992,232.15
			10402023 GSR - Space Planning - MSE	0.00	0.00	332,971.27	0.00	0.00	332,971.27
		40024 GSD FY24 Cap Projs RS2024-194	10401024 GSR Space Plan Phase 2-MSE&Fulton Campus	0.00	0.00	2,930,729.01	397,477.12	0.00	3,328,206.13
			10403024 GSR Major Maintenance	0.00	0.00	1,815,865.04	3,517,068.96	0.00	5,332,934.00
			10404024 GSR Training Acad - Berm Remediation	0.00	0.00	1,143.75	0.00	0.00	1,143.75
			10405024 GSR Roofing	0.00	0.00	5,715,026.19	2,256,660.51	0.00	7,971,686.70
			10406024 GSR Fleet Mgmt - Fleet Addtns&Replace	0.00	0.00	0.00	0.00	3,350,481.46	3,350,481.46
			10408024 GSR Animal Care&Contrl-New Facilty Plan	0.00	0.00	24,791.51	0.00	0.00	24,791.51
		40025 GSD FY25 Cap Projs RS2024-882	10401025 GSR Safety Upgr to Metro Facilties	0.00	0.00	71,935.41	0.00	0.00	71,935.41
			10402025 GSR Electric Vehicles Infr-Transformers	0.00	0.00	0.00	334,791.77	0.00	334,791.77
			10403025 GSR Major Maintenance	0.00	0.00	918,502.43	753,408.91	0.00	1,671,911.34
			10404025 GSR MSE Relocations-Vehicle Impound Lot	0.00	0.00	9,277.50	8,997.50	0.00	18,275.00
			10406025 GSR Fleet Mgmt - Fleet Addtns&Replace	0.00	0.00	(4,210.67)	0.00	655,049.00	650,838.33
			10407025 GSR DCSO Facility Planning / Design	0.00	0.00	85,001.24	0.00	0.00	85,001.24
			10408025 GSR Energy Management / Solar	0.00	0.00	0.00	107,205.00	0.00	107,205.00
		40119 GSD FY19B Capital Projects	10405119 GSR McGruderCtr Renov & Upgrds	0.00	0.00	3,817.82	(42,199.43)	0.00	(38,381.61)
			10407119 GSR Donelson Library	0.00	0.00	253,334.93	348,837.63	0.00	602,172.56
		40122 GSD FY22B Capital Projects	10401122 GSR Global Mall-Master Plan&Implementatn	0.00	0.00	51,578.25	384,119.00	0.00	435,697.25
		40220 GSD FY20B Cap Projs RS2020-213	10402220 GSR CJC Closeout	0.00	0.00	(195.00)	72,236.88	0.00	72,041.88
			10403220 GSR Fleet Replacement	0.00	0.00	0.00	0.00	76,093.59	76,093.59
			10405220 GSR POL Murfreesboro Rd Prect	0.00	0.00	0.00	(429,584.18)	0.00	(429,584.18)
		40410 GSR Non-Bond Funded Cap Projs	10400400 GSR ECC/OEM Renovations/Upgrades FY23	0.00	0.00	0.00	73,970.17	0.00	73,970.17
	010 General Services Total			**1,691.35**	**129.38**	**18,455,239.41**	**20,997,505.24**	**15,557,437.69**	**55,012,003.07**
	010-05 General Services - Surplus Property	61190 Surplus Property Auction	10517310 GSR EBid Surplus Prop Distr	521,864.15	240,556.07	66,118.28	466,400.00	0.00	1,294,938.50
	010-05 General Services - Surplus Property Total			**521,864.15**	**240,556.07**	**66,118.28**	**466,400.00**	**0.00**	**1,294,938.50**
	011 Historical Commission	10101 GSD General	11105000 HIS Historic Zoning Program	602,281.71	219,646.57	9,282.79	0.00	0.00	831,211.07
			11105100 HIS Govt & Public Partner Prog	473,634.58	153,502.28	4,414.07	0.00	70,228.34	701,779.27
			11105200 HIS Info Educ & Tourism Prog	243,473.47	84,145.74	188,439.08	0.00	0.00	516,058.29
		30003 General Fund 4% Reserve	11201000 4% HIS Historical Commission	0.00	0.00	102,631.41	0.00	0.00	102,631.41
		30216 American Rescue Plan Act-COVID Stim	11902025 HIS Jefferson Street Historical Tours	0.00	0.00	6,555.00	40,000.00	0.00	46,555.00
		32211 Historical Commission Grant Fund	11332920 HIS THC CW Cemetery Plan	27,410.83	13,547.85	60,511.76	0.00	0.00	101,470.44
			11332930 HIS NPS Underreprsntd Communities 23-25	12,582.09	8,196.35	57,963.00	0.00	0.00	78,741.44
			11332940 HIS THC Club Baron Donelson Grant	2,894.61	1,148.59	0.00	0.00	0.00	4,043.20
			11332950 HIS THC Documenting Battle of Nashville	3,175.00	1,272.99	6,274.63	0.00	0.00	10,722.62
			11332960 HIS THC 2024 NAPC Bi-Annual Conference	0.00	0.00	4,656.00	0.00	0.00	4,656.00
	011 Historical Commission Total			**1,365,452.29**	**481,460.37**	**440,727.74**	**40,000.00**	**70,228.34**	**2,397,868.74**
	012 Employee Benefit Board	50165 Self-Insured Death Benefit	12504000 BEN Self-Insured Death Benefit	0.00	100,000.00	0.00	0.00	0.00	100,000.00
		52177 Employees Med Benefit Trust	12501000 BEN Employee Med Insurance	213,543.41	81,114.85	151,153,529.63	0.00	0.00	151,448,187.89

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

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Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	012 Employee Benefit Board	52180 Cigna Choice Fund	12506000 Cigna Choice Fund	217,667.77	82,246.94	165,311,095.94	0.00	0.00	165,611,010.65
		71019 Flexible Benefits Plan 2023	12600121 BEN Flex Benefits - Admin 2023	0.00	0.00	0.00	0.00	265,065.86	265,065.86
		71020 Flexible Benefits Plan 2024	12600122 BEN Flex Benefits - Admin 2024	0.00	0.00	782,629.10	0.00	0.00	782,629.10
			12600123 BEN Flex Benefits - Dep Care 2024	0.00	0.00	339,435.56	0.00	0.00	339,435.56
			12600124 BEN Flex Benefits - Admin 2024	0.00	0.00	810.00	0.00	0.00	810.00
		71021 Flexible Benefits Plan 2025	12600125 BEN Flex Benefits - Medical 2025	0.00	0.00	731,629.09	0.00	0.00	731,629.09
			12600126 BEN Flex Benefits - Dep Care 2025	0.00	0.00	96,022.32	0.00	0.00	96,022.32
			12600127 BEN Flex Benefits - Admin 2025	0.00	0.00	717.50	0.00	0.00	717.50
		71143 Deferred Compensation	12601300 BEN AETNA Deferred Comp	0.00	0.00	27,564,320.95	0.00	0.00	27,564,320.95
			12601310 BEN Hartford Deferred Comp	0.00	0.00	64,828.52	0.00	0.00	64,828.52
			12601320 BEN PEBSCO Deferred Comp	0.00	0.00	907,900.72	0.00	0.00	907,900.72
		75017 MNPS Flexible Benefit 2022	12600315 BEN MNPS Flex Benefits Medical 2022	0.00	0.00	0.00	0.00	304,526.54	304,526.54
		75018 MNPS Flexible Benefit 2023	12600316 BEN MNPS Flex Benefits Medical 2023	0.00	0.00	0.00	0.00	241,496.27	241,496.27
		75019 MNPS Flexible Benefit 2024	12600317 BEN MNPS Flex Benefits Medical 2024	0.00	0.00	400,274.16	0.00	0.00	400,274.16
			12600417 BEN MNPS Flex Benefits Dep Care 2024	0.00	0.00	117,421.40	0.00	0.00	117,421.40
		75020 MNPS Flexible Benefit 2025	12600318 BEN MNPS Flex Benefits Medical 2025	0.00	0.00	821,103.07	0.00	0.00	821,103.07
			12600418 MNPS Flex Benefits Dep Care 2025	0.00	0.00	150,873.05	0.00	0.00	150,873.05
		80160 County Retirement	12600166 BEN County Retirement	0.00	0.00	493,671.51	0.00	0.00	493,671.51
		80167 Metro Pension Plan	12600167 BEN Metro Pension Plan-A&B	1,734,408.30	503,339.70	286,493,694.90	0.00	0.00	288,731,442.90
		80200 Guaranteed Pension Plan	12601000 BEN Guaranteed Pension Plan	0.00	0.00	0.00	0.00	33,577,400.44	33,577,400.44
		85173 MNPS NonCertif 85174 PensionPl	12609030 BEN MNPS NonCertif 85174Pensio	0.00	0.00	138,064.65	0.00	0.00	138,064.65
		85174 MNPS Retirement-Former County	12609090 BEN MNPS Pension County	0.00	0.00	2,641,752.28	0.00	0.00	2,641,752.28
		85175 MNPS Retirement Metro Teachers	12611093 BEN MNPS Teachers	0.00	0.00	26,035,215.96	0.00	0.00	26,035,215.96
		85368 MNPS Retirement-Former City	12610091 BEN MNPS Pension City	0.00	0.00	1,194,409.93	0.00	0.00	1,194,409.93
		88366 USD Closed Pension Plans Fund	12604000 BEN USD Closed Plan Interest	0.00	0.00	4,256.64	0.00	0.00	4,256.64
			12604100 BEN USD Gen Govt Closed Plan	0.00	0.00	631,990.78	0.00	0.00	631,990.78
			12605100 BEN USD Pol/Fire Closed Plan	0.00	0.00	2,456,662.75	0.00	0.00	2,456,662.75
	012 Employee Benefit Board Total			**2,165,619.48**	**766,701.49**	**668,532,310.41**	**0.00**	**34,388,489.11**	**705,853,120.49**
	015 Finance	30003 General Fund 4% Reserve	15202000 4% FIN Accounts	0.00	0.00	0.00	15,264.07	0.00	15,264.07
			15203000 4% FIN Budgets	0.00	0.00	10,000.00	0.00	0.00	10,000.00
			15206000 4% FIN Public Property	0.00	0.00	4,417.60	0.00	0.00	4,417.60
			15207000 4% FIN Purchasing	0.00	0.00	8,290.58	23,819.00	0.00	32,109.58
			15208000 4% FIN Treasury	0.00	0.00	3,525.00	83,954.24	0.00	87,479.24
		30039 Flood 2010	15701510 FIN Flood 2010	0.00	0.00	25,000.00	0.00	0.00	25,000.00
		30077 Finance Department Grants	15301400 FIN Living Cities B3	0.00	0.00	1,500.00	0.00	0.00	1,500.00
		30092 Tornadoes 3/2020 Response/Relief	15703320 FIN Tornadoes 3/3/2020	0.00	0.00	34,210.00	0.00	0.00	34,210.00
		30113 Finance CU Administration	15702000 FIN Finance CU Administration	0.00	0.00	130,629.80	0.00	(532,348.59)	(401,718.79)
		30116 COVID FEMA	15302022 FIN COVID FEMA	0.00	0.00	38,435.00	0.00	0.00	38,435.00
		30142 Storm/Flood 3/2021	15701420 Storm-Flood 3/2021 Fund	0.00	0.00	28,235.00	0.00	0.00	28,235.00
		30174 FIN CCFO Metro Cohort	15302023 FIN CCFO Metro Cohort	0.00	0.00	22,399.30	0.00	0.00	22,399.30
		30175 Equipment & Major Maintenance Fund	15702400 FIN Finance Operations	0.00	0.00	4,345.65	0.00	0.00	4,345.65
		30215 Finance Innovation Investment	15701570 FIN Strategic Budget'g & Innov	41,538.51	8,907.87	760.50	0.00	0.00	51,206.88
		30216 American Rescue Plan Act-COVID Stim	15902024 FIN ARP Pandemic Emergency Response	0.00	0.00	0.89	0.00	0.00	0.89
			15902025 FIN American Rescue Plan	0.00	0.00	93,905.40	0.00	0.00	93,905.40
		40024 GSD FY24 Cap Projs RS2024-194	15401024 FIN Migration Oracle Cloud ERP-Phase 1	0.00	0.00	733,180.71	9,885,434.43	0.00	10,618,615.14
		40025 GSD FY25 Cap Projs RS2024-882	15401025 FIN Migration Oracle Cloud ERP-Phase 2	0.00	0.00	37,477.75	5,776,874.42	0.00	5,814,352.17
		40220 GSD FY20B Cap Projs RS2020-213	15401220 FIN Emergency Response Fds	0.00	0.00	0.00	0.00	34,133.11	34,133.11
	015 Finance Total			**41,538.51**	**8,907.87**	**1,176,313.18**	**15,785,346.16**	**(498,215.48)**	**16,513,890.24**
	016 Assessor of Property	10101 GSD General	16102000 ASR Assessment	6,506,901.42	2,234,197.51	2,424,233.17	0.00	0.00	11,165,332.10
			16104000 ASR Board of Equalization	0.00	0.00	11,820.37	0.00	0.00	11,820.37
			16105000 ASR Hearing Officer Review	14,224.37	1,040.42	0.00	0.00	0.00	15,264.79
			16106000 ASR Personal Property Audit	0.00	0.00	395,879.76	0.00	0.00	395,879.76
	016 Assessor of Property Total			**6,521,125.79**	**2,235,237.93**	**2,831,933.30**	**0.00**	**0.00**	**11,588,297.02**
	017 Trustee	10101 GSD General	17101000 TRU Administration	1,633,660.66	554,949.70	896,608.75	0.00	0.00	3,085,219.11
		30003 General Fund 4% Reserve	17201000 4% TRU Trustee	0.00	0.00	192.19	0.00	0.00	192.19
		30176 C-PACER	17303100 TRU C-PACER 1% Application Fee	0.00	0.00	22,301.35	0.00	0.00	22,301.35
	017 Trustee Total			**1,633,660.66**	**554,949.70**	**919,102.29**	**0.00**	**0.00**	**3,107,712.65**
	018 County Clerk	10101 GSD General	18101000 COU Admin	4,746,099.75	1,657,920.68	487,056.84	0.00	0.00	6,891,077.27
		30003 General Fund 4% Reserve	18201000 4% COU County Clerk	0.00	0.00	11,140.71	110,408.11	0.00	121,548.82
		30118 County Clerk Computer	18701000 COU County Clerk Computer	0.00	0.00	26,997.86	26,000.00	0.00	52,997.86
		30218 County Clerk Title Fees	18702000 COU County Clerk Title Fees	0.00	0.00	54,999.85	0.00	0.00	54,999.85
		30318 County Clerk EIVS Fees	18703000 COU County Clerk EIVS Fees	0.00	0.00	524.96	0.00	0.00	524.96
		30418 County Clerk T&R Fees	18704000 COU County Clerk T&R Fees	282,734.61	306.99	14,774.51	0.00	0.00	297,816.11
	018 County Clerk Total			**5,028,834.36**	**1,658,227.67**	**595,494.73**	**136,408.11**	**0.00**	**7,418,964.87**
	019 District Attorney	10101 GSD General	19101000 DA Administration	8,203,752.40	2,389,972.19	2,165,718.03	0.00	11,969.59	12,771,412.21
		30101 Metro Major Drug Program	19103020 DA Federal Drug Program	192,875.92	49,828.36	5,825.20	0.00	0.00	248,529.48
		30103 DA Fraud & Economic Crime	19102000 DA Fraud & Economic Crime	0.00	0.00	6,500.00	0.00	0.00	6,500.00
		32219 District Attorney Grant Fund	19300201 DA Family VOCA Grant	201,090.78	63,082.81	0.00	0.00	0.00	264,173.59
	019 District Attorney Total			**8,597,719.10**	**2,502,883.36**	**2,178,043.23**	**0.00**	**11,969.59**	**13,290,615.28**
	021 Public Defender	10101 GSD General	21101000 PDF Administration	739,185.99	238,519.14	130,787.51	0.00	0.00	1,108,492.64
			21101100 PDF General Sessions Team	2,950,917.16	846,239.58	124,871.04	0.00	0.00	3,922,027.78
			21101200 PDF Criminal Court Team	4,574,349.16	1,523,069.16	189,751.94	0.00	0.00	6,287,170.26
			21101300 PDF Appellate Court Team	260,751.48	85,830.03	9,809.03	0.00	0.00	356,390.54
			21101400 PDF Juvenile Court Team	950,354.24	323,878.69	30,392.23	0.00	0.00	1,304,625.16
		30003 General Fund 4% Reserve	21201000 4% PDF Public Defender	0.00	0.00	282.42	0.00	0.00	282.42
	021 Public Defender Total			**9,475,558.03**	**3,017,536.60**	**485,894.17**	**0.00**	**0.00**	**12,978,988.80**
	022 Juvenile Court Clerk	10101 GSD General	22101000 JCC Admin	2,265,440.24	781,878.37	124,001.96	0.00	0.00	3,171,320.57
		30003 General Fund 4% Reserve	22201000 4% JCC Juvenile Court Clerk	0.00	0.00	23.58	0.00	0.00	23.58
		30122 Juvenile Court Clerk Computer	22701000 JCC Juv Ct Clerk Computer Prog	0.00	0.00	12,122.61	0.00	0.00	12,122.61
	022 Juvenile Court Clerk Total			**2,265,440.24**	**781,878.37**	**136,148.15**	**0.00**	**0.00**	**3,183,466.76**
	023 Circuit Court Clerk	10101 GSD General	23102000 CIR Circuit Court Clerk	0.00	0.00	290,534.44	0.00	0.00	290,534.44
			23103000 CIR Traffic Violations Bureau	2,202,390.45	862,444.71	79,357.81	0.00	0.00	3,144,192.97
			23104000 CIR Probate Court Clerk	0.00	0.00	8,484.87	0.00	0.00	8,484.87
		30035 Circuit Court Clerk Fees	23701000 CIR Circuit Court Clerk Fees	4,344,427.58	1,644,662.07	661,926.73	0.00	0.00	6,651,016.38
	023 Circuit Court Clerk Total			**6,546,818.03**	**2,507,106.78**	**1,040,303.85**	**0.00**	**0.00**	**10,094,228.66**
	024 Criminal Court Clerk	10101 GSD General	24100100 CCC Admin	6,221,349.99	2,201,040.08	507,739.13	0.00	0.00	8,930,129.20
		30003 General Fund 4% Reserve	24201000 4% CCC Criminal Court Clerk	0.00	0.00	38,806.17	0.00	0.00	38,806.17
		30034 Criminal Ct Clerk Computerization	24701000 CCC Crim Ct Clk Computerizat'n	0.00	0.00	21,482.20	0.00	0.00	21,482.20

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	024 Criminal Court Clerk	33024 Criminal Court Clerk Victims Assistance	24702100 CCC CASA Victims Asst	0.00	0.00	10,356.00	0.00	0.00	10,356.00
			24702200 CCC Mary Parrish Cr VictimAsst	0.00	0.00	10,356.01	0.00	0.00	10,356.01
			24702300 CCC YMCA DomViol VictimAsst	0.00	0.00	10,356.04	0.00	0.00	10,356.04
			24702500 CCC Nash Ch Alliance VictimAst	0.00	0.00	10,356.05	0.00	0.00	10,356.05
			24702600 CCC Sexual Assault CrVictimAst	0.00	0.00	10,356.05	0.00	0.00	10,356.05
	024 Criminal Court Clerk Total			**6,221,349.99**	**2,201,040.08**	**619,807.65**	**0.00**	**0.00**	**9,042,197.72**
	025 Clerk and Master - Chancery	10101 GSD General	25100100 CHA Admin	1,108,287.80	395,729.67	259,706.95	0.00	0.00	1,763,724.42
	025 Clerk and Master - Chancery Total			**1,108,287.80**	**395,729.67**	**259,706.95**	**0.00**	**0.00**	**1,763,724.42**
	026 Juvenile Court	10101 GSD General	26110310 JUV SNash Gang Prob Key	19,660.64	6,647.89	1,282.10	0.00	0.00	27,590.63
			26111030 JUV Recovery Court	92,051.12	30,555.12	20,281.68	0.00	0.00	142,887.92
			26111360 JUV Foster Care Review Board	331,370.06	109,910.89	15,861.60	0.00	0.00	457,142.55
			26111410 JUV Case Support Key	0.00	0.00	0.00	0.00	617,741.17	617,741.17
			26111730 JUV Comm Outreach/Youth Court	130,279.83	43,311.94	14,127.52	0.00	0.00	187,719.29
			26111910 JUV Juv Detention Key	0.00	0.00	7,879,079.62	0.00	0.00	7,879,079.62
			26111930 JUV MSAC	737,950.78	257,858.54	58,064.88	0.00	0.00	1,053,874.20
			26111940 JUV Intake	621,459.65	246,430.79	37,447.07	0.00	0.00	905,337.51
			26111960 JUV SIA One	922,654.32	342,668.75	117,306.82	0.00	0.00	1,382,629.89
			26111970 JUV SIA Two	53,929.09	20,587.89	1,841.26	0.00	0.00	76,358.24
			26112110 JUV CtSafety&Security Key	733,580.31	253,430.75	86,481.80	0.00	0.00	1,073,492.86
			26112210 JUV SvcOfProcess Key	78,819.43	27,679.86	242.38	0.00	0.00	106,741.67
			26112310 JUV Judicial Actions Key	926,877.95	250,717.40	58,444.01	0.00	0.00	1,236,039.36
			26112325 JUV Youth Violence CPF	0.00	0.00	177,878.79	0.00	0.00	177,878.79
			26112510 JUV ALOB HR Key Product	189,337.78	77,440.82	38,643.67	0.00	0.00	305,422.27
			26112610 JUV ALOB Finance Payroll Autho	191,005.98	80,144.77	26,151.53	0.00	0.00	297,302.28
			26112910 JUV ALOB Records Mgmt Key	254,612.45	91,084.65	12,144.69	0.00	0.00	357,841.79
			26113110 JUV ALOB Exce Leader Key	716,330.48	193,804.06	34,950.95	0.00	0.00	945,085.49
			26114050 JUV STAR Team	318,126.65	103,149.01	7,190.17	0.00	0.00	428,465.83
		30003 General Fund 4% Reserve	26201000 4% JUV Juvenile Court	0.00	0.00	52,149.54	0.00	0.00	52,149.54
		32226 Juvenile Court Grant Fund	26311430 JUV Parent/Child Support Key	1,033,091.80	338,508.06	105,469.37	57,340.95	0.00	1,534,410.18
			26312540 JUV Child &Family Intervention	231,895.89	84,214.91	14,920.18	12,413.52	0.00	343,444.50
			26312560 JUV State Supplement	0.00	0.00	7,610.94	0.00	0.00	7,610.94
			26312600 JUV Interperter Services FY17	76,832.76	24,057.74	0.00	0.00	0.00	100,890.50
			26313000 JUV Safe Baby Court	105,746.63	41,159.73	30,855.77	7,012.81	0.00	184,774.94
			26313200 JUV Parental Assistance Court	285,172.38	93,532.05	23,479.44	15,312.79	0.00	417,496.66
			26313500 JUV Byrne State Crisis Intervention Pgm	0.00	0.00	45,533.52	187.85	0.00	45,721.37
		40021 GSD FY21 Cap Projs RS2021-757	26400021 JUV JJC Process Program Mgr	0.00	0.00	0.00	114,138.94	0.00	114,138.94
		40022 GSD FY22 Cap Projs RS2021-1201	26400022 JUV New Facility-Juv Justice Ctr-Phase 1	1,691.35	129.38	423,792.35	8,439,609.55	0.00	8,865,222.63
		40023 GSD FY23 Cap Projs RS2023-1978	26400023 JUV New Juv Justice Ctr-Constr Phase 1	0.00	0.00	0.00	37,546,156.28	0.00	37,546,156.28
		40024 GSD FY24 Cap Projs RS2024-194	26400024 JUV Juvenile Justice Ctr-Constrtn Phs 2	0.00	0.00	0.00	9,038,602.04	0.00	9,038,602.04
	026 Juvenile Court Total			**8,052,477.33**	**2,717,025.00**	**9,291,231.65**	**55,230,774.73**	**617,741.17**	**75,909,249.88**
	027 General Sessions Court	10101 GSD General	27101000 GSC Judges	5,830,031.52	1,749,427.76	268,482.92	0.00	0.00	7,847,942.20
			27103021 GSC General Probation	2,060,199.01	694,663.61	57,013.66	0.00	0.00	2,811,876.28
			27105000 GSC Music City Community Court	259,282.13	80,287.14	0.00	0.00	0.00	339,569.27
			27106011 GSC Traffic School	232,266.78	68,425.54	127,435.40	0.00	0.00	428,127.72
			27110200 GSC Metro Mental Health Court	509,932.07	177,580.04	21,850.71	0.00	0.00	709,362.82
			27110210 GSC Metro Mental Health Compet Restor	0.00	0.00	128,245.16	0.00	0.00	128,245.16
			27110220 GSC Cherished HEARTS Operations Metro	56,969.45	17,143.37	9,482.40	0.00	0.00	83,595.22
			27116000 GSC Administration	1,428,407.18	502,614.99	437,454.72	0.00	0.00	2,368,476.89
			27117000 GSC Drug Court	333,061.32	138,563.22	11,710.11	0.00	0.00	483,334.65
			27310200 GSC Mental Health Court	0.00	0.00	925.84	0.00	0.00	925.84
		30003 General Fund 4% Reserve	27202000 4% GSC Administration	0.00	0.00	20,119.47	0.00	0.00	20,119.47
		30027 General Sessions Drug Court Tr	27117100 GSC Drug Court Treatment	0.00	0.00	1,570.00	0.00	0.00	1,570.00
		30102 DUI Offender	27112100 GSC Mental Health Court	0.00	0.00	(6,484.26)	0.00	0.00	(6,484.26)
			27112200 GSC GS Drug Court	0.00	0.00	2,620.13	0.00	0.00	2,620.13
		32227 General Sessions Court Grant Fund	27310110 GSC Veteran's Treatment Court	78,934.00	22,008.69	0.00	0.00	0.00	100,942.69
			27310120 GSC Recovery Court TN WITS	16,727.23	7,998.84	61,366.10	0.00	0.00	86,092.17
			27310145 GSC Cherished HEARTS BJA Grant	131,369.74	56,410.47	38,372.85	0.00	0.00	226,153.06
			27310150 GSC DUI Court	0.00	0.00	138,402.28	0.00	0.00	138,402.28
			27310160 GSC Mental Hlth & Subs Abs State Money	28,161.62	9,096.50	202,910.08	0.00	0.00	240,168.20
			27310170 GSC BJA Recovery Court Grant	0.00	0.00	20,069.90	0.00	0.00	20,069.90
		32229 Veteran's Treatment Court Operations	27701000 GSC Veteran's Treatment Ct Ops	(2,101.43)	0.00	0.00	0.00	0.00	(2,101.43)
	027 General Sessions Court Total			**10,963,240.62**	**3,524,220.17**	**1,541,547.47**	**0.00**	**0.00**	**16,029,008.26**
	028 State Trial Courts	10101 GSD General	28101000 STC Administration	8,959,497.01	2,936,738.95	927,774.89	0.00	0.00	12,824,010.85
			28106100 STC Jury Expense	0.00	0.00	253,935.72	0.00	0.00	253,935.72
		30003 General Fund 4% Reserve	28201000 4% STC State Trials Courts	0.00	0.00	44.89	83,504.11	0.00	83,549.00
		30020 State Trial Court Drug Enforcement	28700200 STC Drug Court Fines	0.00	470.07	8,010.00	0.00	0.00	8,480.07
			28700500 STC DUI Supervision	0.30	0.00	2,391.95	0.00	0.00	2,392.25
		30210 State Trial Court IDEA Program Fund	28800600 STC IDEA Program	0.00	0.00	0.00	400,000.00	0.00	400,000.00
		32228 State Trial Court Grant Fund	28320140 STC Community Corrections Grnt	1,027,321.12	368,920.98	211,626.94	0.00	0.00	1,607,869.04
			28320160 STC Drug Court Staff	0.00	0.00	(520.00)	0.00	0.00	(520.00)
			28320165 STC Courtroom Security Guard	0.00	0.00	51,518.84	0.00	0.00	51,518.84
			28320205 STC TN Dept of Corrections	1,180,311.44	354,140.16	226,316.71	0.00	0.00	1,760,768.31
			28322190 STC Court Interpreter Endowmnt	73,835.80	25,724.16	0.00	0.00	0.00	99,559.96
			28322300 STC Governor's Hwy Safety Offc	40,263.53	20,948.86	0.00	0.00	0.00	61,212.39
	028 State Trial Courts Total			**11,281,229.20**	**3,706,943.18**	**1,681,099.94**	**483,504.11**	**0.00**	**17,152,776.43**
	029 Justice Integration Services	10101 GSD General	29160710 JIS ALOB Exec Leader Key	2,606,292.93	788,064.90	1,738,939.99	17,589.00	0.00	5,150,886.82
		30003 General Fund 4% Reserve	29201000 4% JIS Justice Integration Srv	0.00	0.00	2,564.64	81,274.00	0.00	83,838.64
	029 Justice Integration Services Total			**2,606,292.93**	**788,064.90**	**1,741,504.63**	**98,863.00**	**0.00**	**5,234,725.46**
	030 Sheriff's Office	10101 GSD General	30122130 SHE MC2 Offender Management	4,549,691.14	1,609,598.35	1,358,635.60	0.00	0.00	7,517,925.09
			30122230 SHE MC2 Support	353,562.04	141,877.14	16,191.40	0.00	0.00	511,630.58
			30122310 SHE Booking and Releasing	7,219,898.26	2,601,077.47	26,453.79	0.00	0.00	9,847,429.52
			30122410 SHE HDC Programs Key	0.00	0.00	8,356.29	0.00	0.00	8,356.29
			30122810 SHE CDC-M Programs Key	0.00	0.00	2,306.23	0.00	0.00	2,306.23
			30122910 SHE CDC-M Offend Mgmt Key	4,207,844.85	1,500,070.38	3,023,440.93	0.00	0.00	8,731,356.16
			30122930 SHE MDF Offender Management	0.00	0.00	404.71	0.00	0.00	404.71
			30123210 SHE CDC-M Support Staff Key	1,298,261.25	445,714.90	123,225.64	0.00	0.00	1,867,201.79
			30123610 SHE CDC-F Offender Mgmt Key	0.00	0.00	82.99	0.00	0.00	82.99
			30123810 SHE CDC-F Support Staff Key	(512.00)	0.00	0.00	0.00	0.00	(512.00)

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	030 Sheriff's Office	10101 GSD General	30124030 SHE DUI School	1,657,720.28	505,448.71	75,686.68	0.00	0.00	2,238,855.67
			30124110 SHE ORC Offend Mgmt Key	0.00	0.00	45,105.64	0.00	0.00	45,105.64
			30124310 SHE ORC Support Staff key	0.00	0.00	(0.35)	0.00	0.00	(0.35)
			30124410 SHE Correct Svcs Key	1,537,439.32	660,564.45	561,939.69	0.00	0.00	2,759,943.46
			30124510 SHE Maintenance Key	1,349,344.98	496,606.48	290,644.04	0.00	0.00	2,136,595.50
			30124610 SHE Warehouse Key	355,840.29	124,909.99	2,147,145.39	0.00	0.00	2,627,895.67
			30124710 SHE Laundry Key	0.00	0.00	32,168.87	0.00	0.00	32,168.87
			30124810 SHE Exec Mgmt Key	1,042,600.01	266,111.75	38,250.22	0.00	0.00	1,346,961.98
			30124930 SHE Special Operations Team Events	664,918.73	239,786.57	4,168.02	0.00	0.00	908,873.32
			30125110 SHE Training Key	2,317,251.87	572,283.94	61,699.61	0.00	0.00	2,951,235.42
			30125210 SHE Warrants Key	4,069,005.39	1,610,864.95	49,592.07	0.00	0.00	5,729,462.41
			30125310 SHE Transportation Key	5,260,716.16	2,021,640.61	230,791.38	0.00	0.08	7,513,148.23
			30125330 SHE Armed Security	126,791.33	47,378.28	13,822.85	0.00	0.00	187,992.46
			30125340 SHE Court Security	2,153,793.25	809,053.77	1,311.76	0.00	0.00	2,964,158.78
			30126300 SHE Offender Information Servi	1,401,792.84	545,083.57	1,296.00	0.00	0.00	1,948,172.41
			30126310 SHE CDF Offender Management	2,479,507.63	850,798.44	905,940.69	0.00	0.00	4,236,246.76
			30126320 SHE CDF Support	124,922.59	45,777.76	12,982.52	0.00	0.00	183,682.87
			30127100 SHE DDC Offender Management	9,117,248.67	2,999,900.78	3,455,136.78	0.00	0.00	15,572,286.23
			30127200 SHE DDC Support	519,445.18	186,042.92	39,639.52	0.00	0.00	745,127.62
			30127300 SHE BCC Support	294,135.12	68,478.66	16,907.66	0.00	0.00	379,521.44
			30127400 SHE BCC Offender Management	1,723,857.62	628,371.99	18,759.55	0.00	0.00	2,370,989.16
			30127500 SHE Offender Support Services	13,797,776.13	4,390,116.90	28,522.26	0.00	0.00	18,216,415.29
		30003 General Fund 4% Reserve	30201000 4% SHE Sheriff's Department	0.00	0.00	5,895,974.17	0.00	64,375.00	5,960,349.17
		30216 American Rescue Plan Act-COVID Stim	30902024 SHE ARP Pandemic Emergency Response	0.00	0.00	106,503.32	0.00	0.00	106,503.32
			30902025 SHE ARP HVAC Upgrades	0.00	0.00	1,040,576.99	0.00	0.00	1,040,576.99
		30359 Special Events Fund	30703350 SHE Mobile Booking ED	580,799.71	0.00	0.00	0.00	0.00	580,799.71
		32230 Sheriff Grant Fund	30320100 SHE Grants Interest	0.00	0.00	35,174.99	0.00	0.00	35,174.99
			30323100 SHE ELC Confinement Facilities Grant	0.00	0.00	33,493.95	0.00	0.00	33,493.95
			30324170 SHE Corr Svcs Litter Gr Key	98,007.00	24,518.00	65,975.00	0.00	0.00	188,500.00
			30324970 SHE COSSAP Grant 21-24	43,641.40	11,577.97	129,776.63	0.00	0.00	184,996.00
			30324980 SHE COSSAP Women Grant 23-26	101,943.82	26,039.02	83,040.90	0.00	0.00	211,023.74
	030 Sheriff's Office Total			**68,447,244.86**	**23,429,693.75**	**19,981,124.38**	**0.00**	**64,375.08**	**111,922,438.07**
	031 Police	10101 GSD General	31121001 POL OPA Key	2,221,468.89	712,355.92	521,740.60	0.00	0.00	3,455,565.41
			31121051 POL Behav Hea Svcs Key	1,324,502.06	435,426.23	486,352.66	0.00	0.00	2,246,280.95
			31121053 POL Mental Health Co-Response	1,337.42	270.20	0.00	0.00	0.00	1,607.62
			31121101 POL Strategic Devel Key	733,989.23	241,196.58	93,755.04	0.00	0.00	1,068,940.85
			31121103 POL Accreditation	121,918.07	45,998.23	14,761.47	0.00	0.00	182,677.77
			31121151 POL Case Prep Key	757,559.91	283,736.18	19,803.20	0.00	0.00	1,061,099.29
			31121201 POL Inspections Key	802,621.87	275,879.20	105,724.76	0.00	0.00	1,184,225.83
			31121251 POL Training Recruits	7,662,241.41	2,085,601.50	4,316,630.70	0.00	0.00	14,064,473.61
			31121252 POL Training Personnel/In-Serv	5,659,964.76	1,809,920.82	1,202,106.75	0.00	0.00	8,671,992.33
			31121253 POL Retiree Range Allowance	0.00	0.00	5,573.88	0.00	0.00	5,573.88
			31121260 POL Vehicle Operations	475,448.47	193,676.95	151,398.07	0.00	0.00	820,523.49
			31121301 POL Crime Analysis Key	453,381.62	150,349.84	8,896.28	0.00	0.00	612,627.74
			31121355 POL Specialized Investigations	11,266,655.07	3,848,920.92	381,247.55	0.00	25,555.73	15,522,379.27
			31121419 POL Task Force VCrimes Key	0.00	0.00	196.11	0.00	0.00	196.11
			31121451 POL Youth Services Key	2,666,652.85	989,355.69	207,304.12	0.00	0.00	3,863,312.66
			31121453 POL Interpersonal Crimes	303,234.64	93,726.08	7,334.56	0.00	0.00	404,295.28
			31121454 POL Special Victims	2,391,609.75	863,841.36	29,548.24	0.00	0.00	3,284,999.35
			31121455 POL SVD Human Trafficking	30,427.54	6,128.70	10,042.52	0.00	0.00	46,598.76
			31121456 POL Family Intervention Program	1,349,996.71	478,167.77	29,500.52	0.00	0.00	1,857,665.00
			31121457 POL Disaster Operations Unit	485,525.50	98,173.84	0.00	0.00	0.00	583,699.34
			31121458 POL Entertainment District Initiative	56,422.51	11,934.82	0.00	0.00	0.00	68,357.33
			31121459 POL Violent Crimes Division	7,506,005.59	2,589,469.12	86,600.32	0.00	0.00	10,182,075.03
			31121460 POL Police Activities League (PAL)	518,888.78	169,536.12	22,894.10	0.00	0.00	711,319.00
			31121461 POL Alternative Police Respnse(APR) Unit	510,066.67	39,436.53	0.00	0.00	0.00	549,503.20
			31121462 POL Body Worn & In-Car Camera Oper	1,209,668.65	445,152.62	41,309.50	0.00	0.00	1,696,130.77
			31121463 POL Investigative Support Division	1,814,793.94	629,818.82	51,762.74	0.00	0.00	2,496,375.50
			31121464 POL Entertainment District Unit	3,330,855.44	1,154,296.13	53,118.11	0.00	0.00	4,538,269.68
			31121501 POL Domestic Violence Key	2,888,470.94	961,888.87	183,510.97	657.00	0.00	4,034,527.78
			31121601 POL Fugitives Key	605,162.10	230,036.67	286,828.12	0.00	4,850.81	1,126,877.70
			31121701 POL Criminal Investigation Div	9,535,527.44	3,420,108.78	220,293.71	0.00	0.00	13,175,929.93
			31121703 POL SISU	733,889.70	243,090.53	27,853.28	0.00	0.00	1,004,833.51
			31121751 POL Forensic Services Key	2,269,493.46	844,553.66	168,115.47	0.00	0.00	3,282,162.59
			31121760 POL Crime Lab	5,247,235.64	1,647,748.86	2,101,722.94	24,950.00	0.00	9,021,657.44
			31121801 POL Property & Evidence Key	1,853,507.42	615,063.57	136,801.37	0.00	0.00	2,605,372.36
			31121810 POL Police Impound	207,753.61	72,321.40	69,247.93	0.00	0.00	349,322.94
			31121850 POL Facility Mgmt and Security	1,032,117.66	339,580.33	135,271.46	0.00	0.00	1,506,969.45
			31121901 POL Emergency Conting Key	1,296,153.16	437,430.65	207,936.34	0.00	0.00	1,941,520.15
			31121951 POL School Cross Guard Key	2,296,902.21	454,441.61	179,453.78	0.00	0.00	2,930,797.60
			31121960 POL School Safety Initiative	3,580,922.08	719,345.09	1,000.00	0.00	0.00	4,301,267.17
			31121961 POL Rapid School Safety Team	1,546,003.02	602,572.99	5,241.93	0.00	2,124.52	2,155,942.46
			31122001 POL Traffic Key	3,778,032.52	1,403,084.98	318,287.18	0.00	0.00	5,499,404.68
			31122051 POL Aviation Section	1,844,118.55	612,101.27	1,656,798.02	0.00	27,600.00	4,140,617.84
			31122151 POL SWAT Key	2,357,719.54	803,191.46	497,645.81	0.00	0.00	3,658,556.81
			31122153 POL Drill and Ceremony Team	30,486.33	6,115.54	20,222.49	0.00	0.00	56,824.36
			31122201 POL Warrants Key	1,856,237.98	656,941.22	189,067.05	0.00	0.00	2,702,246.25
			31122313 POL Precinct 9	186,066.20	58,995.89	62.50	0.00	0.00	245,124.59
			31122401 POL East Sector Key	6,584,949.72	2,234,011.32	923,100.68	0.00	6,282.75	9,748,344.47
			31122403 POL Patrol South Sector Key	9,947,202.85	3,458,900.98	1,117,223.37	0.00	1,170.72	14,524,497.92
			31122405 POL Patrol Hermitage Key	9,531,004.55	3,225,432.95	981,253.41	0.00	10,629.66	13,748,320.57
			31122407 POL Patrol Central Sector Key	6,877,304.09	2,352,451.04	938,062.45	0.00	948.70	10,168,766.28
			31122409 POL Patrol West Sector Key	6,898,371.26	2,374,319.11	906,154.76	0.00	2,421.33	10,181,266.46
			31122411 POL Patrol North Sector Key	7,924,158.83	2,759,663.39	924,052.15	0.00	9,365.78	11,617,240.15
			31122413 POL Midtown Hills Precinct	7,838,090.71	2,711,947.86	839,146.26	0.00	5,027.81	11,394,212.64
			31122414 POL Madison Precinct	7,273,169.71	2,529,523.50	899,112.64	0.00	0.00	10,701,805.85
			31122415 POL Animal Operations Section	2,885,422.17	1,022,933.79	495,529.26	0.00	0.00	4,403,885.22
			31122416 POL Mobile Field Precinct	4,105,354.22	937,304.13	10,875.00	0.00	881.49	5,054,414.84

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	031 Police	10101 GSD General	31122600 POL Parks Patrol	142,455.31	50,548.07	80,438.90	0.00	0.00	273,442.28
			31122700 POL Professional Development	1,529.76	0.00	278,786.02	0.00	0.00	280,315.78
			31123001 POL Field Training Officer Key	108,609.54	43,115.86	86,300.00	0.00	0.00	238,025.40
			31123051 POL Special Events Prog Key	3,712,838.83	1,137,242.09	121,998.37	0.00	0.00	4,972,079.29
			31123201 POL School Resource Key	4,970,169.14	1,750,803.70	235,627.99	0.00	0.00	6,956,600.83
			31160110 POL ALOB Information and Technology	4,876,699.12	1,669,099.36	17,638,713.66	124,946.99	0.00	24,309,459.13
			31160310 POL ALOB Human Resources	2,546,078.82	762,296.45	260,550.97	0.00	0.00	3,568,926.24
			31160320 POL Secondary Employment Unit	7,349,622.39	145,042.11	322,255.39	0.00	117,735.11	7,934,655.00
			31160330 POL Background and Recruitment	1,076,318.79	350,305.99	0.00	0.00	0.00	1,426,624.78
			31160410 POL ALOB Payroll Authorizat	560,644.68	157,453.41	6,958.26	0.00	0.00	725,056.35
			31160420 POL ALOB Fiscal Affairs	1,564,225.15	491,404.81	30,307.91	0.00	0.00	2,085,937.87
			31160510 POL ALOB Procurement Servic	315,541.73	132,073.80	217,407.96	0.00	0.00	665,023.49
			31160610 POL ALOB Records Mgmt Servi	3,176,396.17	1,166,770.26	191,502.60	0.00	0.00	4,534,669.03
			31160710 POL ALOB Safety Training Se	278,864.86	105,275.86	113,531.03	0.00	0.00	497,671.75
			31160810 POL ALOB Executive Leadersh	7,737,675.22	2,341,019.27	599,894.10	51,442.22	75,620.49	10,805,651.30
		18301 USD General	31192000 POL Extra Police Protection	0.00	0.00	0.00	0.00	481,000.00	481,000.00
		30003 General Fund 4% Reserve	31201000 4% POL GSD Police Department	0.00	0.00	935,688.83	308,332.35	32,100.00	1,276,121.18
		30086 POL JAG Grant 2018	31322344 POL JAG Grant 2018	0.00	0.00	936.00	0.00	0.00	936.00
		30090 POL 2019 JAG Grant	31322345 POL 2019 JAG Grant	0.00	0.00	43.18	0.00	0.00	43.18
		30091 POL DNA CEBR Program Grant	31322355 POL DNA CEBR Program Grant	0.00	0.00	(8,551.70)	0.00	0.00	(8,551.70)
			31322375 POL 2022 CEBR Grant	0.00	0.00	(16,027.93)	0.00	0.00	(16,027.93)
			31322395 POL 2024 CEBR Grant	0.00	0.00	1,360.31	0.00	0.00	1,360.31
		30143 Hurricane Ida 8/2021	31710850 POL Hurricane Ida 8/2021	0.00	0.00	(82.50)	0.00	0.00	(82.50)
		30147 Police Drug Enforcement	31740201 POL State Drug Enforcement	210,843.38	62,155.01	609,681.04	0.00	0.00	882,679.43
		30149 Police Federal Drug Enforcement	31750100 POL Justice Felony Forfeitures	0.00	0.00	117,692.62	427,397.00	0.00	545,089.62
		30154 Police State Felony Forfeiture	31740105 POL State Felony Forfeiture	0.00	0.00	312,876.45	0.00	0.00	312,876.45
		30155 Police State Gambling Forfeiture	31740102 POL State Gambling Forfeiture	122,998.40	42,384.25	42,302.07	0.00	0.00	207,684.72
		30157 Police Sex Offender Registrati	31760200 POL Sex Offender Registrations	7,894.36	1,586.47	74,824.74	0.00	0.00	84,305.57
		30158 Police Donations Fund	31601200 POL Donations	0.00	0.00	7,224.65	0.00	0.00	7,224.65
		30163 Civil Unrest May 2020	31700530 POL Civil Unrest	0.00	0.00	(161.73)	0.00	0.00	(161.73)
		30169 Police Statewide SRO Program Grant	31322500 POL Statewide SRO Program Grant FY25	2,859,437.94	1,067,200.00	0.00	0.00	0.00	3,926,637.94
		30175 Equipment & Major Maintenance Fund	31702400 POL Motorola Contract Payment	0.00	0.00	2,234,644.00	0.00	0.00	2,234,644.00
		30200 Police Task Force Fund	31321401 POL Task Force Interest	0.00	0.00	(8,480.26)	0.00	0.00	(8,480.26)
			31321406 POL Violent Crime TF Key	19,518.63	3,988.11	0.00	0.00	0.00	23,506.74
			31321407 POL DEA Task Force Key	46,706.47	20,158.90	0.00	0.00	0.00	66,865.37
			31321408 POL FBI Terrorism Key	8,307.98	1,688.18	0.00	0.00	0.00	9,996.16
			31322503 POL MDHA Patrol TF Key	826,490.43	332,489.37	35,374.36	0.00	0.00	1,194,354.16
			31721408 POL Drug Overdose Investigations	41,375.49	28,829.45	0.00	0.00	0.00	70,204.94
			31722203 POL Mid TN Jnt Fug Task Force	13,790.88	5,166.33	0.00	0.00	0.00	18,957.21
			31722205 POL MDHA Cayce Pl	34,054.83	7,746.31	0.00	0.00	0.00	41,801.14
			31722206 POL MDHA Sudekum Napier	205,722.12	40,306.11	0.00	0.00	0.00	246,028.23
			31722207 POL MDHA Edgehill Housing	89,293.94	17,221.07	0.00	0.00	0.00	106,515.01
			31722208 POL MDHA Cumberland View Apt	97,810.95	19,724.65	0.00	0.00	0.00	117,535.60
			31722209 POL MDHA Preston Taylor Homes	90,314.51	18,223.85	0.00	0.00	0.00	108,538.36
		30201 Police 2020 JAG Grant	31322346 POL 2020 JAG Grant	0.00	0.00	39,193.94	0.00	0.00	39,193.94
		30202 Police 2021 JAG Grant	31322347 POL 2021 JAG Grant	0.00	0.00	108,333.99	0.00	0.00	108,333.99
		30203 Police 2022 JAG Grant	31322348 POL 2022 JAG Grant	0.00	0.00	77,922.51	46,625.50	0.00	124,548.01
		30207 Police 2023 JAG Grant	31322349 POL 2023 JAG Grant	0.00	0.00	268,856.63	14,000.00	0.00	282,856.63
		30216 American Rescue Plan Act-COVID Stim	31902025 POL ARP CIT Training Program	0.00	0.00	84,800.43	0.00	0.00	84,800.43
			31902026 POL ARP Napier-Sudekum Cmty Engagemnt	0.00	0.00	23,596.78	0.00	0.00	23,596.78
		30319 POL COVID-19 2020 Emergency Supp	31300319 POL COVID-19 2020 Emergency Supplement	0.00	0.00	119,697.67	0.00	0.00	119,697.67
		30359 Special Events Fund	31740300 POL OT Funding Ent Distr & Spec Events	10,952,484.04	1,906,600.00	255,709.92	485,206.04	0.00	13,600,000.00
		32231 Police Grant Fund	31330100 POL Grants Interest	0.00	0.00	51,165.15	0.00	0.00	51,165.15
			31330850 POL ICAC Grant FY08	123,760.24	46,876.49	16,259.86	39,467.39	0.00	226,363.98
			31330960 POL VOCA Victime Intervention	322,451.90	123,864.33	14,265.95	0.00	0.00	460,582.18
			31331540 POL Governor Hwy Safety Grt 13	485,858.10	97,466.41	47,279.05	0.00	0.00	630,603.56
			31332700 POL VOCA LEVC Grant	0.00	0.00	(669.60)	0.00	0.00	(669.60)
			31332710 POL Project Safe Neighborhoods	137,375.51	27,211.65	0.00	64,978.00	0.00	229,565.16
			31332750 POL VCIF Community Crime Prevention	0.00	0.00	1,421,317.23	73,021.44	0.00	1,494,338.67
			31332760 POL VCIF Hot Spot TCCRP Grant	117,039.23	25,655.27	244,471.47	155,750.00	0.00	542,915.97
		40016 GSD FY16 Capital Projects	31401016 POL South Police Precinct	1,691.35	129.38	14,539.91	222,128.71	0.00	238,489.35
		40018 GSD FY18 Capital Projects	31401018 POL Body/Dash Cameras	0.00	0.00	164,134.00	0.00	0.00	164,134.00
		40021 GSD FY21 Cap Projs RS2021-757	31400021 POL Southeast Police Precinct (Murf Rd)	0.00	0.00	33,796.16	10,014,574.28	0.00	10,048,370.44
			31401021 POL AFIS Upgrade	0.00	0.00	15,550.00	1,521,000.00	0.00	1,536,550.00
			31402021 POL Crime Lab Instrumentation Upgrades	0.00	0.00	98,725.46	513,809.56	0.00	612,535.02
		40022 GSD FY22 Cap Projs RS2021-1201	31401022 POL Training Acdmy-Utlity Safety Upgrades	0.00	0.00	5,985.00	0.00	0.00	5,985.00
			31403022 POL Training Academy - Planning & Design	0.00	0.00	70,652.29	0.00	0.00	70,652.29
		40023 GSD FY23 Cap Projs RS2023-1978	31401023 POL Police Mounted Patrol Barn	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00
		40220 GSD FY20B Cap Projs RS2020-213	31401220 POL Mounted Patrol Barn Plan/Constr	0.00	0.00	35,314.89	778,171.20	0.00	813,486.09
		61200 Police Impound	31521150 POL Police Impound	366.00	74.40	0.00	0.00	0.00	440.40
			31522000 POL URT Vehicle Impound	0.00	0.00	93,750.00	0.00	0.00	93,750.00
	031 Police Total			**221,899,321.21**	**69,586,668.64**	**50,115,738.11**	**18,866,457.68**	**803,314.90**	**361,271,500.54**
	032 Fire	10101 GSD General	32114110 FIR GSD Fire Support	1,157,303.85	402,375.63	0.00	0.00	0.00	1,559,679.48
			32114210 FIR GSD EMS Support	2,322,163.31	807,562.57	1,116,874.85	0.00	0.00	4,246,600.73
			32114310 FIR GSD Fire Hyd Inspect Forms	0.00	0.00	112,475.00	0.00	0.00	112,475.00
			32114510 FIR GSD Logistics	1,160,162.56	431,484.62	4,477,442.49	1,838,496.62	369,457.27	8,277,043.56
			32114710 FIR GSD Training	1,854,116.21	635,287.01	94,701.65	0.00	0.00	2,584,104.87
			32115210 FIR GSD Specialized Services	2,596,029.18	951,702.29	790,305.45	938,856.50	0.00	5,276,893.42
			32115410 FIR GSD EMS Operations	35,999,842.25	12,710,297.43	81,842.62	0.00	0.00	48,791,982.30
			32115510 FIR GSD Fire Operations	12,940,047.42	4,474,927.52	58,316.09	0.00	0.00	17,473,291.03
			32116210 FIR GSD Pub Fire Educ-Com Srvc	0.00	0.00	11,155.00	0.00	0.00	11,155.00
			32116310 FIR GSD Fire Prevention	2,706,119.54	912,147.17	44,541.88	0.00	0.00	3,662,808.59
			32116330 FIR GSD Arson Investigations	631,415.09	206,262.93	10,846.39	0.00	0.00	848,524.41
			32160110 FIR GSD IT Systems	478,486.11	176,630.15	4,251,015.55	140,651.00	0.00	5,046,782.81
			32160210 FIR GSD Facilities Maint	684,658.49	309,635.88	1,133,103.94	53,430.70	0.00	2,180,829.01
			32160710 FIR GSD Occup Health & Safety	935,715.78	313,345.94	95,113.96	0.00	0.00	1,344,175.68
			32160810 FIR GSD Admin	2,293,026.64	710,264.94	130,382.65	0.00	0.00	3,133,674.23
		18301 USD General	32194510 FIR USD Logistics	665,835.79	221,223.49	10,941,048.60	0.00	0.00	11,828,107.88

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	032 Fire	18301 USD General	32195510 FIR USD Fire Operations	68,506,544.85	25,562,152.37	60,156.65	0.00	0.00	94,128,853.87
			32196010 FIR USD Administration	0.00	0.00	900,522.75	0.00	0.00	900,522.75
			32196210 FIR USD Pub Fire Educ-Com Srvc	91,194.25	10,026.95	7,796.50	0.00	0.00	109,017.70
			32196310 FIR USD Fire Prevention	2,115,185.61	799,377.22	880.79	0.00	0.00	2,915,443.62
			32196330 FIR USD Arson Investigations	531,064.62	195,891.35	1,959.41	0.00	0.00	728,915.38
			32197011 FIR USD Facilities Mgmt	0.00	0.00	65,447.60	0.00	0.00	65,447.60
		30003 General Fund 4% Reserve	32214600 4% FIR Pers Equip Logis	0.00	0.00	3,290,614.08	34,995.00	0.00	3,325,609.08
			32260100 4% FIR ALOB Info Tech	0.00	0.00	106,770.50	0.00	0.00	106,770.50
			32260200 4% FIR ALOB Facility Mgmt	0.00	0.00	1,336,322.00	0.00	0.00	1,336,322.00
		30172 Fire HazMat Recovery	32705540 FIR HazMat Recovery	0.00	0.00	48,804.85	0.00	0.00	48,804.85
		30196 Surplus Fund	32703400 FIR Medical Items	0.00	0.00	38,726.76	93,545.00	2,056,314.96	2,188,586.72
		30216 American Rescue Plan Act-COVID Stim	32902025 FIR ARP Fleet & Equipment	0.00	0.00	(0.27)	0.00	0.00	(0.27)
			32902027 FIR ARP Pandemic Emergency Response	0.00	0.00	0.00	0.00	46,328.35	46,328.35
			32902028 FIR ARP REACH Program	32,950.83	6,757.17	0.00	0.00	0.00	39,708.00
		30219 Fire Special Events	32700150 FIR Titans Stadium Special Events	247,500.04	50,814.24	0.00	0.00	0.00	298,314.28
			32700160 FIR Geodis Park Special Events	40,735.30	8,363.37	0.00	0.00	0.00	49,098.67
			32700170 FIR Vanderbilt Special Events	13,076.98	2,684.85	0.00	0.00	0.00	15,761.83
		30222 Texas Flood 05/04/2024	32710870 FIR Texas Flood 05/04/2024	0.00	0.00	6,906.90	0.00	0.00	6,906.90
		30223 Texas Flood 05/29/2024	32710880 FIR Texas Flood 05/29/2024	0.00	0.00	8,900.30	0.00	0.00	8,900.30
		30359 Special Events Fund	32705600 FIR EMS Special Operations	1,921,711.38	394,531.74	3,756.88	0.00	0.00	2,320,000.00
		40021 GSD FY21 Cap Projs RS2021-757	32400021 FIR Fire Station 2 Replacement	0.00	0.00	95,967.74	0.00	0.00	95,967.74
			32401021 FIR Heavy Apparatus Replacement	0.00	0.00	0.00	0.00	100,243.77	100,243.77
		40022 GSD FY22 Cap Projs RS2021-1201	32400022 FIR Fire Station #25	0.00	0.00	10,056.25	58,728.02	0.00	68,784.27
			32401022 FIR Fire Station #24 - Planning	0.00	0.00	19,856.50	1,295.64	0.00	21,152.14
			32402022 FIR Replace Heavy Apparatus	0.00	0.00	0.00	0.00	5,655,732.41	5,655,732.41
			32403022 FIR Major Repair / Maintenance	0.00	0.00	830,415.00	0.00	0.00	830,415.00
		40023 GSD FY23 Cap Projs RS2023-1978	32401023 FIR MstrPlan-New Station-Planning/Design	0.00	0.00	198.00	0.00	0.00	198.00
		40024 GSD FY24 Cap Projs RS2024-194	32402024 FIR Fire Station #25 Closeout	0.00	0.00	1,500.00	3,121,186.69	0.00	3,122,686.69
			32403024 FIR Major Repair / Maint	0.00	0.00	1,132,925.10	0.00	0.00	1,132,925.10
		40025 GSD FY25 Cap Projs RS2024-882	32403025 FIR Major Repair / Maint	0.00	0.00	374,565.75	0.00	0.00	374,565.75
		40220 GSD FY20B Cap Projs RS2020-213	32400220 FIR Replace Fire Stations 2 25	0.00	0.00	109,716.27	0.00	0.00	109,716.27
		Hurricane Helene Florida 9/26/24	32702026 FIR Hurricane Helene Florida 9/2024	66,496.60	13,652.42	5,564.00	0.00	0.00	85,713.02
			32702027 FIR Hurricane Helene Tennessee 9/2024	41,163.16	8,451.21	824.00	0.00	0.00	50,438.37
		Trop Storm Debby North Carolina 8/7/24	32702025 FIR TS Debby North Carolina Flood 8/2024	26,675.90	5,476.83	1,794.67	0.00	0.00	33,947.40
		Tropical Storm Debby Florida 8/2/24	32702024 FIR TS Debby Florida Flood 8/2024	50,175.81	10,301.60	1,685.75	0.00	0.00	62,163.16
	032 Fire Total			**140,109,397.55**	**50,331,628.89**	**31,811,800.85**	**6,281,185.17**	**8,228,076.76**	**236,762,089.22**
	033 Codes Administration	10101 GSD General	33120010 COD Code Enforce't Key Product	66,763.36	17,451.25	98,300.00	0.00	0.00	182,514.61
			33120110 COD Const'n/Land Use Key Produ	3,105,114.18	1,142,520.30	182,090.71	0.00	0.00	4,429,725.19
			33120140 COD SexuallyOrientedBusBd Key	89,185.12	26,684.21	9,487.07	0.00	0.00	125,356.40
			33120210 COD Better N'hoods Key Product	2,787,379.90	1,079,095.53	769,264.88	0.00	0.00	4,635,740.31
			33120310 COD Building Code Inspections	3,478,403.95	1,435,657.42	1,157,540.15	0.00	0.00	6,071,601.52
			33120410 COD Board Supp Serv Key Produc	0.00	0.00	158,054.02	0.00	0.00	158,054.02
			33120510 COD Info Sharing Key Product	145,593.24	48,383.00	225,300.00	0.00	0.00	419,276.24
			33120610 COD Admin Payroll Authorizatio	1,263,884.80	389,342.45	280,199.35	0.00	0.00	1,933,426.60
			33121000 COD Alarm Registration	173,317.96	63,688.64	48,225.13	0.00	0.00	285,231.73
		30600 Demolition Fund	33701000 COD Demolition Projects	0.00	0.00	206,886.74	0.00	0.00	206,886.74
	033 Codes Administration Total			**11,109,642.51**	**4,202,822.80**	**3,135,348.05**	**0.00**	**0.00**	**18,447,813.36**
	034 Beer Board	10101 GSD General	34101000 BBD Administration	0.00	0.00	13,675.49	0.00	0.00	13,675.49
			34102000 BBD Permit Application Program	343,151.39	141,952.60	106,898.79	0.00	0.00	592,002.78
			34102100 BBD Inspection Program	192,291.43	63,096.93	48,346.75	0.00	0.00	303,735.11
			34102300 BBD Office of Nightlife	211,647.99	72,684.91	22,055.74	0.00	0.00	306,388.64
		30359 Special Events Fund	34702100 BBD Entertainment District	80,051.38	6,248.08	0.00	0.00	0.00	86,299.46
	034 Beer Board Total			**827,142.19**	**283,982.52**	**190,976.77**	**0.00**	**0.00**	**1,302,101.48**
	035 Agricultural Extension	10101 GSD General	35101000 AGE Administration	50,602.57	18,791.21	53,203.06	0.00	0.00	122,596.84
			35102000 AGE Family and Consumer Sc Pro	9,075.76	196.82	0.00	0.00	0.00	9,272.58
			35102100 AGE Agriculture/Horticulture P	35,483.14	7,067.75	5,833.43	0.00	0.00	48,384.32
			35102200 AGE 4H/Youth Dev Program	18,019.43	2,912.19	0.00	0.00	0.00	20,931.62
			35102400 AGE UT Programming	115,202.27	30,794.74	28,393.51	0.00	0.00	174,390.52
			35102500 AGE TSU Programming	47,994.34	12,569.35	297.00	0.00	0.00	60,860.69
	035 Agricultural Extension Total			**276,377.51**	**72,332.06**	**87,727.00**	**0.00**	**0.00**	**436,436.57**
	037 Social Services	10101 GSD General	37121000 SOC Homeless Services Program	338,989.02	115,832.11	59,179.55	0.00	0.00	514,000.68
			37121200 SOC Homeless Impact Division	0.00	0.00	3,298.46	0.00	0.00	3,298.46
			37122300 SOC Nutrition Program	608,802.07	197,552.40	43,402.50	0.00	0.00	849,756.97
			37122400 SOC Family Services	2,152,269.72	720,401.30	265,723.62	187,689.95	0.00	3,326,084.59
			37122500 SOC Burial Assistance Program	57,420.59	15,238.19	678,563.48	0.00	0.00	751,222.26
			37123000 SOC Planning & Coordination	574,624.68	191,936.88	79,285.37	0.00	0.00	845,846.93
			37125200 SOC Executive Leadership	947,024.64	287,722.86	243,965.15	0.00	0.00	1,478,712.65
		30112 COVID Reserve Post 2020	37902022 SOC COVID Reserve Post 2020	0.00	0.00	(67.49)	0.00	0.00	(67.49)
		30216 American Rescue Plan Act-COVID Stim	37902028 SOC American Rescue Plan I	0.00	0.00	0.00	(1,000.00)	0.00	(1,000.00)
		32137 Homelessness Grants	37312300 SOC MHC MDHA CDBG	0.00	0.00	(3,553.00)	0.00	0.00	(3,553.00)
		32237 Social Services Grant Fund	37322300 SOC Nutrition Program	0.00	0.00	337,595.99	0.00	0.00	337,595.99
			37322500 SOC Home Delivered Meals	0.00	0.00	545,852.77	0.00	0.00	545,852.77
			37322550 SOC Options Meals	0.00	0.00	60,014.17	0.00	0.00	60,014.17
	037 Social Services Total			**4,679,130.72**	**1,528,683.74**	**2,313,260.57**	**186,689.95**	**0.00**	**8,707,764.98**
	038 Health	10101 GSD General	38150271 HEA Population Health Bureau	301,928.21	102,374.94	9,730.78	0.00	0.00	414,033.93
			38150273 HEA Health Equity	269,051.08	89,854.84	9,167.45	0.00	0.00	368,073.37
			38151001 HEA Behavioral Health Services	454,314.17	157,385.95	129,739.37	28,103.37	0.00	769,542.86
			38151032 HEA Public Health Clinics	1,933,795.71	716,957.43	736,702.75	0.00	0.00	3,387,455.89
			38151036 HEA Maternal Child Adolescent	400,642.45	149,541.49	10,134.89	0.00	0.00	560,318.83
			38151051 HEA Oral Health Svcs	578,783.59	193,521.31	87,984.13	0.00	0.00	860,289.03
			38151072 HEA Epidemiology Research	672,925.61	236,920.28	18,674.88	0.00	0.00	928,520.77
			38151091 HEA Correctional Health Svcs	166,897.53	63,625.85	4,569.62	0.00	0.00	235,093.00
			38151111 HEA Forensic Med Exam Office	0.00	0.00	583,376.30	0.00	0.00	583,376.30
			38151121 HEA Turberculosis Elimination	756,908.75	231,623.88	92,972.37	0.00	0.00	1,081,505.00
			38151131 HEA STD/HIV Prevent&Interventn	677,204.66	234,860.80	88,287.35	0.00	0.00	1,000,352.81
			38151141 HEA Commable Disease Emer Prep	426,783.14	164,565.46	6,739.54	0.00	0.00	598,088.14
			38151151 HEA Community Develop and Plan	116,252.79	38,921.04	8,717.75	0.00	0.00	163,891.58
			38151171 HEA Project Access Nashville	315,208.78	101,853.85	2,645.36	0.00	0.00	419,707.99

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

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Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	038 Health	10101 GSD General	38151173 HEA Pharmacy	152,538.63	63,560.12	129,053.07	0.00	0.00	345,151.82
			38151181 HEA Health Care for Homeless	0.00	0.00	444,000.00	0.00	0.00	444,000.00
			38151203 HEA Air Pollution	319,102.61	92,834.48	5,968.75	0.00	0.00	417,905.84
			38151222 HEA Animal Services All Other	2,382,160.31	751,554.90	929,272.43	0.00	0.00	4,062,987.64
			38151224 HEA Engineering Svce Investiga	234,792.61	78,185.59	3,724.77	0.00	0.00	316,702.97
			38151226 HEA Ofc Environmental Health	152,460.93	51,761.15	587.80	0.00	0.00	204,809.88
			38151227 HEA School Health	663,014.31	244,787.77	18,031.91	0.00	0.00	925,833.99
			38151233 HEA Food & Public Fac Protectn	1,789,893.71	612,201.32	61,748.32	0.00	0.00	2,463,843.35
			38151239 HEA Mental Health Cooperative	0.00	0.00	5,174,682.77	0.00	0.00	5,174,682.77
			38151241 HEA Pest Mgmt Svcs	183,101.13	72,146.66	7,748.05	0.00	0.00	262,995.84
			38160110 HEA ALOB InformationTechnology	525,856.97	187,581.62	2,522,964.61	0.00	0.00	3,236,403.20
			38160210 HEA ALOB Facilities Mgmt	810,659.61	324,065.20	1,338,709.23	0.00	0.00	2,473,434.04
			38160310 HEA ALOB Human Resources	987,286.93	360,271.21	78,990.22	0.00	0.00	1,426,548.36
			38160410 HEA ALOB Finance	1,142,371.85	390,712.65	548,704.37	430.00	0.00	2,082,218.87
			38160610 HEA ALOB Records Mgmt Services	571,074.34	226,045.73	506,427.91	0.00	0.00	1,303,547.98
			38160810 HEA ALOB Executive Leadersh	1,283,200.64	363,792.80	62,577.03	0.00	0.00	1,709,570.47
		30003 General Fund 4% Reserve	38201000 4% HEA Health Department	0.00	0.00	688,206.13	52,430.05	0.00	740,636.18
		30006 Animal Control Donations	38701000 HEA Animal Control Donations	0.00	0.00	104,457.17	0.00	0.00	104,457.17
		30072 Animal Education and Welfare	38702000 HEA Animal Education/Welfare	0.00	0.00	260.00	0.00	0.00	260.00
		30164 Community Safety Fund	38730600 HEA Community Safety - Health	261,549.67	60,860.85	771,365.15	0.00	0.00	1,093,775.67
		30173 Opioid Settlements	38700400 HEA Abatement Funds	0.00	0.00	1,006,598.29	0.00	0.00	1,006,598.29
			38700500 HEA Subdivision Funds	639,750.96	135,574.86	218,711.07	0.00	0.00	994,036.89
		30206 Health Clean Air Permit Prgm	38700200 HEA Clean Air Permit Prgm	209,240.86	78,295.74	2,571.91	0.00	0.00	290,108.51
		30216 American Rescue Plan Act-COVID Stim	38902026 HEA Electronic Medical Records System	0.00	0.00	184,000.00	0.00	0.00	184,000.00
			38902029 HEA ARP HVAC Upgrades	0.00	0.00	680,143.63	0.00	0.00	680,143.63
		32200 Health Department Grant Fund	38151051 HEA Oral Health Svcs	0.00	0.00	37.16	0.00	0.00	37.16
			38350265 HEA Tobacco Settlement	52,368.53	18,233.23	10,271.14	9,842.26	0.00	90,715.16
			38350400 HEA HIV PreP	66,026.58	19,503.93	1,929.02	4,904.31	0.00	92,363.84
			38350500 HEA Chant Grant	1,288,001.47	533,506.20	44,693.72	151,200.00	0.00	2,017,401.39
			38350600 HEA STARS Grant	50,931.80	6,377.30	43.40	0.00	0.00	57,352.50
			38351020 HEA Immunization Svcs Grant	26,165.91	7,494.96	154.26	3,337.87	0.00	37,153.00
			38351021 HEA Family Planning Grant	770,283.00	230,131.03	0.00	159,217.47	0.00	1,159,631.50
			38351027 HEA School Hea Gr CAH AllOther	6,423,533.54	2,337,301.12	1,635,852.11	0.00	0.00	10,396,686.77
			38351031 HEA ChildCare Immunization Aud	100,858.51	35,307.49	0.00	0.00	0.00	136,166.00
			38351034 HEA Breast & Cerv Cancer	224,434.58	66,011.65	1,914.15	42,307.00	0.00	334,667.38
			38351037 HEA Minority AIDS Initiative	45,096.74	12,897.67	47,921.49	0.00	0.00	105,915.90
			38351044 HEA WIC Grant	3,401,421.58	1,284,162.32	127,395.73	591,864.55	0.00	5,404,844.18
			38351045 HEA Healthy Start Initiative	310,128.14	117,965.77	382,819.52	93,002.58	0.00	903,916.01
			38351053 HEA Oral HealthTDH Grant	566,443.11	266,547.89	80,470.16	11,879.47	0.00	925,340.63
			38351060 HEA Fetal Infant Mortality Rat	209,431.51	84,967.85	1,082.67	25,226.81	0.00	320,708.84
			38351064 HEA Child Safety Seat	0.00	0.00	3,455.85	0.00	0.00	3,455.85
			38351082 HEA Cities Readiness Grant	34,545.27	5,513.38	94,688.47	10,100.89	0.00	144,848.01
			38351087 HEA Hospital PreparednessGrant	55,504.92	25,193.86	40.29	0.00	0.00	80,739.07
			38351124 HEA TB Outpatient Grant	1,067,249.41	419,662.74	78,730.69	0.00	0.00	1,565,642.84
			38351133 HEA STD Grant STD	100,236.11	29,100.95	3,973.03	14,287.32	0.00	147,597.41
			38351134 HEA HIV AIDS Grant	545,037.34	112,742.00	30,580.00	4,440.66	0.00	692,800.00
			38351137 HEA Ryan White Grant	357,499.06	102,802.18	4,189,783.43	64,665.62	0.00	4,714,750.29
			38351138 HEA HIV Rapid Testing	(36,027.16)	0.00	0.00	0.00	0.00	(36,027.16)
			38351139 HEA Ryan White Medical Service	83,536.76	38,851.56	216.27	7,348.65	0.00	129,953.24
			38351146 HEA Emerg Preparedness Grant	392,319.27	113,593.29	33,363.74	107,651.36	0.00	646,927.66
			38351147 HEA Comm Based Violence Interruptn Grant	288,544.73	66,242.40	28,371.75	0.00	0.00	383,158.88
			38351163 HEA Health Promotion CPHE AllO	113,107.75	47,262.79	158.79	0.00	0.00	160,529.33
			38351166 HEA Tobacco Grant	37,414.16	13,409.79	3,700.96	9,279.06	0.00	63,803.97
			38351174 HEA CDC 1807 Grant	0.00	0.00	59,820.81	0.00	0.00	59,820.81
			38351204 HEA 103 Grant	100,838.26	37,729.04	5,479.00	0.00	0.00	144,046.30
			38351205 HEA 105 Grant	265,420.20	104,474.54	75,045.05	0.00	0.00	444,939.79
			38360450 HEA Grant in Aid	349,845.84	85,005.51	330,348.65	0.00	0.00	765,200.00
			38361900 HEA Prenatal Presumptive Eligi	93,408.41	38,094.69	1,596.90	0.00	0.00	133,100.00
			38362000 HEA Viral Hepatitis Grant	82,935.57	24,000.72	506.58	0.00	0.00	107,442.87
			38363200 HEA PPHF Grant	210,862.96	57,307.17	814.60	11,940.59	0.00	280,925.32
			38363300 HEA Friends of MACC	0.00	0.00	79,560.18	0.00	0.00	79,560.18
			38363600 HEA Opioid Overdose Reduction Grant	42,950.50	17,540.55	238.27	15,405.32	0.00	76,134.64
			38363610 HEA High Impact Area Opioid	79,586.32	20,491.82	3,837.42	17,274.99	0.00	121,190.55
			38363630 HEA PHEP COVID Grant	394,519.11	103,415.60	885,999.26	191,437.92	0.00	1,575,371.89
			38363640 HEA Immunizations - COVID	101,746.75	25,834.96	313,634.54	3,384.11	0.00	444,600.36
			38363650 HEA Behav Hea Crisis Resp Initiative	272,098.22	87,431.32	65,891.53	0.00	0.00	425,421.07
			38363660 HEA COVID Disparities Grant	14,774.28	4,670.33	72,727.97	0.00	0.00	92,172.58
			38363670 HEA A Step Ahead Grant	77,706.62	24,935.53	2,654.55	0.00	0.00	105,296.70
			38363690 HEA Comm Overdose Prev&Emp NACCHO Grant	0.00	0.00	162.49	98,668.42	0.00	98,830.91
			38363740 HEA EPA Air Monitoring Network Grant	0.00	0.00	64,825.00	0.00	0.00	64,825.00
			38363750 HEA NACCHO Community Violence Prevention	21,000.00	0.00	0.00	0.00	0.00	21,000.00
			38363800 HEA COVID Response Resilient Comm CCR	150,077.67	49,745.97	405,223.69	56,217.13	0.00	661,264.46
			38363910 HEA STD COVID Prevention Grant	258,001.68	94,895.21	6,159.02	33,396.12	0.00	392,452.03
			38363920 HEA Foundational Capabilities Grant	0.00	0.00	664,925.20	152,905.70	0.00	817,830.90
			38363930 HEA Public Health Infrastructure Grant	569,594.17	184,237.30	43,866.65	229,941.69	0.00	1,027,639.81
			38363940 HEA Local Asst & Tribal Consistency Fund	0.00	0.00	52,099.00	0.00	0.00	52,099.00
			38363950 HEA Opioid Abatement State Grant	566,019.50	156,745.38	155,642.85	58,183.73	0.00	936,591.46
			38363960 HEA SPARK Program Grant	18,630.57	5,646.98	1,769.96	1,776.04	0.00	27,823.55
		32201 HEA Donations Fund	38601000 HEA David Trowbridge Donation	0.00	0.00	1,628.11	0.00	0.00	1,628.11
	038 Health Total			**39,622,861.79**	**13,693,225.74**	**27,375,052.21**	**2,262,051.06**	**0.00**	**82,953,190.80**
	039 Public Library	10101 GSD General	39101010 LIB Administrative Support	1,588,252.67	531,054.24	255,470.36	0.00	0.00	2,374,777.27
			39101020 LIB Public Relations	347,758.48	147,218.47	49,953.95	0.00	0.00	544,930.90
			39101030 LIB Technical Services	1,022,391.84	373,083.93	3,529,052.27	0.00	0.00	4,924,528.04
			39101050 LIB Conference Center	219,386.04	70,936.22	1,856.00	0.00	0.00	292,178.26
			39101060 LIB Interlibrary Loan	60,554.67	20,686.48	6,270.44	0.00	0.00	87,511.59
			39101070 LIB Special Collections	765,714.54	293,262.94	14,300.08	0.00	0.00	1,073,277.56
			39101080 LIB Community Engagement	187,179.77	52,988.17	228.32	0.00	0.00	240,396.26
			39101090 LIB Limitless Libraries	516,512.65	192,456.81	1,260,435.36	0.00	0.00	1,969,404.82

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	039 Public Library	10101 GSD General	39102000 LIB Operation and Maintenance	2,531,412.10	986,405.06	2,399,047.81	0.00	0.00	5,916,864.97
			39102100 LIB Production Services	372,722.14	147,109.31	57,904.71	0.00	0.00	577,736.16
			39102500 LIB NECAT	207,180.42	73,438.94	12,906.85	0.00	0.00	293,526.21
			39103203 LIB BW Circulation	370,804.05	158,781.51	17,414.39	0.00	0.00	546,999.95
			39103206 LIB BW Children's Services	348,977.31	120,745.70	7,373.73	0.00	0.00	477,096.74
			39103207 LIB Reference Services	824,466.35	322,038.09	9,022.97	0.00	0.00	1,155,527.41
			39103211 LIB Teen Services	298,446.99	103,290.02	3,631.87	0.00	0.00	405,368.88
			39103212 LIB Digital Inclusion	211,283.49	81,029.25	4,092.04	0.00	0.00	296,404.78
			39103213 LIB Performing Artists	302,840.23	106,931.30	287.00	0.00	0.00	410,058.53
			39103230 LIB Public Technology Program	225,496.37	77,244.84	2,099.21	0.00	0.00	304,840.42
			39103240 LIB Studio NPL	222,050.16	70,695.66	68.60	0.00	0.00	292,814.42
			39103303 LIB Hermitage Branch	798,570.92	307,181.20	207,449.20	0.00	0.00	1,313,201.32
			39103304 LIB Edmondson Branch	773,306.33	268,683.00	214,540.18	0.00	0.00	1,256,529.51
			39103305 LIB Bellevue	995,427.67	331,839.10	55,990.41	0.00	0.00	1,383,257.18
			39103310 LIB Bordeaux	687,542.00	257,296.35	179,774.99	0.00	0.00	1,124,613.34
			39103315 LIB North Library	214,378.60	62,644.24	30,869.62	0.00	0.00	307,892.46
			39103320 LIB Donelson	765,511.67	278,036.05	39,550.27	0.00	0.00	1,083,097.99
			39103325 LIB East	267,417.28	92,310.22	32,149.81	0.00	0.00	391,877.31
			39103330 LIB Edgehill	199,834.13	66,774.93	37,561.61	0.00	0.00	304,170.67
			39103335 LIB Goodletsville	515,862.52	189,892.34	256,471.77	0.00	0.00	962,226.63
			39103340 LIB Green Hills	993,337.31	363,351.09	193,622.45	0.00	0.00	1,550,310.85
			39103345 LIB Hadley Park	224,353.25	74,111.73	25,680.06	0.00	0.00	324,145.04
			39103350 LIB Inglewood	406,452.82	162,154.87	38,685.92	0.00	0.00	607,293.61
			39103355 LIB Looby	208,003.90	70,199.54	45,044.85	0.00	0.00	323,248.29
			39103360 LIB Madison	846,000.24	317,310.72	128,800.51	0.00	0.00	1,292,111.47
			39103365 LIB Old Hickory	230,813.55	81,716.65	53,442.67	0.00	0.00	365,972.87
			39103370 LIB Pruitt	345,485.40	145,076.40	73,538.38	0.00	0.00	564,100.18
			39103375 LIB Richland Park	398,881.56	144,538.12	82,514.70	0.00	0.00	625,934.38
			39103380 LIB Southeast	837,367.41	323,036.38	25,771.15	0.00	0.00	1,186,174.94
			39103385 LIB Thompson Lane	354,676.12	144,115.63	50,459.59	0.00	0.00	549,251.34
			39103390 LIB Watkins Park	115,303.74	37,403.40	16,303.93	0.00	0.00	169,011.07
			39103401 LIB Archives	300,978.30	130,503.33	37,708.51	0.00	0.00	469,190.14
			39104061 LIB Equal Access	275,470.96	97,148.03	54,724.17	0.00	0.00	427,343.16
			39104081 LIB Web Computer Literacy ILS	558,509.47	180,307.77	118,083.83	0.00	0.00	856,901.07
			39104083 LIB Shared Systems Program	405,231.45	162,613.72	184,589.75	0.00	0.00	752,434.92
			39104085 LIB Be Well Program	12,615.62	4,729.39	0.00	0.00	0.00	17,345.01
			39104121 LIB Nash After-Zones Alliance	612,706.61	190,414.38	4,827,341.03	0.00	0.00	5,630,462.02
			39104151 LIB Bringing Books to Life	222,563.52	96,465.47	5,416.61	0.00	0.00	324,445.60
			39161000 x-LIB ALOB NonpayrollTrans Clear	0.00	0.00	1,440.00	0.00	0.00	1,440.00
		30003 General Fund 4% Reserve	39201000 4% LIB Public Library	0.00	0.00	5,990,264.09	15,496.00	0.00	6,005,760.09
		30216 American Rescue Plan Act-COVID Stim	39902024 LIB ARP HVAC Upgrades	0.00	0.00	57,647.09	0.00	0.00	57,647.09
			39902025 LIB Hermitage Branch Library Improv	0.00	0.00	63,751.88	0.00	0.00	63,751.88
			39902026 LIB Goodlettsville Branch Imprvmnts	0.00	0.00	37,169.30	0.00	0.00	37,169.30
			39902027 LIB Madison Branch Library Improvements	0.00	0.00	37,251.53	0.00	0.00	37,251.53
		30401 Library Services	39300100 LIB Library Services Interest	0.00	0.00	15,195.25	0.00	0.00	15,195.25
			39304043 LIB Disadv Grant- LCO Prog Key	0.00	0.00	10,000.00	0.00	0.00	10,000.00
			39304045 LIB Gen Lib Svcs GrantKey	0.00	0.00	420,500.00	0.00	0.00	420,500.00
			39304065 LIB EAP Deaf Hear Grant Key	0.00	0.00	88,000.00	0.00	0.00	88,000.00
			39304094 LIB IYL Neighborhood Builders	63,890.28	21,514.17	496.65	0.00	0.00	85,901.10
			39304101 LIB NAZA NPLF Grant	28,246.76	9,953.97	0.00	0.00	0.00	38,200.73
			39304110 LIB Education & Literacy NPLF Grant	314,474.16	88,668.89	0.00	0.00	0.00	403,143.05
			39304120 LIB Wishing Chair Productions NPLF Grant	57,413.83	10,539.37	0.00	0.00	0.00	67,953.20
			39304140 LIB Spec Collectns & Archives NPLF Grant	0.00	0.00	181.50	0.00	0.00	181.50
			39304150 LIB Changing Table Grant	0.00	0.00	3,899.25	0.00	0.00	3,899.25
		30404 Library Special Projects	39102500 LIB NECAT	0.00	0.00	557.50	0.00	0.00	557.50
			39706240 LIB Unrestricted Foundation Bk	0.00	0.00	638.43	0.00	0.00	638.43
			39706270 LIB Bordeaux LINKS FoundationB	0.00	0.00	2,340.19	0.00	0.00	2,340.19
			39706290 LIB Hermitage Kay Family Found	0.00	0.00	7,989.57	0.00	0.00	7,989.57
			39706340 LIB Edmondson Pk Spec Prog Fds	0.00	0.00	1,058.84	0.00	0.00	1,058.84
			39706355 LIB Main Childrens Program Funds	0.00	0.00	7,149.84	0.00	0.00	7,149.84
			39706360 LIB Main Library Program Fds	0.00	0.00	4,126.13	0.00	0.00	4,126.13
			39706365 LIB Main Teen Program Funds	0.00	0.00	6,886.70	0.00	0.00	6,886.70
			39706400 LIB East Spec Program Funds	0.00	0.00	400.00	0.00	0.00	400.00
			39706410 LIB Madison Spec Prog Funds	0.00	0.00	2,589.46	0.00	0.00	2,589.46
			39706450 LIB Bellevue Spec Program Fund	0.00	0.00	1,618.40	0.00	0.00	1,618.40
			39706470 LIB Edgehill Spec Program Fund	0.00	0.00	431.19	0.00	0.00	431.19
			39706480 LIB Goodlettsville Spec Prog	0.00	0.00	616.00	0.00	0.00	616.00
			39706500 LIB Hadley Park Spec Program	0.00	0.00	4,636.52	0.00	0.00	4,636.52
			39706520 LIB Looby Spec Program Funds	0.00	0.00	435.92	0.00	0.00	435.92
			39706530 LIB North Spec Program Funds	0.00	0.00	750.00	0.00	0.00	750.00
			39706540 LIB Old Hickory Spec Program	0.00	0.00	1,707.62	0.00	0.00	1,707.62
			39706550 LIB Pruitt Spec Program Funds	0.00	0.00	722.71	0.00	0.00	722.71
			39706570 LIB Southeast Spec Prog Funds	0.00	0.00	1,405.83	0.00	0.00	1,405.83
			39706580 LIB Thompson Lane Spec Prog	0.00	0.00	24.11	0.00	0.00	24.11
			39706590 LIB Watkins Park Spec Program	0.00	0.00	411.72	0.00	0.00	411.72
			39706600 LIB Special Events	0.00	0.00	147,904.20	0.00	0.00	147,904.20
			39706620 LIB Bellevue Friends Funds	0.00	0.00	16,602.99	0.00	0.00	16,602.99
			39706630 LIB Bordeaux Friends Funds	0.00	0.00	36.98	0.00	0.00	36.98
			39706640 LIB Donelson Friends Funds	0.00	0.00	8,062.67	0.00	0.00	8,062.67
			39706650 LIB East Friends Funds	0.00	0.00	393.06	0.00	0.00	393.06
			39706660 LIB Edgehill Friends Funds	0.00	0.00	946.33	0.00	0.00	946.33
			39706670 LIB Edmondson Pk Friends Funds	0.00	0.00	2,198.32	0.00	0.00	2,198.32
			39706680 LIB Goodlettsville Friends Fun	0.00	0.00	3,645.00	0.00	0.00	3,645.00
			39706690 LIB Green Hills Friends Funds	0.00	0.00	9,626.37	0.00	0.00	9,626.37
			39706700 LIB Hadley Park Friends Funds	0.00	0.00	441.18	0.00	0.00	441.18
			39706710 LIB Hermitage Friends Funds	0.00	0.00	10,314.20	0.00	0.00	10,314.20
			39706720 LIB Inglewood Friends Funds	0.00	0.00	2,452.63	0.00	0.00	2,452.63
			39706730 LIB Looby Friends Funds	0.00	0.00	1,316.30	0.00	0.00	1,316.30

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	039 Public Library	30404 Library Special Projects	39706750 LIB Madison Friends Funds	0.00	0.00	4,780.48	0.00	0.00	4,780.48
			39706760 LIB Main Friends Funds	0.00	0.00	1,606.90	0.00	0.00	1,606.90
			39706780 LIB Old Hickory Friends Funds	0.00	0.00	1,220.81	0.00	0.00	1,220.81
			39706800 LIB Richland Park Friends Fnds	0.00	0.00	1,667.00	0.00	0.00	1,667.00
			39706810 LIB Southeast Friends Funds	0.00	0.00	3,103.45	0.00	0.00	3,103.45
			39706830 LIB Thompson Ln Friends Funds	0.00	0.00	3,076.10	0.00	0.00	3,076.10
			39706870 LIB Limitless Libraries Bookmobile	0.00	0.00	110,605.00	0.00	0.00	110,605.00
			39706880 LIB NECAT Studio	0.00	0.00	3,092.54	0.00	0.00	3,092.54
		40017 GSD FY17 Capital Projects	39401017 LIB Maintenance	0.00	0.00	0.00	25,524.75	0.00	25,524.75
			39402017 LIB New Donelson Library	0.00	0.00	1,915.09	10,638.66	0.00	12,553.75
			39442017 LIB New Donelson Library-ITS	0.00	0.00	12,382.61	0.00	0.00	12,382.61
		40018 GSD FY18 Capital Projects	39401018 LIB Planning - Hadley Park	0.00	0.00	29,982.56	0.00	0.00	29,982.56
		40021 GSD FY21 Cap Projs RS2021-757	39400021 LIB General Maintenance	0.00	0.00	243,692.66	482,155.82	0.00	725,848.48
		40022 GSD FY22 Cap Projs RS2021-1201	39400022 LIB Major Repairs Systemwide	0.00	0.00	1,022,183.59	0.00	0.00	1,022,183.59
			39402022 LIB Master Plan - Hadley Park Branch	0.00	0.00	10,516.10	0.00	0.00	10,516.10
			39403022 LIB Main Library Infrastructure Repairs	0.00	0.00	188,004.43	159,539.27	0.00	347,543.70
		40023 GSD FY23 Cap Projs RS2023-1978	39400023 LIB Major Maintenance	0.00	0.00	842,173.65	0.00	0.00	842,173.65
		40024 GSD FY24 Cap Projs RS2024-194	39401024 LIB Green Hills Branch - Renovation	0.00	0.00	81,319.85	21,241.00	0.00	102,560.85
		40025 GSD FY25 Cap Projs RS2024-882	39402025 LIB Facilities Plan-Major Maint&Repairs	0.00	0.00	0.00	665,620.00	0.00	665,620.00
		40119 GSD FY19B Capital Projects	39401119 LIB Richland Park Branch Plan	0.00	0.00	863.76	0.00	0.00	863.76
	039 Public Library Total			**23,654,057.65**	**8,639,927.39**	**24,185,921.96**	**1,380,215.50**	**0.00**	**57,860,122.50**
	040 Parks	10101 GSD General	40101110 PAR Design/Construction Project	608,659.87	190,709.96	11,688.70	0.00	0.00	811,058.53
			40101210 PAR Grass Mowing Sessions	5,610,358.07	2,408,245.23	4,461,008.03	0.00	123,040.44	12,602,651.77
			40101220 PAR Facility Repair Sessions	1,666,973.28	691,553.43	5,886,830.39	0.00	0.00	8,245,357.10
			40101230 PAR Landscaping Sessions	1,324,414.52	437,003.18	376,640.26	0.00	0.00	2,138,057.96
			40101240 PAR Custodial Sessions	1,428,678.93	587,798.39	669,357.35	0.00	0.00	2,685,834.67
			40101310 PAR Usage Permits	216,172.20	72,448.69	8,597.44	0.00	0.00	297,218.33
			40101410 PAR Miles of Greenway Trails	651,917.13	185,120.02	6,368.98	0.00	0.00	843,406.13
			40103110 PAR Park Police Patrols	1,730,244.10	591,480.33	187,669.16	0.00	0.00	2,509,393.59
			40104110 PAR Comm Ctr Drop-in Activitie	7,489,268.91	2,446,559.92	583,611.90	0.00	0.00	10,519,440.73
			40104130 PAR Comm Recreation Seasonal	263,436.76	19,667.60	6,303.34	0.00	0.00	289,407.70
			40104140 PAR Comm Pools Aquatics	602,016.78	185,575.70	61,030.75	0.00	0.00	848,623.23
			40104310 PAR Organized Sports Leagues	0.00	0.00	77,329.48	0.00	0.00	77,329.48
			40104330 PAR Organized Sports Seasonal	6,280.00	1,000.03	6,486.22	0.00	0.00	13,766.25
			40104410 PAR Special Events Metro	119,408.10	39,248.56	40,125.19	0.00	0.00	198,781.85
			40104415 PAR After Hours Special Events	862,826.30	164,829.61	0.00	0.00	0.00	1,027,655.91
			40105110 PAR Comm Info Service	183,434.41	49,713.88	21,974.38	0.00	0.00	255,122.67
			40106110 PAR Arts/History Classes	895,644.45	319,799.52	103,215.73	0.00	0.00	1,318,659.70
			40106130 PAR Arts & History Seasonal	11,435.28	865.56	280.50	0.00	0.00	12,581.34
			40106210 PAR Environmental Ed Prog	1,300,935.44	447,598.48	37,077.44	0.00	0.00	1,785,611.36
			40106230 PAR Environmental Ed Seasonal	49,323.63	3,720.46	962.75	0.00	0.00	54,006.84
			40106240 PAR Instructors	252,002.49	23,762.60	152,991.09	0.00	0.00	428,756.18
			40107210 PAR Personnel Transactions	290,213.58	113,579.66	34,760.21	0.00	0.00	438,553.45
			40107310 PAR Payment Approvals	401,000.59	170,859.69	2,326,150.88	0.00	0.00	2,898,011.16
			40107410 PAR Purchasing Transactions	50,076.89	10,330.82	13,603.20	(22,229.09)	0.00	51,781.82
			40107610 PAR Dept Leadership Sessions	487,548.15	139,436.83	26,953.71	59.97	188,900.00	842,898.66
			40107710 PAR Safety Inspections	317,583.71	101,478.72	366,853.25	0.00	0.00	785,915.68
			40150110 PAR Ted Rhodes Golf Course	602,482.36	201,311.86	253,247.03	0.00	0.00	1,057,041.25
			40150120 PAR Ted Rhodes Golf Seasonal	54,044.79	4,104.63	21.25	0.00	0.00	58,170.67
			40150210 PAR Harpeth Hills Golf Course	673,603.08	266,165.14	387,902.14	0.00	0.00	1,327,670.36
			40150220 PAR Harpeth Hills Golf Seasona	83,494.57	6,321.27	11.00	0.00	0.00	89,826.84
			40150310 PAR Two Rivers Golf Course	658,652.58	318,651.73	246,510.94	0.00	0.00	1,223,815.25
			40150320 PAR Two Rivers Golf Seasonal	45,992.28	3,480.52	0.00	0.00	0.00	49,472.80
			40150410 PAR Shelby Park Golf Course	564,043.64	228,143.96	120,163.45	0.00	0.00	912,351.05
			40150420 PAR Shelby Golf Seasonal	15,347.01	1,160.05	11.00	0.00	0.00	16,518.06
			40150510 PAR Warner Golf Course	363,831.52	116,326.16	151,010.46	0.00	0.00	631,168.14
			40150520 PAR Warner Golf Seasonal	21,926.23	1,651.98	0.00	0.00	0.00	23,578.21
			40150610 PAR McCabe Golf Course	1,006,885.35	405,047.29	421,759.23	0.00	0.00	1,833,691.87
			40150620 PAR McCabe Golf Seasonal	46,030.21	3,487.07	21.25	0.00	0.00	49,538.53
			40150710 PAR Vinny Links Golf Course	106,189.70	65,927.88	64,030.85	0.00	0.00	236,148.43
			40150720 PAR Vinny Links Golf Seasonal	3,127.13	239.22	0.00	0.00	0.00	3,366.35
			40150810 PAR Parthenon	629,540.98	222,681.16	359,434.64	0.00	0.00	1,211,656.78
			40150820 PAR Parthenon Seasonal	1,723.11	123.36	172.75	0.00	0.00	2,019.22
			40150910 PAR Wave Country	0.00	0.00	489,570.14	0.00	0.00	489,570.14
			40150920 PAR Wave Country Seasonal	395,939.19	29,827.43	40,432.48	0.00	0.00	466,199.10
			40151010 PAR Sportsplex	1,994,849.09	704,020.04	1,321,808.86	0.00	0.00	4,020,677.99
			40151020 PAR Sportsplex Seasonal	154,754.61	12,601.80	2,073.50	0.00	0.00	169,429.91
			40151210 PAR Hamilton Creek Marina	135,186.45	57,162.24	59,458.27	0.00	0.00	251,806.96
		30003 General Fund 4% Reserve	40201000 4% PAR Parks	0.00	0.00	114,429.12	0.00	0.00	114,429.12
			40220100 4% PAR Structures/Facilities	0.00	0.00	2,193,533.79	0.00	0.00	2,193,533.79
			40220200 4% PAR Area Maintenance	0.00	0.00	3,918,903.47	0.00	0.00	3,918,903.47
			40230300 4% PAR Cultural Recreation	0.00	0.00	47,797.44	0.00	0.00	47,797.44
			40230400 4% PAR Revenue Producing Fac.	0.00	0.00	62,801.19	0.00	0.00	62,801.19
		30087 Parks Donations Fund	40701190 PAR Donations	0.00	0.00	93,516.22	0.00	0.00	93,516.22
			40701210 PAR Memorial Trees	0.00	0.00	7,288.00	0.00	0.00	7,288.00
		30112 COVID Reserve Post 2020	40902022 PAR COVID Reserve Post 2020	0.00	0.00	(133.88)	0.00	0.00	(133.88)
		30142 Storm/Flood 3/2021	40701420 PAR Storm/Flood 3/2021	0.00	0.00	395,600.25	0.00	0.00	395,600.25
		30168 Wind Event 3/3/2023	40702330 PAR Wind Event 3/3/2023	0.00	0.00	6,928.50	0.00	0.00	6,928.50
		30175 Equipment & Major Maintenance Fund	40702400 PAR EAB Tree Removal	0.00	0.00	1,771,600.75	0.00	0.00	1,771,600.75
			40702410 PAR Paving	0.00	0.00	229,831.45	0.00	0.00	229,831.45
			40702420 PAR Playgrounds	0.00	0.00	222,250.53	0.00	0.00	222,250.53
			40702440 PAR Building Mechanicals	0.00	0.00	43,772.79	0.00	0.00	43,772.79
			40702450 PAR Roof Replacement	0.00	0.00	825,532.57	0.00	0.00	825,532.57
			40702460 PAR Courts Repair-Tennis & Bsktball	0.00	0.00	1,004,076.09	0.00	0.00	1,004,076.09
		30196 Surplus Fund	40703400 PAR Surplus Playgrounds	0.00	0.00	1,590,937.46	0.00	0.00	1,590,937.46
			40703410 PAR Surplus Field Lighting	0.00	0.00	3,184,384.12	0.00	0.00	3,184,384.12
			40703430 PAR Surplus Paving	0.00	0.00	2,929,167.00	0.00	0.00	2,929,167.00
		30216 American Rescue Plan Act-COVID Stim	40902024 PAR ARP Brookmeade & Homeless	0.00	0.00	758,958.68	0.00	(115,944.00)	643,014.68

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	040 Parks	30216 American Rescue Plan Act-COVID Stim	40902026 PAR ARP HVAC Upgrades	0.00	0.00	206,262.00	0.00	0.00	206,262.00
			40902027 PAR Southeast Cmmnty Cntr Park Imprvmnts	0.00	0.00	0.00	246,472.41	0.00	246,472.41
			40902028 PAR Antioch Park Improvements	0.00	0.00	82,456.00	134,725.00	0.00	217,181.00
			40902029 PAR Whitfield Park Improvements	0.00	0.00	359,864.36	0.00	0.00	359,864.36
			40902030 PAR Dudley Park Improvements	0.00	0.00	0.00	417,186.25	0.00	417,186.25
			40902031 PAR Coleman Park Improvements	0.00	0.00	0.00	777,461.91	0.00	777,461.91
			40902032 PAR McFerrin Park Improvements	0.00	0.00	695,952.08	0.00	0.00	695,952.08
			40902033 PAR Bordeaux and Timothy Park Imprvments	0.00	0.00	2,271.48	1,148,589.20	0.00	1,150,860.68
		30801 Parks Special Projects	40301000 PAR Contribute-Recreation	77.54	0.00	42,536.25	0.00	0.00	42,613.79
			40301100 PAR Belmont-Easley Recreation	23,503.19	1,782.98	0.00	0.00	0.00	25,286.17
			40781000 PAR Stone Hall Improvements	0.00	0.00	8,900.00	0.00	0.00	8,900.00
			40782400 PAR NAZA Afterschool Program	70,381.60	7,484.14	189,347.14	0.00	0.00	267,212.88
			40782500 PAR Disabilities Program	(561.25)	80.33	29,489.84	0.00	0.00	29,008.92
			40782550 PAR OpportunityNow HomeBU ONLY	2,573.44	151.51	0.00	0.00	0.00	2,724.95
			40782560 PAR W&S Stream Mitigation	0.00	0.00	308,403.00	0.00	0.00	308,403.00
		30802 Parks Resale Inventory	40180000 PAR Resale Inventory	0.00	0.00	1,022,400.15	7,736.24	651,018.12	1,681,154.51
			40700900 PAR Golf Cart Rentals	0.00	0.00	1,388,047.75	0.00	0.00	1,388,047.75
		32300 Parks Department Grant Fund	40383900 PAR VCA CACFP 2020	35,364.72	5,627.99	392,831.11	0.00	0.00	433,823.82
			40783132 PAR FWOP Staffing Grant 01	51,447.19	3,905.38	1,237.43	0.00	0.00	56,590.00
			40783142 PAR Warner SWEAT Grant 01	31,232.45	2,338.82	0.00	0.00	0.00	33,571.27
			40783660 PAR Parthenon Museum Staff Grant	16,292.53	1,236.15	0.00	0.00	0.00	17,528.68
			40783665 PAR NPF Community Ctr Improvements 2022	0.00	0.00	2,737.64	0.00	0.00	2,737.64
			40783700 PAR Titans Digital Divide 2024	0.00	0.00	21,390.34	0.00	0.00	21,390.34
			40783710 PAR Fannie Mae Dees Dragon Maintenance	0.00	0.00	17,369.42	0.00	0.00	17,369.42
			40783730 PAR Parthenon Conferences 2025	0.00	0.00	4,753.44	0.00	0.00	4,753.44
		33000 Parks Master Plan	40704101 PAR Master Plan Proj Mgmt	66,101.67	21,793.27	0.00	0.00	0.00	87,894.94
		40009 GSD FY10 Capital Projects Fund	40407010 PAR Greenway Mill Creek	0.00	0.00	0.00	1,414.95	0.00	1,414.95
		40013 GSD FY13 Capital Projects Fund	40409013 X-PAR Deferred Maintenance	0.00	0.00	4,224.17	0.00	0.00	4,224.17
		40014 GSD FY14 Capital Projects	40403014 PAR Centennial Prk Master Plan	0.00	0.00	0.00	2,467.55	0.00	2,467.55
			40409014 PAR Deferred Maintenance	0.00	0.00	23,042.50	0.00	0.00	23,042.50
		40015 GSD FY15 Capital Projects	40401015 PAR Greenway Projects	0.00	0.00	6,622.73	0.00	0.00	6,622.73
			40406015 PAR Deferred Maintenance	0.00	0.00	20,229.02	0.00	0.00	20,229.02
		40016 GSD FY16 Capital Projects	40401016 PAR Greenway Projects	0.00	0.00	230,367.75	0.00	0.00	230,367.75
			40402016 PAR Open Space	0.00	0.00	3,054.48	0.00	0.00	3,054.48
			40403016 PAR Maintenance	0.00	0.00	3.14	0.00	0.00	3.14
		40017 GSD FY17 Capital Projects	40401017 PAR Greenways	0.00	0.00	146,126.92	93,945.00	0.00	240,071.92
			40403017 PAR Centennial Park	0.00	0.00	58,250.00	231,444.30	0.00	289,694.30
			40406017 PAR Maintenance/Small Park Imp	0.00	0.00	212,146.85	0.00	0.00	212,146.85
		40018 GSD FY18 Capital Projects	40404018 PAR Plan/Design Projects	0.00	0.00	250.00	131,289.75	0.00	131,539.75
		40021 GSD FY21 Cap Projs RS2021-757	40400021 PAR Bldgs-Repair/Replace Mechanical Sys	0.00	0.00	1,608,663.92	0.00	0.00	1,608,663.92
			40404021 PAR Playgrounds Systemwide	0.00	0.00	100,286.52	0.00	0.00	100,286.52
			40405021 PAR HVAC Park Facilities	0.00	0.00	9,586.91	0.00	0.00	9,586.91
			40409021 PAR Fort Negley Repairs	0.00	0.00	0.00	693.57	0.00	693.57
			40412021 PAR EAB Park Tree Inventory	0.00	0.00	50,695.60	0.00	0.00	50,695.60
			40414021 PAR Clinton Fisk Park Imprvmnts	0.00	0.00	48,585.84	0.00	0.00	48,585.84
			40415021 PAR Old Hickory Comm Ctr Playground Oth	0.00	0.00	1,462,845.01	218,947.63	0.00	1,681,792.64
			40416021 PAR Fair Park - Phase II	0.00	0.00	0.00	0.00	167,810.34	167,810.34
			40441221 PAR PB Hartman Park-Bathroom Facility	0.00	0.00	144,769.20	167,041.74	0.00	311,810.94
			40441521 PAR PB Bordx Gardens-Playgrnd/Pavilion	0.00	0.00	7,970.75	0.00	0.00	7,970.75
		40022 GSD FY22 Cap Projs RS2021-1201	40401022 PAR Wharf Park - Design	0.00	0.00	437,174.00	0.00	0.00	437,174.00
			40402022 PAR Old Hickory Commty Ctr	0.00	0.00	7,885,691.29	0.00	0.00	7,885,691.29
			40405022 PAR Roof Replacements	0.00	0.00	84,187.20	0.00	0.00	84,187.20
			40408022 PAR General Repairs Fund	0.00	0.00	1,232,493.11	0.00	0.00	1,232,493.11
			40409022 PAR Trinity Hills Park Devlpmnt Phase 1	0.00	0.00	0.00	116,524.17	0.00	116,524.17
			40411022 PAR Dist 30 Park - Master Plan / Design	0.00	0.00	106,298.55	13,781.22	0.00	120,079.77
			40412022 PAR 1st & Gay Park Devlpmnt Perm Housing	0.00	0.00	74,679.41	27,277.20	0.00	101,956.61
			40414022 PAR Greenways General Fund	0.00	0.00	30,779.71	17,326.08	0.00	48,105.79
			40415022 PAR Two Rivers Mansion - Events Pavilion	0.00	0.00	12,781.50	209,295.16	0.00	222,076.66
			40418022 PAR Global Mall	0.00	0.00	6,197,632.42	0.00	0.00	6,197,632.42
		40023 GSD FY23 Cap Projs RS2023-1978	40400023 PAR Old Hickory Closeout	0.00	0.00	2,855,509.11	0.00	0.00	2,855,509.11
			40401023 PAR Sunnyside Renovation Closeout	0.00	0.00	0.00	12,797.47	0.00	12,797.47
			40402023 PAR Fort Negley - Stonework & Constructn	0.00	0.00	836,795.44	3,000,000.00	0.00	3,836,795.44
			40405023 PAR Ted Rhodes Football Field	0.00	0.00	1,203,996.60	0.00	0.00	1,203,996.60
			40406023 PAR Madison Station Park Design	0.00	0.00	133,444.63	0.00	0.00	133,444.63
			40407023 PAR Mill Ridge Park - Construction	0.00	0.00	742,279.86	439,323.13	68,189.25	1,249,792.24
		40024 GSD FY24 Cap Projs RS2024-194	40400024 PAR Greenways Bridges	0.00	0.00	44,840.64	0.00	0.00	44,840.64
			40401024 PAR Update to Parks Master Plan	0.00	0.00	335,045.41	0.00	0.00	335,045.41
			40402024 PAR Building Mechanicals	0.00	0.00	2,546,531.71	0.00	0.00	2,546,531.71
			40403024 PAR Roof Replacement	0.00	0.00	2,352,740.80	0.00	0.00	2,352,740.80
			40404024 PAR Restroom Replacement	0.00	0.00	540,847.98	0.00	0.00	540,847.98
			40405024 PAR Paving	0.00	0.00	2,009,052.19	0.00	0.00	2,009,052.19
			40406024 PAR Electronic Gates Systemwide	0.00	0.00	906,387.81	0.00	0.00	906,387.81
			40407024 PAR Emerald Ash Borer	0.00	0.00	217,850.75	0.00	0.00	217,850.75
			40408024 PAR Mill Ridge Park	0.00	0.00	0.00	0.00	19,705.67	19,705.67
			40409024 PAR Mariposa Park	0.00	0.00	0.00	78,168.85	0.00	78,168.85
			40410024 PAR Parthenon HVAC / Building Seal	0.00	0.00	219,374.48	0.00	0.00	219,374.48
			40411024 PAR Public Sq Park Repairs / Imprvmnts	0.00	0.00	221,318.36	0.00	0.00	221,318.36
			40412024 PAR Parkwood Community Ctr Repairs	0.00	0.00	523,139.58	0.00	0.00	523,139.58
		40025 GSD FY25 Cap Projs RS2024-882	40400025 PAR Greenway Bridges & Boardwalk	0.00	0.00	10,563.90	0.00	0.00	10,563.90
			40402025 PAR Building Mechanicals	0.00	0.00	578,040.04	0.00	0.00	578,040.04
			40403025 PAR Roofing	0.00	0.00	294,189.63	0.00	0.00	294,189.63
			40404025 PAR Shelby Davidson SE Riverbnk Closeout	0.00	0.00	26,445.10	0.00	0.00	26,445.10
			40405025 PAR Paving	0.00	0.00	1,810,608.19	0.00	0.00	1,810,608.19
			40406025 PAR ADA Enhan-FDouglas Pk-Ellington Pkwy	0.00	0.00	3,092.00	0.00	0.00	3,092.00
			40407025 PAR Solar-MBldg,2Rivers,Madisn&Smith Ctr	0.00	0.00	29,612.10	0.00	0.00	29,612.10
		40113 GSD FY13B Capital Projects	40420113 X-PAR Paving/Maintenance	0.00	0.00	7,475.00	0.00	0.00	7,475.00
		40118 GSD FY18B Capital Projects	40404118 PAR General Maint County Wide	0.00	0.00	1,083.75	0.00	0.00	1,083.75
		40119 GSD FY19B Capital Projects	40401119 PAR Deferred Maint	0.00	0.00	1,456,517.67	0.00	0.00	1,456,517.67

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

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Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	040 Parks	40119 GSD FY19B Capital Projects	40402119 PAR Greenways	0.00	0.00	152,419.88	16,350.05	0.00	168,769.93
			40403119 PAR Mill Ridge Park Phase 1A	0.00	0.00	0.00	50,092.43	0.00	50,092.43
			40404119 PAR Ravenwood Park Phase 1A	0.00	0.00	241,605.92	278,850.54	0.00	520,456.46
		40220 GSD FY20B Cap Projs RS2020-213	40401220 PAR Davidson St Along Cumberland River	0.00	0.00	495.34	196,517.44	0.00	197,012.78
			40402220 PAR Sevier Mansion/Related Buildings	0.00	0.00	130,383.75	284,432.63	0.00	414,816.38
		40440 Parks Non-Bond Funded CapProj	40421040 PAR Golf Improvement	0.00	0.00	562,530.02	0.00	0.00	562,530.02
			40421050 PAR Centennial Master Plan Sup	0.00	0.00	3,100.00	28,624.45	0.00	31,724.45
			40421322 PAR Fort Negley Masterplan NPF 2021	0.00	0.00	0.00	464.35	0.00	464.35
			40421328 PAR MHC Aaittafama 2024	0.00	0.00	0.00	21,068.00	0.00	21,068.00
			40421329 PAR NPS ABPP Land Acquisition	0.00	0.00	0.00	4,124,765.17	0.00	4,124,765.17
	040 Parks Total			**34,673,910.53**	**12,095,222.23**	**84,759,690.68**	**12,472,904.72**	**1,102,719.82**	**145,104,447.98**
	041 Arts Commission	10101 GSD General	41106000 ART Public Art & Artist Devel	494,785.03	140,724.49	26,788.37	0.00	0.00	662,297.89
			41106100 ART Cultural Vitality Index	347,327.40	112,076.09	100,482.07	0.00	0.00	559,885.56
			41106200 ART Grants Development	60,902.50	16,993.74	24,259.36	0.00	0.00	102,155.60
			41106250 ART Organizational Development	249,635.10	75,503.26	43,611.09	0.00	0.00	368,749.45
		30003 General Fund 4% Reserve	41201000 4% ART Arts Commission	0.00	0.00	(1,379.23)	0.00	0.00	(1,379.23)
		32241 Arts Commission Grant Fund	41310260 ART TAC Arts Build Communities	0.00	0.00	0.00	(2,016.00)	0.00	(2,016.00)
			41310270 ART TAC Major Cultural Inst	0.00	0.00	(130.87)	0.00	0.00	(130.87)
		40014 GSD FY14 Capital Projects	41404114 ART Percent for the Arts	0.00	0.00	(4,998.38)	450.00	0.00	(4,548.38)
		40017 GSD FY17 Capital Projects	41404117 ART Percent for the Arts	0.00	0.00	0.00	0.00	(33,539.43)	(33,539.43)
		40018 GSD FY18 Capital Projects	41404018 ART Percent for the Arts	0.00	0.00	67,543.21	4,610.84	0.00	72,154.05
		40021 GSD FY21 Cap Projs RS2021-757	41404121 ART Percent for Arts	0.00	0.00	24,518.38	0.00	0.00	24,518.38
		40022 GSD FY22 Cap Projs RS2021-1201	41402222 ART PB Looby Commty Ctr Library Mural	0.00	0.00	67,524.72	0.00	0.00	67,524.72
			41404122 ART Percent for Arts	0.00	0.00	0.00	15,498.84	0.00	15,498.84
		40119 GSD FY19B Capital Projects	41404119 ART Percent for the Arts	0.00	0.00	41,326.40	98,690.01	0.00	140,016.41
		40220 GSD FY20B Cap Projs RS2020-213	41404220 ART Percent for the Arts	0.00	0.00	13,603.39	80,000.00	0.00	93,603.39
		45014 MNPS FY14 Capital Projects	41454114 ART Percent for the Arts	0.00	0.00	72,093.04	0.00	0.00	72,093.04
		45015 MNPS FY15 Capital Projects	41454115 ART Percent for the Arts	0.00	0.00	0.00	329,890.48	0.00	329,890.48
		45017 MNPS FY17 Capital Projects	41454117 ART Percent for the Arts	0.00	0.00	0.00	425,000.00	0.00	425,000.00
	041 Arts Commission Total			**1,152,650.03**	**345,297.58**	**475,241.55**	**952,124.17**	**(33,539.43)**	**2,891,773.90**
	042 Nashville Department of Transportation	10101 GSD General	42141110 NDOT GSD Developer Services	1,450,504.03	456,583.26	382,962.58	0.00	0.00	2,290,049.87
			42141210 NDOT GSD Traffic Engineering	468,588.80	159,714.28	89,019.53	0.00	0.00	717,322.61
			42141310 NDOT GSD Right of Way Permits	642,383.20	264,651.00	206,043.34	0.00	0.00	1,113,077.54
			42141410 NDOT GSD Park Spaces Off Street	0.00	0.00	109,039.15	0.00	0.00	109,039.15
			42141420 NDOT GSD Park Spaces On Street	0.00	0.00	63,100.00	0.00	0.00	63,100.00
			42141510 NDOT GSD Street Construction	1,248,357.16	430,402.38	137,305.82	0.00	0.00	1,816,065.36
			42141610 NDOT GSD Sidewalk Construction	331,281.06	66,924.30	13,744.50	0.00	0.00	411,949.86
			42141710 NDOT GSD ITS Construction	403,978.88	120,513.10	81,312.06	0.00	0.00	605,804.04
			42142110 NDOT GSD Roadway Maintenance	11,842,886.86	4,515,952.08	9,704,491.71	0.00	23,683.81	26,087,014.46
			42142180 NDOT GSD Film and Special Events	281,641.96	67,772.28	6,875.55	0.00	0.00	356,289.79
			42142210 NDOT GSD Emergency Response	301,282.47	123,159.84	189,904.21	0.00	0.00	614,346.52
			42142710 NDOT GSD Traffic Signal Maint	2,258,010.39	850,018.98	1,452,630.74	0.00	0.00	4,560,660.11
			42142832 NDOT GSD Traffic Sign & Marking	643,918.83	269,099.76	285,715.48	0.00	0.00	1,198,734.07
			42143700 NDOT GSD Brush Collection	1,528,595.64	648,171.86	2,184,927.00	0.00	0.00	4,361,694.50
			42143710 NDOT Beautification and Environment	0.00	0.00	128,221.76	0.00	0.00	128,221.76
			42143720 NDOT Street Sweeping	0.00	0.00	1,074,058.09	0.00	0.00	1,074,058.09
			42143740 NDOT Litter Education and Prevention	0.00	0.00	18,214.77	0.00	0.00	18,214.77
			42144710 NDOT GSD Compost Program	0.00	0.00	943,334.36	0.00	0.00	943,334.36
			42145210 NDOT TL Enforcement	613,547.14	194,930.79	14,525.92	0.00	0.00	823,003.85
			42145230 NDOT TL Permitting	427,985.11	129,123.08	87,644.03	0.00	0.00	644,752.22
			42146010 NDOT GSD Transport Systems Development	910,236.82	261,783.96	76,654.05	0.00	0.00	1,248,674.83
			42146020 NDOT GSD Active Transportation	950,809.92	254,137.07	190,830.24	0.00	0.00	1,395,777.23
			42161110 NDOT GSD Administration	2,796,507.56	859,242.88	1,566,661.26	0.00	0.00	5,222,411.70
			42161130 NDOT Dead Animal Collection	53,429.49	19,305.05	0.00	0.00	0.00	72,734.54
		18301 USD General	42192170 NDOT USD Roadway All Other	929,788.02	221,472.29	9,325,100.00	0.00	0.00	10,476,360.31
			42197110 NDOT USD Administration	0.00	0.00	24,800.00	0.00	0.00	24,800.00
		30003 General Fund 4% Reserve	42201000 4% NDOT GSD Public Works	0.00	0.00	986,933.26	237,266.24	0.00	1,224,199.50
			42204000 4% NDOT Div of Roads	0.00	0.00	15,128.41	0.00	0.00	15,128.41
			42206000 4% NDOT Div of Equipment	0.00	0.00	1,618,502.58	257,006.10	231,888.00	2,107,396.68
			42207000 4% NDOT Parking Division	0.00	0.00	2,067.00	0.00	0.00	2,067.00
		30175 Equipment & Major Maintenance Fund	42702400 NDOT Equip / Major Maintenance Repair	0.00	0.00	24,184.86	0.00	757,994.82	782,179.68
			42702410 NDOT EAB Tree Removal	0.00	0.00	716,508.30	0.00	0.00	716,508.30
		30196 Surplus Fund	42703410 NDOT Vision Zero Surplus Funds	0.00	0.00	266,104.39	0.00	0.00	266,104.39
			42703420 NDOT Traffic Calming Surplus Funds	0.00	0.00	2,057,419.75	0.00	0.00	2,057,419.75
			42703430 NDOT Sidewalks Surplus Funds	0.00	0.00	2,167,251.61	0.00	0.00	2,167,251.61
		30197 Storms/Tornadoes/Flooding 04/2025	42302025 NDOT Storms/Tornadoes/Flooding 04/2025	44,535.10	2,734.26	246,061.58	0.00	0.00	293,330.94
		30216 American Rescue Plan Act-COVID Stim	42902026 NDOT ARP HVAC Upgrades	0.00	0.00	1,593.45	45,389.24	0.00	46,982.69
			42902028 NDOT Particip Budget Traffic Calming	0.00	0.00	1,500,959.18	0.00	0.00	1,500,959.18
		30322 Metro Transit Operating Expense Fund	42301400 NDOT Transit Operating	30,535.81	10,605.27	0.00	0.00	0.00	41,141.08
		30359 Special Events Fund	42701500 NDOT Special Operations	44,366.40	9,064.50	0.00	0.00	0.00	53,430.90
		30408 NDOT Grants	42330400 NDOT TDOT TDM CMAQ Grant Phase 1	0.00	0.00	15,995.68	0.00	0.00	15,995.68
			42330500 NDOT CMAQ Transportation Mgmt Center	0.00	0.00	799,128.29	0.00	0.00	799,128.29
			42440030 NDOT TDM CMAQ Grant Phase 2	98,971.61	25,967.34	139,867.33	0.00	0.00	264,806.28
			42441200 NDOT Healthy Built Environments 25-26	0.00	0.00	2,481.12	0.00	0.00	2,481.12
		30508 NDOT Sidewalk	42702100 NDOT PedestrianBenefitZone 3	0.00	0.00	65,662.73	0.00	0.00	65,662.73
			42702110 NDOT PedestrianBenefitZone 4	0.00	0.00	63,301.60	0.00	0.00	63,301.60
			42703000 NDOT PedestrianBenefitZone 7	0.00	0.00	14,083.44	0.00	0.00	14,083.44
			42704100 NDOT PedestrianBenefitZone 6	0.00	0.00	47,821.30	0.00	0.00	47,821.30
			42704110 NDOT PedestrianBenefitZone 8	0.00	0.00	11,523.32	0.00	0.00	11,523.32
			42705100 NDOT PedestrianBenefitZone 5	0.00	0.00	14,632.57	0.00	0.00	14,632.57
			42705110 NDOT PedestrianBenefitZone 16	0.00	0.00	49,875.85	0.00	0.00	49,875.85
			42705130 NDOT PedestrianBenefitZone 1	0.00	0.00	13,925.34	0.00	0.00	13,925.34
			42705140 NDOT PedestrianBenefitZone 2	0.00	0.00	9,885.20	0.00	0.00	9,885.20
		30509 NDOT Surplus Parking Fund	42341400 NDOT Surplus Parking Funds	0.00	0.00	4,988,101.46	13,323.77	2,933,232.60	7,934,657.83
		30511 NDOT Paving	42707000 NDOT Paving	0.00	0.00	6,526,486.40	(7,447,112.32)	0.00	(920,625.92)
		30512 Parking Management Program	42302300 NDOT Park Spaces On Street	1,170,691.36	378,040.17	1,943,982.92	0.00	0.00	3,492,714.45
		40013 GSD FY13 Capital Projects Fund	42401013 NDOT Sidewalks GSD	0.00	0.00	152,869.03	0.00	0.00	152,869.03
			42406013 NDOT Road Projects GSD	0.00	0.00	10,162.50	0.00	0.00	10,162.50

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	042 Nashville Department of Transportation	40014 GSD FY14 Capital Projects	42401014 NDOT Sidewalks GSD	0.00	0.00	19,945.97	0.00	0.00	19,945.97
			42403014 NDOT Bikeways GSD	0.00	0.00	124,944.86	0.00	0.00	124,944.86
			42404014 NDOT Bridges GSD	0.00	0.00	161,399.51	0.00	0.00	161,399.51
			42411014 NDOT Bridges/Colverts-Redirected	0.00	0.00	194,864.80	0.00	0.00	194,864.80
			42413014 NDOT Bikeways-Redirect	0.00	0.00	156,039.62	0.00	0.00	156,039.62
			42415014 NDOT Traffic Calming-Redirect	0.00	0.00	5,905.00	26,120.41	0.00	32,025.41
		40015 GSD FY15 Capital Projects	42401015 NDOT Sidewalks GSD	0.00	0.00	150,237.37	16,326.00	0.00	166,563.37
			42402015 NDOT Paving/Resurfacing GSD	0.00	0.00	(2,901.98)	0.00	0.00	(2,901.98)
			42403015 NDOT Traffic/Signal Controls GSD	0.00	0.00	14,163.48	0.00	0.00	14,163.48
		40016 GSD FY16 Capital Projects	42402016 NDOT Paving GSD	0.00	0.00	66,239.25	0.00	0.00	66,239.25
			42404016 NDOT Roads Bridges Bikeways GSD	0.00	0.00	1,565,158.76	260,463.27	0.00	1,825,622.03
		40017 GSD FY17 Capital Projects	42401017 NDOT Sidewalks GSD	0.00	0.00	1,475,784.04	0.00	0.00	1,475,784.04
			42402017 NDOT Paving GSD	0.00	0.00	464,911.07	0.00	0.00	464,911.07
			42404017 NDOT Bridges GSD	0.00	0.00	7,895.03	0.00	0.00	7,895.03
			42406017 NDOT Roadway Improvements GSD	0.00	0.00	16,270.25	339,662.46	0.00	355,932.71
			42407017 NDOT Traffic Signalization GSD	0.00	0.00	37,466.26	0.00	0.00	37,466.26
			42408017 NDOT Road Reconstruction GSD	0.00	0.00	296,282.44	0.00	0.00	296,282.44
		40018 GSD FY18 Capital Projects	42401018 NDOT Paving GSD	0.00	0.00	2,825.74	0.00	0.00	2,825.74
			42402018 NDOT Sidewalks GSD	0.00	0.00	725,135.65	0.00	0.00	725,135.65
			42403018 NDOT Bikeways GSD	0.00	0.00	196.57	0.00	0.00	196.57
		40021 GSD FY21 Cap Projs RS2021-757	42400021 NDOT Madison Station Blvd-Phase 2	0.00	0.00	264,230.61	0.00	0.00	264,230.61
			42401021 NDOT Solid Waste	0.00	0.00	769,519.04	0.00	1,416,099.50	2,185,618.54
		40022 GSD FY22 Cap Projs RS2021-1201	42400022 NDOT State of Good Repair	0.00	0.00	5,737,964.73	0.00	0.00	5,737,964.73
			42404022 NDOT Traffic Mgmt Systems/Signal Upgrade	0.00	0.00	1,232,548.28	0.00	0.00	1,232,548.28
			42405022 NDOT Safety/Vision Zero/Traffic Calming	0.00	0.00	1,291,315.23	0.00	0.00	1,291,315.23
			42406022 NDOT Vision Zero Education	0.00	0.00	757,514.63	0.00	0.00	757,514.63
			42407022 NDOT Nolensville Pk Safety Audit Implemt	0.00	0.00	243,634.56	0.00	0.00	243,634.56
			42408022 NDOT Active Transportation/Bikeways	0.00	0.00	1,100,061.59	0.00	0.00	1,100,061.59
			42409022 NDOT Sidewalk Design & Construction	0.00	0.00	974,701.69	0.00	0.00	974,701.69
		40023 GSD FY23 Cap Projs RS2023-1978	42400023 NDOT State of Good Repair	0.00	0.00	10,780,481.50	0.00	0.00	10,780,481.50
			42401023 NDOT Safety /Vision Zero/Traffic Calming	0.00	0.00	4,281,323.30	0.00	0.00	4,281,323.30
			42402023 NDOT Active Transportation / Bikeways	0.00	0.00	2,665,310.10	125,383.18	0.00	2,790,693.28
			42403023 NDOT Traffic Mgmt Systems/Signal Upgrds	0.00	0.00	2,409,522.39	0.00	0.00	2,409,522.39
			42404023 NDOT Sidewalk Program	0.00	0.00	3,282,313.76	0.00	0.00	3,282,313.76
			42405023 NDOT Roadways	0.00	0.00	229,773.39	0.00	0.00	229,773.39
			42406023 NDOT Restoratn &Resilncy/Partnershp Fdng	0.00	0.00	54,364.74	392,473.36	0.00	446,838.10
		40024 GSD FY24 Cap Projs RS2024-194	42400024 NDOT State of Good Repair	0.00	0.00	22,186,766.46	376,643.56	0.00	22,563,410.02
			42401024 NDOT Safety/Vision Zero/Traffic Calm	0.00	0.00	1,780,516.88	0.00	0.00	1,780,516.88
			42402024 NDOT Sidewalk Program	0.00	0.00	4,002,802.55	389,171.00	0.00	4,391,973.55
			42403024 NDOT Active Transprtn/Bikeways	0.00	0.00	1,235,776.39	0.00	0.00	1,235,776.39
			42404024 NDOT Traffic Mgmt Systm/Signal Upgrd	0.00	0.00	493,941.97	0.00	0.00	493,941.97
			42407024 NDOT Transportation Planning	0.00	0.00	45,623.11	0.00	0.00	45,623.11
		40025 GSD FY25 Cap Projs RS2024-882	42400025 NDOT State of Good Repair	0.00	0.00	4,530,000.49	0.00	0.00	4,530,000.49
			42406025 NDOT East Bank Infrastructure & Grid	0.00	0.00	41,500.00	0.00	0.00	41,500.00
			42407025 NDOT Nashville Yards Infr Improvmnts	0.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00
		40118 GSD FY18B Capital Projects	42402118 NDOT Roadway Construct & Improve	0.00	0.00	26,989.79	0.00	0.00	26,989.79
			42403118 NDOT Traffic Management Program	0.00	0.00	72,366.15	0.00	0.00	72,366.15
		40119 GSD FY19B Capital Projects	42401119 NDOT Paving Program	0.00	0.00	1,505,585.98	0.00	0.00	1,505,585.98
			42402119 NDOT Sidewalks Program	0.00	0.00	9,737,513.67	0.00	0.00	9,737,513.67
			42403119 NDOT Road Program	0.00	0.00	687,374.27	0.00	0.00	687,374.27
			42404119 NDOT Bridges Program	0.00	0.00	1,823.00	0.00	0.00	1,823.00
			42406119 NDOT Traffic Mgmt Program	0.00	0.00	31,601.14	69,357.10	0.00	100,958.24
			42407119 NDOT Traffic Calming	0.00	0.00	19,000.00	0.00	0.00	19,000.00
			42408119 NDOT Bikeways Program	0.00	0.00	5,179.73	0.00	0.00	5,179.73
			42410119 x-NDOT Solid Waste-Landfill Repair	0.00	0.00	0.00	91,803.38	0.00	91,803.38
		40220 GSD FY20B Cap Projs RS2020-213	42400220 NDOT Traffic Management	0.00	0.00	13,462.50	100,141.25	0.00	113,603.75
			42401220 NDOT Paving Program	0.00	0.00	352,165.24	0.00	0.00	352,165.24
			42402220 NDOT Sidewalk Program	0.00	0.00	139,223.93	0.00	0.00	139,223.93
			42403220 NDOT Roadways/ROW Improv/Maintenance	0.00	0.00	13,786.83	55,023.05	0.00	68,809.88
			42404220 NDOT Solid Waste Equipment	0.00	0.00	6,175.84	0.00	0.00	6,175.84
		40300 GSD NDOT Construction	42412013 NDOT Development Infrastructure	0.00	0.00	30,436.25	0.00	0.00	30,436.25
			42412020 NDOT Sidewalks Lebanon Pike	0.00	0.00	41,394.79	1,041,303.11	0.00	1,082,697.90
			42412120 NDOT 2nd Ave Infrastructure Recovery	0.00	0.00	371.64	0.00	0.00	371.64
		40342 NDOT (Planning) Non-Bond Funded Ca	42440010 NDOT (Planning) InterestNon-BondCapProjs	0.00	0.00	12.75	0.00	0.00	12.75
		40442 NDOT Non-Bond Funded CapProjs	42440100 NDOT Interest Non-Bond Cap Projs	0.00	0.00	71,562.15	0.00	0.00	71,562.15
			42440300 NDOT CRRSAA Grant	0.00	0.00	242.00	0.00	0.00	242.00
			42440600 NDOT Clarksville Pike State Aid	0.00	0.00	4,542.34	0.00	0.00	4,542.34
			42440700 NDOT SMART Grant Project	0.00	0.00	1,560,263.92	0.00	0.00	1,560,263.92
			42440800 NDOT Paving Rpr & Resurfacing State Aid	0.00	0.00	3,944,262.72	0.00	0.00	3,944,262.72
			42441000 NDOT Franklin Limestone Rd State Aid	0.00	0.00	1,227,306.35	0.00	0.00	1,227,306.35
			42441300 NDOT Granny White Pike State Aid	0.00	0.00	788,437.31	0.00	0.00	788,437.31
		40472 CCA Non-Bond Funded Capital MOU	42411200 NDOT CCA MOU SECURITY IMPROVEMENTS	0.00	0.00	254,113.96	392,020.37	0.00	646,134.33
		42021 Transportation Plan FY21 Cap Projs	42403021 NDOT State of Good Repair - Paving	0.00	0.00	1,591,774.60	0.00	0.00	1,591,774.60
			42404021 NDOT State of Good Repair - Sidewalks	0.00	0.00	1,944,694.46	0.00	0.00	1,944,694.46
			42405021 NDOT State of Good Repair-Bridge Program	0.00	0.00	98,169.76	6,707.00	0.00	104,876.76
			42406021 NDOT State of Good Repair-BridgeLighting	0.00	0.00	329,851.55	0.00	0.00	329,851.55
			42407021 NDOT Sidewalks-Walk/BikeUpdates-LwrBroad	0.00	0.00	818,479.76	0.00	0.00	818,479.76
			42408021 NDOT Jefferson St Cap - Roadways ROW	0.00	0.00	743,905.82	0.00	0.00	743,905.82
			42409021 NDOT Restoration&Resiliency-Roadways/ROW	0.00	0.00	2,240,646.94	0.00	0.00	2,240,646.94
			42409121 NDOT East Bank - Planning	296.16	316.88	2,902,577.76	0.00	0.00	2,903,190.80
			42410021 NDOT SafetyVisionZero&TrafficCalmTrafMgt	0.00	0.00	2,622,322.91	0.00	0.00	2,622,322.91
			42411021 NDOT Active Transportation -Bikeways	0.00	0.00	673,532.16	35,000.00	0.00	708,532.16
			42414021 NDOT TrafficMgt&Signal Upgrd-Traf MgtPrg	0.00	0.00	731,663.83	0.00	0.00	731,663.83
			42415021 NDOT TrafficMgt&SignalUpgrd-Roadways/ROW	0.00	0.00	341,970.53	23,044.00	0.00	365,014.53
			42416021 NDOT Downtn NeighbrhdTrafficProj-Roadwys	0.00	0.00	78,610.96	0.00	0.00	78,610.96
			42417021 NDOT Info Tech - IT Upgrades	0.00	0.00	0.00	0.00	579,571.10	579,571.10
			42417121 NDOT Info Tech - IT Upgrades-NDOT	0.00	0.00	0.00	580,588.59	0.00	580,588.59
			42419021 NDOT Active Transprtn -Roadways/ROW	0.00	0.00	380,533.16	293,725.54	0.00	674,258.70

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	**042 Nashville Department of Transportation Total**			**29,473,129.78**	**10,339,686.66**	**167,737,816.13**	**(2,279,170.34)**	**5,942,469.83**	**211,213,932.06**
	044 Human Relations Commission	10101 GSD General	44100310 HRC Advoc Comp and Educ ACE	538,690.90	163,758.84	160,260.67	4,871.99	0.00	867,582.40
	044 Human Relations Commission Total			**538,690.90**	**163,758.84**	**160,260.67**	**4,871.99**	**0.00**	**867,582.40**
	047 Criminal Justice Planning	10101 GSD General	47102000 CJP Reporting Program	458,073.21	141,370.66	72,632.57	0.00	0.00	672,076.44
	047 Criminal Justice Planning Total			**458,073.21**	**141,370.66**	**72,632.57**	**0.00**	**0.00**	**672,076.44**
	049 Office of Emergency Management	10101 GSD General	49101000 OEM Administration	1,095,855.74	375,644.03	745,094.65	0.00	180,000.00	2,396,594.42
		30003 General Fund 4% Reserve	49201000 4% OEM Office of Emergency Mgt	0.00	0.00	203,054.08	0.00	0.00	203,054.08
		30099 COVID-19 Pandemic	49902020 OEM COVID-19	0.00	0.00	(38,920.00)	0.00	0.00	(38,920.00)
		30112 COVID Reserve Post 2020	49902022 OEM COVID Reserve Post 2020	0.00	0.00	(473.76)	0.00	0.00	(473.76)
		30119 Tornadoes 12/2021 Response/Relief	49712021 OEM Tornadoes 12/2021 Response/Relief	0.00	0.00	52,932.10	0.00	0.00	52,932.10
		30197 Storms/Tornadoes/Flooding 04/2025	49302025 OEM Storms/Tornadoes/Flooding 04/2025	12,853.06	0.00	3,993.48	0.00	0.00	16,846.54
		30216 American Rescue Plan Act-COVID Stim	49902024 OEM ARP Vehicles & Equipment	0.00	0.00	1,477.50	0.00	0.00	1,477.50
			49902025 OEM ARP Pandemic Emergency Response	0.00	0.00	85,701.80	0.00	0.00	85,701.80
		32250 OEM Grant Fund	49301295 OEM Port Security FY 21-24	0.00	0.00	337,500.00	0.00	0.00	337,500.00
			49301310 OEM Hazardous Matls Emerg Prep 22-23	0.00	0.00	30,923.80	0.00	0.00	30,923.80
			49301320 OEM 2022 Homeland Security 22-25	0.00	0.00	129,887.70	0.00	0.00	129,887.70
			49301360 OEM Emerg Mgt Performance FY21-FY23	0.00	0.00	(120.00)	0.00	0.00	(120.00)
			49301370 OEM UASI Grant 2023	0.00	0.00	30.88	0.00	0.00	30.88
			49301380 OEM Emerg Mgt Performance Grant 22-24	0.00	0.00	380,617.08	0.00	0.00	380,617.08
			49301390 OEM Homeland Security 23-26	0.00	0.00	43,988.77	0.00	0.00	43,988.77
	049 Office of Emergency Management Total			**1,108,708.80**	**375,644.03**	**1,975,688.08**	**0.00**	**180,000.00**	**3,640,040.91**
	051 Office of Family Safety	10101 GSD General	51101000 OFS Office of Family Safety	2,629,197.69	839,495.57	617,632.12	988,929.38	0.00	5,075,254.76
		30003 General Fund 4% Reserve	51201000 4% OFS Office of Family Safety	0.00	0.00	21,061.88	0.00	0.00	21,061.88
		30216 American Rescue Plan Act-COVID Stim	51902024 OFS American Rescue Plan I	138,603.35	36,004.76	412,668.88	0.00	0.00	587,276.99
		32051 OFS Grant Fund	51303400 OFS STOP Fatality Review Grant	65,458.30	21,665.09	5,447.80	0.00	0.00	92,571.19
			51303440 OFS VOCA Family Justice Ctr	196,884.70	74,221.77	120.28	0.00	0.00	271,226.75
			51303460 OFS State Symposium	7,787.50	1,196.32	80,121.58	0.00	0.00	89,105.40
			51303480 OFS DV Liaison	114,025.84	26,491.19	780.00	0.00	0.00	141,297.03
		32104 OFS Donations Fund	51301000 OFS Donations	0.00	0.00	6,439.46	0.00	0.00	6,439.46
		32233 Police VOCA OFS Grant	51303300 OFS VOCA Victim Svc Coordntr	0.00	0.00	231.97	0.00	0.00	231.97
	051 Office of Family Safety Total			**3,151,957.38**	**999,074.70**	**1,144,503.97**	**988,929.38**	**0.00**	**6,284,465.43**
	053 Office of Homeless Services	10101 GSD General	53101000 OHS Office of Homeless Services	1,982,216.01	580,874.00	1,292,956.12	0.00	55,944.00	3,911,990.13
			53101100 OHS Warming Shelter	194,418.47	41,305.36	731,619.32	0.00	0.00	967,343.15
			53104000 OHS Coordinated Entry	0.00	0.00	51.38	0.00	0.00	51.38
			53105000 OHS Critical Time Intervention	0.00	0.00	120,167.74	0.00	0.00	120,167.74
			53106000 OHS Day Service	0.00	0.00	450,000.00	0.00	0.00	450,000.00
			53107000 OHS SOAR Outreach Program	0.00	0.00	146,247.99	0.00	0.00	146,247.99
		30003 General Fund 4% Reserve	53201000 4% OHS Office of Homeless Srvcs	0.00	0.00	77,715.06	0.00	0.00	77,715.06
		30216 American Rescue Plan Act-COVID Stim	53902024 OHS ARP Housing First Supportive Servcs	0.00	0.00	2,545,501.89	0.00	0.00	2,545,501.89
			53902025 OHS ARP Interim Gap Housing	0.00	0.00	1,139,969.40	0.00	0.00	1,139,969.40
			53902026 OHS ARP Low Barrier Housing	273,881.09	90,496.02	2,365,374.15	0.00	0.00	2,729,751.26
			53902027 OHS American Rescue Plan I	232,174.98	57,256.42	92,691.09	0.00	55,944.00	438,066.49
			53902028 OHS ARP Strobel House	185,436.99	30,051.12	1,625,165.12	0.00	0.00	1,840,653.23
		32138 OHS Homelessness Grants Fund	53312300 OHS MHC MDHA CDBG	0.00	0.00	249,472.24	0.00	0.00	249,472.24
			53312500 OHS HMIS Dev Support	0.00	0.00	119,957.91	0.00	0.00	119,957.91
			53312710 OHS Nashville Coordinated Entry	60,930.33	20,847.66	67,577.43	0.00	0.00	149,355.42
			53313000 OHS COC Collaborative Applicant	0.00	0.00	298,769.19	0.00	0.00	298,769.19
	053 Office of Homeless Services Total			**2,929,057.87**	**820,830.58**	**11,323,236.03**	**0.00**	**111,888.00**	**15,185,012.48**
	054 Community Review Board	10101 GSD General	54101000 CRB Community Review Board	1,172,016.62	380,862.90	463,276.68	0.00	0.00	2,016,156.20
		30003 General Fund 4% Reserve	54201000 4% CRB Community Review Board	0.00	0.00	28,511.75	0.00	0.00	28,511.75
	054 Community Review Board Total			**1,172,016.62**	**380,862.90**	**491,788.43**	**0.00**	**0.00**	**2,044,667.95**
	060 Farmer's Market	30003 General Fund 4% Reserve	60201000 4% FAR Farmer's Market	0.00	0.00	73,232.53	(53,479.32)	380,697.20	400,450.41
		30099 COVID-19 Pandemic	60902020 FAR COVID-19	0.00	0.00	(1,048.63)	0.00	0.00	(1,048.63)
		30260 Farmers' Market Grant Fund	60301020 FAR Project Diabetes Grant 22 - 25	0.00	0.00	1,349.63	28,723.00	0.00	30,072.63
		60152 Farmers Market	60511000 FAR Facility Mgmt Program	641,430.66	220,021.17	1,964,967.33	76,500.00	0.00	2,902,919.16
			60511400 FAR Grow Local Kitchen	0.00	0.00	17,064.07	0.00	0.00	17,064.07
			60512000 FAR Marketing Service Program	3,450.46	278.97	97,798.79	51,000.00	0.00	152,528.22
			60513000 FAR Non Alloc Financial Trans	0.00	0.00	378,562.96	0.00	0.00	378,562.96
	060 Farmer's Market Total			**644,881.12**	**220,300.14**	**2,531,926.68**	**102,743.68**	**380,697.20**	**3,880,548.82**
	061 Municipal Auditorium	30216 American Rescue Plan Act-COVID Stim	61902024 MUN ARPA (RS2021-966)	0.00	0.00	148,142.18	0.00	0.00	148,142.18
		40021 GSD FY21 Cap Projs RS2021-757	61400021 MUN Plumbing HVAC Repairs/Reno	0.00	0.00	584,780.26	0.00	213,564.00	798,344.26
		60161 Municipal Auditorium	61400021 MUN Plumbing HVAC Repairs/Reno	0.00	0.00	5,339.10	0.00	0.00	5,339.10
			61501510 MUN Administration	775,333.42	255,342.86	2,338,006.50	286,800.00	0.00	3,655,482.78
	061 Municipal Auditorium Total			**775,333.42**	**255,342.86**	**3,076,268.04**	**286,800.00**	**213,564.00**	**4,607,308.32**
	062 State Fair Board	30197 Storms/Tornadoes/Flooding 04/2025	62302025 BFC Storms/Tornadoes/Flooding 04/2025	0.00	0.00	30,003.44	0.00	0.00	30,003.44
		30262 Fair Commission Sponsorships/Grants	62701000 BFC D&D Events	0.00	0.00	2,917.90	0.00	0.00	2,917.90
		40017 GSD FY17 Capital Projects	62401017 BFC Fairgrounds Improvements	0.00	0.00	0.00	0.00	75,697.70	75,697.70
		40022 GSD FY22 Cap Projs RS2021-1201	62401022 BFC Fairgrounds Infrastructure	0.00	0.00	0.00	0.00	4,870,827.82	4,870,827.82
		40023 GSD FY23 Cap Projs RS2023-1978	62401023 BFC Fairgrounds Campus Completion	0.00	0.00	0.00	0.00	1,286,509.85	1,286,509.85
		60156 Fair Commission	62501000 BFC Administration	0.00	0.00	14,661.00	0.00	0.00	14,661.00
			62507000 BFC Tennessee State Fair Prog	325,255.24	79,978.72	1,595,652.91	116,111.76	0.00	2,116,998.63
			62507100 BFC Flea Market Program	452,667.83	142,766.54	895,783.18	68,954.45	0.00	1,560,172.00
			62507200 BFC Corporate Sales Program	514,300.08	181,027.56	1,125,405.07	50,618.81	0.00	1,871,351.52
			62507400 BFC Leases & Agreements	128,519.14	44,036.19	234,504.89	22,907.20	0.00	429,967.42
	062 State Fair Board Total			**1,420,742.29**	**447,809.01**	**3,898,928.39**	**258,592.22**	**6,233,035.37**	**12,259,107.28**
	064 Sports Authority	10101 GSD General	64101100 SPO Sports Authority Admin	0.00	0.00	0.00	1,789,300.00	0.00	1,789,300.00
		30003 General Fund 4% Reserve	64201000 4% SPA Sports Authority	0.00	0.00	277,752.87	0.00	1,508.92	279,261.79
		30276 SPA Pub Fac Arena Revenue 98	64301000 SPA Pub Fac Arena Rev 98	49,680.12	3,710.67	16,225.99	5,810.76	0.00	75,427.54
		30277 SPA Stadium Capital	64700100 SPA Stadium Capital Revenue	0.00	0.00	0.00	2,649,505.07	0.00	2,649,505.07
		30281 SPA Stadium $2 Ticket Tax	64720100 SPA Stadium $2 Ticket Tax Rev	0.00	0.00	0.00	5,900,000.00	0.00	5,900,000.00
		30288 SPA Arena Account 2019	64740200 SPA Arena Account 2019	0.00	0.00	20,756,698.95	5,477,077.50	0.00	26,233,776.45
		30289 SPA Arena Revenue 2019	64740300 SPA Arena Revenue 2019	117,430.71	24,296.38	1,417,375.03	1,047,502.26	0.00	2,606,604.38
		30290 SPA MLS Soccer Tax Revenue Fund	64740400 SPA MLS Soccer Tax Revenue	0.00	0.00	0.00	3,830,295.36	0.00	3,830,295.36
		30291 SPA MLS Soccer Lease Revenue Fund	64740450 SPA MLS Soccer Lease Revenue	0.00	0.00	0.00	5,852,860.51	0.00	5,852,860.51
		30294 SPA MLS Soccer 2020 Tax Revenue Tr	64740410 SPA MLS Soccer 2020 Tax Revenue Trust	0.00	0.00	2,000.00	6,196,674.16	0.00	6,198,674.16
		30295 SPA MLS Soccer Lease Revenue Trust	64740460 SPA MLS Soccer Lease Revenue Trust Acct	0.00	0.00	0.00	5,743,414.39	0.00	5,743,414.39
		30350 SPA Ballpark Revenue 2013A	64701100 SPA Ballpark Revenue 2013A	0.00	0.00	2,200.00	0.00	2,677,585.11	2,679,785.11
		30351 SPA Ballpark Revenue 2013B	64701200 SPA Ballpark Revenue 2013B	0.00	0.00	132,000.00	0.00	1,166,767.72	1,298,767.72

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	064 Sports Authority	31260 SPA Stadium Revenue 2023	64713000 SPA Stadium Revenue 2023	0.00	0.00	0.00	34,424,015.44	0.00	34,424,015.44
			64713100 SPA Stadium $3 Ticket Tax Revenue	0.00	0.00	0.00	8,696,532.20	0.00	8,696,532.20
			64713300 SPA Stadium Campus Sales Tax Revenue	0.00	0.00	0.00	933,290.09	0.00	933,290.09
		31261 SPA Stadium Revenue - A/B Indenture	64714100 SPA Stadium Revenue - A/B Indenture	0.00	0.00	0.00	41,865,795.17	0.00	41,865,795.17
		31262 SPA Stadium Revenue - C/D Indenture	64715100 SPA Stadium Revenue - C/D Indenture	0.00	0.00	0.00	4,127,621.71	0.00	4,127,621.71
		31264 SPA Stadium PSL Sales Revenue	64713500 SPA Stadium PSL Sales Revenue	0.00	0.00	0.00	111,115,011.26	0.00	111,115,011.26
		31266	64713700 SPA Stadium Trust Disbursmnt Paymnt Acct	0.00	0.00	0.00	452,751,152.32	0.00	452,751,152.32
		31267	64713800 SPA Stadium Revenue - CD/AB Indenture	0.00	0.00	0.00	19,959,863.24	0.00	19,959,863.24
		40019 GSD FY19 Cap Projs RS2018-1328	64401019 SPA MLS Infrastructure	0.00	0.00	0.00	0.00	5,301.41	5,301.41
		40298 SPA MLS Soccer Constr Rev Bds 2020	64401430 SPA MLS Soccer Bd Proceeds COI	0.00	0.00	12,631.42	0.00	0.00	12,631.42
		40304 SPA Stadium Project Rev Bonds 2023A	64401500 SPA Stad Proj 2023A Bond Proceeds	0.00	0.00	0.00	115,575,712.08	0.00	115,575,712.08
		40305 SPA Stadium Project Rev Bonds 2023A	64401510 SPA Stad Proj 2023A Bond COI	0.00	0.00	204,751.04	704.30	0.00	205,455.34
		40306 SPA Stadium Project Rev Bonds 2023E	64401520 SPA Stad Proj 2023B Bond Proceeds	0.00	0.00	0.00	26,411,435.68	0.00	26,411,435.68
		40307 SPA Stadium Project Rev Bonds 2023E	64401530 SPA Stad Proj 2023B Bond COI	0.00	0.00	46,837.76	161.12	0.00	46,998.88
		40308 SPA Stadium Project Rev Bonds 2023C	64401540 SPA Stad Proj 2023C Bond Proceeds	0.00	0.00	1,000.00	20,225,178.94	0.00	20,226,178.94
		40309 SPA Stadium Project Rev Bonds 2023C	64401550 SPA Stad Proj 2023C Bond COI	0.00	0.00	35,794.93	449.23	0.00	36,244.16
		40310 SPA Stadium Proj Rev Bds Taxable 202	64401560 SPA Stad Proj Taxable 2023D Bd Proceeds	0.00	0.00	0.00	66,062,830.49	0.00	66,062,830.49
		40311 SPA Stad Proj Rev Bds Taxable 2023D	64401570 SPA Stad Proj Taxable 2023D Bds COI	0.00	0.00	192,284.60	262.68	0.00	192,547.28
		40312 SPA Stad Proj 2023C/D NonTax Rev Li	64401580 SPA Stad Proj 2023C/D NonTax Rev Liqudty	0.00	0.00	0.00	4,674,372.49	0.00	4,674,372.49
		40313 SPA New Titans Stadium Construction I	64401600 SPA Metro New Stadium Contribution	0.00	0.00	0.00	228,265,157.19	0.00	228,265,157.19
			64401610 SPA Titans New Stadium Contribution	0.00	0.00	0.00	85,994,969.95	0.00	85,994,969.95
			64401620 SPA State New Stadium Contribution	0.00	0.00	0.00	120,534,524.41	0.00	120,534,524.41
			64401630 SPA New Stadium PSL Sales Contribution	0.00	0.00	0.00	111,115,011.26	0.00	111,115,011.26
		49964 SPA CAFR Elimination	64409999 SPA CAFR Elimination	0.00	0.00	0.00	0.00	(3,844,352.83)	(3,844,352.83)
		60008 SPA Sports Authority Component Unit	64303000 SPA Facilities Management	301,978.62	87,458.15	1,406,688.91	0.00	0.00	1,796,125.68
		91264 SPA Bonded Debt & Interest	64708000 SPA Bonded Debt & Interest	29,418.63	0.00	0.00	0.00	0.00	29,418.63
		91364 SPA General Fixed Assets	64709000 SPA General Fixed Assets	0.00	0.00	24,126,300.90	(353,679,010.92)	0.00	(329,552,710.02)
		31265 Stadium Authority Contribution Revenue	64713600 SPA Stadium Authority Contribution Rev	0.00	0.00	10,000.00	228,265,157.19	0.00	228,275,157.19
	064 Sports Authority Total			**498,508.08**	**115,465.20**	**48,640,542.40**	**1,365,812,637.53**	**6,810.33**	**1,415,073,963.54**
	065 Water and Sewer - Stormwater Services	37039 W&S SW Flood 2010 Home Buyouts	65801170 W&S SW SevereRepetitiveLossAcq	0.00	0.00	331,091.70	0.00	1,339,770.64	1,670,862.34
			65801190 W&S SW Mill Creek RiskMgt Proj	0.00	0.00	40,000.00	0.00	91,412.26	131,412.26
			65801230 W&S SW Seven Mile Creek Buyout	0.00	0.00	88,515.71	0.00	1,985,695.12	2,074,210.83
		37040 W&S Flood 2010 Capital	01900510 ADM W&S Flood Cap Proj Revenue	0.00	0.00	960,409.48	0.00	0.00	960,409.48
		37041 W&S Stormwater Tree Bank	65791001 W&S Stormwater Tree Bank	0.00	0.00	684,485.12	0.00	0.00	684,485.12
		37100 X-Stormwater	65701719 W&S Countywide Home Buyouts	0.00	0.00	0.00	0.00	532,348.59	532,348.59
		37150 W&S SW Tree Canopy Fund	65702100 W&S SW Tree Canopy Fund	0.00	0.00	2,398,937.00	0.00	0.00	2,398,937.00
		40022 GSD FY22 Cap Projs RS2021-1201	65403022 W&S SW County-wide Projects	0.00	0.00	350.00	0.00	1,979,452.58	1,979,802.58
			65404022 W&S SW Engineering & Design	0.00	0.00	0.00	0.00	324,485.62	324,485.62
		41021 W&S GSD Stormwater FY21 SF Cap P	65401021 W&S SW State of Good Repair-SW Projs	0.00	0.00	5,249.85	0.00	644,602.76	649,852.61
		41119 W&S GSD StormwaterS/F FY19BCap	65411119 W&S Stormwater FY19B SF Projs	0.00	0.00	0.00	0.00	35,389.68	35,389.68
		47346 W&S SW Capital Improvements	65412020 W&S SW Gen Capital Projects	0.00	0.00	286,989.97	0.00	0.00	286,989.97
			65412030 W&S SW Flood Loss	0.00	0.00	0.00	0.00	1,688,283.53	1,688,283.53
			65412500 W&S SW Non-Infrastructure FA Cap Imp	0.00	0.00	0.00	0.00	1,039,178.00	1,039,178.00
		47465 W&S Non-Bond Funded Cap Projs	65400200 W&S SW Cap Constrctn/Remedial Maint FY23	0.00	0.00	(30,500.00)	(17,223.08)	10,564,692.56	10,516,969.48
			65400300 W&S SW Engineering	0.00	0.00	2,684,045.48	0.00	1,947,467.53	4,631,513.01
			65400400 W&S SW Compl Assist/Mastr Plann'g FY23	0.00	0.00	(2,162,706.67)	0.00	3,340,603.60	1,177,896.93
		67411 W&S SW Stormwater Revenue	65582000 W&S SW Stormwater Revenue	0.00	0.00	0.00	(205,724.28)	38,258,083.25	38,052,358.97
			65582500 W&S SW Non-Infrastructure FAs	(238,250.59)	238,250.59	0.00	0.00	306,103.68	306,103.68
			65582700 W&S SW Elimination	0.00	0.00	0.00	0.00	(55,865,458.15)	(55,865,458.15)
		67431 W&S SW Stormwater Operating	65581750 W&S SW Stormwater Pump Station	0.00	0.00	128,257.25	0.00	0.00	128,257.25
			65581800 W&S SW Gen Admin	953,117.90	315,997.96	1,490,377.62	1,094,100.00	9,520,800.00	13,374,393.48
			65581810 W&S SW Devel Review & Permit	1,003,426.59	361,884.75	479,803.85	0.00	0.00	1,845,115.19
			65581820 W&S SW Master Plan	378,588.59	123,485.47	52,112.85	0.00	0.00	554,186.91
			65581830 W&S SW Routine Maint	3,412,876.26	1,344,659.60	1,648,176.72	0.00	0.00	6,405,712.58
			65581840 W&S SW Water Quality	1,910,214.14	594,859.65	881,533.22	0.00	0.00	3,386,607.01
			65581850 W&S SW Remedial Maint	370,049.07	119,196.07	270,311.86	0.00	0.00	759,557.00
			65581860 W&S SW RM C Class Projects	0.00	0.00	4,112,143.77	0.00	2,800.00	4,114,943.77
			65581870 W&S SW Street Sweeping Program	0.00	0.00	14,184.56	0.00	0.00	14,184.56
			65581880 W&S SW Capital Projects NonBnd	7,791.41	0.00	509.12	0.00	0.00	8,300.53
			65581890 W&S SW Parks Asst Home Buyout	185,510.69	13,178.18	0.00	0.00	0.00	198,688.87
			65581900 W&S SW Stormwater Revenue	0.00	0.00	0.00	108,445.34	0.00	108,445.34
			65581980 W&S SW Soil Conservation	58,425.43	22,479.21	1,749.27	0.00	0.00	82,653.91
			65581990 W&S SW Urban Forestry	486,393.64	163,833.35	1,130,937.56	0.00	0.00	1,781,164.55
	065 Water and Sewer - Stormwater Services Total			**8,528,143.13**	**3,297,824.83**	**15,496,965.29**	**979,597.98**	**17,735,711.25**	**46,038,242.48**
	065 Water and Sewer - Water Services	27312 W&S Debt Service	65550000 W&S Debt Service	0.00	0.00	46,441,388.08	44,000.00	409,509,660.16	455,995,048.24
		27345 W&S 2017A Debt Service Reserve	65560345 W&S 2017A Debt Reserve	0.00	0.00	0.00	0.00	1,314,562.53	1,314,562.53
		27346 W&S 2017B Debt Service Reserve	65560346 W&S 2017B Debt Reserve	0.00	0.00	0.00	0.00	2,846,609.90	2,846,609.90
		40022 GSD FY22 Cap Projs RS2021-1201	65402122 W&S PB Upgrade Drains Moormans Arm	0.00	0.00	0.00	0.00	45,044.44	45,044.44
		40024 GSD FY24 Cap Projs RS2024-194	65402024 W&S Customer Info System (CIS)	0.00	0.00	118,357.73	0.00	0.00	118,357.73
		47335 W&S Extension & Replacement	65490165 W&S Consent Decree Projects 47335	0.00	0.00	(69,433.32)	0.00	0.00	(69,433.32)
			65530101 W&S Misc InfoSys Imprv	0.00	0.00	0.00	0.00	1,016,804.03	1,016,804.03
			65530103 W&S CWWTP Misc Imprv	501,788.87	177,357.14	459.20	0.00	13,636,856.78	14,316,461.99
			65530104 W&S DCWWTP Misc Imprv	0.00	0.00	0.00	0.00	4,749,557.98	4,749,557.98
			65530105 W&S WCWWTP Misc Imprv	0.00	0.00	0.00	0.00	4,902,614.95	4,902,614.95
			65530106 W&S OMH WTP Misc Imprv	361,999.57	127,127.37	664.20	0.00	3,122,551.71	3,612,342.85
			65530107 W&S KRH WTP Misc Imprv	167,408.35	63,512.83	98.40	0.00	3,705,721.70	3,936,741.28
			65530110 W&S CSC-CUD Residentl AMR 47335	0.00	0.00	0.00	0.00	3,654,267.90	3,654,267.90
			65530112 W&S Gen Facilities Impr	0.00	0.00	0.00	0.00	4,095,445.67	4,095,445.67
			65530113 W&S TDOT Misc Projects	0.00	0.00	0.00	0.00	1,343,150.01	1,343,150.01
			65530117 W&S Water Audit 03WG5	0.00	0.00	0.00	0.00	12,338,518.96	12,338,518.96
			65530118 W&S New Water Taps	0.00	0.00	0.00	0.00	3,634.45	3,634.45
			65530120 W&S Lay & Deed Water	0.00	0.00	0.00	0.00	10,138,867.75	10,138,867.75
			65530124 W&S Misc Distr Syst Projs	0.00	0.00	0.00	0.00	9,182,363.40	9,182,363.40
			65530131 W&S WPS Misc Improvements	0.00	0.00	0.00	0.00	1,659,809.74	1,659,809.74
			65530132 W&S WRES Misc Improvements	0.00	0.00	0.00	0.00	21,290,731.22	21,290,731.22
			65530133 W&S Lay & Deed Sewer	0.00	0.00	0.00	0.00	12,162,500.34	12,162,500.34
			65530138 W&S Misc Sewer Imprvmnts	0.00	0.00	0.00	0.00	1,682,116.82	1,682,116.82
			65530143 W&S SPS Misc Improvements	0.00	0.00	0.00	0.00	2,916,006.07	2,916,006.07

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

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Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	065 Water and Sewer - Water Services	47335 W&S Extension & Replacement	65530144 W&S Gen Captl Prog Mgmt	0.00	0.00	0.00	0.00	1,365,535.09	1,365,535.09
			65530164 W&S OAP Misc Sewer Reh	0.00	0.00	0.00	0.00	9,646,620.98	9,646,620.98
			65530173 W&S OAP CTE/Dept ProgMgt	0.00	0.00	0.00	0.00	3,035,520.54	3,035,520.54
			65530177 W&S Laboratory Upgrades	13,732.23	4,914.03	0.00	0.00	124,089.64	142,735.90
			65530225 W&S CSC Specl Loc AMR Meters	0.00	0.00	0.00	0.00	160,347.24	160,347.24
			65530246 W&S Mobile Dispatching System	0.00	0.00	0.00	0.00	20,210.64	20,210.64
			65530276 W&S Cust Info Syst Replacement	0.00	0.00	0.00	0.00	343,580.89	343,580.89
			65572120 W&S Ext & Replace Debt Service	0.00	0.00	11,472,806.26	25,400.00	0.00	11,498,206.26
			65572130 W&S Ext & Replace Capital	0.00	0.00	117,050,019.50	0.00	8,105,795.47	125,155,814.97
			65572150 W&S Capital Comm EQP	0.00	0.00	0.00	0.00	10,029,252.18	10,029,252.18
			65572160 W&S Capital MIS Upgr	313,725.31	99,741.28	0.00	(404,212.81)	0.00	9,253.78
			65572161 W&S WIR Water Infrastructure Replacement	0.00	0.00	0.00	0.00	27,241,658.31	27,241,658.31
			65572162 W&S SIR Sewer Infrastructure Replacement	0.00	0.00	0.00	0.00	22,575,063.07	22,575,063.07
			65572171 W&S Capital Meter Prog	125,695.92	56,799.66	0.00	(178,163.60)	0.00	4,331.98
			65572225 W&S Financial Support Capital	436,476.36	173,562.30	114.80	(596,439.38)	0.00	13,714.08
			65572271 W&S Engr Admin - Capital	184,823.93	55,219.03	442.80	(234,495.94)	0.00	5,989.82
			65572272 W&S Engr Desgin - Capital	2,606,008.77	863,648.00	1,512.90	(3,388,129.44)	0.00	83,040.23
			65572274 W&S Engr OAP Sup - Capital	560,624.86	152,539.82	1,052.55	(697,925.98)	0.00	16,291.25
			65572276 W&S Engr Planning - Capital	1,058,755.66	376,397.52	1,328.40	(1,405,156.77)	0.00	31,324.81
			65572281 W&S Engr Inspection - Capital	1,401,956.22	506,241.00	0.00	(1,863,093.19)	0.00	45,104.03
			65572310 W&S Water Maint - Capital	27,525.01	9,643.54	0.00	(36,344.54)	0.00	824.01
			65572435 W&S Lead Serv Repl	335,179.37	116,436.94	0.00	(444,600.86)	0.00	7,015.45
			65572592 W&S Capital SPS Impr	424,731.06	155,690.55	643.70	0.00	0.00	581,065.31
			65572627 W&S Capital DCWWTP Impro	203,527.53	69,430.71	24.60	(2,472,704.46)	0.00	(2,199,721.62)
			65572652 W&S Capital WCWWTP Improv	90,941.16	28,338.20	0.00	0.00	0.00	119,279.36
			65572660 W&S Capital Biosolids Mgmt	100,929.17	39,758.27	98.40	0.00	0.00	140,785.84
		47336 W&S SRF Capital Proj 2020	65480050 W&S SRF Cap Proj 2020 Interest	0.00	0.00	279,782.43	0.00	0.00	279,782.43
			65480100 W&S SRF Drinking Water	0.00	0.00	0.00	0.00	9,358,393.21	9,358,393.21
		47338 W&S WIFIA Process Advancement Loa	65480300 W&S WIFIA Process Advancements	0.00	0.00	1,600,215.87	0.00	0.00	1,600,215.87
			65480400 W&S WIFIA OMO Process Advancements	0.00	0.00	0.00	0.00	87,431,049.00	87,431,049.00
			65480500 W&S WIFIA KRH Process Advancements	0.00	0.00	0.00	0.00	30,693,744.99	30,693,744.99
		47410 W&S Construction Cap Proj FY10	65490101 W&S Information Systems	0.00	0.00	0.00	0.00	163,974.58	163,974.58
			65490103 W&S Central Waste Water Treatm	0.00	0.00	0.00	0.00	4,475,316.75	4,475,316.75
			65490104 W&S Dry Creek Waste Water Trea	0.00	0.00	0.00	0.00	93,109,375.90	93,109,375.90
			65490105 W&S Whites Creek Waste Water T	0.00	0.00	0.00	0.00	4,420,740.23	4,420,740.23
			65490106 W&S Omohundro Water Treatment	0.00	0.00	0.00	0.00	119,376.00	119,376.00
			65490107 W&S KR Harrington Water Treatm	0.00	0.00	0.00	0.00	1,503,592.96	1,503,592.96
			65490110 W&S Customer Services	0.00	0.00	0.00	0.00	1,080,754.23	1,080,754.23
			65490112 W&S Misc Capital Projects	0.00	0.00	0.00	0.00	6,584,598.45	6,584,598.45
			65490124 W&S Engineering Water	0.00	0.00	0.00	0.00	2,914,530.94	2,914,530.94
			65490131 W&S Route Svrs Water Pumping	0.00	0.00	0.00	0.00	12,306.84	12,306.84
			65490132 W&S Reservoirs	0.00	0.00	0.00	0.00	2,301,399.52	2,301,399.52
			65490138 W&S Engineering Sewer	0.00	0.00	0.00	0.00	2,614,720.01	2,614,720.01
			65490143 W&S Route Svrs Sewer Pumping	0.00	0.00	0.00	0.00	1,144,188.04	1,144,188.04
			65490164 W&S Consent Decree Projects 47410	0.00	0.00	0.00	0.00	16,629,511.30	16,629,511.30
			65490170 W&S CSO Misc Sewer Rehab	0.00	0.00	0.00	0.00	50,642.29	50,642.29
		67311 W&S Revenue	65525000 W&S Revenue	0.00	0.00	0.00	1,310,900.33	412,836,431.24	414,147,331.57
			65525199 W&S CAFR Eliminations	0.00	0.00	0.00	0.00	###############	###############
		67331 W&S Operating	65555030 W&S ALOB IT Application Supp	733,845.08	237,250.69	4,721,178.80	0.00	0.00	5,692,274.57
			65555110 W&S Building Cleanings	66,705.64	25,981.02	763,854.07	0.00	0.00	856,540.73
			65555210 W&S General Administration	3,362,696.67	1,174,758.78	286,619.43	0.00	0.00	4,824,074.88
			65555330 W&S General Accounting	1,213,653.93	374,566.46	431,987.10	(12,031.16)	0.00	2,008,176.33
			65555410 W&S Procurement Svcs	348,769.39	119,879.36	856,851.80	0.00	0.00	1,325,500.55
			65555440 W&S Meter Shop Inv	0.00	0.00	130.00	0.00	0.00	130.00
			65555510 W&S Oper Admin Key	296,069.48	79,058.62	44,866.63	0.00	0.00	419,994.73
			65555520 W&S Admin Security	229,815.17	68,535.06	197,979.44	0.00	0.00	496,329.67
			65555610 W&S Safety Train Session	140,583.02	53,288.62	82,025.67	0.00	0.00	275,897.31
			65555620 W&S Occupation Health Svcs	0.00	0.00	14.82	0.00	0.00	14.82
			65555630 W&S Skills Train & Coordin	31,885.38	17,175.60	40,420.96	0.00	0.00	89,481.94
			65555710 W&S ALOB Exec Leade Key	1,040,422.11	280,378.43	1,369,741.32	8,223,300.00	0.00	10,913,841.86
			65555720 W&S ALOB Communication Svcs	300,449.29	110,575.37	100,251.46	0.00	0.00	511,276.12
			65555740 W&S KVB Median Irrigation	0.00	0.00	9,427.49	0.00	0.00	9,427.49
			65555855	0.00	0.00	320.00	0.00	0.00	320.00
			65555910 W&S Billing &Collections/Lobby	547,996.31	211,563.60	1,316,850.51	63,060.00	0.00	2,139,470.42
			65556010 W&S Meter Reading Key Product	554,742.00	211,923.75	193,805.22	0.00	0.00	960,470.97
			65556110 W&S Cash / Payment Processing	151,491.93	49,548.86	530,432.95	0.00	0.00	731,473.74
			65556210 W&S Permits Key	0.00	0.00	118.25	(913,489.75)	0.00	(913,371.50)
			65556310 W&S Phone Center Key	1,222,033.45	452,202.23	342,473.13	0.00	0.00	2,016,708.81
			65556410 W&S W&S Field Activ Key	3,418,507.77	1,337,695.85	2,891,440.58	(21,078.81)	0.00	7,626,565.39
			65556440 W&S Cust Svcs Gen Admin	500,894.99	147,749.16	457,286.10	0.00	0.00	1,105,930.25
			65556520 W&S Fleet Svcs Coordinator	518,660.89	215,983.11	278,814.37	0.00	0.00	1,013,458.37
			65556530 W&S System Svcs Gen Admin	778,289.04	205,419.17	7,133,958.02	7,447,112.32	0.00	15,564,778.55
			65556540 W&S Admin Supp Svcs	10,622.53	0.00	0.00	0.00	0.00	10,622.53
			65556610 W&S Sewer Maint Key Day Cre	2,851,074.62	1,000,998.69	7,427,251.85	7,231.88	0.00	11,286,557.04
			65556620 W&S Sewer Day Sewer Rep	0.00	0.00	4,246.39	0.00	0.00	4,246.39
			65556810 W&S Water Maint Key Day Crew	6,981,023.17	2,508,078.23	3,102,810.53	(1,818,325.10)	0.00	10,773,586.83
			65556820 W&S Water Maint Day Repair	0.00	0.00	12,559.89	0.00	0.00	12,559.89
			65557010 W&S Comm & Contract Key	0.00	0.00	170.33	0.00	0.00	170.33
			65557020 W&S Engineering Admin	1,029,439.33	294,135.66	489,041.50	0.00	0.00	1,812,616.49
			65557030 W&S Consent Decree Compl OAP	203,468.47	53,700.17	49.20	0.00	0.00	257,217.84
			65557110 W&S Devel Review Key	2,460,105.65	822,342.68	1,648,389.76	(204,417.88)	0.00	4,726,420.21
			65557410 W&S Lead-Copper Inv/Res	3,643.42	596.62	5,312,038.62	0.00	0.00	5,316,278.66
			65557910 W&S Sewer Pump Stat Operations	0.00	0.00	9,110,214.00	0.00	0.00	9,110,214.00
			65557930 W&S Sewer Pump Stat Maint	2,384,332.06	877,067.27	1,743,645.69	(40,823.88)	0.00	4,964,221.14
			65558010 W&S Dry Creek Repairs Key	820,579.20	271,925.32	736,372.11	0.00	0.00	1,828,876.63
			65558020 W&S Central Repairs Key	3,302,442.49	1,269,209.49	2,443,671.83	0.00	0.00	7,015,323.81
			65558030 W&S Whites Creek Repairs Key	384,011.69	138,785.85	357,979.37	0.00	0.00	880,776.91
			65558310 W&S Wastewater Dry Creek Key	1,321,830.97	464,704.88	4,723,478.88	0.00	0.00	6,510,014.73

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	065 Water and Sewer - Water Services	67331 W&S Operating	65558320 W&S Wastewater Central Key	4,664,107.74	1,613,564.12	21,015,109.36	0.00	0.00	27,292,781.22
			65558330 W&S Wastewater Whites Cr Key	964,204.53	339,994.48	3,486,070.50	0.00	0.00	4,790,269.51
			65558340 W&S Dry Creek Administration	188,557.87	62,193.14	9,984.11	0.00	0.00	260,735.12
			65558350 W&S Central Administration	928,217.49	309,006.89	8,791.80	0.00	0.00	1,246,016.18
			65558360 W&S Whites Creek Administratio	152,951.88	55,428.30	13,390.66	0.00	0.00	221,770.84
			65558510 W&S Laboratory Adminstration	267,487.45	117,658.43	45,140.10	0.00	0.00	430,285.98
			65558520 W&S Laboratory Analysis	799,209.45	260,952.54	732,915.16	(1,359.88)	0.00	1,791,717.27
			65558530 W&S Environmental Compliance	600,892.36	209,946.57	617,986.22	0.00	0.00	1,428,825.15
			65558830 W&S Stadium Storm SPS MaintRp	0.00	0.00	0.00	(1,133.01)	0.00	(1,133.01)
			65558840 W&S Hamilton Cr Park Plant	0.00	0.00	0.00	(1,816.91)	0.00	(1,816.91)
			65558850 W&S Brentwood SewerPump Plant	0.00	0.00	1,356.65	0.00	0.00	1,356.65
			65559010 W&S Telemetry & Controls	0.00	0.00	201,915.37	0.00	0.00	201,915.37
			65559020 W&S Pump Stations	0.00	0.00	3,587,429.56	0.00	0.00	3,587,429.56
			65559030 W&S Reservoir General	194,684.45	67,341.05	2,185,681.96	0.00	0.00	2,447,707.46
			65559040 W&S Water Pump Station Maint	1,190,986.98	435,492.38	262,413.70	0.00	0.00	1,888,893.06
			65559210 W&S Laboratory Administration	154,242.31	58,857.70	1,895.61	0.00	0.00	214,995.62
			65559220 W&S Lab Analysis Water Key	969,683.45	335,231.23	4,819.33	0.00	0.00	1,309,734.01
			65560010 W&S Omohundro Plant MaintKey	874,964.59	316,286.75	511,508.25	0.00	0.00	1,702,759.59
			65560020 W&S KRHarrington Maint Key	783,555.98	316,764.39	488,036.90	0.00	0.00	1,588,357.27
			65560210 W&S Omohundro Operations	2,176,177.08	798,176.45	12,423,331.52	0.00	0.00	15,397,685.05
			65560220 W&S Omohundro Administration	415,941.23	130,332.05	124,767.65	0.00	0.00	671,040.93
			65560230 W&S Omohundro Rechlorination	0.00	0.00	15,052.57	0.00	0.00	15,052.57
			65560240 W&S Harrington Admin	266,215.23	98,696.81	6,364.62	0.00	0.00	371,276.66
			65560260 W&S OHUD Water Plant Ops	0.00	0.00	1,609.05	0.00	0.00	1,609.05
			65560270 W&S KR Harrington Operations	1,270,507.59	470,232.18	10,895,008.04	0.00	0.00	12,635,747.81
	065 Water and Sewer - Water Services Total			**62,988,502.15**	**22,147,592.25**	**292,702,923.26**	**2,385,261.18**	**10,382,699.62**	**390,606,978.46**
	067 General Hospital	30003 General Fund 4% Reserve	67201000 4% GHO General Hospital	0.00	0.00	0.00	0.00	1,649,868.44	1,649,868.44
		30196 Surplus Fund	67703400 GHO Surplus Funds	0.00	0.00	0.00	2,512,815.82	0.00	2,512,815.82
	067 General Hospital Total			**0.00**	**0.00**	**0.00**	**2,512,815.82**	**1,649,868.44**	**4,162,684.26**
	068 District Energy System (DES)	28203 DES Debt Service 2012A	68113000 DES Debt Service 2012A	0.00	0.00	1,133,589.42	0.00	61,136.30	1,194,725.72
		28204 DES Debt Service GO Bonds	68591000 DES Debt Service GO Bonds	0.00	0.00	477,544.11	0.00	1,645,809.13	2,123,353.24
		49107 DES MCC Infrastructure FY11 CP	68403010 DES MCC Infrastructure CP	0.00	0.00	5,945.00	0.00	0.00	5,945.00
		49116 USD DES FY16 S/F Capital Projs	68401016 DES FY16 Misc Service Projects	0.00	0.00	1,081,643.16	0.00	430,690.01	1,512,333.17
		68200 DES Revenue Account (Oper)	68512000 DES Revenue	0.00	0.00	0.00	0.00	16,726,219.36	16,726,219.36
			68512100 DES CAFR Eliminations	0.00	0.00	0.00	0.00	(24,165,973.09)	(24,165,973.09)
		68201 DES Oper General Acct	68511000 DES Oper General Account	142,816.95	39,279.25	17,795,672.40	74,700.00	5,020,448.69	23,072,917.29
		68202 DES Oper EDS Repair&Replace	68513000 DES Oper EDS Repair&Replace	0.00	0.00	300,288.19	0.00	66,220.81	366,509.00
		68206 DES Operating Reserve	68517000 DES Operating Reserve	0.00	0.00	0.00	0.00	215,448.79	215,448.79
	068 District Energy System (DES) Total			**142,816.95**	**39,279.25**	**20,794,682.28**	**74,700.00**	**0.00**	**21,051,478.48**
	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	71130100 CCA Debt Service 2010A-1	0.00	0.00	663,950.00	5,225,000.00	0.00	5,888,950.00
		23101 CCA Debt Srvce Reserve 2010A-1	71130150 CCA Debt Service Resrv 2010A-1	0.00	0.00	0.00	0.00	97,524.73	97,524.73
		23200 CCA Debt Service 2010A-2	71130200 CCA Debt Service 2010A-2	0.00	0.00	11,324,472.46	0.00	0.00	11,324,472.46
		23201 CCA Debt Srvce Reserve 2010A-2	71130250 CCA Debt Service Resrv 2010A-2	0.00	0.00	0.00	0.00	221,277.80	221,277.80
		23300 CCA Debt Service 2010B	71130300 CCA Debt Service 2010B	0.00	0.00	22,945,285.83	11,435,000.00	0.00	34,380,285.83
		23301 CCA Debt Service Reserve 2010B	71130350 CCA Debt Service Reserve 2010B	0.00	0.00	0.00	0.00	485,657.85	485,657.85
		29999 CCA Debt Service CAFR	71130105 CCA Debt Service CAFR	0.00	0.00	(483,223.23)	(16,660,000.00)	0.00	(17,143,223.23)
		30171 CCA Surplus Revenue 2010B	71130400 CCA Surplus Revenue 2010B	0.00	0.00	17,700.00	45,204,873.00	4,869,819.55	50,092,392.55
		30406 CCA CMHOF Maintenance Reserve	71701000 CCA CMHOF Connector Maint Rsrv	0.00	0.00	207,000.00	0.00	0.00	207,000.00
		40471 CCA Non-Bond Funded Cap Proj	71440750 CCA FY19 MCC Capital Projects	0.00	0.00	0.00	0.00	10,415.69	10,415.69
			71440800 CCA FY20 MCC Capital Projects	0.00	0.00	0.00	0.00	86,160.33	86,160.33
			71440850 CCA FY21 Capital Projects	0.00	0.00	0.00	0.00	801,557.63	801,557.63
			71440860 CCA FY22 Capital Projects	0.00	0.00	0.00	0.00	(215,043.28)	(215,043.28)
			71440870 CCA FY23 Capital Projects	0.00	0.00	0.00	0.00	1,580,991.05	1,580,991.05
			71440880 CCA FY24 Capital Projects	0.00	0.00	0.00	0.00	2,190,794.03	2,190,794.03
			71440890 CCA FY25 Capital Projects	0.00	0.00	0.00	0.00	2,783,903.89	2,783,903.89
			71440900 CCA FY26 Capital Projects	0.00	0.00	0.00	0.00	1,965.97	1,965.97
			71442000 CCA Carpet Replacement	0.00	0.00	0.00	0.00	793,782.15	793,782.15
		49999 CCA Capital Project CAFR	71400105 CCA Capital Project CAFR	0.00	0.00	0.00	0.00	(353,552,477.61)	(353,552,477.61)
		60271 Music City Center Operations	71511100 CCA MCC Event Services	1,112,363.38	287,058.84	63,850.16	0.00	0.00	1,463,272.38
			71511150 FIN MCC Event Services	109,995.88	30,852.21	492.00	0.00	0.00	141,340.09
			71512100 CCA MCC Engineering	1,375,655.56	291,398.58	7,504,749.30	2,409.92	0.00	9,174,213.36
			71512200 CCA MCC Facilities	1,848,282.33	471,793.00	1,878,567.77	0.00	0.00	4,198,643.10
			71512250 FIN MCC Facilities	177,747.02	91,497.17	0.00	0.00	0.00	269,244.19
			71512300 CCA MCC Technology	579,516.89	176,062.46	1,065,021.92	0.00	0.00	1,820,601.27
			71512350 FIN MCC Technology	208,000.69	72,169.97	492.00	0.00	0.00	280,662.66
			71512400 CCA MCC Safety/Security	1,829,582.11	513,081.80	2,322,843.48	0.00	0.00	4,665,507.39
			71512450 FIN MCC Safety/Security/Parkg	149,459.07	39,019.76	492.00	0.00	0.00	188,970.83
			71512500 CCA MCC Parking	419,514.98	86,276.02	736,002.73	0.00	0.00	1,241,793.73
			71512550 CCA MCC 705 4th Ave	0.00	0.00	7,861.65	0.00	0.00	7,861.65
			71513100 CCA MCC Food & Beverage	0.00	0.00	758,141.94	0.00	0.00	758,141.94
			71514100 CCA MCC Sales Program	671,050.70	134,573.30	125,450.30	0.00	0.00	931,074.30
			71514150 FIN MCC Sales Program	348,232.00	96,501.78	984.00	0.00	0.00	445,717.78
			71514200 CCA MCC Marketing & Public Rel	250,139.96	55,815.82	47,143.94	0.00	0.00	353,099.72
			71515100 CCA MCC Finance & Admin	699,322.79	167,692.53	1,828,921.07	441,600.00	0.00	3,137,536.39
			71515150 FIN MCC Finance & Admin	287,493.08	66,351.77	984.00	0.00	0.00	354,828.85
			71516100 CCA MCC Administration	1,290,193.39	104,275.71	557,091.33	0.00	200,000.00	2,151,560.43
			71516150 FIN MCC Administration	535,307.49	115,733.94	492.00	0.00	0.00	651,533.43
			71516200 CCA MCC Purchasing/DBE	306,462.23	91,755.00	5,427.21	0.00	0.00	403,644.44
			71516300 CCA MCC Human Resources	297,355.30	62,108.33	195,403.34	0.00	0.00	554,866.97
			71520100 CCA MCC FA/Debt	0.00	0.00	20,449,572.87	0.00	0.00	20,449,572.87
			71520200 CCA MCC Equip Upgrades & Repl	0.00	0.00	97,367.23	0.00	0.00	97,367.23
		63100 CCA Revenue 2010A	71530100 CCA Revenue 2010A	0.00	0.00	0.00	0.00	132,850,257.97	132,850,257.97
		63300 CCA Revenue 2010B	71530300 CCA Revenue 2010B	0.00	0.00	0.00	0.00	206,793,412.25	206,793,412.25
	071 Convention Center Authority Total			**12,495,674.85**	**2,954,017.99**	**72,322,537.30**	**45,648,882.92**	**0.00**	**133,421,113.06**
	072 Waste Services - Solid Waste Operations	30003 General Fund 4% Reserve	65201000 4% W&S Waste Services	0.00	0.00	42,890.00	54,987.95	0.00	97,877.95
			72201000 4% NWS Waste Services	0.00	0.00	0.00	635,223.99	0.00	635,223.99
		30501 Solid Waste Operations	72801300 NWS Education/Pub Relations	241,892.59	61,029.07	241,989.36	0.00	0.00	544,911.02
			72803100 NWS Metro Collection	527,507.47	173,914.27	31,240,840.75	0.00	0.00	31,942,262.49

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	072 Waste Services - Solid Waste Operations	30501 Solid Waste Operations	72803300 NWS Downtown Business Coll	648,003.08	212,530.17	476,917.12	0.00	0.00	1,337,450.37
			72803500 NWS Front Loader Collection	134,094.87	47,196.31	3,003,247.10	0.00	0.00	3,184,538.28
			72803600 NWS Dead Animal Collection	0.00	0.00	154.31	0.00	0.00	154.31
			72804200 NWS Downtown Bus Recycling	67,667.49	34,977.26	781.62	0.00	0.00	103,426.37
			72804300 NWS Curbside Recycling	2,574,329.47	945,654.65	1,362,929.25	0.00	0.00	4,882,913.37
			72804511 NWS Drop Off Recycle Centers	280,348.47	93,353.19	67,900.65	0.00	0.00	441,602.31
			72804520 NWS Convenience/Recycle Ctrs	765,056.50	270,952.15	1,244,467.03	52,198.58	0.00	2,332,674.26
			72804800 NWS Household Hazardous Waste	123,938.07	41,735.14	126,589.64	0.00	0.00	292,262.85
			72804900 NWS Tire Program	0.00	0.00	419.89	0.00	0.00	419.89
			72805200 NWS Landfill Engineering	132,343.46	37,378.93	423,881.26	0.00	0.00	593,603.65
			72861110 NWS Administration	1,575,815.12	406,390.62	6,398,177.80	3,440.47	0.00	8,383,824.01
		30502 Solid Waste Grant	65301100 WS TN Direct Appr Debris Clean Up	0.00	0.00	(58,317.00)	0.00	0.00	(58,317.00)
			72301200 NWS TN Direct Appr Riparian Clean Up	0.00	0.00	109,999.67	0.00	0.00	109,999.67
			72301300 NWS TN Direct Appr Emerald Ash Borer	0.00	0.00	39,937.44	0.00	0.00	39,937.44
			72301400 NWS TN Direct Appr Waste Ops Assessment	0.00	0.00	9,300.00	0.00	0.00	9,300.00
			72301500 NWS TN Direct Appr Heavy Equip	0.00	0.00	0.00	0.00	642,600.00	642,600.00
			72301700 NWS Residential Food Waster Pilot	0.00	0.00	69,800.00	0.00	0.00	69,800.00
			72302300 NWS MNPS Composting Initiative	0.00	0.00	47,580.00	0.00	0.00	47,580.00
			72302500 NWS TDEC Organics Mgt 2024-2025	0.00	0.00	19,300.00	0.00	0.00	19,300.00
		30503 Tire Waste	72701301 NWS Solid Waste Tires	0.00	0.00	739,103.32	0.00	0.00	739,103.32
		40022 GSD FY22 Cap Projs RS2021-1201	65401022 W&S Waste Services Hvy Equip/Garbg Trcks	0.00	0.00	0.00	0.00	1,280,000.00	1,280,000.00
			65402022 W&S Waste Services Security	0.00	0.00	168,264.63	72,548.47	0.00	240,813.10
		40024 GSD FY24 Cap Projs RS2024-194	65401024 W&S Waste Collection	0.00	0.00	548,598.40	0.00	1,000,000.00	1,548,598.40
		40025 GSD FY25 Cap Projs RS2024-882	72400025 NWS Facilities, Landfill, Equip & Maint	0.00	0.00	10,550.00	891,042.46	0.00	901,592.46
			72401025 NWS Collectn&Recycling-Hardware&Software	0.00	0.00	0.00	46,126.76	650,580.00	696,706.76
			72402025 NWS Convenience Centers	0.00	0.00	36,958.76	674,294.00	0.00	711,252.76
	072 Waste Services - Solid Waste Operations Total			**7,070,996.59**	**2,325,111.76**	**46,372,261.00**	**2,429,862.68**	**3,573,180.00**	**61,771,412.03**
	075 Metro Action Commission (MAC)	30216 American Rescue Plan Act-COVID Stim	75902024 MAC ARP HVAC Upgrades	0.00	0.00	135,990.05	0.00	0.00	135,990.05
			75902025 MAC ARP Child Care Center Improvements	0.00	0.00	1,188,621.78	0.00	0.00	1,188,621.78
		31500 MAC Admin & Leasehold	75701000 MAC Admin & LH Oper	2,047,244.04	642,864.62	2,309,542.33	0.00	8,533,604.36	13,533,255.35
		31501 MAC Local Programs	75303100 MAC Fan and Cooling	0.00	0.00	2,100.00	0.00	0.00	2,100.00
		31502 MAC Headstart Grant	75302140 MAC Head Start	11,348,606.78	3,852,763.27	2,984,576.46	0.00	4,500.00	18,190,446.51
			75308450 MAC Early Head Start	2,028,607.07	714,466.57	354,639.52	0.00	3,000.00	3,100,713.16
			75308480 MAC Head Start/Early American RescuePlan	0.00	0.00	26,345.50	181,818.50	0.00	208,164.00
		31503 MAC LIHEAP Grant	75303101 MAC LIHEAP	548,871.58	172,430.47	5,926,473.64	0.00	0.00	6,647,775.69
			75303104 MAC LIHEAP Supplemental	98,388.56	36,506.91	871,175.74	0.00	0.00	1,006,071.21
			75303105 MAC LIHEAP Infrastructure	12,001.94	4,409.59	250,201.73	0.00	0.00	266,613.26
			75303150 MAC LIHWAP Grant	0.00	0.00	(40,931.43)	0.00	0.00	(40,931.43)
		31504 MAC CSBG Grant	75303201 MAC CSBG Emergency Services	540,643.16	209,936.19	434,511.91	0.00	0.00	1,185,091.26
		31505 MAC Summer Food Program	75303300 MAC Summer Food	242,394.23	71,587.65	712,399.68	0.00	0.00	1,026,381.56
		31506 MAC CACFP	75302200 MAC CACFP	305,407.67	102,510.56	931,495.40	0.00	0.00	1,339,413.63
		31508 MAC BF/AF Care Program	75302300 MAC HS B/F & A/F Care	350,534.27	32,830.67	55,494.61	0.00	0.00	438,859.55
		31511 MAC Parent Club Federal Funds	75705000 MAC Parent Club Federal Fd	0.00	0.00	3,489.00	0.00	1,149.40	4,638.40
		31512 MAC Community Srvc Assistance	75704000 MAC Community Srvc Assistance	0.00	0.00	734,320.94	0.00	0.00	734,320.94
		31514 MAC ComSrv Poverty Summit	75306100 MAC ComSrv PovertySummit(CSPS)	0.00	0.00	26,796.60	0.00	0.00	26,796.60
		31519 MAC Share the Warmth	75308540 MAC Share the Warmth Program	0.00	0.00	52,081.14	0.00	0.00	52,081.14
		31521 MAC The Kresge Foundation Grant	75308630 MAC The Kresge Foundation Grant	142,215.06	26,920.09	41,726.96	0.00	0.00	210,862.11
		31522 MAC Youth Grant	75311000 MAC Youth Employment	871,084.83	152,173.95	3,852,599.29	0.00	0.00	4,875,858.07
			75311010 MAC Opportunity Now Foundation	0.00	0.00	6,925.77	0.00	0.00	6,925.77
			75311030 MAC WIOA Youth Grant	125,263.00	65,911.77	345,590.04	0.00	0.00	536,764.81
		31523 MAC Workforce	75312000 MAC Workforce	221,772.78	81,652.37	106,348.92	0.00	0.00	409,774.07
		31524 MAC VOCA	75313000 MAC VOCA	0.00	0.00	0.00	0.00	(164,385.78)	(164,385.78)
		31525 MAC CDBG-CV - MDHA	75313100 MAC CDBG COVID-19 - MDHA	0.00	0.00	(96,788.62)	0.00	0.00	(96,788.62)
		31526 MAC Federal COVID Rent-Utility Asst	75902030 MAC COVID Rent-Utility Assistance	0.00	0.00	0.00	0.00	255.71	255.71
		31527 MAC ERA II Emergency Rent Assistanc	75302130 MAC ERA II Emergency Rent Assistance	0.00	0.00	86.08	0.00	0.00	86.08
		31528 MAC State Reallocated Funding	75313400 MAC ERA THDA Part 1	0.00	0.00	(16,534.46)	0.00	31,726.14	15,191.68
		31529 MAC CSBG CARES Grant	75302500 MAC CSBG Rapid-Cycle Impact Proj 21-22	0.00	0.00	10,005.00	0.00	0.00	10,005.00
		31530 MAC ERA Eviction Prevention Program	75313500 MAC ERA Eviction Prevention Program	0.00	0.00	1,872,395.26	0.00	0.00	1,872,395.26
		31531 MAC Martha O'Bryan TAEM	75303600 MAC TN Alliance for Economic Mobility	69,164.09	24,423.10	15,233.78	0.00	0.00	108,820.97
		40021 GSD FY21 Cap Projs RS2021-757	75400021 MAC Sprinkler System Installations	0.00	0.00	18,644.52	0.00	0.00	18,644.52
			75401021 MAC Replace Damaged Walls Flooring	0.00	0.00	8,014.00	0.00	0.00	8,014.00
			75402021 MAC Replace Damaged Tile - Douglass Ctr	0.00	0.00	146,775.00	0.00	0.00	146,775.00
	075 Metro Action Commission (MAC) Total			**18,952,199.06**	**6,191,387.78**	**23,270,346.14**	**181,818.50**	**8,409,849.83**	**57,005,601.31**
	077 Metro Development & Housing Authority (MDHA)	30216 American Rescue Plan Act-COVID Stim	01702130 ADM MDHA Napier Recreation Center	0.00	0.00	(43.25)	0.00	0.00	(43.25)
			01702131 ADM ARP MDHA Cayce & Cumberland	0.00	0.00	0.00	11,262,780.19	0.00	11,262,780.19
			01702145 ADM ARP MDHA Gap Fin Deeply Affrdble Hsg	0.00	0.00	0.00	5,898,255.48	0.00	5,898,255.48
	077 Metro Development & Housing Authority (MDHA) Total			**0.00**	**0.00**	**(43.25)**	**17,161,035.67**	**0.00**	**17,160,992.42**
	078 Metropolitan Transit Authority (MTA)	30216 American Rescue Plan Act-COVID Stim	78902024 MTA ARP WeGoRide HBCU Partnership	0.00	0.00	0.00	159,642.87	0.00	159,642.87
			78902025 MTA Stratford High School Bus Shelter	0.00	0.00	0.00	41,223.65	0.00	41,223.65
		40018 GSD FY18 Capital Projects	78403018 MTA Bus Mid-Life Overhauls	0.00	0.00	0.00	118,826.95	0.00	118,826.95
			78407018 MTA TSU Circulator	0.00	0.00	0.00	91,443.60	0.00	91,443.60
		40021 GSD FY21 Cap Projs RS2021-757	78401021 MTA Grant Match - MTA	0.00	0.00	0.00	946,694.97	0.00	946,694.97
		40022 GSD FY22 Cap Projs RS2021-1201	78401022 MTA Grant Match - State / Fed Grants	0.00	0.00	0.00	3,256,161.75	0.00	3,256,161.75
			78402122 MTA PB Bus Shelter Clarksville Pike	0.00	0.00	0.00	12,677.45	0.00	12,677.45
			78404022 MTA Neighborhood Transit Centers	0.00	0.00	0.00	187,368.66	0.00	187,368.66
			78407022 MTA Transit Stops / Shelter Imprvmnts	0.00	0.00	0.00	874,382.43	0.00	874,382.43
			78408022 MTA Murf Pk, Plan'g - Bus Rapid Transit	0.00	0.00	0.00	421,744.36	0.00	421,744.36
		40024 GSD FY24 Cap Projs RS2024-194	78403024 MTA WeGo Access Paratransit Veh Replace	0.00	0.00	0.00	1,312,856.28	0.00	1,312,856.28
			78404024 MTA Replacement Buses / Chassis	0.00	0.00	0.00	5,998,347.00	0.00	5,998,347.00
		40220 GSD FY20B Cap Projs RS2020-213	78401220 MTA RTA Grant Matches	0.00	0.00	0.00	305,545.43	0.00	305,545.43
		60002 MTA-Component Unit	78501000 MTA Administration	258,372.52	56,234.69	497.60	989.32	0.00	316,094.13
	078 Metropolitan Transit Authority (MTA) Total			**258,372.52**	**56,234.69**	**497.60**	**13,727,904.72**	**0.00**	**14,043,009.53**
	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80106000 MNPS Debt Service	0.00	0.00	61,946,266.57	88,104,681.98	0.00	150,050,948.55
		30167 Extreme Weather & Related Damage 12	80702023 MNPS Extreme Weather & Rltd Dmg 12/2022	0.00	0.00	(1,252,920.25)	0.00	0.00	(1,252,920.25)
		30168 Wind Event 3/3/2023	80702330 MNPS Wind Event 3/3/2023	0.00	0.00	1,200,272.65	0.00	0.00	1,200,272.65
		30175 Equipment & Major Maintenance Fund 2	80702420 MNPS Safety Measures	0.00	0.00	4,897,546.18	0.00	0.00	4,897,546.18
		30216 American Rescue Plan Act-COVID Stim	80902024 MNPS Ruby Majors Dodson Elem Imprvmnts	0.00	0.00	306,745.86	0.00	0.00	306,745.86
		30360 Rainy Day Fund	80301835 MNPS Emergency Response Fund FY23	0.00	0.00	17,117.33	0.00	0.00	17,117.33

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

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Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	80700510 MNPS NAECC56 Litton MS	0.00	0.00	64,010.62	0.00	0.00	64,010.62
		35119 MNPS Special Projects	80101019 MNPS Textbook Services	0.00	0.00	0.00	(20,000.00)	0.00	(20,000.00)
			80700040 MNPS NE Quadrant Back to School Events	0.00	0.00	9,726.51	(8,176.51)	0.00	1,550.00
			80701009 MNPS Nashville Chamber Social Capital Grant	0.00	0.00	50,438.57	(1,268.17)	0.00	49,170.40
			80701013 MNPS Hillwood HOSA Conf,, Girls Flag/Helmets Football	0.00	0.00	4,303.45	(2,115.29)	0.00	2,188.16
			80701015 MNPS ELL Program Donations	0.00	0.00	(833.18)	833.18	0.00	0.00
			80701016 MNPS Guidance Donations	0.00	0.00	22,227.81	0.00	0.00	22,227.81
			80701021 MNPS CMA-Keep the MusicPlaying	0.00	0.00	(689.11)	689.11	0.00	0.00
			80701024 MNPS School Choice Festival	0.00	0.00	7,194.00	2,944.67	0.00	10,138.67
			80701025 MNPS MMU - NPEF	0.00	0.00	24,275.20	(19,861.46)	0.00	4,413.74
			80701027 MNPS Dollar General-496AZKelle	0.00	0.00	9,729.50	0.00	0.00	9,729.50
			80701028 MNPS Dollar General-230HCotton	0.00	0.00	(920.00)	0.00	0.00	(920.00)
			80701035 MNPS QSCB Interest Payment	0.00	0.00	0.00	(7,816.68)	1,625,500.00	1,617,683.32
			80701045 MNPS STAR Awards	0.00	0.00	(3,078.03)	0.00	0.00	(3,078.03)
			80701047 MNPS HUB Student Visit Honorarium (Ford))	0.00	0.00	11,169.39	(20,876.21)	0.00	(9,706.82)
			80701051 MNPS NBPTS i3 grant	13,181.25	2,017.50	2,496.14	(17,694.89)	0.00	0.00
			80701071 MNPS Dollar General-OvertonHS	0.00	0.00	26,019.14	0.00	0.00	26,019.14
			80701075 MNPS Big Machine Label - MMU	100.00	16.43	25,738.09	(116.43)	0.00	25,738.09
			80701079 MNPS Fatherhood Festival	0.00	0.00	(475.47)	0.00	0.00	(475.47)
			80701084 MNPS FFA - Whites Creek	0.00	0.00	330.00	0.00	0.00	330.00
			80701096 MNPS Vanderbilt Univ NIJ GRANT	(422.28)	(110.49)	0.00	532.77	0.00	0.00
			80701140 MNPS Music & Arts Prog	23,862.50	3,598.20	10,952.82	0.00	0.00	38,413.52
			80701145 MNPS Dual Enrollment Program	0.00	0.00	(54,465.87)	3,636.14	0.00	(50,829.73)
			80701149 MNPS Battelle - DELL - TVA STEM	0.00	0.00	24,200.01	(11,685.46)	0.00	12,514.55
			80701155 MNPS TSU Agriculture Bioscienc	0.00	0.00	(235.44)	235.44	0.00	0.00
			80701156 MNPS Teaching Tolerance Edu. Fall Hamilton	0.00	0.00	(450.00)	0.00	0.00	(450.00)
			80701165 MNPS Special Ed High Cost Fund	0.00	0.00	249,671.45	(249,671.45)	0.00	0.00
			80701184 MNPS Cane Ridge Elem Elevates Grant	1,118.75	181.91	(532.08)	0.00	0.00	768.58
			80701185 MNPS Carter Lawrence Elmington Elevates-Technology	0.00	0.00	0.00	1,206.61	0.00	1,206.61
			80701200 MNPS NoVo Foundation SEL	0.00	0.00	38,016.88	0.00	0.00	38,016.88
			80701202 MNPS Notes for Education Grant FY20	0.00	0.00	(243.21)	0.00	0.00	(243.21)
			80701211 MNPS ACADEMY AT OLD COCKRILL SIMON YOUTH I	0.00	0.00	5,495.06	0.00	0.00	5,495.06
			80701215 COCKRILL ELEMENTARY TEACHER APPRECIATION	0.00	0.00	5,647.35	(647.35)	0.00	5,000.00
			80701225 MNPS COLE TVA GRANT	0.00	0.00	24,261.22	(14,261.22)	0.00	10,000.00
			80701238 MNPS CROFT MS PROJECT LEAD THE WAY	0.00	0.00	(10,000.00)	0.00	0.00	(10,000.00)
			80701290 MNPS HERO FUND/COMM FOUNDATION - E NASH M	0.00	0.00	10,313.07	0.00	0.00	10,313.07
			80701305 MNPS Explore! Community	0.00	0.00	74,193.96	(74,193.96)	0.00	0.00
			80701335 MNPS Glengarry WITT K-12 Teacher Grant	0.00	0.00	1,847.56	0.00	0.00	1,847.56
			80701395 MNPS HARPETH VALLEY TVA GRANT	0.00	0.00	8,521.59	0.00	0.00	8,521.59
			80701405 MNPS Haywood Rolling Hills Comm Church	0.00	0.00	1,109.24	0.00	0.00	1,109.24
			80701448 CORA HOWE MORGAN WALLEN FOUNDATION BANI	0.00	0.00	306.84	0.00	0.00	306.84
			80701451 MNPS Hull Jackson Rogers Group	0.00	0.00	15,745.22	0.00	0.00	15,745.22
			80701480 MNPS EQUAL JUSTICE INITIATIVE GRANT JOHNSON	0.00	0.00	667.00	0.00	0.00	667.00
			80701540 MNPS McMuray - Geodis	0.00	0.00	633.91	0.00	0.00	633.91
			80701555 MNPS Dollar General - Meigs Middle	0.00	0.00	1,294.30	0.00	0.00	1,294.30
			80701577 APOLLO MIDDLE CHOIR DONATION	0.00	0.00	5,777.88	0.00	0.00	5,777.88
			80701590 MNPS Napier Cleveland Leadership Ctr	0.00	0.00	(134.84)	0.00	0.00	(134.84)
			80701618 MNPS Paragon Mills Scratch Foundation Coding	0.00	0.00	437.65	0.00	0.00	437.65
			80701650 MNPS PERCY PRIEST NEW YORK LIFE FOUNDATIOI	0.00	0.00	299.87	0.00	0.00	299.87
			80701682 MNPS SHAYNE UNITED COMMUNITY BANK FOUNDA	0.00	0.00	(5,000.00)	0.00	0.00	(5,000.00)
			80701748 MNPS EQUAL JUSTICE INITIATIVE NASHVILLE VIRTU	0.00	0.00	121.00	0.00	0.00	121.00
			80701784 MNPS Churchwell - The Belonging Co.	0.00	0.00	(434.80)	0.00	0.00	(434.80)
			80701790 MNPS Whitsitt - Boks PAG	0.00	0.00	(2,031.00)	1,566.05	0.00	(464.95)
			80701801 MNPS Institutional Challenge Grant FY24	41,898.66	8,885.71	4,271.92	(55,056.29)	0.00	0.00
			80701813 MNPS MT ZION CHURCH DONATIONS	0.00	0.00	4,985.80	0.00	0.00	4,985.80
			80701960 MNPS BILL AND MELINDA GATES FOUNDATION	0.00	0.00	350,090.00	0.00	0.00	350,090.00
			80701970 MNPS PRE-K RRN HONORARIUM	0.00	0.00	6,999.17	0.00	0.00	6,999.17
			80701973 MNPS CMA MUSIC TEACHERS OF EXCELLENCE AW	0.00	0.00	48,454.85	0.00	0.00	48,454.85
			80701982 MNPS Coordinated School Health - Prevention Foundatic	0.00	0.00	5,999.86	0.00	0.00	5,999.86
			80702001 MNPS Library School Donations	0.00	0.00	(101.30)	0.00	0.00	(101.30)
			80702004 MNPS Edgenuity NCAA Eligibilit	0.00	0.00	(1,125.00)	0.00	0.00	(1,125.00)
			80702014 MNPS Amazon First Computer Science	0.00	0.00	(55.25)	0.00	0.00	(55.25)
			80702021 MNPS TN Titans Foundation	0.00	0.00	3,890.53	(12,752.94)	0.00	(8,862.41)
			80702035 MNPS Charter School Office	0.00	0.00	30.80	(30.80)	0.00	(0.00)
			80702110 MNPS Antioch HS Mapco Art/Athletics Donation	0.00	0.00	852.49	0.00	0.00	852.49
			80702142 MNPS Big Picture Equal Justice Initiative	0.00	0.00	2,052.00	(2,484.00)	0.00	(432.00)
			80702175 MNPS IDA B WELLS DOLLAR GENERAL DONATION	0.00	0.00	6,255.79	0.00	0.00	6,255.79
			80702185 MNPS Belmont - Carter Lawrence	0.00	0.00	(185.18)	185.18	0.00	0.00
			80702203 MNPS Accelerator/CSforAll	0.00	0.00	7,073.04	(7,073.04)	0.00	0.00
			80702230 MNPS COTTON DALLAS FNDN COLLEGE FOOTBALI	0.00	0.00	2,360.00	(2,360.00)	0.00	0.00
			80702260 MNPS DONELSON MS PROJECT LEAD THE WAY	0.00	0.00	5,091.75	0.00	0.00	5,091.75
			80702290 MNPS East Nashville - Santas Tree-Pumpkin Donation	0.00	0.00	8,490.95	0.00	0.00	8,490.95
			80702375 MNPS ALEX GREEN DOLLAR GENERAL LIBRARY AN	8,259.16	1,301.28	7,075.51	0.00	0.00	16,635.95
			80702397 MNPS Harris Hillman Ladye Smith	0.00	0.00	12,942.00	0.00	0.00	12,942.00
			80702400 MNPS Haynes Trinity Neighborhood Coalition	0.00	0.00	0.00	(7,500.00)	0.00	(7,500.00)
			80702440 MNPS Hillwood - Westminster	0.00	0.00	620.00	0.00	0.00	620.00
			80702480 MNPS JOHNSON ALC MISC DONATIONS	0.00	0.00	1,014.11	0.00	0.00	1,014.11
			80702563 MNPS J T Moore PTO Donations FY2023-2024	13,212.50	1,766.65	0.00	0.00	0.00	14,979.15
			80702615 MNPS OVERTON TOSHIBA GRANT	0.00	0.00	11,498.14	0.00	0.00	11,498.14
			80702790 MNPS Whitsitt - Battelle/TVA	0.00	0.00	(112.20)	0.00	0.00	(112.20)
			80702929 MNPS Before/AfterCare PreKCtr	295,917.81	84,598.37	52,000.71	(433,114.64)	0.00	(597.75)
			80702973 MNPS VAPA SUMMER ORFF	0.00	0.00	6,581.00	0.00	0.00	6,581.00
			80703028 MNPS Community Achieves	0.00	0.00	5,531.55	0.00	0.00	5,531.55
			80703037 MNPS MNPS New Skills Ready Grant	688,749.38	157,283.46	(157.50)	111,440.36	0.00	957,315.70
			80703110 MNPS Antioch HS PC Charitable Foundation	0.00	0.00	(417.00)	0.00	0.00	(417.00)
			80703111 MNPS ANTIOCH MS CHURCH OF THE CITY DONATIC	0.00	0.00	1,589.30	0.00	0.00	1,589.30
			80703182 MNPS CANE RIDGE HS TEAM MILLER FOUNDATION	0.00	0.00	1,496.25	0.00	0.00	1,496.25
			80703308 MNPS South Central Neighborhood Dev Corp	0.00	0.00	(218.00)	0.00	0.00	(218.00)

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80703435 MNPS HILLSBORO TJAS RESEARCH GRANT	0.00	0.00	0.00	2,139.00	0.00	2,139.00
			80703497 MNPS MLK In Kind Gift	0.00	0.00	5,000.00	0.00	0.00	5,000.00
			80703550 MNPS Maplewood Bridgestone	0.00	0.00	1,158.35	0.00	0.00	1,158.35
			80703555 MNPS Meigs Band and Strings Donations	0.00	0.00	(537.30)	0.00	0.00	(537.30)
			80703590 MNPS Napier Ingram Donations	0.00	0.00	35,150.23	0.00	0.00	35,150.23
			80703632 MNPS Mount Zion Donations	0.00	0.00	(11.71)	0.00	0.00	(11.71)
			80703675 MNPS ROSE PARK JSJ CONSTRUCTION DONATION	0.00	0.00	3,902.62	0.00	0.00	3,902.62
			80703787 MNPS Whites Creek Amazon Grant	0.00	0.00	(807.95)	0.00	0.00	(807.95)
			80703790 MNPS WHITSITT ELEM CORBIN INSPIRING LEADER	0.00	0.00	(5,000.00)	0.00	0.00	(5,000.00)
			80704110 MNPS Antioch H.S. - Tight End University (TEU) Donatio	0.00	0.00	9,630.21	0.00	0.00	9,630.21
			80704410 MNPS Head - Project Lead the Way	0.00	0.00	5,289.00	0.00	0.00	5,289.00
			80704440 MNPS James Lawson Sprouts Healthy Communities Fou	0.00	0.00	12.73	0.00	0.00	12.73
			80704590 MNPS NFL Foundation (Various Players))	0.00	0.00	4,776.61	(4,830.92)	0.00	(54.31)
			80704705 MNPS Stratford E. Benedict for 7 Boys Basketball Donati	0.00	0.00	5,308.32	0.00	0.00	5,308.32
			80704783 MNPS Creswell Meharry BRIDGE to Success	0.00	0.00	1,608.62	0.00	0.00	1,608.62
			80704787 MNPS Whites Creek Meharry Partnership	0.00	0.00	(23,724.45)	18,149.21	0.00	(5,575.24)
			80706410 MNPS HEAD TVA ENERGYRIGHT GRANT	0.00	0.00	3,800.00	(3,800.00)	0.00	0.00
			80706435 MNPS Hillsboro Friends of Russ Pulley%Basketball	0.00	0.00	5,072.00	0.00	0.00	5,072.00
			80706497 MNPS MLK PTA DONATION	0.00	0.00	31,054.60	0.00	0.00	31,054.60
			80706532 MNPS MCGAVOCK HS GLASS FOUNDATION	0.00	0.00	(5,000.00)	0.00	0.00	(5,000.00)
			80706632 X - MNPS Pearl Cohn - Caterpillar Scholarship	0.00	0.00	10,000.00	(10,000.00)	0.00	0.00
			80706787 MNPS Whites Creek NPEF HOF Inspiring Award 2023	0.00	0.00	3,408.82	0.00	0.00	3,408.82
			80707435 MNPS HILLSBORO SOCIETY FOR SCIENCE GRANT	0.00	0.00	3,778.30	(3,778.30)	0.00	0.00
			80707532 MNPS MCGAVOCK HIGH INTUIT FOOD TRUCK	0.00	0.00	154.47	0.00	0.00	154.47
			80707787 MNPS Whites Creek - NTN Donation	0.00	0.00	11,655.00	0.00	0.00	11,655.00
			80709001 MNPS Pencil Foundation	0.00	0.00	694.52	(518.56)	0.00	175.96
			80709003 MNPS PROCUREMENT REBATES	0.00	0.00	115,142.47	(1,164.18)	0.00	113,978.29
			80709007 MNPS Tech Services Settlement Funds	0.00	0.00	3,983.92	0.00	0.00	3,983.92
			80709061 MNPS Athletics BrighterDays Foundation	0.00	0.00	(5,807.73)	0.00	0.00	(5,807.73)
			80709285 MNPS John Early - Prj Lead the Way	0.00	0.00	1,200.00	(1,200.00)	0.00	0.00
			80709790 MNPS Whitsitt - Predators Foundation	0.00	0.00	(1,115.96)	1,115.96	0.00	0.00
			80710495 MNPS Tom Joy - Seed of Mountain	0.00	0.00	(51.68)	0.00	0.00	(51.68)
			80711590 MNPS Napier SCNDC Parenting	0.00	0.00	(91.60)	0.00	0.00	(91.60)
			80711685 MNPS SHWAB - B&G CLUB	0.00	0.00	532.88	0.00	0.00	532.88
		35131 MNPS General Purpose	80101000 MNPS General Purpose	0.00	0.00	384,395.58	0.00	17,336,809.28	17,721,204.86
			80101001 MNPS Director of Schools	1,647,978.40	431,316.91	2,952,245.88	0.00	0.00	5,031,541.19
			80101002 MNPS Curriculum & Instruction	1,411,435.70	365,581.47	217,690.54	0.00	0.00	1,994,707.71
			80101003 MNPS Purchasing	926,966.53	320,977.41	105,516.79	0.00	0.00	1,353,460.73
			80101004 MNPS Accounting	0.00	0.00	2,572.39	0.00	0.00	2,572.39
			80101005 MNPS School Operating Budgets	219,245.00	0.00	(6,645,092.20)	0.00	0.00	(6,425,847.20)
			80101006 MNPS Human Resources & Org Dev	5,873,506.12	1,804,191.01	3,307,798.01	0.00	0.00	10,985,495.14
			80101007 Technology Services	7,331,272.43	2,483,386.02	11,488,485.58	0.00	0.00	21,303,144.03
			80101008 MNPS Student Assignment Svcs	487,897.26	192,927.89	24,300.02	0.00	0.00	705,125.17
			80101009 x - MNPS K Twelve Administration	6,453.54	9,081.14	0.00	0.00	0.00	15,534.68
			80101010 MNPS Discipline Services	0.00	0.00	32,341.72	0.00	0.00	32,341.72
			80101011 MNPS Chief Operating Officer	452,899.14	141,069.01	176.01	0.00	0.00	594,144.16
			80101013 MNPS Psychology	4,773,155.56	1,561,172.29	25,287.75	0.00	0.00	6,359,615.60
			80101014 MNPS Instructional Support	4,692.40	639.80	0.00	0.00	0.00	5,332.20
			80101015 MNPS Business and Facility Svc	297,735.77	84,128.29	92,462.45	0.00	0.00	474,326.51
			80101016 MNPS School Counseling Services	420,794.34	114,608.49	47,908.99	0.00	0.00	583,311.82
			80101017 MNPS Operations	0.00	0.00	26,326,562.22	0.00	0.00	26,326,562.22
			80101018 MNPS Library Media & Tech	0.00	0.00	19,504.25	0.00	0.00	19,504.25
			80101019 MNPS Textbook Services	0.00	0.00	1,058,100.84	0.00	0.00	1,058,100.84
			80101020 MNPS School Social Work	3,830,782.89	1,262,438.18	82,103.96	0.00	0.00	5,175,325.03
			80101022 MNPS Transportation	6,406,997.46	2,271,843.88	7,809,445.53	0.00	0.00	16,488,286.87
			80101023 MNPS Construction	700,200.72	207,749.11	380,468.24	0.00	0.00	1,288,418.07
			80101025 MNPS Attendance Services	1,049,645.68	352,440.52	482,840.85	0.00	0.00	1,884,927.05
			80101027 MNPS Info Mgmt & Decision	4,406,384.03	1,797,175.14	26,805.91	0.00	0.00	6,230,365.08
			80101028 MNPS Community Achieves	2,487,305.84	830,166.22	748,756.02	64,545.52	0.00	4,130,773.60
			80101029 MNPS Extended Learning Service	159.96	(76.60)	49.70	0.00	0.00	133.06
			80101030 MNPS Special Leave	1,000.00	135.00	0.00	0.00	0.00	1,135.00
			80101032 MNPS School Choice, Equity & Diversity	456,090.87	152,196.10	206,733.31	0.00	0.00	815,020.28
			80101033 MNPS Smaller Learning Comm SLC	0.00	0.00	(1,020.43)	0.00	0.00	(1,020.43)
			80101035 MNPS Charter Sch Office	0.00	0.00	(7,699,242.86)	0.00	0.00	(7,699,242.86)
			80101037 MNPS Career & Technical Edu	344,023.30	100,046.40	273,769.26	0.00	0.00	717,838.96
			80101038 MNPS Curriculum & Instruction	0.00	0.00	688.19	0.00	0.00	688.19
			80101041 MNPS Financial Operations	781,041.90	326,359.59	12,899.32	0.00	0.00	1,120,300.81
			80101043 MNPS School Audit	647,458.86	230,742.49	260,677.89	0.00	0.00	1,138,879.24
			80101044 MNPS Insurance and Retirement	1,060,685.95	502,405.81	2,555.22	0.00	0.00	1,565,646.98
			80101045 MNPS Business Office	1,773,481.02	309,561.42	6,105,457.86	2,332.51	1,290,600.00	9,481,432.81
			80101046 MNPS Mail and Delivery	0.00	0.00	92,208.39	0.00	0.00	92,208.39
			80101047 MNPS Pupil Personnel	1,132,504.86	340,887.76	1,447.25	0.00	0.00	1,474,839.87
			80101048 MNPS Library Services	426,681.05	108,758.45	372,211.79	0.00	0.00	907,651.29
			80101050 MNPS Homebound	893,294.86	223,158.51	25,977.43	0.00	0.00	1,142,430.80
			80101051 MNPS Hearing Impaired	876,073.99	344,194.98	541.81	0.00	0.00	1,220,810.78
			80101052 MNPS Speech	6,152,687.77	1,991,455.73	6,648.78	0.00	0.00	8,150,792.28
			80101054 MNPS Special Ed Pre-K	4,246,825.54	1,523,113.40	3,806.81	0.00	0.00	5,773,745.75
			80101055 MNPS Research and Evaluation	1,404,554.19	447,371.76	760,983.71	0.00	0.00	2,612,909.66
			80101056 MNPS Family Information Center	616,501.27	208,475.12	9,839.44	0.00	0.00	834,815.83
			80101061 MNPS Athletic Department	0.00	0.00	1,287,122.06	0.00	0.00	1,287,122.06
			80101064 MNPS Exceptional Education	18,624,371.55	7,391,396.02	5,788,156.49	0.00	0.00	31,803,924.06
			80101066 MNPS Board Members	367,286.95	159,197.05	38,720.82	0.00	0.00	565,204.82
			80101068 MNPS Magnet Schools	0.00	0.00	701.49	0.00	0.00	701.49
			80101072 MNPS Curriculum&Instruction-MS	1,000.00	138.10	0.00	0.00	0.00	1,138.10
			80101074 MNPS Federal Programs	422,363.79	95,688.71	31,099.10	(428,762.88)	0.00	120,388.72
			80101080 MNPS Division Teaching & Learn	3,908,094.81	1,021,693.03	136,291.79	0.00	0.00	5,066,079.63
			80101083 MNPS Supply Center	17,699.16	3,576.19	24,465.68	0.00	0.00	45,741.03
			80101085 MNPS Maintenance	10,632,970.20	4,278,378.83	10,881,696.16	0.00	193,050.78	25,986,095.97

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101088 MNPS Communications	1,363,135.68	450,737.41	63,333.38	0.00	0.00	1,877,206.47
			80101090 MNPS County Pension Employees	0.00	0.00	575,205.77	0.00	0.00	575,205.77
			80101091 MNPS City Pension Employees	0.00	0.00	182,118.84	0.00	0.00	182,118.84
			80101093 MNPS Metro Pension Employees	0.00	0.00	33,043,973.60	0.00	4,285,000.44	37,328,974.04
			80101095 MNPS Bus Drivers	20,516,280.56	7,077,143.48	990,276.47	0.00	0.00	28,583,700.51
			80101100 MNPS Margaret Allen Middle	2,340,209.21	701,097.13	218,783.37	0.00	0.00	3,260,089.71
			80101105 MNPS Amqui Elementary	4,394,566.66	1,618,643.39	328,078.17	0.00	0.00	6,341,288.22
			80101110 MNPS Antioch High	12,271,986.85	4,012,909.62	1,293,033.73	0.00	0.00	17,577,930.20
			80101111 MNPS Antioch Middle	4,644,636.00	1,463,529.70	518,603.59	0.00	0.00	6,626,769.29
			80101114 MNPS W A Bass Adult Program	636,283.97	174,438.93	945.20	0.00	0.00	811,668.10
			80101116 MNPS W A Bass ALC	1,589,049.43	497,207.35	24,714.95	0.00	0.00	2,110,971.73
			80101117 MNPS Transitions at Bass	478,842.73	164,218.97	148,348.02	0.00	0.00	791,409.72
			80101120 MNPS Jere Baxter Middle	2,361,781.16	712,022.35	466,757.07	0.00	0.00	3,540,560.58
			80101122 MNPS Lakeview Elementary	3,715,473.01	1,170,653.03	530,371.93	0.00	0.00	5,416,497.97
			80101130 MNPS Bellevue Middle	2,767,319.78	920,240.89	227,005.88	0.00	0.00	3,914,566.55
			80101135 MNPS Bellshire Elementary	2,582,397.16	828,339.56	161,597.29	0.00	0.00	3,572,334.01
			80101142 MNPS The Big Picture School	2,086,617.82	604,398.00	563,527.07	0.00	0.00	3,254,542.89
			80101145 MNPS Norman Binkley Elementary	5,041,667.20	1,735,775.96	326,193.93	0.00	0.00	7,103,637.09
			80101152 MNPS Ivanetta H Davis ELC	1,372,731.74	451,486.28	240,426.35	0.00	0.00	2,064,644.37
			80101155 MNPS Brick Church Middle	2,019,989.75	626,612.23	243,140.50	0.00	0.00	2,889,742.48
			80101165 MNPS Buena Vista Elementary	0.00	0.00	96,681.48	0.00	0.00	96,681.48
			80101175 MNPS Ida B Wells Elementary	1,970,771.54	564,660.80	175,642.90	0.00	0.00	2,711,075.24
			80101182 MNPS Cane Ridge High	11,994,979.04	3,815,058.46	1,115,276.47	0.00	0.00	16,925,313.97
			80101184 MNPS Cane Ridge Elementary	5,191,773.89	1,635,503.55	246,574.58	0.00	0.00	7,073,852.02
			80101185 MNPS Carter-Lawrence Elem	1,815,721.74	580,145.01	205,270.12	0.00	0.00	2,601,136.87
			80101186 MNPS Casa Azafran ELC	964,272.43	337,005.86	125,779.10	0.00	0.00	1,427,057.39
			80101200 MNPS Chadwell Elementary	3,021,874.43	913,026.76	248,547.59	0.00	0.00	4,183,448.78
			80101205 MNPS Charlotte Park Elementary	3,503,016.52	1,109,679.53	141,591.55	0.00	0.00	4,754,287.60
			80101211 MNPS The Academy-Old Cockrill	949,859.40	318,918.20	169,449.30	0.00	0.00	1,438,226.90
			80101215 MNPS Cockrill Elementary	2,430,079.07	726,061.13	259,321.44	0.00	0.00	3,415,461.64
			80101225 MNPS Cole Elementary	5,724,708.95	1,826,196.91	348,121.08	0.00	0.00	7,899,026.94
			80101230 MNPS Hattie Cotton Elementary	2,046,319.15	664,546.35	161,687.41	0.00	0.00	2,872,552.91
			80101235 MNPS Crieve Hall Elementary	3,339,414.75	1,232,307.73	184,165.87	0.00	0.00	4,755,888.35
			80101238 MNPS Croft Middle	3,136,951.55	1,057,872.90	213,649.93	0.00	0.00	4,408,474.38
			80101240 MNPS Cumberland Elementary	3,132,413.86	975,965.80	236,356.50	0.00	0.00	4,344,736.16
			80101242 MNPS Nashville School of Arts	3,208,980.47	1,077,902.43	556,095.17	0.00	0.00	4,842,978.07
			80101252 MNPS Dodson Elementary	3,369,190.81	1,091,556.66	190,644.32	0.00	0.00	4,651,391.79
			80101260 MNPS Donelson Middle	3,180,596.94	1,012,137.24	296,547.55	0.00	0.00	4,489,281.73
			80101265 MNPS Dupont Elementary	2,487,669.69	945,778.20	115,674.85	0.00	0.00	3,549,122.74
			80101270 MNPS Dupont Hadley Middle	2,685,140.35	879,559.51	264,139.94	0.00	0.00	3,828,839.80
			80101275 MNPS Dupont Tyler Middle	2,804,518.06	855,600.90	333,407.80	0.00	0.00	3,993,526.76
			80101278 MNPS Eagle View Elementary	4,104,302.10	1,344,848.10	338,754.75	0.00	0.00	5,787,904.95
			80101280 MNPS Eakin Elementary	3,551,474.55	1,189,635.71	302,745.28	0.00	0.00	5,043,855.54
			80101284 MNPS McGruder Assess Center	0.00	0.00	9,189.39	0.00	0.00	9,189.39
			80101285 MNPS John Early Museum Magnet	1,862,729.44	557,928.37	270,837.38	0.00	0.00	2,691,495.19
			80101290 MNPS East Nashville Magnet	3,309,230.81	1,038,299.50	263,885.04	0.00	0.00	4,611,415.35
			80101295 MNPS East Middle	0.00	0.00	308,182.43	0.00	0.00	308,182.43
			80101296 MNPS East Nash Middle	1,825,565.63	543,555.16	159,509.95	0.00	0.00	2,528,630.74
			80101308 MNPS Fall-Hamilton Elementary	2,118,115.88	673,959.65	124,251.56	0.00	0.00	2,916,327.09
			80101310 MNPS J E Moss Elementary	5,381,409.14	1,739,831.33	345,238.26	0.00	0.00	7,466,478.73
			80101315 MNPS Gateway Elementary	2,424,229.95	773,838.69	175,892.82	0.00	0.00	3,373,961.46
			80101320 MNPS Glencliff Elementary	3,957,999.03	1,288,549.41	99,055.98	0.00	0.00	5,345,604.42
			80101325 MNPS Glencliff High	7,083,960.15	2,386,548.26	1,114,783.87	0.00	0.00	10,585,292.28
			80101330 MNPS Glendale Elementary	2,610,346.31	943,262.83	110,105.46	0.00	0.00	3,663,714.60
			80101335 MNPS Glengarry Elementary	3,084,554.08	1,062,907.44	305,157.27	0.00	0.00	4,452,618.79
			80101345 MNPS Glenview Elementary	3,833,546.40	1,209,203.30	354,578.73	0.00	0.00	5,397,328.43
			80101350 MNPS Goodlettsville Elementary	2,901,520.46	1,000,764.75	336,456.54	0.00	0.00	4,238,741.75
			80101355 MNPS Goodlettsville Middle	2,996,193.50	921,700.15	441,804.16	0.00	0.00	4,359,697.81
			80101360 MNPS Gower Elementary	4,050,917.48	1,243,652.36	197,109.22	0.00	0.00	5,491,679.06
			80101365 MNPS Gra Mar Middle	0.00	0.00	125,896.22	0.00	0.00	125,896.22
			80101370 MNPS Granbery Elementary	4,640,647.53	1,579,267.27	203,165.33	0.00	0.00	6,423,080.13
			80101375 MNPS Alex Green Elementary	3,162,193.40	960,973.52	200,144.41	0.00	0.00	4,323,311.33
			80101380 MNPS Julia Green Elementary	2,934,525.86	1,062,225.73	193,494.24	0.00	0.00	4,190,245.83
			80101395 MNPS Harpeth Valley Elementary	4,751,344.55	1,683,385.07	277,308.55	0.00	0.00	6,712,038.17
			80101397 MNPS Harris-Hillman Special Ed	2,065,499.09	718,822.39	328,018.29	0.00	0.00	3,112,339.77
			80101400 MNPS Haynes Middle	1,975,228.65	552,933.62	190,020.27	0.00	0.00	2,718,182.54
			80101405 MNPS Haywood Elementary	4,561,151.19	1,471,053.12	261,746.78	0.00	0.00	6,293,951.09
			80101410 MNPS Head Middle	2,581,224.20	825,139.07	186,318.21	0.00	0.00	3,592,681.48
			80101415 MNPS Hermitage Elementary	2,291,982.66	879,698.44	155,937.08	0.00	0.00	3,327,618.18
			80101419 MNPS Cambridge Early Learning	1,239,854.40	508,831.87	109,368.71	0.00	0.00	1,858,054.98
			80101420 MNPS Hickman Elementary	2,776,031.11	907,500.71	417,088.82	0.00	0.00	4,100,620.64
			80101422 MNPS TheAcademy-Hickory Hollow	1,036,760.13	280,948.39	83,539.93	0.00	0.00	1,401,248.45
			80101434 MNPS H G Hill Middle	2,889,114.89	1,000,962.33	217,939.22	0.00	0.00	4,108,016.44
			80101435 MNPS Hillsboro High	7,414,553.90	2,556,348.86	543,994.47	0.00	0.00	10,514,897.23
			80101440 MNPS Hillwood High	3,339.95	454.95	296,728.27	0.00	0.00	300,523.17
			80101445 MNPS James Lawson High	8,674,630.69	2,889,351.60	683,744.51	0.00	0.00	12,247,726.80
			80101448 MNPS Cora Howe School	2,299,135.48	788,102.86	241,470.72	0.00	0.00	3,328,709.06
			80101450 MNPS Hume-Fogg High	5,084,827.74	1,711,254.43	386,890.36	0.00	0.00	7,182,972.53
			80101451 MNPS Hull Jackson Elementary	1,788,023.68	462,242.09	241,260.56	0.00	0.00	2,491,526.33
			80101452 MNPS Hunters Lane High	9,175,970.10	3,090,995.14	921,794.15	0.00	0.00	13,188,759.39
			80101455 MNPS Inglewood Elementary	1,918,474.79	599,789.25	160,436.87	0.00	0.00	2,678,700.91
			80101460 MNPS Andrew Jackson Elementary	3,195,950.30	1,131,166.90	235,616.36	0.00	0.00	4,562,733.56
			80101465 MNPS Joelton Elementary	2,201,049.06	795,489.40	123,083.38	0.00	0.00	3,119,621.84
			80101470 MNPS Joelton Middle	0.00	0.00	60,551.39	0.00	0.00	60,551.39
			80101480 MNPS Johnson ALC	2,635,590.21	846,980.19	297,474.93	0.00	0.00	3,780,045.33
			80101485 MNPS Jones Paideia	2,012,831.09	681,850.39	171,051.71	0.00	0.00	2,865,733.19
			80101495 MNPS Tom Joy Elementary	3,088,111.31	1,015,047.35	217,008.51	0.00	0.00	4,320,167.17
			80101496 MNPS A Z Kelley Elementary	5,360,486.30	1,867,350.73	284,098.86	0.00	0.00	7,511,935.89

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101497 MNPS Martin Luther King Magnet	6,619,998.87	2,127,108.49	678,506.68	0.00	0.00	9,425,614.04
			80101498 MNPS John F Kennedy Middle	4,505,907.49	1,381,549.72	687,910.80	0.00	0.00	6,575,368.01
			80101500 MNPS Robert E Lillard Elem	0.00	0.00	93,525.93	0.00	0.00	93,525.93
			80101510 MNPS Isaac Litton Middle	2,214,530.23	755,998.82	245,713.68	0.00	0.00	3,216,242.73
			80101520 MNPS Lockeland Elementary	2,313,645.79	784,633.53	123,359.11	0.00	0.00	3,221,638.43
			80101522 MNPS Ruby Major Elementary	3,780,069.68	1,286,260.44	265,893.26	0.00	0.00	5,332,223.38
			80101530 MNPS McGavock Elementary	2,191,298.65	722,752.17	202,715.43	0.00	0.00	3,116,766.25
			80101532 MNPS McGavock High	11,521,929.85	3,680,203.12	1,435,814.27	0.00	0.00	16,637,947.24
			80101535 MNPS McKissack Middle	1,566,789.81	467,923.17	177,047.15	0.00	0.00	2,211,760.13
			80101540 MNPS McMurray Middle	3,781,902.24	1,121,183.99	333,988.45	0.00	0.00	5,237,074.68
			80101545 MNPS Madison Middle School	2,356,421.41	699,983.22	373,814.92	0.00	0.00	3,430,219.55
			80101548 MNPS Special Ed Early Chldhood	10,100.08	1,350.96	0.00	0.00	0.00	11,451.04
			80101550 MNPS Maplewood High	5,205,759.14	1,638,077.72	504,304.04	0.00	0.00	7,348,140.90
			80101551 MNPS Thurgood Marshall Middle	4,053,623.55	1,362,745.18	230,731.46	0.00	0.00	5,647,100.19
			80101552 MNPS Henry C Maxwell Elem	4,064,015.54	1,327,496.43	173,958.24	0.00	0.00	5,565,470.21
			80101555 MNPS Meigs Middle Magnet	4,053,477.12	1,384,868.27	283,166.86	0.00	0.00	5,721,512.25
			80101560 MNPS Dan Mills Elementary	4,106,505.30	1,504,940.56	189,754.44	0.00	0.00	5,801,200.30
			80101562 MNPS Middle College High Sch	1,271,704.65	417,553.08	431,535.30	0.00	0.00	2,120,793.03
			80101563 MNPS John Trotwood Moore MS	2,675,970.77	883,116.07	202,243.29	0.00	0.00	3,761,330.13
			80101575 MNPS Thomas A Edison Elem	4,709,701.94	1,534,208.29	404,732.91	0.00	0.00	6,648,643.14
			80101576 MNPS Mt View Elementary	6,070,637.19	2,034,848.42	489,909.13	0.00	0.00	8,595,394.74
			80101577 MNPS Apollo Middle	3,631,566.35	1,240,943.84	355,058.10	0.00	0.00	5,227,568.29
			80101585 MNPS Murrell School	1,594,180.71	490,342.17	543,182.26	0.00	0.00	2,627,705.14
			80101590 MNPS Napier Elementary	2,204,540.98	601,564.85	156,953.41	0.00	0.00	2,963,059.24
			80101595 MNPS Neelys Bend Elementary	3,072,267.81	1,082,334.92	276,250.42	0.00	0.00	4,430,853.15
			80101610 MNPS Old Center Elementary	2,679,191.57	832,990.79	236,934.19	0.00	0.00	3,749,116.55
			80101612 MNPS William Henry Oliver MS	2,988,001.91	1,021,431.38	269,897.29	0.00	0.00	4,279,330.58
			80101613 MNPS The Academy at Opry Mills	822,172.73	296,101.42	51,489.18	0.00	0.00	1,169,763.33
			80101615 MNPS John Overton High	11,473,013.70	3,932,023.77	911,968.02	0.00	0.00	16,317,005.49
			80101618 MNPS Paragon Mills Elementary	3,921,008.09	1,246,007.13	282,934.60	0.00	0.00	5,449,949.82
			80101620 MNPS Park Avenue Elementary	2,344,053.58	763,198.89	231,512.66	0.00	0.00	3,338,765.13
			80101632 MNPS Pearl Cohn High	3,815,242.72	1,091,516.41	636,839.20	0.00	0.00	5,543,598.33
			80101640 MNPS Pennington Elementary	2,446,290.11	860,658.07	96,451.06	0.00	0.00	3,403,399.24
			80101650 MNPS Percy Priest Elementary	3,540,524.28	1,333,517.87	215,265.53	0.00	0.00	5,089,307.68
			80101655 MNPS Martin Profess Dev Ctr	0.00	0.00	29,076.94	0.00	0.00	29,076.94
			80101665 MNPS Robertson Academy	3,324.57	485.90	48,162.09	0.00	0.00	51,972.56
			80101670 MNPS Rosebank Elementary	2,829,712.11	1,163,733.87	253,993.12	0.00	0.00	4,247,439.10
			80101675 MNPS Rose Park Middle	2,536,549.54	862,483.76	209,085.27	0.00	0.00	3,608,118.57
			80101680 MNPS Ross Elementary	0.00	0.00	195.00	0.00	0.00	195.00
			80101681 MNPS Ross Early Learning Ctr	1,397,385.71	430,086.73	157,681.03	0.00	0.00	1,985,153.47
			80101682 MNPS May Werthan Shayne Elem	4,929,658.40	1,694,571.38	200,522.70	0.00	0.00	6,824,752.48
			80101685 MNPS Shwab Elementary	2,362,533.79	830,137.63	249,622.59	0.00	0.00	3,442,294.01
			80101686 MNPS Smith Springs Elem	5,625,382.33	1,916,405.69	540,551.73	0.00	0.00	8,082,339.75
			80101690 MNPS Stanford Elementary	2,516,307.60	888,310.41	168,364.28	0.00	0.00	3,572,982.29
			80101704 MNPS Stratford STEM Magnet MS	1,516,625.10	459,884.18	59,501.90	0.00	0.00	2,036,011.18
			80101705 MNPS Stratford STEM Magnet HS	5,260,279.99	1,640,006.22	420,913.88	0.00	0.00	7,321,200.09
			80101710 MNPS Stratton Elementary	3,356,681.10	1,159,287.09	407,470.46	0.00	0.00	4,923,438.65
			80101715 MNPS Sylvan Park Elementary	2,913,306.63	944,082.94	168,475.53	0.00	0.00	4,025,865.10
			80101717 MNPS Tulip Grove Elementary	4,005,265.02	1,451,743.94	206,959.76	0.00	0.00	5,663,968.72
			80101718 MNPS The Cohn Learning Center	0.00	0.00	81,001.47	0.00	0.00	81,001.47
			80101725 MNPS Tusculum Elementary	4,802,247.08	1,637,321.58	380,064.30	0.00	0.00	6,819,632.96
			80101730 MNPS Two Rivers Middle	2,157,814.08	714,405.55	418,088.45	0.00	0.00	3,290,308.08
			80101735 MNPS Una Elementary	4,868,696.34	1,593,809.54	375,657.26	0.00	0.00	6,838,163.14
			80101748 MNPS Nashville Virtual School	1,604,416.69	438,004.46	196,245.90	0.00	0.00	2,238,667.05
			80101755 MNPS Warner Elementary	2,795,580.40	903,019.12	185,260.44	0.00	0.00	3,883,859.96
			80101765 MNPS Waverly Belmont ES	3,473,285.63	1,230,467.67	138,368.96	0.00	0.00	4,842,122.26
			80101770 MNPS West End Middle	2,245,289.78	710,109.00	231,686.51	0.00	0.00	3,187,085.29
			80101775 MNPS Westmeade Elementary	3,030,772.98	1,041,492.28	167,292.66	0.00	0.00	4,239,557.92
			80101783 MNPS Creswell Middle Prep SOA	1,978,377.88	614,963.56	275,342.32	0.00	0.00	2,868,683.76
			80101784 MNPS Robert Churchwell Museum	2,257,523.30	655,238.39	117,470.87	0.00	0.00	3,030,232.56
			80101787 MNPS Whites Creek High	4,576,255.28	1,444,696.45	1,186,638.25	0.00	0.00	7,207,589.98
			80101790 MNPS John B Whitsitt Elem	3,257,918.46	1,115,348.65	258,139.40	0.00	0.00	4,631,406.51
			80101805 MNPS Wright Middle	3,951,644.83	1,292,856.00	324,742.47	0.00	0.00	5,569,243.30
			80101825 MNPS Attendance Supports	(500.00)	0.00	(23,663.55)	0.00	0.00	(24,163.55)
			80101826 MNPS Positive School Supports	1,310,145.07	381,678.49	46,095.84	0.00	0.00	1,737,919.40
			80101828 MNPS ELL	0.00	0.00	467.54	0.00	0.00	467.54
			80101835 MNPS Safety and Security	2,816,843.37	968,320.37	1,537,509.30	0.00	0.00	5,322,673.04
			80101865 MNPS Vision	1,900.00	263.16	0.00	0.00	0.00	2,163.16
			80101881 MNPS Day to Day Sub Area I	1,662,392.20	119,064.47	0.00	0.00	0.00	1,781,456.67
			80101884 MNPS Sub & Clerical Aides	301,903.46	24,600.88	0.00	0.00	0.00	326,504.34
			80101888 MNPS Staff Development	33,778.77	4,128.26	65,143.43	0.00	0.00	103,050.46
			80101894 MNPS BEP Teacher Supply	0.00	0.00	1,311,568.43	0.00	0.00	1,311,568.43
			80101895 MNPS FY25 Bridge Funding - Schools	349.45	48.95	17.45	0.00	0.00	415.85
			80101901 MNPS Advocacy Centers	0.00	0.00	(197,918.40)	0.00	0.00	(197,918.40)
			80101905 MNPS Paid Family Leave	2,836,845.75	1,059,233.32	0.00	0.00	0.00	3,896,079.07
			80101911 MNPS Old Bellevue FD	0.00	0.00	10,627.16	0.00	0.00	10,627.16
			80101925 MNPS Fixed Assets & Inventory	2,366,319.56	856,721.79	910,790.45	0.00	0.00	4,133,831.80
			80101935 MNPS MTSS	609,831.58	137,343.54	47,317.48	0.00	0.00	794,492.60
			80101960 MNPS Priority Schools	9,522.88	(45.35)	6,224.83	0.00	0.00	15,702.36
			80101961 MNPS Culture & Climet Supports	396,680.22	112,285.28	112,983.89	0.00	0.00	621,949.39
			80101962 MNPS Advance Academics	978,325.73	273,395.30	1,856,449.82	0.00	0.00	3,108,170.85
			80101963 MNPS Professional Development	2,407.03	342.52	4,887.57	0.00	0.00	7,637.12
			80101964 MNPS Digital Strategy & Implementation	5,733,681.73	1,989,083.27	1,190,936.87	0.00	0.00	8,913,701.87
			80101965 MNPS LITERACY PROGRAM	771,466.98	210,689.59	328,915.46	0.00	0.00	1,311,072.03
			80101966 MNPS STEAM	957,231.11	253,646.95	775,806.97	0.00	0.00	1,986,685.03
			80101967 MNPS Health Services	312,838.83	83,386.73	(10,597,582.81)	0.00	10,757,855.91	556,498.66
			80101968 MNPS Pre-K Teaching	8,878,078.35	3,592,910.97	27,498.78	0.00	0.00	12,498,488.10
			80101969 MNPS English Learners	5,244,289.76	1,633,949.31	811,303.37	0.00	0.00	7,689,542.44

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101970 MNPS Pre-K Administration	802,142.97	241,595.40	256,959.05	0.00	0.00	1,300,697.42
			80101971 MNPS Academies of Nashville	231,159.30	62,109.60	1,139,321.96	0.00	0.00	1,432,590.86
			80101972 MNPS Vasnderbilt Math & Science	0.00	0.00	1,755,165.25	0.00	0.00	1,755,165.25
			80101973 MNPS VAPA	1,550,037.31	509,374.99	383,517.08	0.00	0.00	2,442,929.38
			80101974 MNPS Homework Hotline	42,459.65	6,079.51	0.00	0.00	0.00	48,539.16
			80101975 MNPS Social & Emotional Learning	2,420,612.06	733,861.56	100,485.72	0.00	0.00	3,254,959.34
			80101976 MNPS Cluster Based Student Support	3,444,313.49	1,299,443.49	320,314.78	0.00	0.00	5,064,071.76
			80101977 MNPS Translation Services	2,632,976.76	1,110,747.10	583,841.67	0.00	0.00	4,327,565.53
			80101982 MNPS Coordinated School Health	221,678.21	67,733.29	136.68	0.00	0.00	289,548.18
			80101984 MNPS School Safety	149,004.44	2,066.33	0.00	0.00	0.00	151,070.77
			80101985 MNPS Special Populations	0.00	0.00	88,284.61	0.00	0.00	88,284.61
			80101995 MNPS Special Ed Bus Sub	6,594,569.11	2,522,960.93	0.00	0.00	0.00	9,117,530.04
			80111000 MNPS General Revenue	0.00	0.00	58,633.57	18,933,712.40	0.00	18,992,345.97
			80122045 MNPS Project 22 Transportation	1,088,017.47	215,579.69	0.00	0.00	0.00	1,303,597.16
			80150045 MNPS Project 50	0.00	0.00	56,939.97	0.00	190,705,715.83	190,762,655.80
			80160045 MNPS Project 60	842,963.88	216,124.70	0.00	0.00	0.00	1,059,088.58
			80198045 MNPS Project 98	88,671.05	12,409.68	124,915.65	0.00	0.00	225,996.38
			80705330 MNPS Glendale Elementary	1,922.76	147.09	0.00	0.00	0.00	2,069.85
			80705725 MNPS Tusculum Elementary	3,633.76	277.99	0.00	0.00	0.00	3,911.75
		35133 MNPS Unemployment Comp	80704000 MNPS Unemployment Compensation	0.00	0.00	143,463.19	0.00	0.00	143,463.19
		35135 MNPS Charter School	80701179 MNPS Aventura	0.00	0.00	4,498,726.67	0.00	0.00	4,498,726.67
			80701181 MNPS Cameron College Prep	0.00	0.00	8,743,196.85	0.00	0.00	8,743,196.85
			80701286 MNPS East End Prep	0.00	0.00	12,765,828.31	0.00	0.00	12,765,828.31
			80701305 MNPS Explore! Community	0.00	0.00	9,366,253.09	0.00	0.00	9,366,253.09
			80701457 MNPS Intrepid Prep	0.00	0.00	13,082,859.62	0.00	0.00	13,082,859.62
			80701499 MNPS KIPP Kirkpatrick ES(KIRK)	0.00	0.00	6,085,749.30	0.00	0.00	6,085,749.30
			80701501 MNPS KIPP Nash College Prep ES	0.00	0.00	6,678,897.40	0.00	0.00	6,678,897.40
			80701502 MNPS KIPP Academy	0.00	0.00	6,021,844.65	0.00	0.00	6,021,844.65
			80701503 MNPS KIPP Nash College Prep MS	0.00	0.00	5,726,684.07	0.00	0.00	5,726,684.07
			80701504 MNPS KIPP Collegiate High Sch	0.00	0.00	6,477,679.73	0.00	0.00	6,477,679.73
			80701507 MNPS LEAD Prep Southeast	0.00	0.00	12,886,588.12	0.00	0.00	12,886,588.12
			80701508 MNPS LEAD Academy	0.00	0.00	7,611,593.55	0.00	0.00	7,611,593.55
			80701509 MNPS Knowledge Academy at the Crossings	0.00	0.00	6,388,110.04	0.00	0.00	6,388,110.04
			80701517 MNPS Liberty Collegiate	0.00	0.00	3,689,108.07	0.00	0.00	3,689,108.07
			80701592 MNPS Nashville Classical	0.00	0.00	8,339,251.52	0.00	0.00	8,339,251.52
			80701593 MNPS Nashville Classical West	0.00	0.00	1,493,047.99	0.00	0.00	1,493,047.99
			80701594 MNPS Nash Preparatory	0.00	0.00	2,940,489.88	0.00	0.00	2,940,489.88
			80701652 MNPS Purpose Prep	0.00	0.00	6,454,763.21	0.00	0.00	6,454,763.21
			80701660 MNPS Republic High School	0.00	0.00	9,095,171.10	0.00	0.00	9,095,171.10
			80701668 MNPS Rocketship United	0.00	0.00	8,680,319.22	0.00	0.00	8,680,319.22
			80701687 MNPS Smithson Craighead Acad	0.00	0.00	5,328,976.53	0.00	0.00	5,328,976.53
			80701695 MNPS Stem Preparatory	0.00	0.00	7,196,799.71	0.00	0.00	7,196,799.71
			80701696 MNPS STEM Prep HS	0.00	0.00	7,741,666.81	0.00	0.00	7,741,666.81
			80701712 MNPS STRIVE Collegiate Academy	0.00	0.00	2,974,286.54	0.00	0.00	2,974,286.54
			80701743 MNPS Valor Flagship Academy	0.00	0.00	20,205,886.51	0.00	0.00	20,205,886.51
			80701744 MNPS Valor Voyager Academy	0.00	0.00	7,479,788.76	0.00	0.00	7,479,788.76
			80702035 MNPS Charter School Office	637,009.82	194,191.78	12,656.26	0.00	0.00	843,857.86
			80702036 MNPS Charter School Office App	0.00	0.00	2,400.00	0.00	0.00	2,400.00
		35137 MNPS IDEA	80302724 MNPS IDEA Preschool FY24	378,437.21	169,521.30	62,394.70	0.00	0.00	610,353.21
			80303721 MNPS IDEA-Part B FY21	25,794.42	374.02	0.00	0.00	0.00	26,168.44
			80303723 MNPS IDEA-Part B FY23	88,649.90	26,377.49	226,135.04	0.00	0.00	341,162.43
			80303724 MNPS IDEA Part B FY24	12,846,625.01	4,090,418.38	3,366,239.57	0.00	0.00	20,303,282.96
			80303725 MNPS IDEA Part B FY25	0.00	0.00	1,578,531.18	0.00	0.00	1,578,531.18
			80312701 MNPS Secondary Transition Indicator 14 FY25	10,180.00	0.00	0.00	0.00	0.00	10,180.00
			80313724 MNPS SP ED TRANS SCH-WORK FY24	123,710.34	52,437.36	1,040.51	0.00	0.00	177,188.21
			80314725 MNPS IDEA PSC (K-12) Implementation Grant Year 2 FY	82,174.26	8,268.36	0.00	0.00	0.00	90,442.62
			80322725 MNPS IDEA PSC (PS) Implementation Year 1 FY25	27,154.01	1,873.18	9,999.00	0.00	0.00	39,026.19
			80393022 MNPS ARP IDEA	0.00	(703.21)	0.00	0.00	0.00	(703.21)
		35154 MNPS Title I	80301025 MNPS Title I, Part A FY25 (District)	250,165.64	92,162.48	6,989,990.22	0.00	0.00	7,332,318.34
			80302019 MNPS Title I FY2018 - 2019	0.00	0.00	(2,704.99)	0.00	0.00	(2,704.99)
			80302025 MNPS Title I, Part A FY25 (Schools)	12,690,568.87	3,794,207.61	5,809,490.60	0.00	0.00	22,294,267.08
			80302122 MNPS Title IA ATSI 22 Grant	15,147.86	854.32	41,086.78	0.00	0.00	57,088.96
			80302123 MNPS ATSI 23 FY24	285,868.21	58,624.53	221,768.87	0.00	0.00	566,261.61
			80302222 MNPS Title I FY2021 - 2022	0.00	0.00	(56.98)	0.00	0.00	(56.98)
			80302323 MNPS Title I FY23	0.00	0.00	304,421.46	0.00	0.00	304,421.46
			80302424 MNPS Title I, Part A FY24	913,223.50	228,482.75	483,422.20	0.00	0.00	1,625,128.45
			80312107 MNPS Title IA Neglected	0.00	0.00	278,890.27	0.00	0.00	278,890.27
			80312108 MNPS Title ID Delinquent	0.00	0.00	331,482.12	0.00	0.00	331,482.12
			80312209 MNPS Title I-C FY22	0.00	0.00	(8,500.50)	0.00	0.00	(8,500.50)
			80332023 MNPS Title IA Turnaround Action 2.0 FY23	0.00	0.00	505.29	0.00	0.00	505.29
			80332024 MNPS TItle IA Turnaround Action Grant 3.0	292,998.27	88,497.62	521,192.05	0.00	0.00	902,687.94
			80332025 MNPS Turnaround Action Grant 4.0	2,067,101.79	550,152.81	795,844.63	0.00	0.00	3,413,099.23
		35158 MNPS School Lunchroom	80703000 MNPS Nutrition Svc Commodities	0.00	0.00	6,178,495.94	0.00	0.00	6,178,495.94
			80705031 MNPS Nutrition Service Central	2,132,111.14	765,107.07	2,746,712.38	15,557.05	6,237.00	5,665,724.64
			80705032 MNPS Nutrition Svc Internal	348,129.47	110,551.17	18,424.60	0.00	2,457.00	479,562.24
			80705079 MNPS Nutrition Service Roving	85,366.21	46,965.75	96.71	0.00	0.00	132,428.67
			80705100 MNPS Margaret Allen Middle	112,792.98	60,578.34	26,451.36	0.00	567.00	200,389.68
			80705105 MNPS Amqui Elementary	217,262.26	84,695.68	26,344.14	0.00	1,323.00	329,625.08
			80705110 MNPS Antioch High	322,245.79	119,928.45	53,483.92	0.00	1,890.00	497,548.16
			80705111 MNPS Antioch Middle	189,465.19	60,304.35	20,012.36	0.00	1,134.00	270,915.90
			80705116 MNPS Bass ALC	0.00	0.00	880.00	0.00	0.00	880.00
			80705117 MNPS Transissions at Bass	0.00	0.00	80.00	0.00	0.00	80.00
			80705118 MNPS Brick Church College Prep	1,286.26	263.24	8,987.44	0.00	0.00	10,536.94
			80705120 MNPS Jere Baxter Middle	124,321.47	63,275.77	17,008.56	0.00	945.00	205,550.80
			80705122 MNPS Lakeview Elementary	161,685.16	80,978.39	26,439.32	0.00	1,134.00	270,236.87
			80705130 MNPS Bellevue Middle	106,488.43	49,000.00	11,233.41	0.00	567.00	167,288.84
			80705135 MNPS Bellshire Elementary	89,148.20	29,957.06	18,989.16	0.00	567.00	138,661.42
			80705142 MNPS The Big Picture School	26,632.50	11,343.32	6,071.79	0.00	0.00	44,047.61

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705145 MNPS Norman Binkley Elementary	200,053.57	92,050.82	31,728.42	0.00	1,134.00	324,966.81
			80705152 MNPS Ivanetta H Davis ELC	82,968.64	39,776.20	16,109.16	0.00	567.00	139,421.00
			80705155 MNPS Brick Church Middle	109,504.65	47,846.00	11,656.63	0.00	756.00	169,763.28
			80705175 MNPS Ida B Wells Elementary	112,949.90	35,012.20	18,240.00	0.00	378.00	166,580.10
			80705181 MNPS Cameron College Prep	88,983.38	31,467.26	15,459.83	0.00	0.00	135,910.47
			80705182 MNPS Cane Ridge High	366,849.75	117,213.94	43,930.71	0.00	1,890.00	529,884.40
			80705184 MNPS Cane Ridge Elementary	228,308.40	94,061.03	32,358.46	0.00	1,134.00	355,861.89
			80705185 MNPS Carter Lawrence Elem	93,293.22	36,778.23	23,368.43	8.75	567.00	154,015.63
			80705186 MNPS Casa Azafran ELC	10,392.20	6,915.32	1,580.00	0.00	0.00	18,887.52
			80705200 MNPS Chadwell Elementary	140,784.38	82,323.27	20,185.13	0.00	756.00	244,048.78
			80705205 MNPS Charlotte Park Elementary	135,852.29	66,268.52	26,283.02	0.00	756.00	229,159.83
			80705211 MNPS Academy at Old Cockrill	0.00	0.00	360.00	0.00	0.00	360.00
			80705215 MNPS Cockrill Elementary	184,008.66	66,965.38	30,926.15	0.00	1,323.00	283,223.19
			80705225 MNPS Cole Elementary	240,272.25	118,509.89	36,304.15	0.00	1,512.00	396,598.29
			80705230 MNPS Hattie Cotton Elementary	105,043.68	43,052.29	15,785.74	0.00	567.00	164,448.71
			80705235 MNPS Crieve Hall Elementary	109,187.85	41,596.28	42,162.05	0.00	567.00	193,513.18
			80705238 MNPS Croft Margaret Elise Mid	109,094.43	40,102.66	19,657.41	10.00	945.00	169,809.50
			80705240 MNPS Cumberland Elementary	156,751.23	57,828.95	29,959.64	0.00	1,323.00	245,862.82
			80705242 MNPS Nashville School of Arts	77,572.83	21,298.75	9,173.79	0.00	189.00	108,234.37
			80705252 MNPS Dodson Elementary	116,694.43	52,002.78	22,868.84	0.00	567.00	192,133.05
			80705260 MNPS Donelson Middle	142,479.16	79,892.80	17,724.14	0.00	756.00	240,852.10
			80705265 MNPS Dupont Elementary	128,155.81	58,904.55	23,688.34	0.00	756.00	211,504.70
			80705270 MNPS Dupont Hadley Middle	128,160.00	54,950.80	19,836.46	0.00	567.00	203,514.26
			80705275 MNPS Dupont Tyler Middle	136,681.46	68,350.29	17,652.33	0.00	756.00	223,440.08
			80705278 MNPS Eagle View Elementary	164,773.49	59,896.98	27,696.46	0.00	1,323.00	253,689.93
			80705280 MNPS Eakin Elementary	142,732.94	50,397.43	25,706.63	5.00	945.00	219,787.00
			80705285 MNPS John Early Museum Magnet	115,118.90	38,522.98	12,132.71	0.00	567.00	166,341.59
			80705286 MNPS East End Preparatory	164,739.55	75,621.29	30,670.86	0.00	945.00	271,976.70
			80705290 MNPS East Nashville Magnet	111,311.62	49,933.66	18,574.11	0.00	756.00	180,575.39
			80705296 MNPS East Nash Magnet Middle	146,393.22	73,038.00	17,810.56	0.00	756.00	237,997.78
			80705308 MNPS Fall Hamilton Elem EO	139,540.69	53,324.97	18,198.70	0.00	756.00	211,820.36
			80705310 MNPS J E Moss Elementary	232,663.23	104,996.83	35,379.23	0.00	1,512.00	374,551.29
			80705315 MNPS Gateway Elementary	119,389.40	34,257.11	16,874.42	0.00	378.00	170,898.93
			80705320 MNPS Glencliff Elementary	178,929.62	66,960.56	31,625.87	0.00	1,134.00	278,650.05
			80705325 MNPS Glencliff High	183,173.77	67,306.06	28,130.41	0.00	1,134.00	279,744.24
			80705330 MNPS Glendale Elementary	113,609.31	38,975.95	19,712.65	0.00	567.00	172,864.91
			80705335 MNPS Glengarry Elementary	122,407.12	53,574.05	21,412.80	0.00	756.00	198,149.97
			80705345 MNPS Glenview Elementary	186,046.41	72,233.59	31,925.09	0.00	1,323.00	291,528.09
			80705350 MNPS Goodlettsville Elementary	190,188.53	81,951.78	19,270.41	0.00	1,134.00	292,544.72
			80705355 MNPS Goodlettsville Middle	176,578.95	84,497.16	27,435.74	0.00	1,134.00	289,645.85
			80705360 MNPS Gower Elementary	168,842.49	63,271.16	19,378.15	0.00	756.00	252,247.80
			80705365 MNPS Gra Mar Middle	0.00	0.00	1,531.77	0.00	0.00	1,531.77
			80705370 MNPS Granbery Elementary	121,102.70	61,139.26	19,614.54	0.00	756.00	202,612.50
			80705375 MNPS Alex Green Elementary	265,685.34	143,304.74	21,159.58	0.00	1,323.00	431,472.66
			80705380 MNPS Julia Green Elementary	85,734.25	35,720.29	23,912.69	0.00	567.00	145,934.23
			80705395 MNPS Harpeth Valley Elementary	157,450.41	71,406.34	24,919.76	0.00	945.00	254,721.51
			80705397 MNPS Harris-Hillman Special Ed	54,052.53	17,604.74	8,191.95	0.00	0.00	79,849.22
			80705400 MNPS Haynes Middle	133,287.21	52,193.95	14,595.38	0.00	378.00	200,454.54
			80705405 MNPS Haywood Elementary	202,264.41	73,208.65	24,591.28	0.00	1,134.00	301,198.34
			80705410 MNPS Head Middle Magnet	117,791.49	38,785.69	24,215.11	0.00	756.00	181,548.29
			80705415 MNPS Hermitage Elementary	99,119.09	49,519.34	28,879.20	0.00	756.00	178,273.63
			80705419 MNPS Cambridge Early Learning	41,965.67	12,173.03	16,708.00	0.00	189.00	71,035.70
			80705420 MNPS Hickman Elementary	139,162.63	60,340.76	28,977.51	0.00	567.00	229,047.90
			80705422 MNPS Academy at Hickory Hollow	0.00	0.00	580.00	0.00	0.00	580.00
			80705434 MNPS H G Hill Middle	138,734.05	41,968.26	24,014.19	0.00	945.00	205,661.50
			80705435 MNPS Hillsboro High	92,469.73	32,786.57	12,558.76	0.00	756.00	138,571.06
			80705440 MNPS Hillwood High	0.00	0.00	173.10	0.00	0.00	173.10
			80705445 MNPS James Lawson High School	178,745.17	58,509.73	23,618.18	0.00	0.00	260,873.08
			80705448 MNPS Cora Howe School	33,221.79	28,109.87	21,966.79	0.00	0.00	83,298.45
			80705450 MNPS Hume Fogg Magnet	87,279.70	19,619.22	16,750.06	0.00	567.00	124,215.98
			80705451 MNPS Hull Jackson Montessori	101,758.93	35,310.17	29,799.14	0.00	756.00	167,624.24
			80705452 MNPS Hunters Lane High	225,749.39	85,925.92	29,558.78	0.00	1,134.00	342,368.09
			80705455 MNPS Inglewood Elementary	131,972.22	40,974.66	13,767.10	0.00	567.00	187,280.98
			80705460 MNPS Andrew Jackson Elementary	131,715.75	47,240.13	24,100.80	0.00	945.00	204,001.68
			80705465 MNPS Joelton Elementary	84,884.40	54,824.68	34,315.28	0.00	567.00	174,591.36
			80705475 MNPS Johnson School	0.00	0.00	516.98	0.00	0.00	516.98
			80705480 MNPS Johnson ALC	33,463.75	15,354.68	9,476.18	0.00	189.00	58,483.61
			80705485 MNPS Jones Paideia	136,660.65	47,465.58	24,037.75	0.00	756.00	208,919.98
			80705495 MNPS Tom Joy Elementary	155,408.68	70,158.09	27,258.87	0.00	945.00	253,770.64
			80705496 MNPS A Z Kelley Elementary	178,390.86	81,832.20	28,005.60	0.00	945.00	289,173.66
			80705497 MNPS Martin Luther King Magnet	255,850.25	103,686.11	22,491.43	0.00	1,323.00	383,350.79
			80705498 MNPS Kennedy Middle	211,836.07	94,575.59	28,016.09	0.00	1,323.00	335,750.75
			80705499 MNPS KIPP Kirkpatrick	68,635.21	17,052.33	17,572.64	0.00	378.00	103,638.18
			80705501 MNPS KIPP Nashville College Prep ES	0.00	0.00	14,280.80	0.00	0.00	14,280.80
			80705502 MNPS KIPP Academy	205,996.34	78,928.51	24,283.69	0.00	945.00	310,153.54
			80705503 MNPS KIPP Nash College Prep MS	245,229.29	81,334.77	19,443.17	0.00	1,512.00	347,519.23
			80705504 MNPS KIPP Academy High School	0.00	0.00	6,181.05	0.00	0.00	6,181.05
			80705505 MNPS Kirkpatrick Elementary EO	0.00	0.00	670.00	0.00	0.00	670.00
			80705507 MNPS Lead Prep Southeast	87,515.42	36,012.31	10,603.58	0.00	0.00	134,131.31
			80705510 MNPS Isaac Litton Middle	88,379.12	31,472.78	13,534.71	0.00	378.00	133,764.61
			80705520 MNPS Lockeland Elementary	39,698.32	6,145.82	7,625.16	0.00	189.00	53,658.30
			80705522 MNPS Ruby Major Elementary	160,530.25	66,999.90	34,717.60	0.00	945.00	263,192.75
			80705530 MNPS McGavock Elementary	85,217.53	35,772.23	13,654.41	0.00	378.00	135,022.17
			80705532 MNPS McGavock High	282,379.68	98,603.13	55,514.88	0.00	1,323.00	437,820.69
			80705535 MNPS McKissack Middle	32,797.90	15,052.52	8,281.25	0.00	189.00	56,320.67
			80705540 MNPS McMurray Middle	153,017.39	52,145.86	20,046.45	0.00	945.00	226,154.70
			80705545 MNPS Madison Middle School	100,598.01	23,299.26	19,893.59	0.00	378.00	144,168.86
			80705550 MNPS Maplewood High	122,627.66	33,051.61	20,420.13	0.00	756.00	176,855.40

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705551 MNPS Thurgood Marshall Middle	96,666.42	41,511.12	20,185.74	0.00	756.00	159,119.28
			80705552 MNPS Maxwell Elementary	241,312.78	98,868.05	34,921.02	0.00	1,323.00	376,424.85
			80705555 MNPS Meigs Middle Magnet	160,224.66	86,661.08	23,949.30	0.00	945.00	271,780.04
			80705560 MNPS Dan Mills Elementary	140,150.67	55,226.72	23,224.35	0.00	756.00	219,357.74
			80705562 MNPS Middle College High Sch	0.00	0.00	780.00	0.00	0.00	780.00
			80705563 MNPS John Trotwood Moore MS	43,325.15	31,630.00	8,572.41	0.00	189.00	83,716.56
			80705575 MNPS Thomas A Edison Elem	229,475.54	79,893.40	32,296.45	0.00	1,134.00	342,799.39
			80705576 MNPS Mt View Elementary	237,394.36	94,801.22	43,153.65	0.00	1,134.00	376,483.23
			80705577 MNPS Apollo Middle	163,462.76	55,836.85	24,403.37	0.00	945.00	244,647.98
			80705585 MNPS Murrell School	35,697.36	19,086.42	9,237.86	0.00	189.00	64,210.64
			80705590 MNPS Napier Elementary EO	132,438.41	73,259.26	26,873.98	0.00	756.00	233,327.65
			80705592 MNPS Nashville Classical	144,967.33	59,962.35	24,503.77	0.00	756.00	230,189.45
			80705595 MNPS Neelys Bend Elementary	123,476.26	43,709.66	16,924.05	0.00	756.00	184,865.97
			80705599 MNPS Nashville Classical West	0.00	0.00	1,020.00	0.00	0.00	1,020.00
			80705600 MNPS Neelys Bend Middle	0.00	0.00	178.50	0.00	0.00	178.50
			80705601 MNPS Neelys Bend College Prep	18,792.44	8,099.93	7,328.73	0.00	0.00	34,221.10
			80705610 MNPS Old Center Elementary	135,925.11	54,310.95	17,622.90	0.00	945.00	208,803.96
			80705612 MNPS William Henry Oliver MS	165,353.16	90,789.60	19,682.60	0.00	567.00	276,392.36
			80705613 MNPS Academy at Opry Mills	0.00	0.00	380.00	0.00	0.00	380.00
			80705615 MNPS Overton High	264,266.32	106,332.93	31,418.12	0.00	1,512.00	403,529.37
			80705618 MNPS Paragon Mills Elementary	211,205.78	92,465.25	31,321.34	0.00	1,134.00	336,126.37
			80705620 MNPS Park Avenue Elementary EO	184,176.64	74,171.00	22,969.68	0.00	1,323.00	282,640.32
			80705632 MNPS Pearl Cohn High	90,495.97	36,309.97	18,296.75	0.00	378.00	145,480.69
			80705640 MNPS Pennington Elementary	87,325.80	36,612.10	20,460.25	0.00	378.00	144,776.15
			80705650 MNPS Percy Priest Elementary	50,923.45	22,871.47	11,968.91	0.00	378.00	86,141.83
			80705670 MNPS Rosebank Elementary	93,368.84	30,977.22	18,892.43	0.00	945.00	144,183.49
			80705675 MNPS Rose Park Middle	96,024.92	28,949.67	25,749.46	0.00	567.00	151,291.05
			80705681 MNPS Ross Early Learning Ctr	100,918.12	33,181.55	10,875.39	0.00	567.00	145,542.06
			80705682 MNPS May Werthan Shayne Elem	93,780.22	42,848.68	23,730.22	0.00	756.00	161,115.12
			80705685 MNPS Shwab Elementary	132,994.34	62,870.78	15,734.06	0.00	756.00	212,355.18
			80705686 MNPS Smith Springs Elem	223,532.17	71,030.45	38,776.72	0.00	1,323.00	334,662.34
			80705690 MNPS Stanford Elementary	72,315.49	23,959.41	16,045.79	0.00	567.00	112,887.69
			80705695 MNPS Stem Middle School	0.00	0.00	9,380.00	0.00	0.00	9,380.00
			80705696 MNPS Stem High School	211,624.85	97,295.42	16,073.24	0.00	1,323.00	326,316.51
			80705705 MNPS Stratford STEM Magnet HS	165,924.16	69,678.93	19,085.39	0.00	756.00	255,444.48
			80705710 MNPS Stratton Elementary	195,807.68	88,542.94	30,880.57	0.00	1,134.00	316,365.19
			80705715 MNPS Sylvan Park Elementary	76,006.00	47,319.54	15,951.64	0.00	378.00	139,655.18
			80705717 MNPS Tulip Grove Elementary	198,458.30	84,495.94	25,654.92	0.00	567.00	309,176.16
			80705725 MNPS Tusculum Elementary	245,361.81	101,577.38	30,313.51	0.00	1,323.00	378,575.70
			80705730 MNPS Two Rivers Middle	95,066.63	33,037.23	15,425.50	0.00	567.00	144,096.36
			80705735 MNPS Una Elementary	232,586.69	79,788.06	47,030.30	0.00	1,323.00	360,728.05
			80705755 MNPS Warner Elementary EO	133,437.83	54,111.43	20,111.82	0.00	756.00	208,417.08
			80705765 MNPS Waverly Belmont ES	127,070.99	52,476.96	23,512.05	0.00	567.00	203,627.00
			80705770 MNPS West End Middle	91,152.80	37,314.20	10,132.52	0.00	378.00	138,977.52
			80705775 MNPS Westmeade Elementary	130,386.23	79,712.89	21,782.45	0.00	567.00	232,448.57
			80705783 MNPS Creswell Middle Prep SOA	128,988.43	53,967.82	22,248.64	0.00	756.00	205,960.89
			80705784 MNPS Robert Churchwell Museum	165,829.38	53,802.61	24,560.61	0.00	945.00	245,137.60
			80705787 MNPS Whites Creek High	148,496.33	58,245.42	27,908.35	0.00	756.00	235,406.10
			80705790 MNPS John B Whitsitt Elem	109,367.99	34,981.98	25,865.23	0.00	756.00	170,971.20
			80705805 MNPS Wright Middle	156,553.04	70,067.48	51,899.56	0.00	756.00	279,276.08
			80705810 MNPS Nutrition Svcs Warehouse	168,179.09	63,873.75	21,037.28	0.00	0.00	253,090.12
			80705834 MNPS Nutr Serv Roving Cashiers	89,191.55	30,341.05	95.65	0.00	0.00	119,628.25
			80705900 MNPS NS - SNP B&L	0.00	0.00	22,205,355.05	0.00	0.00	22,205,355.05
			80705901 MNPS NS - FRESH FRUIT & VEG	81,143.16	12,032.35	493,278.99	0.00	0.00	586,454.50
			80705902 MNPS NS - CACFP SUPPER PRG	511,062.85	71,449.90	533,657.59	0.00	0.00	1,116,170.34
			80705903 MNPS NS - SFSP SUMMER PRG	603,666.56	102,622.11	744,390.02	0.00	0.00	1,450,678.69
			80705905 MNPS NS A LA CARTE	0.00	0.00	593,300.41	0.00	0.00	593,300.41
		35160 MNPS Other Title Grants	80304423 MNPS Title III FY23	0.00	0.00	(1,471.63)	0.00	0.00	(1,471.63)
			80304424 MNPS Title III, Part A FY24	1,255.18	51,629.62	260,737.75	0.00	0.00	313,622.55
			80304425 MNPS Title III, Part A FY25	1,673,196.53	499,252.04	237,035.49	0.00	0.00	2,409,484.06
			80304524 MNPS Title III Immigrant FY24	1,700.00	122.10	95,501.48	0.00	0.00	97,323.58
			80307407 MNPS ESEA Consolidated Admin	2,994,670.22	816,713.75	85,142.78	0.00	0.00	3,896,526.75
			80308023 MNPS Title II A FY23	0.00	0.00	450.59	0.00	0.00	450.59
			80308024 MNPS Title II, Part A FY24	(7,384.88)	(2,174.22)	52,742.67	0.00	0.00	43,183.57
			80308025 MNPS Title II, Part A FY25	3,408,515.95	760,855.64	862,470.22	0.00	0.00	5,031,841.81
		35164 MNPS ROTC	80307021 MNPS ROTC USAF FY21	92,344.22	14,479.67	0.00	0.00	0.00	106,823.89
			80307022 MNPS ROTC USAF FY22	106,664.33	15,995.80	0.00	0.00	0.00	122,660.13
			80307121 MNPS ROTC ARMY FY21	12,741.54	1,956.60	0.00	0.00	0.00	14,698.14
			80307122 MNPS ROTC ARMY FY22	54,875.53	8,161.96	0.00	0.00	0.00	63,037.49
		35165 MNPS Surplus Fund	80703420 MNPS Fifth Grade Surplus Funds	0.00	0.00	635,240.31	0.00	0.00	635,240.31
			80735165 MNPS BRIDGE FUNDING - 23 FUND BAL	18,843,324.86	4,741,837.64	30,010,603.71	0.00	0.00	53,595,766.21
		35200 MNPS Other State Grants	80301929 MNPS ARPA Child Care Stabilization	(522.95)	(156.65)	(242.89)	0.00	0.00	(922.49)
			80305020 MNPS LEAPS Lottery for Ed FY20	0.00	0.00	1,500.00	0.00	0.00	1,500.00
			80305023 MNPS LEAPS FY23	0.00	0.00	(20,289.23)	0.00	0.00	(20,289.23)
			80305024 MNPS LEAPS FY24	60,790.05	18,725.62	(13,491.63)	0.00	0.00	66,024.04
			80305125 MNPS LEAPS FY25	512,478.37	80,231.65	204,564.44	0.00	0.00	797,274.46
			80308518 x-x-MNPS TN Safe Schools FY18	0.00	0.00	2,600.00	0.00	0.00	2,600.00
			80308524 MNPS Public School Security Grant FY24	0.00	0.00	(123.76)	0.00	0.00	(123.76)
			80309124 MNPS Summer School Transportation FY24	145,178.69	(40,853.58)	91,619.62	0.00	0.00	195,944.73
			80309125 MNPS Summer School Transportation FY25	1,089,111.94	216,721.50	0.00	0.00	0.00	1,305,833.44
			80309323 MNPS Summer Learning Camp	(303,160.18)	(43,656.65)	0.00	0.00	0.00	(346,816.83)
			80309324 MNPS Summer Learning Camp FY24	(3,320,718.07)	(433,198.65)	0.00	0.00	0.00	(3,753,916.72)
			80309325 MNPS Summer Learning Camp FY25	7,437,766.74	1,103,705.15	0.00	0.00	0.00	8,541,471.89
			80309911 MNPS Epidemiology & Laboratory Capacity	0.00	0.00	118.47	0.00	0.00	118.47
			80311790 MNPS Whitsitt - TVA Enery Savings	0.00	0.00	1.00	0.00	0.00	1.00
			80314121 MNPS School Level Impr Grant	0.00	0.00	396.00	0.00	0.00	396.00
			80314124 MNPS State School Impr Grant (SSIG) FY24	240,660.88	69,167.48	198,797.10	0.00	0.00	508,625.46
			80314125 MNPS State School Impr Grant (SSIG) 2.0 MY25	528,305.49	124,350.82	1,781,227.91	0.00	0.00	2,433,884.22

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314319 MNPS Southern Word Arts Grant	0.00	0.00	18,000.00	0.00	0.00	18,000.00
			80315024 MNPS Voluntary Pre-K FY24	864,475.42	292,255.39	(102,113.42)	0.00	0.00	1,054,617.39
			80315025 MNPS Voluntary Pre-K FY25	1,335,236.12	469,861.47	0.00	0.00	0.00	1,805,097.59
			80315334 MNPS PreK SpEd State Grant FY24	1,807,700.92	654,358.27	632,731.09	0.00	0.00	3,094,790.28
		35300 MNPS Other Federal Grants	80301004 MNPS Connected Literacy (PENCIL) FY24	83.33	17.05	0.00	0.00	0.00	100.38
			80301911 MNPS DOJ STOP School Violence	89,983.52	39,724.95	139,165.68	0.00	0.00	268,874.15
			80301920 MNPS DOJ SRI Grant Project Preventing School Violenc	63,445.40	13,111.28	4,240.78	0.00	0.00	80,797.46
			80303524 MNPS EIR Expansion Grant FY24	295,694.59	106,543.96	116,661.00	0.00	0.00	518,899.55
			80304023 MNPS Homeless Education FY23	0.00	0.00	35,888.41	0.00	0.00	35,888.41
			80304024 MNPS Title IX McKinney-Vento FY24	114,067.51	40,389.65	279,222.73	0.00	0.00	433,679.89
			80304122 MNPS ARP HOMELESS 1.0	0.00	0.00	38,785.40	0.00	0.00	38,785.40
			80304222 MNPS ARP Homeless 2.0	0.00	0.00	0.00	184,192.00	0.00	184,192.00
			80304324 MNPS ARP Homeless System Navigator FY24	0.00	0.00	85,311.81	0.00	0.00	85,311.81
			80304404 MNPS Innovative School Models FY23	2,375,548.57	742,085.34	3,296,788.46	1,758,425.40	0.00	8,172,847.77
			80305415 MNPS Project SERV TCS	0.00	0.00	586,501.09	0.00	0.00	586,501.09
			80306924 MNPS 21st CCLC Cohort 2023 FY24	0.00	0.00	15,558.68	0.00	0.00	15,558.68
			80306925 MNPS 21st CCLC Cohort 2023 FY25	223,369.38	52,580.84	40,138.95	0.00	0.00	316,089.17
			80309004 MNPS TN All Corps Grant	(303,999.05)	(46,111.25)	(35,713.85)	0.00	0.00	(385,824.15)
			80313223 MNPS Carl Perkins FY23	0.00	0.00	(34,941.93)	0.00	0.00	(34,941.93)
			80313224 MNPS Carl Perkins Basic FY24	14,589.24	3,313.42	827,077.32	0.00	0.00	844,979.98
			80313225 MNPS Carl Perkins Basic FY25	140,807.59	28,454.39	804,918.30	0.00	0.00	974,180.28
			80315124 MNPS Model Preschool Districts FY24	8,393.29	1,628.05	230,140.33	0.00	0.00	240,161.67
			80315314 MNPS GEAR UP TN 3.0	(269.66)	(109.91)	(597.68)	0.00	0.00	(977.25)
			80315319 MNPS Gear Up Nashville FY19	653,814.00	241,239.14	1,511,713.43	0.00	0.00	2,406,766.57
			80316823 MNPS 21st CCLC Cohort 2022 FY23	30,542.93	7,426.97	1,884.98	0.00	0.00	39,854.88
			80316825 MNPS 21st CCLC Cohort 2022 FY25	305,067.26	47,153.53	112,441.88	0.00	0.00	464,662.67
			80317030 MNPS NSLP Supply Chain Assistance	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00
			80317260 MNPS USDA Equipment Assistance Grant	0.00	0.00	26,575.00	36,000.00	0.00	62,575.00
			80323224 MNPS Carl Perkins Reserve FY4	3,698.87	386.03	(3,000.00)	0.00	0.00	1,084.90
			80332102 MNPS Jere Baxter Turnaround Pilot	0.00	0.00	125,000.00	0.00	0.00	125,000.00
		35302 MNPS ESSER 2.0	80390005 MNPS Fiscal Pre-Monitoring Support	0.00	0.00	23,111.00	0.00	0.00	23,111.00
		35303 MNPS ESSER 3.0	80391023 MNPS ESSER 3.0 District Spending	4,800,431.99	653,613.12	18,457,478.16	0.00	0.00	23,911,523.27
			80392023 ESSER 3.0 School Spending	0.00	0.00	271,888.66	0.00	0.00	271,888.66
			80392024 ESSER 3.0 School Spending FY24	1,458.48	236.87	(13,299.31)	0.00	0.00	(11,603.96)
		35400 MNPS Other Federal Direct	80301012 MNPS CDC Youth Health MY25	193,021.08	63,471.80	145,899.37	0.00	0.00	402,392.25
			80301019 MNPS CDC Cooperative Agreement	0.00	0.00	5,467.37	0.00	0.00	5,467.37
			80301024 MNPS CDC Year 6 FY24	19,631.28	(3,341.46)	29,436.66	0.00	156,253.04	201,979.52
			80303518 MNPS EIR Pyramid Model	0.00	0.00	389.00	0.00	0.00	389.00
			80306850 MNPS Magnet Schools Asst Prog 2021	1,341,246.74	372,252.18	1,456,653.57	0.00	0.00	3,170,152.49
			80306851 MNPS Magnet Schools Asst Prog 2023	1,139,288.18	369,748.01	885,944.81	0.00	0.00	2,394,981.00
			80306852 MNPS Magnet Schools Asst Prog (MSAP) MY24	8,977.67	2,436.91	185,914.28	0.00	0.00	197,328.86
			80306901 MNPS Magnet Schools Asst	0.00	0.00	(2,503.90)	0.00	0.00	(2,503.90)
		45009 X-MNPS FY10 Capital Projects	80413009 X-MNPS Roof Replacement Repairs	0.00	0.00	4,597.71	0.00	0.00	4,597.71
		45016 MNPS FY16 Capital Projects	80405316 MNPS Planning for NSA	0.00	0.00	219,914.74	0.00	0.00	219,914.74
		45017 MNPS FY17 Capital Projects	80405217 MNPS NSA-Planning	0.00	0.00	485,133.64	0.00	0.00	485,133.64
		45021 MNPS FY21 Capital Projects	80401021 MNPS Hillwood High Bellevue-Constr Phase	0.00	0.00	759,403.13	15,920.35	0.00	775,323.48
			80402021 MNPS Cane Ridge High School-Addition	0.00	0.00	1,214,024.34	742,506.87	0.00	1,956,531.21
			80405021 MNPS ADA Compliance	0.00	0.00	4,462.50	0.00	0.00	4,462.50
			80405220 MNPS School Safety & Security	0.00	0.00	(707.87)	0.00	0.00	(707.87)
			80406021 MNPS HVAC Upgrades	0.00	0.00	393,556.29	1,801,493.73	0.00	2,195,050.02
			80407021 MNPS Emergency Construction/Contingency	0.00	0.00	3,060,497.60	0.00	0.00	3,060,497.60
		45022 MNPS FY22 Capital Projects	80401022 MNPS Hillwood High (Final Phase)	0.00	0.00	178,005.48	63,633.49	0.00	241,638.97
			80401122 MNPS Tech-Persnl Comp Replace Projs	0.00	0.00	389,303.02	0.00	0.00	389,303.02
			80401222 MNPS Plumbing Upgrades	0.00	0.00	0.00	102,583.00	0.00	102,583.00
			80401322 MNPS Tech-Infrastr Replacmts/Projs	0.00	0.00	375,688.41	0.00	0.00	375,688.41
			80402022 MNPS Hunters Lane-Track/Stadium	0.00	0.00	45,214.75	0.00	0.00	45,214.75
			80402122 MNPS PreK & K-4 Playgrounds	0.00	0.00	168,828.44	0.00	0.00	168,828.44
			80402222 MNPS Facility Condition Assessment	0.00	0.00	19,350.00	0.00	0.00	19,350.00
			80402322 MNPS Tech-Facility Infrstr Imprv Projs	0.00	0.00	3,254,034.98	0.00	0.00	3,254,034.98
			80403022 MNPS Antioch Cluster Elem-Design	0.00	0.00	1,115,770.60	0.00	0.00	1,115,770.60
			80403222 MNPS Central Srvcs-Furniture/Equipmt	0.00	0.00	7,396.66	0.00	0.00	7,396.66
			80403322 MNPS School Safety / Security	0.00	0.00	(10,751.26)	0.00	0.00	(10,751.26)
			80404022 MNPS Land	0.00	0.00	13,900.00	4,514,859.67	0.00	4,528,759.67
			80404222 MNPS Elevator Remediations	0.00	0.00	11,025.00	0.00	0.00	11,025.00
			80404322 MNPS Exterior Building Imprvmnts	0.00	0.00	372,967.00	468,541.29	0.00	841,508.29
			80405022 MNPS Percy Priest Elem-Design	0.00	0.00	322,333.66	1,430,000.00	0.00	1,752,333.66
			80405122 MNPS Paving Upgrades	0.00	0.00	44,393.00	56,150.25	0.00	100,543.25
			80405222 MNPS Fire Alarm Remediations	0.00	0.00	2,994.00	99,546.98	0.00	102,540.98
			80405322 MNPS Interior Building Imprvmnts	0.00	0.00	0.00	133,733.75	0.00	133,733.75
			80406022 MNPS Haywood Elem-Design	0.00	0.00	152,700.00	0.00	0.00	152,700.00
			80406122 MNPS Electrical Upgrades	0.00	0.00	1,125,358.42	1,131,591.98	0.00	2,256,950.40
			80406222 MNPS Site Improvements	0.00	0.00	2,657.50	90,350.00	0.00	93,007.50
			80407022 MNPS Paragon Mills Elem-Design	0.00	0.00	745,668.13	(200,000.00)	0.00	545,668.13
			80407122 MNPS Emergency Constrctn/Contgncy	0.00	0.00	3,179,346.03	0.00	0.00	3,179,346.03
			80407222 MNPS Offc of School Imprvmts-Small Projs	0.00	0.00	233,266.54	0.00	0.00	233,266.54
			80408122 MNPS Music Makes Us-Upgrades	0.00	0.00	(91,119.30)	0.00	0.00	(91,119.30)
			80408222 MNPS Athletic Facility Upgrades	0.00	0.00	109,580.00	263,443.80	0.00	373,023.80
			80409022 MNPS Roofing-Replacement/Repair	0.00	0.00	36,975.00	860,048.88	0.00	897,023.88
			80409122 MNPS Bus & Fleet Replacement	0.00	0.00	358,193.14	296,106.00	0.00	654,299.14
			80409222 MNPS Auditorium Upgrades	0.00	0.00	85,280.32	0.00	0.00	85,280.32
			80413122 MNPS ADA Compliance	0.00	0.00	70,714.04	0.00	0.00	70,714.04
			80414122 MNPS Environmental Remediation	0.00	0.00	124,515.58	0.00	0.00	124,515.58
			80422222 MNPS PB Improvements to Pearl-Cohn HS	0.00	0.00	43,287.64	0.00	0.00	43,287.64
		45023 MNPS FY23 Capital Projects	80401023 MNPS Lakeview Elementary - Replacement	0.00	0.00	697,591.40	31,647,000.29	0.00	32,344,591.69
			80402023 MNPS Paragon Mills Elementary-Renovation	0.00	0.00	478,323.32	19,549,503.88	0.00	20,027,827.20
			80403023 MNPS Percy Priest Elementary-Replacement	0.00	0.00	68,097.86	20,019,984.07	0.00	20,088,081.93
			80404023 MNPS ADA Compliance	0.00	0.00	77,341.07	0.00	0.00	77,341.07
			80406023 MNPS Emergency Construction & Contingncy	0.00	0.00	319,632.49	844,215.78	0.00	1,163,848.27

Nashville Davidson County, Tennessee

OMB Cost Allocation Plan

For the Fiscal Year Ended June 30, 2025

Cost Reconciliation

**Highlighted lines are taken out or disallowed from the LOCAP plan

Sum of YTD Actual				Account Type					
OMB I/D	CAP Dept	Fund No & Desc	BU No & Desc	1. Salaries & Wages	2. Fringe Benefits	3. Operating Expenses	4. Non Operating Expenses	5. Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	45023 MNPS FY23 Capital Projects	80408023 MNPS Offc of School Imprvmts-Small Projs	0.00	0.00	117,350.34	0.00	0.00	117,350.34
			80409023 MNPS Technology-Facility Infr Impr Projs	0.00	0.00	528,373.05	468,503.30	0.00	996,876.35
			80411023 MNPS School Safety & Security	0.00	0.00	14,455.37	0.00	0.00	14,455.37
			80412023 MNPS High School Competitn Art Turf Flds	0.00	0.00	370,645.86	0.00	0.00	370,645.86
			80413023 MNPS District-Wide Projects-Maintenance	0.00	0.00	2,796,117.50	949,400.38	0.00	3,745,517.88
		45024 MNPS FY24 Capital Projects	80400024 MNPS Lakeview Elem - FF&E/Proj Closeout	0.00	0.00	3,265,634.88	0.00	0.00	3,265,634.88
			80401024 MNPS ParagonMills Elem-FF&E/Prj Closeout	0.00	0.00	864,743.46	5,212,064.41	0.00	6,076,807.87
			80402024 MNPS PercyPriest Elem-FF&E/Proj Closeout	0.00	0.00	901,553.57	8,495,786.97	0.00	9,397,340.54
			80405024 MNPS Emergency Constrctn & Contgncy	0.00	0.00	185,243.39	157,189.81	0.00	342,433.20
			80406024 MNPS Environmental Remediation	0.00	0.00	28,037.50	0.00	0.00	28,037.50
			80407024 MNPS ADA Compliance	0.00	0.00	300,403.00	0.00	0.00	300,403.00
			80408024 MNPS Athletic Facility Upgrades	0.00	0.00	224,023.36	4,926,164.97	0.00	5,150,188.33
			80409024 X-MNPS Exterior Bldg Imprvmnts	0.00	0.00	0.00	1,400,000.00	0.00	1,400,000.00
			80410024 MNPS Dist-Wide Projs - Genrl Maint	0.00	0.00	3,341,323.50	4,389,733.56	0.00	7,731,057.06
			80411024 MNPS Central Services - FF&E	0.00	0.00	100,543.03	0.00	0.00	100,543.03
			80412024 MNPS School - Safety & Security	0.00	0.00	1,038,234.19	0.00	0.00	1,038,234.19
			80413024 MNPS Bus & Fleet Replacement	0.00	0.00	142,998.86	1,506,564.00	0.00	1,649,562.86
			80414024 MNPS Nutrition Srvcs Equip	0.00	0.00	16,932.64	80,633.00	0.00	97,565.64
			80415024 MNPS Tech - Fac Infrastr Imprv Projs	0.00	0.00	1,090,373.20	1,737,677.42	0.00	2,828,050.62
			80416024 MNPS Casework, Furn, Lab Upgrades	0.00	0.00	369,150.15	0.00	0.00	369,150.15
		45025 MNPS FY25 Capital Projects	80402025 MNPS Alex Green Elementary FFE	0.00	0.00	8,849.42	0.00	0.00	8,849.42
			80405025 MNPS District Wide - Maintenance	0.00	0.00	1,092,662.33	2,613,311.73	0.00	3,705,974.06
			80407025 MNPS Electric School Bus Charg Infr	0.00	0.00	706,464.00	0.00	0.00	706,464.00
			80408025 MNPS High School Compet Turf Fields	0.00	0.00	368,954.08	940,883.94	0.00	1,309,838.02
			80411025 MNPS Central Cervices - FF&E	0.00	0.00	413,290.72	0.00	0.00	413,290.72
			80412025 MNPS School Safety and Security	0.00	0.00	384,641.59	0.00	0.00	384,641.59
			80414025 MNPS Tech - Fcilty Infr Impr Projects	0.00	0.00	29,009.84	74,055.58	0.00	103,065.42
			80415025 MNPS Tech - Infr Replacemnt Projects	0.00	0.00	359.01	0.00	0.00	359.01
		45220 MNPS FY20B Cap Projs RS2020-213	80400220 MNPS Goodlettsville Elem Replacement	0.00	0.00	115,840.04	453,000.00	0.00	568,840.04
			80401220 MNPS Lakeview Elem-Design	0.00	0.00	1,701,067.74	239,369.23	0.00	1,940,436.97
			80402220 MNPS Pearl Cohn High-Track & Stadium	0.00	0.00	650.00	128,573.50	0.00	129,223.50
			80406220 MNPS Bus & Fleet Vehicle Replacement	0.00	0.00	6,693.75	57,872.00	0.00	64,565.75
			80407220 MNPS Tech-Facility Infrastructure Impr	0.00	0.00	492,994.69	167,095.50	0.00	660,090.19
			80409220 MNPS Emergency Construction/Contingency	0.00	0.00	35,248.00	0.00	0.00	35,248.00
			80410220 MNPS Electrical Upgrades	0.00	0.00	82,476.73	395,901.50	0.00	478,378.23
			80420220 MNPS HVAC Upgrades	0.00	0.00	617,605.83	2,082,420.74	0.00	2,700,026.57
			80430220 MNPS Roof Repair/Replacement	0.00	0.00	0.00	256,000.00	0.00	256,000.00
			80440220 MNPS Exterior Building Improvements	0.00	0.00	3,333.00	92,773.52	0.00	96,106.52
			80450220 MNPS Interior Building Improvements	0.00	0.00	80,000.00	0.00	0.00	80,000.00
			80460220 MNPS Plumbing Upgrades	0.00	0.00	18,000.00	0.00	0.00	18,000.00
			80470220 X-MNPS Environmental Remediation	0.00	0.00	10,006.37	0.00	0.00	10,006.37
			80480220 MNPS Building Energy Upgrades	0.00	0.00	(462.50)	0.00	0.00	(462.50)
		55145 MNPS Prof Employees Trust	80501000 x-MNPS Prof Emp Ins Trust	0.00	0.00	4,331,541.62	0.00	0.00	4,331,541.62
			80501044 MNPS Prof Insurance Trust	97,853.12	40,795.39	175,926,497.14	0.00	0.00	176,065,145.65
			80502000 MNPS 04 Retirees Loc	0.00	18,290.97	8,703.48	0.00	0.00	26,994.45
			80701944 MNPS Daily Grind Cafe	104,827.44	38,391.19	66,484.06	0.00	0.00	209,702.69
		55146 MNPS Print Shop	80501021 MNPS Printing	119,493.25	54,375.36	726,540.97	0.00	0.00	900,409.58
		75270 MNPS Emergency Asst FD-Athletc	80601270 MNPS Emerg Asst Athletics	0.00	0.00	0.00	(24,881.48)	0.00	(24,881.48)
		75274 MNPS Mark S. Cockrill Medal Fd	80602274 MNPS Mark S Cockrill Medal	0.00	0.00	191.84	0.00	0.00	191.84
		95232 MNPS Bonded Debt & Interest	01750100 ADM General MNPS Debt	407,112.34	0.00	0.00	0.00	0.00	407,112.34
		95242 MNPS General Fixed Assets	80700300 MNPS General Fixed Assets	0.00	0.00	48,054,124.38	(122,748,728.52)	0.00	(74,694,604.14)
	080 Metro Nashville Public Schools (MNPS) Total			**743,244,642.30**	**243,860,453.94**	**811,078,380.70**	**105,803,911.78**	**226,463,996.28**	**2,130,451,385.00**
	083 Industrial Development Board	30083 Industrial Development Brd-CU	83701000 IDB Industrial Dev Board-CU	0.00	0.00	0.00	35,255,500.00	0.00	35,255,500.00
	083 Industrial Development Board Total			**0.00**	**0.00**	**0.00**	**35,255,500.00**	**0.00**	**35,255,500.00**
	090 Debt Service	20115 GSD Debt Service	90101000 DS GSD Debt Service	0.00	0.00	129,129,654.48	164,970,945.14	0.00	294,100,599.62
			90101100 DS GSD Debt Service CP Activit	0.00	0.00	6,194,032.78	0.00	0.00	6,194,032.78
		20305 SPA MLS Soccer 2020 Debt Service	90111100 SPA MLS Soccer 2020 Debt Service	0.00	0.00	6,135,088.55	5,805,000.00	0.00	11,940,088.55
		20307 SPA Arena Debt Service 2021B	90114000 SPA Arena Debt Service 2021B	0.00	0.00	170,499.41	870,000.00	0.00	1,040,499.41
		20308 SPA Ballpark Debt Service 2021C	90115000 SPA Ballpark Debt Service 2021C	0.00	0.00	1,498,771.63	2,470,000.00	0.00	3,968,771.63
		28315 USD Debt Service	90191000 DS USD Debt Service	0.00	0.00	6,691,797.99	13,653,231.65	0.00	20,345,029.64
			90191100 DS USD Debt Service CP Activit	0.00	0.00	478,364.76	0.00	0.00	478,364.76
		SPA Stadium Debt Service 2023A	90116000 SPA Stadium Debt Service 2023A	0.00	0.00	23,830,226.42	0.00	0.00	23,830,226.42
		SPA Stadium Debt Service 2023B	90116100 SPA Stadium Debt Service 2023B	0.00	0.00	5,485,404.17	0.00	0.00	5,485,404.17
		SPA Stadium Debt Service 2023C	90116200 SPA Stadium Debt Service 2023C	0.00	0.00	3,968,918.06	0.00	0.00	3,968,918.06
		SPA Stadium Debt Service 2023D	90116300 SPA Stadium Debt Service 2023D	0.00	0.00	16,284,507.47	0.00	0.00	16,284,507.47
	090 Debt Service Total			**0.00**	**0.00**	**199,867,265.72**	**187,769,176.79**	**0.00**	**387,636,442.51**
	091 Emergency Communication Center	10101 GSD General	91100300 ECC HUB Cust Serv Info Response & Supprt	664,779.97	276,325.88	96,441.82	0.00	0.00	1,037,547.67
			91110010 ECC 911 Comm Sys Key Product	1,037,569.48	362,816.07	66,524.76	0.00	0.00	1,466,910.31
			91110110 ECC Training Acad Key Product	349,287.75	136,066.75	183,537.94	0.00	0.00	668,892.44
			91110210 ECC Results Man Key Product	324,125.49	106,925.57	0.00	0.00	0.00	431,051.06
			91110410 ECC Operations Pub Life Safety	6,786,392.03	2,370,896.85	116.04	0.00	0.00	9,157,404.92
			91110710 ECC Info Support Key Product	6,786,471.51	2,383,879.44	116.04	0.00	0.00	9,170,466.99
			91112010 ECC Leadership & Accreditation	374,986.59	114,371.75	1,931,450.43	0.00	0.00	2,420,808.77
			91112210 ECC Admin	477,453.72	162,195.52	0.00	0.00	0.00	639,649.24
		30003 General Fund 4% Reserve	91201000 4% ECC	0.00	0.00	82,496.64	0.00	0.00	82,496.64
		30197 Storms/Tornadoes/Flooding 04/2025	91302025 ECC Storms/Tornadoes/Flooding 04/2025	14,164.17	2,898.84	0.00	0.00	0.00	17,063.01
		30359 Special Events Fund	91701600 ECC Entertainment District	54,670.95	10,829.05	0.00	0.00	0.00	65,500.00
	091 Emergency Communication Center Total			**16,869,901.66**	**5,927,205.72**	**2,360,683.67**	**0.00**	**0.00**	**25,157,791.05**
	Medical Examiner	32200 Health Department Grant Fund	38363730 HEA Med Examiner Cooler Exp Proj Grant	0.00	0.00	(450,000.00)	0.00	0.00	(450,000.00)
	Medical Examiner Total			**0.00**	**0.00**	**(450,000.00)**	**0.00**	**0.00**	**(450,000.00)**
Grand Total				**1,676,461,967.58**	**589,833,004.58**	**3,147,243,254.72**	**2,188,143,422.92**	**682,279,068.29**	**8,283,960,718.09**

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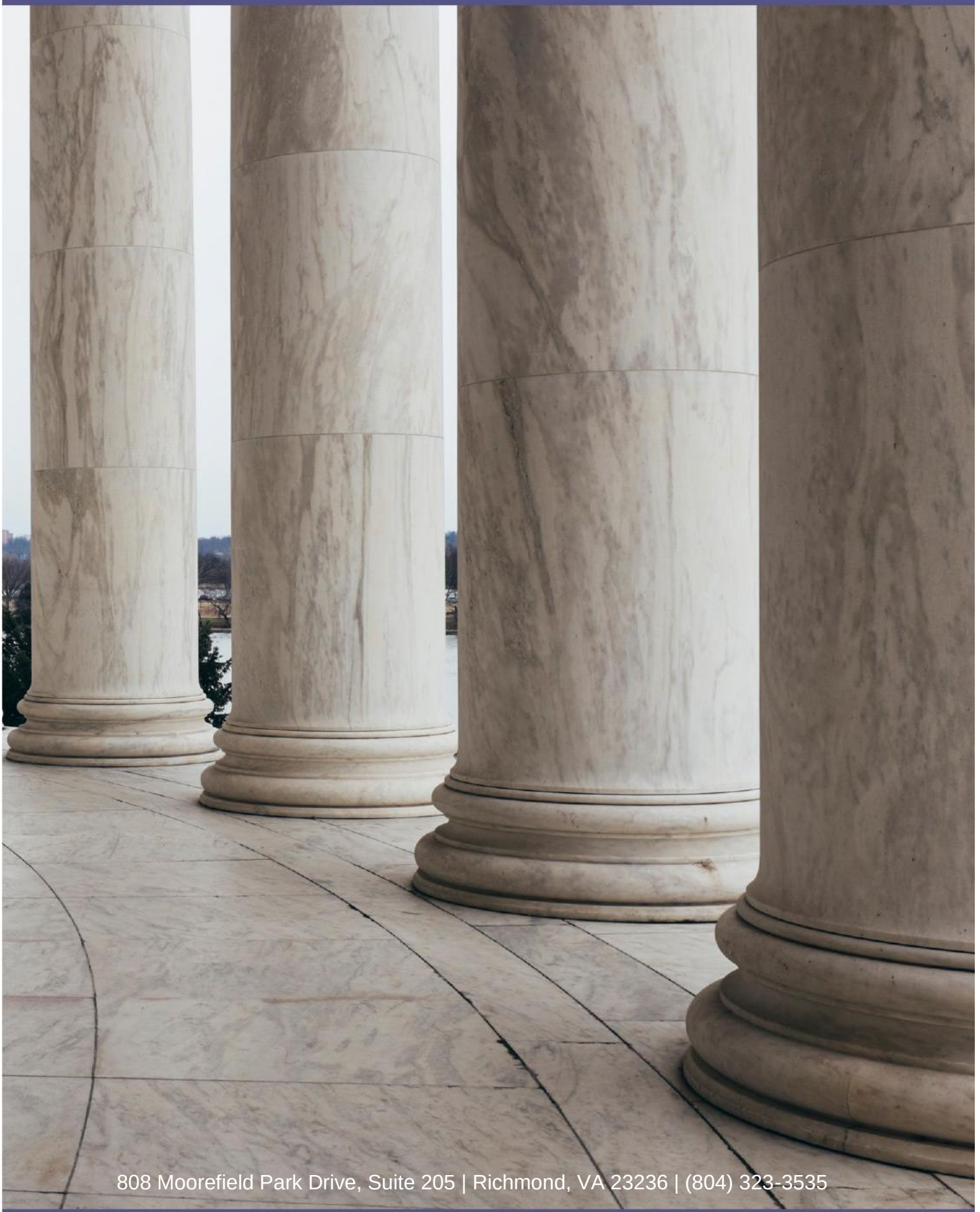

808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

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