

Knox County, Tennessee

OMB A-87 Cost Allocation Plan



*Based On Actual Expenditures
For The Fiscal Year Ended September 30, 2008*

Submitted to State of Tennessee, Comptroller's Office

MGT 
OF AMERICA, INC.
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Knox County, Tennessee
OMB A-87 Cost Allocation Plan
Based on Actual Expenditures
For The Year Ended September 30, 2008

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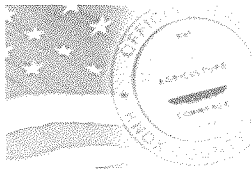
Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the Knox County, Tennessee (County) to the operating departments, special funds and other agencies of the County. The Plan is based on actual expenditures for fiscal year 2008. MGT of America, Inc. prepared this document at the request of the County.

The Plan is prepared in accordance with generally accepted accounting principals (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). The primary principals inherent in this document are (1) costs are necessary and reasonable for proper performance of a department, division, unit and/or program (2) cost are charged to departments, division, units and/or programs relative to benefits received and (3) costs are consistently treated as direct or indirect.

County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Plan utilizing a double step-down methodology.

KNOX COUNTY, TENNESSEE



SECTION 1

ORGANIZATION CHART and CERTIFICATION STATEMENT

Knox County, Tennessee
OMB A-87 Cost Allocation Plan
FY 2008 Actual

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

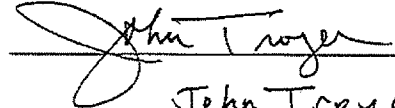
(1) All costs included in this proposal based on actual expenditures incurred in the fiscal year ended September 30, 2008 (FY 2008) to establish cost allocations or billings for FY 2011 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), 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 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: Knox County, Tennessee

Signature: _____



Name of Official: _____

John Troyer

Title: _____

Finance Director

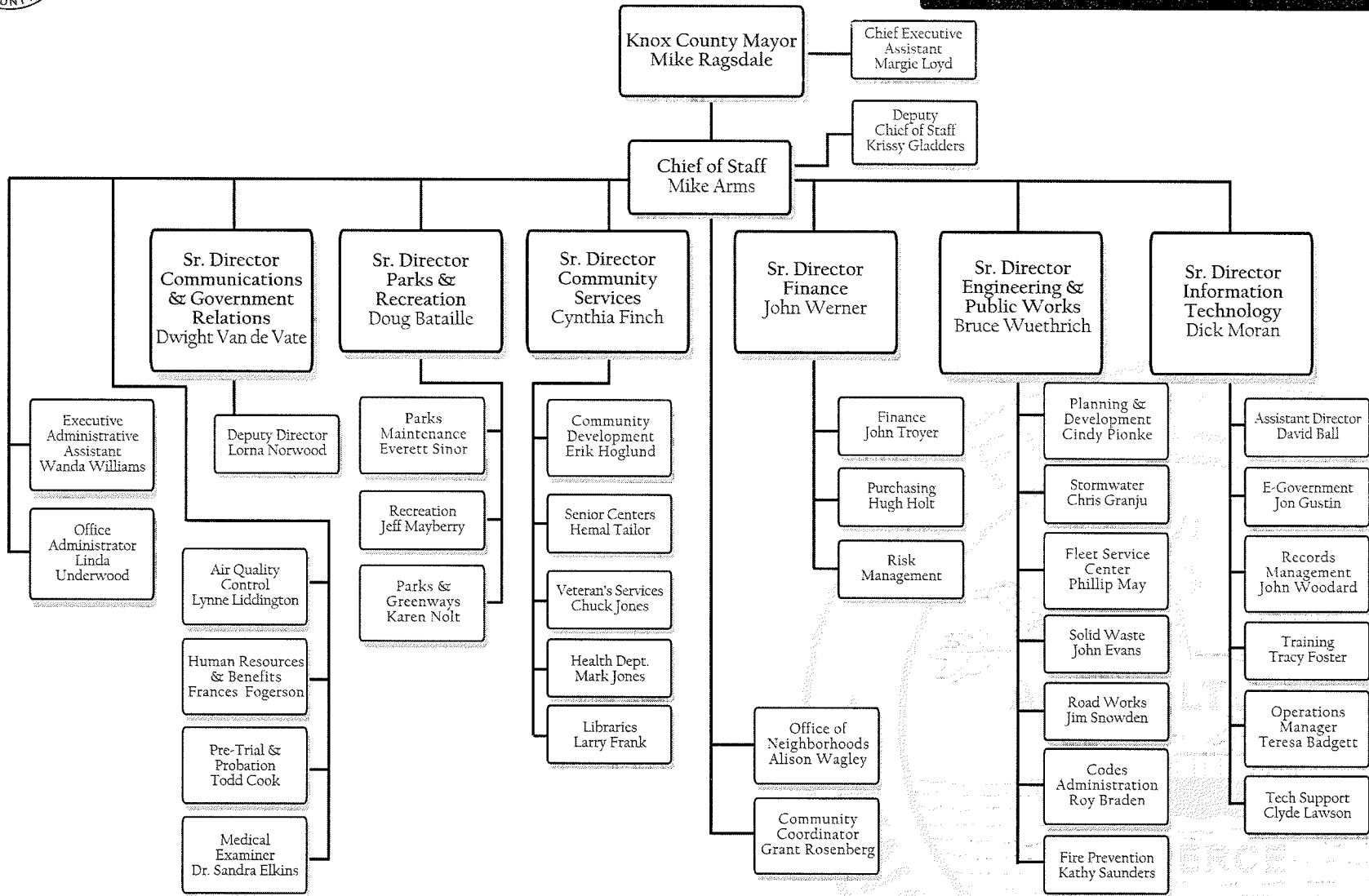
Date of Execution: _____

2-17-10



Making Government Better Every Day

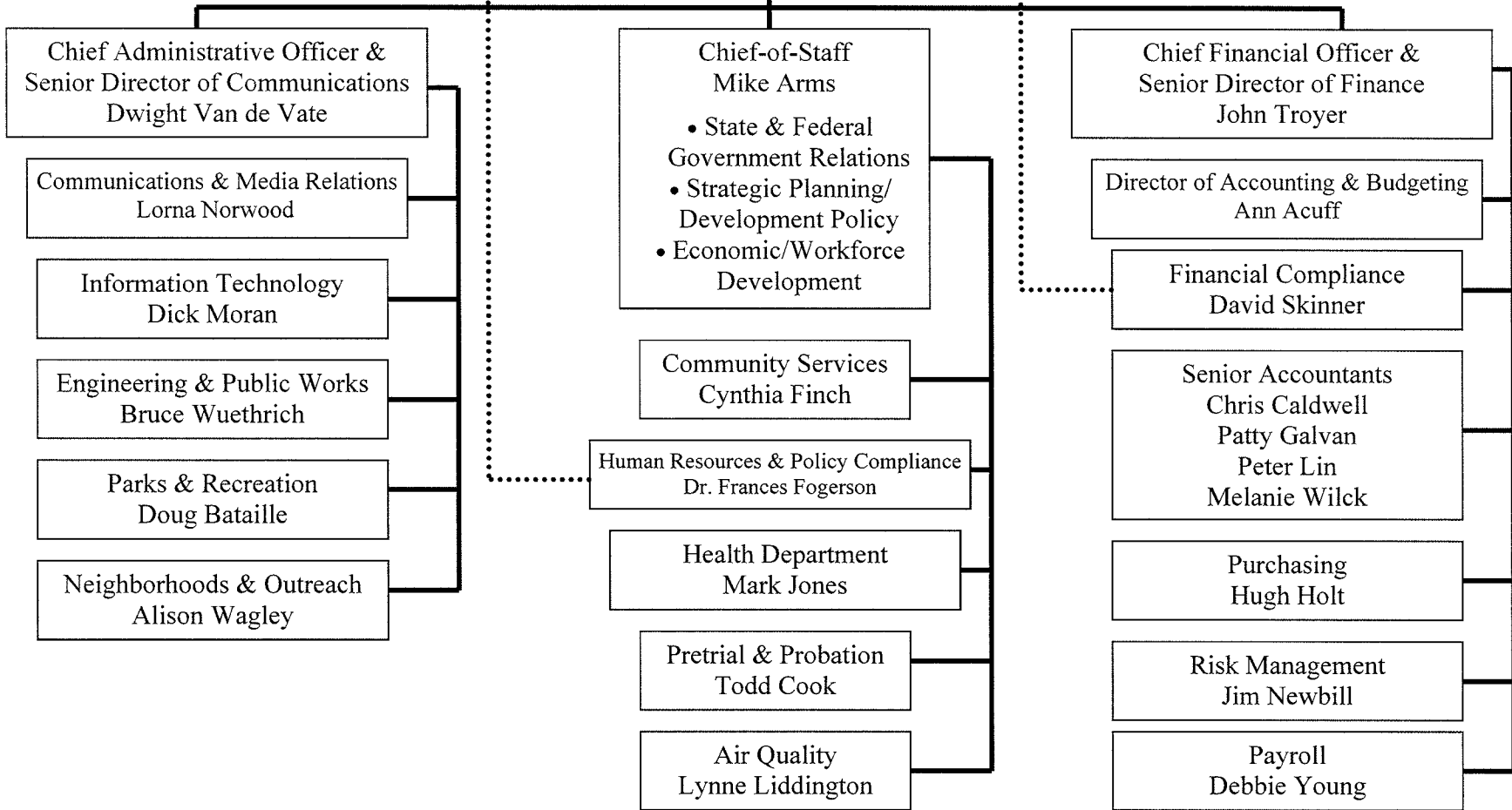
Knox County, Tennessee County Mayor's Staff



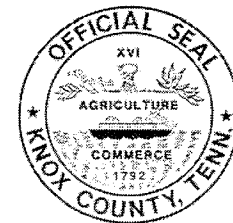
County Mayor's Staff

Knox County Mayor
Mike Ragsdale

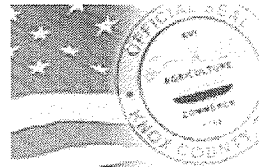
Knox County, Tennessee



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KNOX COUNTY, TENNESSEE



SECTION 2

INDIRECT COST RATE PROPOSAL

KNOX COUNTY, TENNESSEE PROPOSED FY 2010/2011 INDIRECT COST RATES - OMB A-87 Based on Actual Expenditures for the year ended September 30, 2008

<u>Accounting</u>		<u>FY 2008</u>	<u>Indirect</u>	<u>FY 2011</u>
<u>Unit</u>		<u>Salaries (\$)¹</u>	<u>Cost (\$)</u>	<u>Proposed Rate</u>
<u>Health Department</u>				
1005400	Support Services	1,335,548	341,768	
1005403	Preventive Health Services	1,678,230	228,378	
1005406	Dental Services	826,370	95,576	
1005409	Emergency Medical	-	4,847	
1005412	Food & Restaurant	713,465	10,732	
1005418	Health Clinics	-	33	
1005421	Diagnostic Services	364,992	68,658	
1005424	Medical & Dental	-	24,114	
1005427	Miscellaneous Health	-	0	
1005430	Pediatric Care Services	786,683	117,854	
1005433	Pharmacy	339,445	46,141	
1005436	Primary Care Services	-	733	
1005439	Animal Control	315,858	78,119	
1005442	School Health	41,400	9,850	
1005445	Social Services	422,369	78,292	
1005448	Ground Water Services	371,063	54,494	
1005451	Vector Control Services	67,894	32,021	
1005454	Disease Surveillance	399,280	57,298	
1005457	Vital Records	157,343	32,187	
1005460	Women's Health Services	214,804	26,499	
1005463	Community Health Services	602,905	133,544	
1005465	Child Car Seat	-	1,163	
1005467	Community Health Services	-	886	
	Total:	<u>8,637,649</u>	<u>1,443,187</u>	<u>16.71%</u>

Note: 1 Rate base is Salaries and Fringe Benefits..

KNOX COUNTY, TENNESSEE
PROPOSED FY 2010/2011 INDIRECT COST RATES - OMB A-87
Based on Actual Expenditures for the year ended September 30, 2008

<u>Accounting</u> <u>Unit</u>	<u>FY 2008</u> <u>Salaries (\$)¹</u>	<u>Indirect</u> <u>Cost (\$)</u>	<u>FY 2011</u> <u>Proposed Rate</u>
<u>Office of the Sheriff</u>			
1008900	Court Services	-	6,364
1008905	Records & Communications	-	17,973
1008909	School Security	-	1,285
1008912	Training	-	15,453
1008915	Planning & Development	-	2,708
1008918	Stop Violence	-	3,838
1008921	Patrol	20,312,855	2,436,219
1008924	Warrants	-	701,486
1008927	Detective	-	493,448
1008928	DUI Litter Pick Up Crew	-	101,095
1008930	Forensics	-	161,422
1008933	Juvenile Division	-	63,705
1008936	Special Teams	-	5,963
1008937	Victims Rights	-	296
100838	Chaplains Fund	-	29
1008939	Batterer's Treatment	-	25,293
1008940	Senior Citizen Awareness	-	51
1008942	Narcotics	-	231,952
1008945	Internal Affairs	-	41,296
1008948	Special Services	-	142,237
1008950	Inmate Education	-	0
1008951	Dare Donations	-	5,352
1008952	Teen Academy	-	489
1008953	Sexual Offender	-	980
1008954	Interest Earned	-	736
1008905	Donations/Sheriff Target	-	0

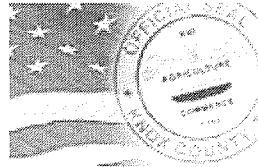
Rate base is Salaries and Fringe Benefits..

KNOX COUNTY, TENNESSEE
PROPOSED FY 2010/2011 INDIRECT COST RATES - *OMB A-87*
Based on Actual Expenditures for the year ended September 30, 2008

Accounting Unit		FY 2008 Salaries (\$)¹	Indirect Cost (\$)	FY 2011 Proposed Rate
1008957	Auxilliary Services	331,416	85,418	
1008960	Correctional Facilities	18,513,727	6,169,609	
1008963	Temporary Detention	-	49,462	
1008965	Explorer Post	-	235	
1008966	WalMart Foundation	-	23	
1008967	Helen R. McNabb	-	650	
1008969	Commissary	209,915	285,609	
1008972	Medical Examiner	348,355	15,185	
1008980	Sheriff Radio		35	
1008985	Sheriff K-9 Donations	-	<u>12</u>	
	Total:	<u>39,716,268</u>	<u>11,065,908</u>	<u>27.86%</u>

Rate base is Salaries and Fringe Benefits..

KNOX COUNTY, TENNESSEE



SECTION 3
RECONCILIATION OF COST ALLOCATION MODEL
TO
EXPENDITURE REPORT

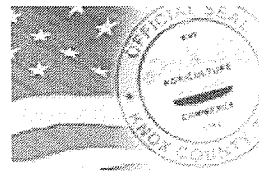
**Knox County, TN
FY2008 Full Cost Allocation Plan
Reconciliation to Expenditure Reports**

Schedule	Department	Dept No	Total Expense	Activities
1	Equipment Use		\$76,009	Equipment Use
2	Building Use County - City Bldg		\$421,462	Building Maintenance
3	Internal Audit	1000920	\$214,030	Audit Services
4	Law Department	1003210	\$2,351,642	Contract Review School Litigation
5	ADA	1003320	\$73,621	ADA / FMLA SVC Interpreters
6	Human Resources	1003610 1003620	\$853,029	Human Resources Bright Start Wellness
7	Mail Room - Operating	1003910	\$90,846	Mail Room
8	Health Administration	1005415	\$939,746	Department Administration
9	Finance	1005710	\$2,130,669	Budget Accounting Accounts Payable Payroll Accounts Receivable Technical Systems Support
10	Purchasing	1006010	\$791,999	Purchasing P-Card

Knox County, TN
 FY2008 Full Cost Allocation Plan
 Reconciliation to Expenditure Reports

Schedule	Department	Dept No	Total Expense	Activities
11	Property Management	1006020	\$315,712	Property Management School Buying
12	Auditing Contract	1006930	\$160,390	General Fund Audit
13	Information Technology	1007910	\$4,728,195	Network Support - County Network Support - All Users
14	Records Management	1007920	\$410,666	Records Storage
15	Sheriff Administration	1008903	\$8,609,807	Sheriff Administration
16	County Trustee	1009710	\$418,419	County Trustee
17	PW-Administration	2350110	\$464,798	Department Administration
18	Risk Mgmt Fund	5400010	\$1,455,961	Risk Overhead
		5400020		
		5400030		
	Grand Total		\$24,507,001	

KNOX COUNTY, TENNESSEE



SECTION 4

READING THE COST ALLOCATION PLAN

Reading the Cost Allocation Plan

Overview

The OMB A-87 Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY 2008.

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

- ◆ Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- ◆ Identify the County Departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- ◆ Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- ◆ Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

Departmental Costs (A) - The actual expenditures for that department:

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

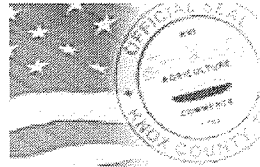
Incoming Costs (B) - The support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions or spread to departmental functions on a percentage basis.

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

Allocation Summary - The summary of allocated costs by function.

KNOX COUNTY, TENNESSEE

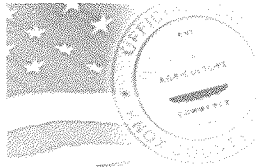


SECTION 5

OMB A-87 COST ALLOCATION PLAN

- **Table of Contents**
- **Summary Schedule**
- **Detail Schedules**

KNOX COUNTY, TENNESSEE



SECTION 5

OMB A-87 COST ALLOCATION PLAN

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- **Detail Schedules**

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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SUMMARY SCHEDULE

Department	1000910 County Commission	1003310 County Mayor	1000010 Attorney General	1000020 Bad Check Unit	1000310 Circuit Court Clerk's	1000320 Civil Sessions	1000330 IV- D Child Support	1000610 Probate Court	1000620 Chancery Court	1000915 Commission Discretionary
1 Equipment Use	\$2,910	\$3,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	3,279	7,158	25,530	0	5,647	0	0	7,247	24,202	0
4 1000920 Internal Audit	487	762	965	58	283	195	589	159	253	291
5 1003210 Law Department	1,879	2,854	6,439	133	258	303	2,070	221	605	325
7 1003320 ADA	88	307	1,119	169	0	483	521	0	0	0
8 1003610 Human Resources	1,167	4,084	14,642	2,206	0	0	6,820	0	0	0
9 1003910 Mail Room-Operating	542	705	3,127	284	3,471	2,218	0	3,307	5,749	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	6,809	6,385	17,964	1,317	1,950	1,359	6,668	1,076	1,786	2,010
12 1006010 Purchasing	520	477	6,849	0	12,720	6,360	10,662	7,950	9,633	0
13 1006020 Property Management	1,541	1,304	8,644	0	2,365	0	41	693	2,406	0
14 1006930 Auditing Contract	669	1,010	1,280	76	375	259	782	211	336	386
15 1007910 Information Technology	2,408	6,621	67,633	0	13,112	17,943	0	6,901	16,563	0
16 1007920 Records Management	1,316	0	25,133	0	15,177	20,155	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	1,156	1,745	2,294	137	672	463	1,401	378	602	692
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	5,983	181	0	0	247	0	742	124	62	0
TOTAL CURRENT ALLOCATIONS	30,754	37,276	181,619	4,380	56,277	49,738	30,296	28,267	62,197	3,704

Knox County, TN
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SUMMARY SCHEDULE

Department	1000930 Codes Commission	1001210 County Clerk's Office	1001510 4th Circuit Court Clerk Office	1001520 Criminal Court Clerk's Office	1001530 Criminal Sessions	1001810 Election Commission	1002110 Circuit Court Judge's	1002120 4th Circuit Court Judges	1002130 Criminal Court	1002140 General Sessions
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	7,437	12,920	12,944	0	16,048	4,372	24,934	19,908
4 1000920 Internal Audit	17	1,171	246	788	453	867	66	82	115	513
5 1003210 Law Department	20	2,367	348	770	490	4,067	277	96	432	4,062
7 1003320 ADA	0	0	0	0	0	537	0	2,148	167	1,279
8 1003610 Human Resources	0	0	0	0	0	7,020	0	0	0	5,416
9 1003910 Mail Room-Operating	10	368	9,317	2,851	4,892	9,277	18	366	12	184
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	104	8,043	1,734	5,708	3,496	19,781	436	501	722	5,772
12 1006010 Purchasing	0	10,067	3,741	3,353	935	8,094	1,029	3,180	7,161	14,686
13 1006020 Property Management	0	6,238	1,386	5,627	0	14,964	367	41	1,101	3,833
14 1006930 Auditing Contract	23	1,555	326	1,046	601	1,151	87	109	153	681
15 1007910 Information Technology	11,732	63,492	13,112	19,324	0	45,549	6,211	5,521	6,901	51,760
16 1007920 Records Management	0	6,314	4,857	26,348	32,540	8,014	0	0	3,521	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	41	2,786	585	1,875	1,077	2,062	157	196	274	1,220
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	247	247	4,759	4,512	618	0	0	0	0
TOTAL CURRENT ALLOCATIONS	11,947	102,648	43,336	85,369	61,940	122,001	24,696	16,612	45,493	109,314

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SUMMARY SCHEDULE

Department	1002150 Jury Commission	1002410 Juvenile Court Judges	1002420 IV-D Referee Program	1002710 Juvenile Court- Clerk	1003010 Juvenile Svc Center	1003330 Legislative Delegation	1003350 Senior Summit	1003360 Read With Me	1003362 Family Justice	1003370 UT/Knox County
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	3,406	0	0	0	0	0	0	0	0	4,925
4 1000920 Internal Audit	7,545	835	398	1,022	846	206	24	12	1	135
5 1003210 Law Department	764	8,117	1,665	1,670	8,363	164	64	31	443	911
7 1003320 ADA	31	2,947	291	307	1,947	31	0	0	0	0
8 1003610 Human Resources	401	17,451	3,811	4,012	25,474	401	0	0	0	0
9 1003910 Mail Room-Operating	1,743	0	45	0	0	0	187	146	0	453
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	50,815	14,833	4,186	8,098	19,137	1,002	143	79	60	894
12 1006010 Purchasing	281	15,900	3,086	14,777	42,140	1,496	374	0	0	2,014
13 1006020 Property Management	163	0	0	4,281	1,019	326	0	0	0	693
14 1006930 Auditing Contract	10,013	1,108	528	1,356	1,123	273	32	16	1	180
15 1007910 Information Technology	690	50,380	0	2,070	1,380	690	0	0	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	17,942	1,986	946	2,429	2,012	489	57	28	2	322
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	22,373	371	62	14,648	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	93,794	135,930	15,327	40,084	118,089	5,078	881	312	507	10,527

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Department	1003372 Knox Co. Farmer Aid	1003380 Mayor's Education	1004210 Probation Office	1004215 DUI Traffic School	1004510 Office of Neighborhood	1004810 Park Maintenance	1004815 County Wide Rehab	1004820 Concord Complex	1004825 U.S. Soccer Complex	1004830 Recreation Administratio
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	2	2	959	21	186	2,509	134	2	3	737
5 1003210 Law Department	52	16,682	2,812	0	468	6,204	301	0	7	2,802
7 1003320 ADA	0	0	613	0	92	1,288	0	0	0	245
8 1003610 Human Resources	0	0	8,023	0	1,203	16,849	0	0	0	3,209
9 1003910 Mail Room-Operating	0	0	120	0	712	0	0	0	0	94
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	21	2,168	11,668	161	3,668	24,251	704	9	19	7,393
12 1006010 Purchasing	0	0	9,914	0	0	4,583	1,777	0	94	56,488
13 1006020 Property Management	0	0	775	0	0	0	0	0	0	571
14 1006930 Auditing Contract	2	2	1,273	28	246	3,330	178	2	4	978
15 1007910 Information Technology	0	0	11,732	0	2,761	0	0	0	0	14,493
16 1007920 Records Management	0	0	4,857	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	4	4	2,281	50	441	5,968	320	4	7	1,753
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	371	0	0	15,451	0	0	0	6,613
TOTAL CURRENT ALLOCATIONS	81	18,858	55,398	260	9,777	80,433	3,414	17	134	95,376

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SUMMARY SCHEDULE

Department	1004835 Legacy Park	1004840 Park Improvement- Amusement	1004852 10 Mile Greenway Improvement	1005105 Dept of Community Development	1005110 Community Services	1005115 Community Svcs	1005120 Indigents Asst	1005130 Economic and Dev	1005135 John Tarleton	1005142 Senior Ctr & Volunteer
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	1,488	0	0	0	0	0	0
4 1000920 Internal Audit	27	42	16	398	191	224	56	58	5	219
5 1003210 Law Department	131	175	0	533	8,055	560	676	4,136	1,740	334
7 1003320 ADA	0	0	0	61	0	138	0	0	0	107
8 1003610 Human Resources	0	0	0	802	0	1,805	0	0	0	1,404
9 1003910 Mail Room-Operating	0	0	0	78	0	60	0	0	0	48
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	167	269	72	2,146	2,291	1,608	461	867	253	1,633
12 1006010 Purchasing	0	1,684	0	3,273	0	0	0	0	0	655
13 1006020 Property Management	0	0	0	0	0	0	0	0	59,651	0
14 1006930 Auditing Contract	35	56	22	528	254	297	74	76	6	290
15 1007910 Information Technology	0	0	0	4,831	0	0	0	0	0	690
16 1007920 Records Management	0	0	0	1,093	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	63	100	39	946	455	533	133	137	11	520
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	423	2,326	149	16,177	11,246	5,225	1,400	5,274	61,666	5,900

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Department	1005144 Halls Senior- Special	1005145 Frank Strang Senior Ctr	1005146 South Knox Senior Ctr	1005147 Halls Senior Ctr	1005148 Corryton Senior Ctr	1005149 Carter Senior	1005157 TN Parks and Greenways	1005160 Veterans' Svcs	1005400 Support Services	1005403 Preventive Health Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	51	277	229	235	200	5	0	248	807	562
5 1003210 Law Department	14	499	404	388	355	70	0	250	9,097	6,224
7 1003320 ADA	0	92	92	31	46	77	0	77	1,058	889
8 1003610 Human Resources	0	1,203	1,203	401	602	1,003	0	1,003	13,840	11,634
9 1003910 Mail Room-Operating	0	0	804	1,375	0	0	0	20	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	231,861	194,898
11 1005710 Finance	352	2,097	1,501	1,445	1,305	24	0	1,742	12,348	10,033
12 1006010 Purchasing	0	9,072	9,072	4,583	3,928	0	0	2,525	55,368	2,058
13 1006020 Property Management	0	0	0	0	0	0	0	122	0	0
14 1006930 Auditing Contract	68	368	303	312	266	6	0	329	1,070	745
15 1007910 Information Technology	9,662	6,901	2,761	0	5,521	1,380	0	1,380	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	122	659	544	559	476	11	0	589	1,918	1,335
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	14,401	0
TOTAL CURRENT ALLOCATIONS	10,269	21,168	16,913	9,329	12,699	2,576	0	8,285	341,768	228,378

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Department	1005406 Dental Svcs	1005409 Emergency Medical	1005412 Food & Restaurant Inspection	1005418 Health Clinics	1005421 Diagnostic Svcs	1005424 Medical & Dental -	1005427 Misc Health	1005430 Pediatric Care Svcs	1005433 Pharmacy	1005436 Primary Care Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	467	117	374	4	392	758	0	267	619	33
5 1003210 Law Department	2,364	1,687	1,951	0	1,277	13,717	0	2,254	1,593	363
7 1003320 ADA	353	0	399	0	245	0	0	445	153	0
8 1003610 Human Resources	4,613	0	5,215	0	3,209	0	0	5,817	2,006	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	77,287	0	87,368	0	53,765	0	0	97,449	33,603	0
11 1005710 Finance	5,394	917	4,437	15	3,733	6,830	0	4,460	4,564	215
12 1006010 Purchasing	3,367	1,122	6,173	0	4,583	0	0	6,173	1,309	0
13 1006020 Property Management	0	571	0	0	0	0	0	0	0	0
14 1006930 Auditing Contract	620	155	496	5	521	1,006	0	354	822	44
15 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	1,111	278	889	9	933	1,803	0	635	1,472	78
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	95,576	4,847	107,302	33	68,658	24,114	0	117,854	46,141	733

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SUMMARY SCHEDULE

Department	1005439 Animal Control	1005442 School Health Program	1005445 Social Svcs	1005448 Ground Water Svcs	1005451 Vector Control Svcs	1005454 Disease Surveillance	1005457 Vital Records	1005460 Women's Health Svcs	1005463 Community Health Svcs	1005465 Child Car Seat Program
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	350	168	283	264	193	373	215	259	424	9
5 1003210 Law Department	2,810	957	1,124	1,107	434	1,170	566	617	1,638	23
7 1003320 ADA	261	31	307	199	123	215	123	92	521	0
8 1003610 Human Resources	3,410	401	4,012	2,608	1,605	2,808	1,605	1,203	6,820	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	57,125	6,721	67,206	43,684	26,882	47,044	26,882	20,162	114,250	0
11 1005710 Finance	1,689	949	3,565	2,846	1,414	3,277	1,813	1,805	4,578	68
12 1006010 Purchasing	0	0	748	2,806	655	1,029	187	1,403	3,741	1,029
13 1006020 Property Management	734	0	0	0	0	0	0	0	0	0
14 1006930 Auditing Contract	465	223	375	351	256	495	285	343	563	12
15 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
16 1007920 Records Management	10,442	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	833	400	672	629	459	887	511	615	1,009	22
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	78,119	9,850	78,292	54,494	32,021	57,298	32,187	26,499	133,544	1,163

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SUMMARY SCHEDULE

Department	1005467 Comm Health Serv	1005720 Finance & Commun-	1005950 Credit Union	1006025 Inop Car Lot/Sale Junk Cars	1006310 Property and Liability Ins	1006605 Planning	1006610 GIS	1006615 Payments To Cities	1006620 Emergency Mangement	1006635 CAC
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	1,781	0	0	0	0	0	0	0
4 1000920 Internal Audit	21	458	0	33	9	5	11	5	5	43,054
5 1003210 Law Department	637	3,349	0	13	46	1,909	1,728	348	143	5,152
7 1003320 ADA	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	150	3,534	0	238	65	262	259	73	45	278,471
12 1006010 Purchasing	0	0	0	281	94	0	6,139	0	0	224,363
13 1006020 Property Management	0	0	41	0	0	0	0	0	0	0
14 1006930 Auditing Contract	28	608	0	44	12	6	15	6	7	57,137
15 1007910 Information Technology	0	0	1,380	0	0	0	0	0	0	0
16 1007920 Records Management	0	0	850	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	50	1,090	0	78	22	11	26	11	13	102,387
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	680	0
TOTAL CURRENT ALLOCATIONS	886	9,039	4,052	687	248	2,193	8,178	443	893	710,564

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SUMMARY SCHEDULE

Department	1006645 Oth Operating Transfers	1006910 Offical's Expense	1006920 Equipment	1006940 Cases Charged to County	1006950 Miscellaneous	1006960 Trustee's Commission	1006970 KCDC Tax Increment	1006980 Emp Ben General	1007210 Community Mediation	1007510 Fire Prevention
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	5,064	0	0	0	0	5,482
4 1000920 Internal Audit	43	3	222	12	134	0	3	1	27	689
5 1003210 Law Department	0	62	7,667	2,113	2,033	0	(224)	207	234	1,913
7 1003320 ADA	0	0	0	0	0	0	0	0	0	307
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	4,012
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	375
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	138	20	2,462	351	1,125	0	(14)	30	216	6,071
12 1006010 Purchasing	0	0	42,462	0	94	0	0	0	0	1,216
13 1006020 Property Management	0	0	0	0	0	0	0	0	0	1,346
14 1006930 Auditing Contract	57	4	295	16	178	0	4	1	36	914
15 1007910 Information Technology	0	0	0	0	0	0	0	0	0	2,761
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	102	7	528	28	320	0	7	2	65	1,638
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	2,534	0	0	0	0	185
TOTAL CURRENT ALLOCATIONS	340	96	53,636	2,520	11,482	0	(224)	241	578	26,909

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SUMMARY SCHEDULE

Department	1007520 Soil Conservation District	1007530 Codes Administratio	1007535 Code Adm-Tedford Road Fire	1007710 Wastewater	1007720 Dirty Lot Ordinance	1008110 Sheriff's Dept Merit	1008310 Property Assessor	1008320 Equalization Board	1008330 Digitized Mapping	1008510 Public Defender
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	5,458	0	0	0	0	10,025	0	0	0
4 1000920 Internal Audit	229	2,000	9	25	234	318	557	15	188	1,090
5 1003210 Law Department	242	3,333	759	118	750	710	6,008	55	613	4,129
7 1003320 ADA	61	598	0	0	153	123	1,135	123	153	644
8 1003610 Human Resources	802	7,823	0	0	2,006	1,605	14,843	1,605	2,006	8,424
9 1003910 Mail Room-Operating	0	1,845	0	0	0	739	4,910	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	1,488	20,971	160	182	1,977	2,480	11,045	271	1,697	15,017
12 1006010 Purchasing	187	6,079	281	0	94	2,127	1,130	0	0	4,676
13 1006020 Property Management	122	1,957	0	0	0	571	3,792	856	0	122
14 1006930 Auditing Contract	303	2,654	12	33	311	422	739	19	250	1,447
15 1007910 Information Technology	0	0	0	0	0	4,141	37,957	0	0	0
16 1007920 Records Management	0	15,784	0	0	0	0	0	0	0	7,771
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	544	4,756	22	59	557	757	1,324	35	448	2,592
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	23,362	0	0	247	0	1,051	0	0	124
TOTAL CURRENT ALLOCATIONS	3,978	96,620	1,243	417	6,329	13,993	94,516	2,979	5,355	46,036

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SUMMARY SCHEDULE

Department	1008710 Register of Deeds Office	1008720 Register of Deeds-Data	1008900 Court Officers	1008906 Records & Communication	1008909 School Security	1008912 Training	1008915 Planning & Development	1008918 Stop Violence	1008921 Patrol	1008924 Warrants
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	21,167	0	2,208	6,712	214	0	953	1,269	6,077	2,844
4 1000920 Internal Audit	227	48	168	358	87	441	116	157	2,997	398
5 1003210 Law Department	579	175	212	1,244	143	645	41	100	57,966	514
7 1003320 ADA	0	0	0	0	0	0	0	0	5,397	1,656
8 1003610 Human Resources	0	0	0	0	0	0	0	0	73,924	20,673
9 1003910 Mail Room-Operating	7,234	0	0	0	0	0	0	0	71	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	1,509	333	1,031	2,389	519	2,539	794	981	103,251	2,546
12 1006010 Purchasing	7,238	2,058	1,216	3,180	0	10,195	374	748	20,670	5,799
13 1006020 Property Management	3,833	775	41	0	0	0	0	0	0	0
14 1006930 Auditing Contract	301	63	223	476	115	585	154	209	3,977	528
15 1007910 Information Technology	0	0	0	2,761	0	0	0	0	3,451	5,521
16 1007920 Records Management	99,805	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	2,151,311	660,061
18 1009710 County Trustee	539	113	400	853	207	1,048	276	374	7,127	946
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	742	0	865	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	143,174	3,565	6,364	17,973	1,285	15,453	2,708	3,838	2,436,219	701,486

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Department	1008927 Detective	1008928 DUI Litter Pick Up Crew	1008930 Forensics	1008933 Juvenile Division	1008936 Special Teams	1008937 Victim's Rights	1008938 Chaplain's Fund	1008939 Batterer's Treatment	1008940 Senior Cit. Awareness	1008941 Child Safety Seat CKPT
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	20,300	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	551	0	246	70	115	27	3	2	5	0
5 1003210 Law Department	1,045	0	143	35	128	3	0	0	0	0
7 1003320 ADA	1,104	245	368	92	0	0	0	61	0	0
8 1003610 Human Resources	13,782	3,063	4,594	1,148	0	0	0	766	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	3,546	0	1,746	423	710	168	15	11	29	0
12 1006010 Purchasing	5,518	0	6,734	187	4,583	0	0	0	0	0
13 1006020 Property Management	0	0	0	41	0	0	0	0	0	0
14 1006930 Auditing Contract	731	0	326	92	153	35	4	2	6	0
15 1007910 Information Technology	5,521	0	0	4,141	0	0	0	0	0	0
16 1007920 Records Management	0	0	0	20,641	0	0	0	0	0	0
17 1008903 Sheriff Administration	440,041	97,787	146,680	36,670	0	0	0	24,447	0	0
18 1009710 County Trustee	1,309	0	585	165	274	63	7	4	11	0
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	493,448	101,095	161,422	63,705	5,963	296	29	25,293	51	0

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SUMMARY SCHEDULE

Department	1008942 Narcotics	1008945 Internal Affairs	1008948 Special Svcs	1008950 Inmate Education	1008951 Dare Donations	1008952 Teen Academy -	1008953 Sexual Offender	1008954 Interest Earned-	1008905 Donations/S heriff-Target	1008957 Auxiliary Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	3,128	1,095	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	511	155	497	1	37	41	66	13	1	359
5 1003210 Law Department	925	72	358	0	29	13	42	6	0	936
7 1003320 ADA	521	92	307	0	0	0	0	0	0	184
8 1003610 Human Resources	6,508	1,148	3,828	0	0	0	0	0	0	2,407
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	3,267	930	3,060	8	287	282	534	109	8	6,486
12 1006010 Purchasing	5,331	561	8,043	0	4,863	0	94	561	0	374
13 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
14 1006930 Auditing Contract	678	205	659	1	49	55	87	17	1	477
15 1007910 Information Technology	2,070	0	2,070	0	0	0	0	0	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	207,797	36,670	122,234	0	0	0	0	0	0	73,340
18 1009710 County Trustee	1,216	368	1,181	2	87	98	157	30	2	855
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	231,952	41,296	142,237	12	5,352	489	980	736	12	85,418

Knox County, TN
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SUMMARY SCHEDULE

Department	1008960 Correctional Facilities	1008963 Temporary Detention	1008965 Explorer Post	1008966 Wal- Mart Foundation	1008967 Helen R McNabb	1008969 Jail Commissary	1008972 Medical Examiner	1008980 Sheriff's Radio	1008985 Sheriff's K-9 Donations	1009720 Property Sale
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	103,239	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	4,388	99	18	2	15	556	424	4	1	1
5 1003210 Law Department	65,210	137	7	3	416	1,326	2,104	0	0	41
7 1003320 ADA	13,048	0	0	0	0	215	307	0	0	0
8 1003610 Human Resources	170,695	0	0	0	0	2,808	4,012	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	128,695	663	143	12	165	4,716	4,510	17	8	8
12 1006010 Purchasing	275,813	1,216	0	0	0	188,365	1,909	0	0	0
13 1006020 Property Management	0	0	0	0	0	0	285	0	0	0
14 1006930 Auditing Contract	5,823	131	24	2	19	738	563	5	1	1
15 1007910 Information Technology	0	46,239	0	0	0	0	0	0	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	5,201,038	0	0	0	0	85,563	0	0	0	0
18 1009710 County Trustee	10,435	235	43	4	35	1,322	1,009	9	2	2
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	191,225	742	0	0	0	0	62	0	0	0
TOTAL CURRENT ALLOCATIONS	6,169,609	49,462	235	23	650	285,609	15,185	35	12	53

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SUMMARY SCHEDULE

Department	2350120 PW- Highway Project Mgmt	2350130 PW- Stormwater Mgmt	2350135 Stormwater Ordinance	2350210 PW- Highway & Bridge	2350220 PW- Traffic Control	2350310 Capital Outlay	2350320 Bridge Construction	2350410 PW- Engineering	2350425 Subdivision Foreclosures	Central Cafeteria Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	239	480	20	1,681	1,984	12	10	293	6	0
5 1003210 Law Department	551	2,327	0	20,496	2,200	615	140	1,164	0	0
7 1003320 ADA	138	429	0	2,591	215	0	0	307	0	0
8 1003610 Human Resources	1,805	5,616	0	33,898	2,808	0	0	4,012	0	0
9 1003910 Mail Room-Operating	8	34	0	1	0	0	0	20	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	1,558	2,470	3,291	29,349	14,459	160	83	2,707	48	0
12 1006010 Purchasing	0	935	0	22,353	15,526	281	187	33,276	0	0
13 1006020 Property Management	0	0	0	41	0	0	0	408	0	0
14 1006930 Auditing Contract	317	637	27	2,231	2,634	16	13	388	8	0
15 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	568	1,142	48	3,997	4,719	28	24	696	15	0
19 2350110 PW-Administration	20,433	63,570	0	383,693	31,785	0	0	45,407	0	0
20 54000(10&20&30) Risk Mngt Fund	0	989	0	102,535	0	0	0	1,051	0	0
TOTAL CURRENT ALLOCATIONS	25,617	78,629	3,386	602,866	76,330	1,112	457	89,729	77	0

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SUMMARY SCHEDULE

Department	50000(20&3 0) Vehicle Svc Ctr Fund	5300010 Retirement Fund	FD 105x General Grants Fund	FD 200x Governmental Library Fund	FD 205x Public Library Fund	FD 210x Solid Waste Fund	FD 215x Air Quality Fund	FD 220x Hotel/Motel Fundwide	FD 225x Fire District Fundwide	FD 230x Drug Control Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	4,007	3,414	1,826	0	0	0	0	0	0
4 1000920 Internal Audit	6,519	946	9,872	748	3,318	3,184	1,806	144	52	951
5 1003210 Law Department	9,700	3,647	28,338	444	32,892	10,010	3,066	15,584	430	1,481
7 1003320 ADA	644	230	4,891	46	5,504	859	460	0	0	0
8 1003610 Human Resources	8,424	3,009	63,986	602	72,009	11,233	6,017	0	0	0
9 1003910 Mail Room-Operating	0	2,248	111	1	20	16	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	48,187	7,563	78,814	5,317	69,853	24,869	12,044	3,781	301	5,745
12 1006010 Purchasing	61,342	3,628	78,151	55,233	114,384	15,698	104,354	0	0	17,864
13 1006020 Property Management	0	897	163	734	12,477	1,712	7,992	0	0	326
14 1006930 Auditing Contract	8,651	1,255	0	0	0	0	0	0	0	0
15 1007910 Information Technology	6,901	6,901	0	0	0	4,831	2,070	0	0	0
16 1007920 Records Management	0	2,671	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	15,502	2,249	23,477	1,779	7,890	7,573	4,295	344	124	2,262
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	54,141	0	0	0	12,917	32,139	3,399	0	0	0
TOTAL CURRENT ALLOCATIONS	220,011	39,251	291,217	66,730	331,264	112,124	145,503	19,853	907	28,629

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SUMMARY SCHEDULE

Department	FD 300x Debt Service Fund	FD 400x Capital Improvement	FD 410x Recreation Con Fundwide	FD 425x Golf Course Fund	FD 430x ADA Construction	FD 510x Mailroom Fund	FD 520x Employees Benefit Fund	FD 550x Building Mnmt Fund	FD 560x Tech Support	FD 570x Capital Leasing Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	2,543	1,423	80	44	76	216	1,978	166	374	2,091
5 1003210 Law Department	139,928	230,981	906	40	1,373	778	83,917	23,563	1,247	2,041
7 1003320 ADA	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	1,639	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	28,421	39,004	527	226	584	1,407	24,792	3,757	2,334	6,995
12 1006010 Purchasing	0	15,152	0	842	374	281	0	0	17,116	374
13 1006020 Property Management	0	3,099	0	326	0	1,101	0	0	1,182	0
14 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
15 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	6,048	3,384	189	104	181	513	4,704	396	889	4,974
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	62	0
TOTAL CURRENT ALLOCATIONS	176,940	293,043	1,702	1,582	2,588	4,296	117,030	27,882	23,204	16,475

Knox County, TN
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SUMMARY SCHEDULE

Department	FD 580x Self Insurance Fund	FD 610x Municipal Sales Tax	FD 630x Juvenile Court Agency	FD 905x Public Building Fund	FD 910x Chancery Court Fund	FD 915x Circuit/Civil	FD 920x MPC Fund	FD 925x E- 911 Fund	FD 930x GIS Fund	FD 940x Animal Control Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	792	94	4	4,474	871	1,201	2,600	3,356	934	3,822
5 1003210 Law Department	24,053	105,619	0	0	0	0	9,649	16,777	2,635	5,536
7 1003320 ADA	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	4,720	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	9,092	14,361	12	52,697	11,079	14,599	28,361	39,793	7,342	37,318
12 1006010 Purchasing	0	0	0	0	0	0	13,919	12,386	3,835	38,795
13 1006020 Property Management	0	326	0	0	0	0	2,202	1,468	0	41
14 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
15 1007910 Information Technology	0	0	0	0	0	0	0	690	0	15,183
16 1007920 Records Management	0	0	0	0	0	0	6,921	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	1,883	224	9	10,639	2,070	2,856	6,183	7,982	2,220	9,088
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	8,145	19,427	1,273	269
TOTAL CURRENT ALLOCATIONS	35,820	120,624	25	67,810	14,020	18,656	82,700	101,879	18,239	110,052

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SUMMARY SCHEDULE

Department	FD 950x Grt School Foundation	FD 240x Gen Purpose School FD	FD 245x School Project Fund	FD 250x School Federal Projects	FD 405x Physical Plant	Historical Society	Judicial Commission er	Internet JIMS users	District Attorney (state)	KCDC
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	2,241	38,744	3,417	9,279	1,303	0	0	0	0	0
5 1003210 Law Department	18,405	240,694	26,417	83,786	177,929	0	0	0	0	0
7 1003320 ADA	31	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	401	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	360	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	14,698	350,197	23,452	64,017	31,555	0	0	0	0	0
12 1006010 Purchasing	130,565	1,332,116	154,976	644,407	117,284	0	0	0	0	0
13 1006020 Property Management	0	53,239	0	0	0	0	0	0	0	0
14 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
15 1007910 Information Technology	2,070	0	0	0	0	10,352	4,141	63,975	42,384	1,599
16 1007920 Records Management	0	10,442	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	5,330	92,137	8,127	22,068	3,099	0	0	0	0	0
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	624,699	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	173,741	2,742,628	216,389	823,557	331,170	10,352	4,141	63,975	42,384	1,599

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SUMMARY SCHEDULE

Department	Knoxville Fire Dept	Knoxville Police Dept	US Office of Personnel Mgmt	Public Defender (state)	Private Bar	State Probation/Pa role	US Attorney DOJ	US Probation	UT Legal Clinic	UT Police
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
4 1000920 Internal Audit	0	0	0	0	0	0	0	0	0	0
5 1003210 Law Department	0	0	0	0	0	0	0	0	0	0
7 1003320 ADA	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	0	0	0	0	0	0	0	0	0	0
12 1006010 Purchasing	0	0	0	0	0	0	0	0	0	0
13 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
14 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
15 1007910 Information Technology	1,999	69,973	1,999	29,589	19,193	14,794	400	9,996	2,799	2,799
16 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
17 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
18 1009710 County Trustee	0	0	0	0	0	0	0	0	0	0
19 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	1,999	69,973	1,999	29,589	19,193	14,794	400	9,996	2,799	2,799

Knox County, TN
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SUMMARY SCHEDULE

Department	FD 989xxxx First Utility District	FD 999xxxx PBA	Art Council	Disallowed Cost	2nd Allocation Orphans	Total
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$6,593
2 Building Use County-City Bldg	0	0	0	0	0	387,708
4 1000920 Internal Audit	0	0	0	0	0	210,351
5 1003210 Law Department	0	0	0	722,081	0	2,378,914
7 1003320 ADA	0	0	0	0	0	63,984
8 1003610 Human Resources	0	0	0	0	0	768,723
9 1003910 Mail Room-Operating	0	59	0	0	0	76,994
10 1005415 Health Administration	0	0	0	0	0	1,186,187
11 1005710 Finance	0	0	0	0	0	2,078,564
12 1006010 Purchasing	0	0	0	0	0	4,237,371
13 1006020 Property Management	0	0	0	0	0	220,973
14 1006930 Auditing Contract	0	0	0	0	0	143,536
15 1007910 Information Technology	0	0	3,451	0	0	908,207
16 1007920 Records Management	0	10,685	0	0	0	335,337
17 1008903 Sheriff Administration	0	0	0	0	0	9,283,639
18 1009710 County Trustee	0	0	0	0	0	500,154
19 2350110 PW-Administration	0	0	0	0	0	544,888
20 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	1,174,877
TOTAL CURRENT ALLOCATIONS	0	10,744	3,451	722,081	0	24,507,000

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Equipment Use Depreciation
Nature and Extent of Services**

The Equipment Use department was created to identify the equipment use charge for central service departments. Allocated costs include a use charge of 6.67% of acquisition cost per OMB Circular A-87 guidelines. Equipment use charge is allocated based on the acquisition cost of equipment in each central service department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:1 Equipment Use

A. DEPARTMENT COSTS

		Amount	General Admin	Equipment Use
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Equipment Use	P	76,009	0	76,009
DEPARTMENT Cost Total		76,009	0	76,009
ADJUSTMENTS				
Total		76,009	0	76,009
General Admin Distribution			0	0
Grand Total		\$76,009		\$76,009

B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

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Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:1 Equipment Use

Equipment Use Allocations

	Acquisition Cost of Fixed Assets	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	272,210.21	23.89%	\$18,156	\$0	\$18,156	\$0	\$18,156
3 1000910 County Commission	43,626.00	3.83%	2,910	0	2,910	0	2,910
5 1003210 Law Department	57,312.94	5.03%	3,823	0	3,823	0	3,823
6 1003310 County Mayor	55,211.94	4.84%	3,683	0	3,683	0	3,683
7 1003320 ADA	2,331.46	0.20%	156	0	156	0	156
8 1003610 Human Resources	60,277.01	5.29%	4,020	0	4,020	0	4,020
9 1003910 Mail Room-Operating	1,172.00	0.10%	78	0	78	0	78
11 1005710 Finance	87,007.59	7.64%	5,803	0	5,803	0	5,803
12 1006010 Purchasing	45,197.84	3.97%	3,015	0	3,015	0	3,015
13 1006020 Property Management	5,964.00	0.52%	398	0	398	0	398
15 1007910 Information Technology	296,251.88	26.00%	19,760	0	19,760	0	19,760
16 1007920 Records Management	126,844.80	11.13%	8,461	0	8,461	0	8,461
18 1009710 County Trustee	82,628.39	7.25%	5,511	0	5,511	0	5,511
20 54000(10&20&30) Risk Mngt Fund	3,532.00	0.31%	236	0	236	0	236
Subtotal	1,139,568.06	100.00%	76,009	0	76,009	0	76,009
Direct Bills					0		0
TOTAL					76,009		76,009

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:1 Equipment Use

ALLOCATION SUMMARY

Department	Equipment Use	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	18,156	18,156
3 1000910 County Commission	2,910	2,910
5 1003210 Law Department	3,823	3,823
6 1003310 County Mayor	3,683	3,683
7 1003320 ADA	156	156
8 1003610 Human Resources	4,020	4,020
9 1003910 Mail Room-Operating	78	78
11 1005710 Finance	5,803	5,803
12 1006010 Purchasing	3,015	3,015
13 1006020 Property Management	398	398
15 1007910 Information Technology	19,760	19,760
16 1007920 Records Management	8,461	8,461
18 1009710 County Trustee	5,511	5,511
20 54000(10&20&30) Risk Mngt Fund	236	236
Total	76,009	76,009

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Building Depreciation
Nature and Extent of Services**

This department has been created to accumulate and distribute building depreciation costs. Allocated costs include actual depreciation and allowable interest. The Building Depreciation department includes the following three functions.

County Administration Building - Actual depreciation of the Courthouse building is allocated based on the square footage occupied.

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:2 Building Use County-City Bldg

A. DEPARTMENT COSTS

		Amount	General Admin	County - City Bldg
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Building Use	P	421,462	0	421,462
DEPARTMENT Cost Total		421,462	0	421,462
ADJUSTMENTS				
Total		421,462	0	421,462
General Admin Distribution			0	0
Grand Total		\$421,462		\$421,462

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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B. INCOMING COSTS - (Default Spread Expense%)

Dept:2 Building Use County-City Bldg

Department	First Incoming	Second Incoming	County - City Bldg
1 Equipment Use	\$18,156	\$0	\$18,156
Subtotal - Equipment Use	18,156	0	18,156
4 Audit Services	0	435	435
Subtotal - 1000920 Internal Audit	0	435	435
5 Contract Review	0	1,540	1,540
Subtotal - 1003210 Law Department	0	1,540	1,540
7 ADA/FMLA SVC	0	263	263
Subtotal - 1003320 ADA	0	263	263
8 Human Resources	0	3,341	3,341
8 Bright Start Wellness	0	160	160
Subtotal - 1003610 Human Resources	0	3,501	3,501
11 Budget	0	201	201
11 Accounting	0	1,410	1,410
11 Accounts Payable	0	627	627
11 Payroll	0	1,963	1,963
Subtotal - 1005710 Finance	0	4,201	4,201
12 Purchasing	0	202	202
Subtotal - 1006010 Purchasing	0	202	202
13 Property Management	0	4,742	4,742
Subtotal - 1006020 Property Managen	0	4,742	4,742
14 General Fund Audit	0	598	598
Subtotal - 1006930 Auditing Contract	0	598	598
18 County Trustee	0	1,033	1,033
Subtotal - 1009710 County Trustee	0	1,033	1,033
20 Risk Overhead	0	7,434	7,434
Subtotal - 54000(10&20&30) Risk Mng	0	7,434	7,434
Total Incoming	18,156	23,949	42,105
			%100.00
C. TOTAL ALLOCATED		\$463,567	\$463,567

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

County - City Bldg Allocations

Dept:2 Building Use County-City Bldg

	Square Footage by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000910 County Commission	1,697.50	0.71%	\$3,110	\$0	\$3,110	\$169	\$3,279
4 1000920 Internal Audit	824.90	0.34%	1,511	0	1,511	82	1,594
5 1003210 Law Department	3,929.00	1.64%	7,198	0	7,198	392	7,590
6 1003310 County Mayor	3,705.20	1.54%	6,788	0	6,788	370	7,158
8 1003610 Human Resources	3,655.40	1.52%	6,697	0	6,697	365	7,062
9 1003910 Mail Room-Operating	690.70	0.29%	1,265	0	1,265	69	1,334
11 1005710 Finance	6,531.30	2.72%	11,966	0	11,966	652	12,618
15 1007910 Information Technology	9,615.00	4.01%	17,616	0	17,616	960	18,575
17 1008903 Sheriff Administration	6,153.70	2.56%	11,274	0	11,274	614	11,888
18 1009710 County Trustee	6,083.70	2.54%	11,146	0	11,146	607	11,753
20 54000(10&20&30) Risk Mngt Fund	1,782.90	0.74%	3,266	0	3,266	178	3,444
21 1000010 Attorney General	13,214.90	5.51%	24,211	0	24,211	1,319	25,530
23 1000310 Circuit Court Clerk's Office	2,922.90	1.22%	5,355	0	5,355	292	5,647
26 1000610 Probate Court	3,751.00	1.56%	6,872	0	6,872	374	7,247
27 1000620 Chancery Court	12,527.40	5.22%	22,951	0	22,951	1,250	24,202
31 1001510 4th Circuit Court Clerk Office	3,849.50	1.60%	7,053	0	7,053	384	7,437
32 1001520 Criminal Court Clerk's Office	6,687.80	2.79%	12,253	0	12,253	667	12,920
33 1001530 Criminal Sessions Clerk Office	6,700.20	2.79%	12,275	0	12,275	669	12,944
35 1002110 Circuit Court Judge's Office	8,306.70	3.46%	15,219	0	15,219	829	16,048
36 1002120 4th Circuit Court Judges Office	2,262.80	0.94%	4,146	0	4,146	226	4,372
37 1002130 Criminal Court Judge's Office	12,906.60	5.38%	23,646	0	23,646	1,288	24,934
38 1002140 General Sessions Court Judge	10,304.80	4.29%	18,879	0	18,879	1,028	19,908
39 1002150 Jury Commission	1,763.00	0.73%	3,230	0	3,230	176	3,406
48 1003370 UT/Knox County Extension	2,549.50	1.06%	4,671	0	4,671	254	4,925
62 1005105 Dept of Community Development	770.00	0.32%	1,411	0	1,411	77	1,488
101 1005950 Credit Union	922.00	0.38%	1,689	0	1,689	92	1,781
113 1006950 Miscellaneous	2,621.00	1.09%	4,802	0	4,802	262	5,064
118 1007510 Fire Prevention	2,837.50	1.18%	5,199	0	5,199	283	5,482
120 1007530 Codes Administration	2,825.00	1.18%	5,176	0	5,176	282	5,458
125 1008310 Property Assessor	5,189.00	2.16%	9,507	0	9,507	518	10,025
129 1008710 Register of Deeds Office	10,956.70	4.57%	20,074	0	20,074	1,094	21,167
131 1008900 Court Officers	1,142.80	0.48%	2,094	0	2,094	114	2,208
132 1008906 Records & Communication	3,474.30	1.45%	6,365	0	6,365	347	6,712
133 1008909 School Security	111.00	0.05%	203	0	203	11	214
135 1008915 Planning & Development	493.50	0.21%	904	0	904	49	953
136 1008918 Stop Violence Against Women	657.00	0.27%	1,204	0	1,204	66	1,269
137 1008921 Patrol	3,145.80	1.31%	5,763	0	5,763	314	6,077
138 1008924 Warrants	1,471.90	0.61%	2,697	0	2,697	147	2,844
139 1008927 Detective	10,507.70	4.38%	19,251	0	19,251	1,049	20,300
149 1008942 Narcotics	1,619.00	0.67%	2,966	0	2,966	162	3,128
150 1008945 Internal Affairs	567.00	0.24%	1,039	0	1,039	57	1,095
159 1008960 Correctional Facilities	53,439.00	22.27%	97,906	0	97,906	5,334	103,239

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

County - City Bldg Allocations

Dept:2 Building Use County-City Bldg

	Square Footage by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
180 5300010 Retirement Fund	2,073.90	0.86%	\$3,800	\$0	\$3,800	\$207	\$4,007
181 FD 105x General Grants Fund	1,767.00	0.74%	3,237	0	3,237	176	3,414
182 FD 200x Governmental Library Fund	945.10	0.39%	1,732	0	1,732	94	1,826
Subtotal	239,952.60	100.00%	439,618	0	439,618	23,949	463,567
Direct Bills					0		0
TOTAL					439,618		463,567

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:2 Building Use County-City Bldg

ALLOCATION SUMMARY

Department	County - City Bldg	Total
0 DIRECT BILLED	0	\$0
3 1000910 County Commission	3,279	3,279
4 1000920 Internal Audit	1,594	1,594
5 1003210 Law Department	7,590	7,590
6 1003310 County Mayor	7,158	7,158
8 1003610 Human Resources	7,062	7,062
9 1003910 Mail Room-Operating	1,334	1,334
11 1005710 Finance	12,618	12,618
15 1007910 Information Technology	18,575	18,575
17 1008903 Sheriff Administration	11,888	11,888
18 1009710 County Trustee	11,753	11,753
20 54000(10&20&30) Risk Mngt Fund	3,444	3,444
21 1000010 Attorney General	25,530	25,530
23 1000310 Circuit Court Clerk's Office	5,647	5,647
26 1000610 Probate Court	7,247	7,247
27 1000620 Chancery Court	24,202	24,202
31 1001510 4th Circuit Court Clerk Office	7,437	7,437
32 1001520 Criminal Court Clerk's Office	12,920	12,920
33 1001530 Criminal Sessions Clerk Offic	12,944	12,944
35 1002110 Circuit Court Judge's Office	16,048	16,048
36 1002120 4th Circuit Court Judges Offi	4,372	4,372
37 1002130 Criminal Court Judge's Office	24,934	24,934
38 1002140 General Sessions Court Jud	19,908	19,908
39 1002150 Jury Commission	3,406	3,406
48 1003370 UT/Knox County Extension	4,925	4,925
62 1005105 Dept of Community Developi	1,488	1,488
101 1005950 Credit Union	1,781	1,781
113 1006950 Miscellaneous	5,064	5,064
118 1007510 Fire Prevention	5,482	5,482
120 1007530 Codes Administration	5,458	5,458
125 1008310 Property Assessor	10,025	10,025
129 1008710 Register of Deeds Office	21,167	21,167
131 1008900 Court Officers	2,208	2,208
132 1008906 Records & Communication	6,712	6,712
133 1008909 School Security	214	214
135 1008915 Planning & Development	953	953
136 1008918 Stop Violence Against Wome	1,269	1,269
137 1008921 Patrol	6,077	6,077
138 1008924 Warrants	2,844	2,844
139 1008927 Detective	20,300	20,300
149 1008942 Narcotics	3,128	3,128

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:2 Building Use County-City Bldg

ALLOCATION SUMMARY

Department	County - City Bldg	Total
150 1008945 Internal Affairs	1,095	\$1,095
159 1008960 Correctional Facilities	103,239	103,239
180 5300010 Retirement Fund	4,007	4,007
181 FD 105x General Grants Fund	3,414	3,414
182 FD 200x Governmental Library Fund	1,826	1,826
Total	463,567	463,567

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Internal Audit (1000920)
Nature and Extent of Services**

The Internal Audit Office provides auditing services to all County departments and funds. The primary objectives of the office are to:

- Test measures to safeguard County assets.
- Examine the reliability, consistency, and integrity of information
- Investigate compliance with County policies and procedures.
- Review the economy and efficiency in the use of County resources.
- Evaluate the effectiveness in the accomplishment of objectives.

Examples of some of the audits and reviews conducted by the Internal Audit Office include procurement card audits, petty cash audits, Hotel-Motel tax audits, and departmental compliance reviews. Costs for the Internal Audit Office have been allocated as follows:

Audit Services – Costs are allocated based on the number of accounting transactions processed per department.

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008

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Dept:4 1000920 Internal Audit

A. DEPARTMENT COSTS

		Amount	General Admin	Audit Services
Salaries	S1	\$152,198	\$0	\$152,198
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	41,255	0	41,255
		193,453	0	193,453
SUPPLY & SERVICES COST				
Services	S	6,056	0	6,056
Supplies/Materials	S	4,046	0	4,046
Other Expense	S	10,475	0	10,475
DEPARTMENT Cost Total		20,577	0	20,577
ADJUSTMENTS				
Total		214,030	0	214,030
General Admin Distribution			0	0
Grand Total		\$214,030		\$214,030

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:4 1000920 Internal Audit

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Audit Services
2 County - City Bldg	\$1,511	\$0	\$1,511
Subtotal - Building Use County-City Bl	1,511	0	1,511
5 Contract Review	0	542	542
Subtotal - 1003210 Law Department	0	542	542
7 ADA/FMLA SVC	0	88	88
Subtotal - 1003320 ADA	0	88	88
8 Human Resources	0	1,114	1,114
8 Bright Start Wellness	0	53	53
Subtotal - 1003610 Human Resources	0	1,167	1,167
11 Budget	0	71	71
11 Accounting	0	924	924
11 Accounts Payable	0	216	216
11 Payroll	0	654	654
11 Accounts Receivable	0	5	5
Subtotal - 1005710 Finance	0	1,870	1,870
12 Purchasing	0	101	101
12 P-Card	0	375	375
Subtotal - 1006010 Purchasing	0	476	476
14 General Fund Audit	0	392	392
Subtotal - 1006930 Auditing Contract	0	392	392
15 Network Support - County	0	982	982
15 Network Support - All Users	0	1,425	1,425
Subtotal - 1007910 Information Techn	0	2,407	2,407
18 County Trustee	0	677	677
Subtotal - 1009710 County Trustee	0	677	677
2 County - City Bldg	0	82	82
Subtotal - Building Use County-City Bl	0	82	82
Total Incoming	1,511	7,701	9,212
			%100.00
C. TOTAL ALLOCATED		\$223,242	\$223,242

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

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Audit Services Allocations

Dept:4 1000920 Internal Audit

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.20%	\$435	\$0	\$435	\$0	\$435
3	1000910 County Commission	552	0.23%	487	0	487	0	487
5	1003210 Law Department	1,141	0.47%	1,007	0	1,007	36	1,043
6	1003310 County Mayor	833	0.34%	735	0	735	26	762
7	1003320 ADA	238	0.10%	210	0	210	8	218
8	1003610 Human Resources	704	0.29%	622	0	622	22	644
9	1003910 Mail Room-Operating	251	0.10%	222	0	222	8	230
10	1005415 Health Administration	1,019	0.42%	900	0	900	32	932
11	1005710 Finance	892	0.37%	787	0	787	28	816
12	1006010 Purchasing	559	0.23%	493	0	493	18	511
13	1006020 Property Management	380	0.16%	335	0	335	12	348
14	1006930 Auditing Contract	12	0.00%	11	0	11	0	11
15	1007910 Information Technology	663	0.27%	585	0	585	21	606
16	1007920 Records Management	367	0.15%	324	0	324	12	336
17	1008903 Sheriff Administration	2,383	0.98%	2,104	0	2,104	75	2,179
18	1009710 County Trustee	2,656	1.09%	2,345	0	2,345	84	2,429
19	2350110 PW-Administration	1,271	0.52%	1,122	0	1,122	40	1,162
20	54000(10&20&30) Risk Mngt Fund	1,091	0.45%	963	0	963	35	998
21	1000010 Attorney General	1,055	0.43%	931	0	931	33	965
22	1000020 Bad Check Unit	63	0.03%	56	0	56	2	58
23	1000310 Circuit Court Clerk's Office	309	0.13%	273	0	273	10	283
24	1000320 Civil Sessions Clerk's Office	213	0.09%	188	0	188	7	195
25	1000330 IV-D Child Support Clerk	644	0.26%	569	0	569	20	589
26	1000610 Probate Court	174	0.07%	154	0	154	6	159
27	1000620 Chancery Court	277	0.11%	245	0	245	9	253
28	1000915 Commission Discretionary	318	0.13%	281	0	281	10	291
29	1000930 Codes Commission	19	0.01%	17	0	17	1	17
30	1001210 County Clerk's Office	1,281	0.52%	1,131	0	1,131	41	1,171
31	1001510 4th Circuit Court Clerk Office	269	0.11%	237	0	237	9	246
32	1001520 Criminal Court Clerk's Office	862	0.35%	761	0	761	27	788
33	1001530 Criminal Sessions Clerk Offic	495	0.20%	437	0	437	16	453
34	1001810 Election Commission	948	0.39%	837	0	837	30	867
35	1002110 Circuit Court Judge's Office	72	0.03%	64	0	64	2	66
36	1002120 4th Circuit Court Judges Offi	90	0.04%	79	0	79	3	82
37	1002130 Criminal Court Judge's Office	126	0.05%	111	0	111	4	115
38	1002140 General Sessions Court Judg	561	0.23%	495	0	495	18	513
39	1002150 Jury Commission	8,250	3.38%	7,283	0	7,283	261	7,545
40	1002410 Juvenile Court Judges	913	0.37%	806	0	806	29	835
41	1002420 IV-D Referee Program	435	0.18%	384	0	384	14	398
42	1002710 Juvenile Court-Clerk	1,117	0.46%	986	0	986	35	1,022
43	1003010 Juvenile Svc Center	925	0.38%	817	0	817	29	846
44	1003330 Legislative Delegation	225	0.09%	199	0	199	7	206

Knox County, TN
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Dept:4 1000920 Internal Audit

Audit Services Allocations

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
45	1003350 Senior Summit	26	0.01%	\$23	\$0	\$23	\$1	\$24
46	1003360 Read With Me	13	0.01%	11	0	11	0	12
47	1003362 Family Justice Center	1	0.00%	1	0	1	0	1
48	1003370 UT/Knox County Extension	148	0.06%	131	0	131	5	135
49	1003372 Knox Co. Farmer Aid	2	0.00%	2	0	2	0	2
50	1003380 Mayor's Education Summit	2	0.00%	2	0	2	0	2
51	1004210 Probation Office	1,049	0.43%	926	0	926	33	959
52	1004215 DUI Traffic School	23	0.01%	20	0	20	1	21
53	1004510 Office of Neighborhoods	203	0.08%	179	0	179	6	186
54	1004810 Park Maintenance	2,744	1.12%	2,422	0	2,422	87	2,509
55	1004815 County Wide Rehab	147	0.06%	130	0	130	5	134
56	1004820 Concord Complex Pool	2	0.00%	2	0	2	0	2
57	1004825 U.S. Soccer Complex	3	0.00%	3	0	3	0	3
58	1004830 Recreation Administration	806	0.33%	712	0	712	26	737
59	1004835 Legacy Park	29	0.01%	26	0	26	1	27
60	1004840 Park Improvement-Amusem	46	0.02%	41	0	41	1	42
61	1004852 10 Mile Greenway Improvem	18	0.01%	16	0	16	1	16
62	1005105 Dept of Community Develop	435	0.18%	384	0	384	14	398
63	1005110 Community Services Agenci	209	0.09%	185	0	185	7	191
64	1005115 Community Svcs	245	0.10%	216	0	216	8	224
65	1005120 Indigents Asst (CAC/Pauper)	61	0.02%	54	0	54	2	56
66	1005130 Economic and Dev Grants	63	0.03%	56	0	56	2	58
67	1005135 John Tarleton Home	5	0.00%	4	0	4	0	5
68	1005142 Senior Ctr & Volunteer Svcs	239	0.10%	211	0	211	8	219
69	1005144 Halls Senior-Special Events	56	0.02%	49	0	49	2	51
70	1005145 Frank Strang Senior Ctr	303	0.12%	267	0	267	10	277
71	1005146 South Knox Senior Ctr	250	0.10%	221	0	221	8	229
72	1005147 Halls Senior Ctr	257	0.11%	227	0	227	8	235
73	1005148 Corryton Senior Ctr	219	0.09%	193	0	193	7	200
74	1005149 Carter Senior Center	5	0.00%	4	0	4	0	5
76	1005160 Veterans' Svcs	271	0.11%	239	0	239	9	248
77	1005400 Support Services	882	0.36%	779	0	779	28	807
78	1005403 Preventive Health Svcs	614	0.25%	542	0	542	19	562
79	1005406 Dental Svcs	511	0.21%	451	0	451	16	467
80	1005409 Emergency Medical Service	128	0.05%	113	0	113	4	117
81	1005412 Food & Restaurant Inspectio	409	0.17%	361	0	361	13	374
82	1005418 Health Clinics	4	0.00%	4	0	4	0	4
83	1005421 Diagnostic Svcs	429	0.18%	379	0	379	14	392
84	1005424 Medical & Dental - Indig Care	829	0.34%	732	0	732	26	758
86	1005430 Pediatric Care Svcs	292	0.12%	258	0	258	9	267
87	1005433 Pharmacy	677	0.28%	598	0	598	21	619
88	1005436 Primary Care Svcs	36	0.01%	32	0	32	1	33

Knox County, TN
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Fiscal Year 2008
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Audit Services Allocations

Dept:4 1000920 Internal Audit

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
89	1005439 Animal Control	383	0.16%	\$338	\$0	\$338	\$12	\$350
90	1005442 School Health Program	184	0.08%	162	0	162	6	168
91	1005445 Social Svcs	309	0.13%	273	0	273	10	283
92	1005448 Ground Water Svcs	289	0.12%	255	0	255	9	264
93	1005451 Vector Control Svcs	211	0.09%	186	0	186	7	193
94	1005454 Disease Surveillance & Inves	408	0.17%	360	0	360	13	373
95	1005457 Vital Records	235	0.10%	207	0	207	7	215
96	1005460 Women's Health Svcs	283	0.12%	250	0	250	9	259
97	1005463 Community Health Svcs	464	0.19%	410	0	410	15	424
98	1005465 Child Car Seat Program	10	0.00%	9	0	9	0	9
99	1005467 Comm Health Serv Grant Me	23	0.01%	20	0	20	1	21
100	1005720 Finance & Commun-Schools	501	0.21%	442	0	442	16	458
102	1006025 Inop Car Lot/Sale Junk Cars	36	0.01%	32	0	32	1	33
103	1006310 Property and Liability Ins	10	0.00%	9	0	9	0	9
104	1006605 Planning	5	0.00%	4	0	4	0	5
105	1006610 GIS	12	0.00%	11	0	11	0	11
106	1006615 Payments To Cities	5	0.00%	4	0	4	0	5
107	1006620 Emergency Mangement	6	0.00%	5	0	5	0	5
108	1006635 CAC	47,079	19.28%	41,563	0	41,563	1,491	43,054
109	1006645 Oth Operating Transfers	47	0.02%	41	0	41	1	43
110	1006910 Offical's Expense	3	0.00%	3	0	3	0	3
111	1006920 Equipment	243	0.10%	215	0	215	8	222
112	1006940 Cases Charged to County	13	0.01%	11	0	11	0	12
113	1006950 Miscellaneous	147	0.06%	130	0	130	5	134
115	1006970 KCDC Tax Increment	3	0.00%	3	0	3	0	3
116	1006980 Emp Ben General Fund	1	0.00%	1	0	1	0	1
117	1007210 Community Mediation Cente	30	0.01%	26	0	26	1	27
118	1007510 Fire Prevention	753	0.31%	665	0	665	24	689
119	1007520 Soil Conservation District	250	0.10%	221	0	221	8	229
120	1007530 Codes Administration	2,187	0.90%	1,931	0	1,931	69	2,000
121	1007535 Code Adm-Tedford Road Fir	10	0.00%	9	0	9	0	9
122	1007710 Wastewater	27	0.01%	24	0	24	1	25
123	1007720 Dirty Lot Ordinance	256	0.10%	226	0	226	8	234
124	1008110 Sheriff's Dept Merit System	348	0.14%	307	0	307	11	318
125	1008310 Property Assessor	609	0.25%	538	0	538	19	557
126	1008320 Equalization Board	16	0.01%	14	0	14	1	15
127	1008330 Digitized Mapping	206	0.08%	182	0	182	7	188
128	1008510 Public Defender	1,192	0.49%	1,052	0	1,052	38	1,090
129	1008710 Register of Deeds Office	248	0.10%	219	0	219	8	227
130	1008720 Register of Deeds-Data Proc	52	0.02%	46	0	46	2	48
131	1008900 Court Officers	184	0.08%	162	0	162	6	168
132	1008906 Records & Communication	392	0.16%	346	0	346	12	358

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

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Audit Services Allocations

Dept:4 1000920 Internal Audit

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
133	1008909 School Security	95	0.04%	\$84	\$0	\$84	\$3	\$87
134	1008912 Training	482	0.20%	426	0	426	15	441
135	1008915 Planning & Development	127	0.05%	112	0	112	4	116
136	1008918 Stop Violence Against Women	172	0.07%	152	0	152	5	157
137	1008921 Patrol	3,277	1.34%	2,893	0	2,893	104	2,997
138	1008924 Warrants	435	0.18%	384	0	384	14	398
139	1008927 Detective	602	0.25%	531	0	531	19	551
141	1008930 Forensics	269	0.11%	237	0	237	9	246
142	1008933 Juvenile Division	76	0.03%	67	0	67	2	70
143	1008936 Special Teams	126	0.05%	111	0	111	4	115
144	1008937 Victim's Rights	29	0.01%	26	0	26	1	27
145	1008938 Chaplain's Fund	3	0.00%	3	0	3	0	3
146	1008939 Batterer's Treatment	2	0.00%	2	0	2	0	2
147	1008940 Senior Cit. Awareness	5	0.00%	4	0	4	0	5
149	1008942 Narcotics	559	0.23%	493	0	493	18	511
150	1008945 Internal Affairs	169	0.07%	149	0	149	5	155
151	1008948 Special Svcs	543	0.22%	479	0	479	17	497
152	1008950 Inmate Education	1	0.00%	1	0	1	0	1
153	1008951 Dare Donations	40	0.02%	35	0	35	1	37
154	1008952 Teen Academy - Sheriff	45	0.02%	40	0	40	1	41
155	1008953 Sexual Offender Registry	72	0.03%	64	0	64	2	66
156	1008954 Interest Earned-Inmates	14	0.01%	12	0	12	0	13
157	1008905 Donations/Sheriff-Target	1	0.00%	1	0	1	0	1
158	1008957 Auxiliary Svcs	393	0.16%	347	0	347	12	359
159	1008960 Correctional Facilities	4,798	1.97%	4,236	0	4,236	152	4,388
160	1008963 Temporary Detention Facilities	108	0.04%	95	0	95	3	99
161	1008965 Explorer Post	20	0.01%	18	0	18	1	18
162	1008966 Wal-Mart Foundation	2	0.00%	2	0	2	0	2
163	1008967 Helen R McNabb Interch	16	0.01%	14	0	14	1	15
164	1008969 Jail Commissary	608	0.25%	537	0	537	19	556
165	1008972 Medical Examiner	464	0.19%	410	0	410	15	424
166	1008980 Sheriff's Radio Rebanding	4	0.00%	4	0	4	0	4
167	1008985 Sheriff's K-9 Donations	1	0.00%	1	0	1	0	1
168	1009720 Property Sale	1	0.00%	1	0	1	0	1
169	2350120 PW-Highway Project Mgmt	261	0.11%	230	0	230	8	239
170	2350130 PW-Stormwater Mgmt	525	0.22%	463	0	463	17	480
171	2350135 Stormwater Ordinance Violatic	22	0.01%	19	0	19	1	20
172	2350210 PW-Highway & Bridge	1,838	0.75%	1,623	0	1,623	58	1,681
173	2350220 PW-Traffic Control	2,170	0.89%	1,916	0	1,916	69	1,984
174	2350310 Capital Outlay	13	0.01%	11	0	11	0	12
175	2350320 Bridge Construction	11	0.00%	10	0	10	0	10
176	2350410 PW-Engineering	320	0.13%	283	0	283	10	293

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Audit Services Allocations

Dept:4 1000920 Internal Audit

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
177	2350425 Subdivision Foreclosures	7	0.00%	\$6	\$0	\$6	\$0	\$6
179	50000(20&30) Vehicle Svc Ctr Fund	7,128	2.92%	6,293	0	6,293	226	6,519
180	5300010 Retirement Fund	1,034	0.42%	913	0	913	33	946
181	FD 105x General Grants Fund	10,795	4.42%	9,530	0	9,530	342	9,872
182	FD 200x Governmental Library Fund	818	0.34%	722	0	722	26	748
183	FD 205x Public Library Fund	3,628	1.49%	3,203	0	3,203	115	3,318
184	FD 210x Solid Waste Fund	3,482	1.43%	3,074	0	3,074	110	3,184
185	FD 215x Air Quality Fund	1,975	0.81%	1,744	0	1,744	63	1,806
186	FD 220x Hotel/Motel Fundwide	158	0.06%	139	0	139	5	144
187	FD 225x Fire District Fundwide	57	0.02%	50	0	50	2	52
188	FD 230x Drug Control Fund	1,040	0.43%	918	0	918	33	951
189	FD 300x Debt Service Fund	2,781	1.14%	2,455	0	2,455	88	2,543
190	FD 400x Capital Improvement Fund	1,556	0.64%	1,374	0	1,374	49	1,423
191	FD 410x Recreation Con Fundwide	87	0.04%	77	0	77	3	80
192	FD 425x Golf Course Fund	48	0.02%	42	0	42	2	44
193	FD 430x ADA Construction Fund	83	0.03%	73	0	73	3	76
194	FD 510x Mailroom Fund	236	0.10%	208	0	208	7	216
195	FD 520x Employees Benefit Fund	2,163	0.89%	1,910	0	1,910	69	1,978
196	FD 550x Building Mnmt Fund	182	0.07%	161	0	161	6	166
197	FD 560x Tech Support Fund	409	0.17%	361	0	361	13	374
198	FD 570x Capital Leasing Fund	2,287	0.94%	2,019	0	2,019	72	2,091
199	FD 580x Self Insurance Fund	866	0.35%	765	0	765	27	792
200	FD 610x Municipal Sales Tax	103	0.04%	91	0	91	3	94
201	FD 630x Juvenile Court Agency Fund	4	0.00%	4	0	4	0	4
202	FD 905x Public Building Fund	4,892	2.00%	4,319	0	4,319	155	4,474
203	FD 910x Chancery Court Fund	952	0.39%	840	0	840	30	871
204	FD 915x Circuit/Civil	1,313	0.54%	1,159	0	1,159	42	1,201
205	FD 920x MPC Fund	2,843	1.16%	2,510	0	2,510	90	2,600
206	FD 925x E-911 Fund	3,670	1.50%	3,240	0	3,240	116	3,356
207	FD 930x GIS Fund	1,021	0.42%	901	0	901	32	934
208	FD 940x Animal Control Fund	4,179	1.71%	3,689	0	3,689	132	3,822
209	FD 950x Grt School Foundation FD	2,451	1.00%	2,164	0	2,164	78	2,241
210	FD 240x Gen Purpose School FD	42,366	17.35%	37,402	0	37,402	1,342	38,744
211	FD 245x School Project Fund	3,737	1.53%	3,299	0	3,299	118	3,417
212	FD 250x School Federal Projects	10,147	4.16%	8,958	0	8,958	321	9,279
213	FD 405x Physical Plant Upgrade	1,425	0.58%	1,258	0	1,258	45	1,303
999	2nd Allocation Orphans	0	0.00%	0	0	0	0	0

Knox County, TN
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Audit Services Allocations

Dept:4 1000920 Internal Audit

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	244,149	100.00%	215,541	0	215,541	7,701	223,242
Direct Bills					0		0
TOTAL					215,541		223,242

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:4 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	435	435
3 1000910 County Commission	487	487
5 1003210 Law Department	1,043	1,043
6 1003310 County Mayor	762	762
7 1003320 ADA	218	218
8 1003610 Human Resources	644	644
9 1003910 Mail Room-Operating	230	230
10 1005415 Health Administration	932	932
11 1005710 Finance	816	816
12 1006010 Purchasing	511	511
13 1006020 Property Management	348	348
14 1006930 Auditing Contract	11	11
15 1007910 Information Technology	606	606
16 1007920 Records Management	336	336
17 1008903 Sheriff Administration	2,179	2,179
18 1009710 County Trustee	2,429	2,429
19 2350110 PW-Administration	1,162	1,162
20 54000(10&20&30) Risk Mngt Fund	998	998
21 1000010 Attorney General	965	965
22 1000020 Bad Check Unit	58	58
23 1000310 Circuit Court Clerk's Office	283	283
24 1000320 Civil Sessions Clerk's Office	195	195
25 1000330 IV-D Child Support Clerk	589	589
26 1000610 Probate Court	159	159
27 1000620 Chancery Court	253	253
28 1000915 Commission Discretionary	291	291
29 1000930 Codes Commission	17	17
30 1001210 County Clerk's Office	1,171	1,171
31 1001510 4th Circuit Court Clerk Office	246	246
32 1001520 Criminal Court Clerk's Office	788	788
33 1001530 Criminal Sessions Clerk Offic	453	453
34 1001810 Election Commission	867	867
35 1002110 Circuit Court Judge's Office	66	66
36 1002120 4th Circuit Court Judges Offi	82	82
37 1002130 Criminal Court Judge's Office	115	115
38 1002140 General Sessions Court Judg	513	513
39 1002150 Jury Commission	7,545	7,545
40 1002410 Juvenile Court Judges	835	835
41 1002420 IV-D Referee Program	398	398
42 1002710 Juvenile Court-Clerk	1,022	1,022

Knox County, TN
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Dept:4 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
43 1003010 Juvenile Svc Center	846	\$846
44 1003330 Legislative Delegation	206	206
45 1003350 Senior Summit	24	24
46 1003360 Read With Me	12	12
47 1003362 Family Justice Center	1	1
48 1003370 UT/Knox County Extension	135	135
49 1003372 Knox Co. Farmer Aid	2	2
50 1003380 Mayor's Education Summit	2	2
51 1004210 Probation Office	959	959
52 1004215 DUI Traffic School	21	21
53 1004510 Office of Neighborhoods	186	186
54 1004810 Park Maintenance	2,509	2,509
55 1004815 County Wide Rehab	134	134
56 1004820 Concord Complex Pool	2	2
57 1004825 U.S. Soccer Complex	3	3
58 1004830 Recreation Administration	737	737
59 1004835 Legacy Park	27	27
60 1004840 Park Improvement-Amusement	42	42
61 1004852 10 Mile Greenway Improvement	16	16
62 1005105 Dept of Community Development	398	398
63 1005110 Community Services Agency	191	191
64 1005115 Community Svcs	224	224
65 1005120 Indigents Asst (CAC/Pauper)	56	56
66 1005130 Economic and Dev Grants	58	58
67 1005135 John Tarleton Home	5	5
68 1005142 Senior Ctr & Volunteer Svcs	219	219
69 1005144 Halls Senior-Special Events	51	51
70 1005145 Frank Strang Senior Ctr	277	277
71 1005146 South Knox Senior Ctr	229	229
72 1005147 Halls Senior Ctr	235	235
73 1005148 Corryton Senior Ctr	200	200
74 1005149 Carter Senior Center	5	5
76 1005160 Veterans' Svcs	248	248
77 1005400 Support Services	807	807
78 1005403 Preventive Health Svcs	562	562
79 1005406 Dental Svcs	467	467
80 1005409 Emergency Medical Service	117	117
81 1005412 Food & Restaurant Inspection	374	374
82 1005418 Health Clinics	4	4
83 1005421 Diagnostic Svcs	392	392
84 1005424 Medical & Dental - Indig Care	758	758

Knox County, TN
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Dept:4 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
86 1005430 Pediatric Care Svcs	267	\$267
87 1005433 Pharmacy	619	619
88 1005436 Primary Care Svcs	33	33
89 1005439 Animal Control	350	350
90 1005442 School Health Program	168	168
91 1005445 Social Svcs	283	283
92 1005448 Ground Water Svcs	264	264
93 1005451 Vector Control Svcs	193	193
94 1005454 Disease Surveillance & Inves	373	373
95 1005457 Vital Records	215	215
96 1005460 Women's Health Svcs	259	259
97 1005463 Community Health Svcs	424	424
98 1005465 Child Car Seat Program	9	9
99 1005467 Comm Health Serv Grant Mz	21	21
100 1005720 Finance & Commun-Schools	458	458
102 1006025 Inop Car Lot/Sale Junk Cars	33	33
103 1006310 Property and Liability Ins	9	9
104 1006605 Planning	5	5
105 1006610 GIS	11	11
106 1006615 Payments To Cities	5	5
107 1006620 Emergency Mangement	5	5
108 1006635 CAC	43,054	43,054
109 1006645 Oth Operating Transfers	43	43
110 1006910 Offical's Expense	3	3
111 1006920 Equipment	222	222
112 1006940 Cases Charged to County	12	12
113 1006950 Miscellaneous	134	134
115 1006970 KCDC Tax Increment	3	3
116 1006980 Emp Ben General Fund	1	1
117 1007210 Community Mediation Cente	27	27
118 1007510 Fire Prevention	689	689
119 1007520 Soil Conservation District	229	229
120 1007530 Codes Administration	2,000	2,000
121 1007535 Code Adm-Tedford Road Fir	9	9
122 1007710 Wastewater	25	25
123 1007720 Dirty Lot Ordinance	234	234
124 1008110 Sheriff's Dept Merit System	318	318
125 1008310 Property Assessor	557	557
126 1008320 Equalization Board	15	15
127 1008330 Digitized Mapping	188	188
128 1008510 Public Defender	1,090	1,090

Knox County, TN
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Dept:4 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
129 1008710 Register of Deeds Office	227	\$227
130 1008720 Register of Deeds-Data Proc	48	48
131 1008900 Court Officers	168	168
132 1008906 Records & Communication	358	358
133 1008909 School Security	87	87
134 1008912 Training	441	441
135 1008915 Planning & Development	116	116
136 1008918 Stop Violence Against Wome	157	157
137 1008921 Patrol	2,997	2,997
138 1008924 Warrants	398	398
139 1008927 Detective	551	551
141 1008930 Forensics	246	246
142 1008933 Juvenile Division	70	70
143 1008936 Special Teams	115	115
144 1008937 Victim's Rights	27	27
145 1008938 Chaplain's Fund	3	3
146 1008939 Batterer's Treatment	2	2
147 1008940 Senior Cit. Awareness	5	5
149 1008942 Narcotics	511	511
150 1008945 Internal Affairs	155	155
151 1008948 Special Svcs	497	497
152 1008950 Inmate Education	1	1
153 1008951 Dare Donations	37	37
154 1008952 Teen Academy - Sheriff	41	41
155 1008953 Sexual Offender Registry	66	66
156 1008954 Interest Earned-Inmates	13	13
157 1008905 Donations/Sheriff-Target	1	1
158 1008957 Auxiliary Svcs	359	359
159 1008960 Correctional Facilities	4,388	4,388
160 1008963 Temporary Detention Faciliti	99	99
161 1008965 Explorer Post	18	18
162 1008966 Wal-Mart Foundation	2	2
163 1008967 Helen R McNabb Interch	15	15
164 1008969 Jail Commissary	556	556
165 1008972 Medical Examiner	424	424
166 1008980 Sheriff's Radio Rebanding	4	4
167 1008985 Sheriff's K-9 Donations	1	1
168 1009720 Property Sale	1	1
169 2350120 PW-Highway Project Mgmt	239	239
170 2350130 PW-Stormwater Mgmt	480	480
171 2350135 Stormwater Ordiance Violatic	20	20

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

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Dept:4 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
172 2350210 PW-Highway & Bridge	1,681	\$1,681
173 2350220 PW-Traffic Control	1,984	1,984
174 2350310 Capital Outlay	12	12
175 2350320 Bridge Construction	10	10
176 2350410 PW-Engineering	293	293
177 2350425 Subdivision Foreclosures	6	6
179 50000(20&30) Vehicle Svc Ctr Fund	6,519	6,519
180 5300010 Retirement Fund	946	946
181 FD 105x General Grants Fund	9,872	9,872
182 FD 200x Governmental Library Fund	748	748
183 FD 205x Public Library Fund	3,318	3,318
184 FD 210x Solid Waste Fund	3,184	3,184
185 FD 215x Air Quality Fund	1,806	1,806
186 FD 220x Hotel/Motel Fundwide	144	144
187 FD 225x Fire District Fundwide	52	52
188 FD 230x Drug Control Fund	951	951
189 FD 300x Debt Service Fund	2,543	2,543
190 FD 400x Capital Improvement Fund	1,423	1,423
191 FD 410x Recreation Con Fundwide	80	80
192 FD 425x Golf Course Fund	44	44
193 FD 430x ADA Construction Fund	76	76
194 FD 510x Mailroom Fund	216	216
195 FD 520x Employees Benefit Fund	1,978	1,978
196 FD 550x Building Mnmt Fund	166	166
197 FD 560x Tech Support Fund	374	374
198 FD 570x Capital Leasing Fund	2,091	2,091
199 FD 580x Self Insurance Fund	792	792
200 FD 610x Municipal Sales Tax	94	94
201 FD 630x Juvenile Court Agency Fund	4	4
202 FD 905x Public Building Fund	4,474	4,474
203 FD 910x Chancery Court Fund	871	871
204 FD 915x Circuit/Civil	1,201	1,201
205 FD 920x MPC Fund	2,600	2,600
206 FD 925x E-911 Fund	3,356	3,356
207 FD 930x GIS Fund	934	934
208 FD 940x Animal Control Fund	3,822	3,822
209 FD 950x Grt School Foundation FD	2,241	2,241
210 FD 240x Gen Purpose School FD	38,744	38,744
211 FD 245x School Project Fund	3,417	3,417
212 FD 250x School Federal Projects	9,279	9,279
213 FD 405x Physical Plant Upgrade	1,303	1,303

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:4 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
999 2nd Allocation Orphans	0	\$0
Total	223,242	223,242

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Law Department (1003210)
Nature and Extent of Services**

The Law Department provides a full range of legal services for the County Commission and all County departments, including elected officials. Services provided include:

- Review of ordinances and resolutions
- Review of contracts
- Litigation

Costs for the Law Department have been allocated as follows:

Contract Review – Costs are allocated based on the total expenses by department.

School Legal Services – Costs are allocated 100% to Knox County Schools.

Litigation/Elected Official – Costs are disallowed and not allocated.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:5 1003210 Law Department

A. DEPARTMENT COSTS

		Amount	General Admin	Contract Review	School	Litigation
Salaries	S1	\$1,140,301	\$216,657	\$558,747	\$91,224	\$273,672
<i>Salary % Split</i>			<i>19.00%</i>	<i>49.00%</i>	<i>8.00%</i>	<i>24.00%</i>
Benefits	S	257,728	48,968	126,287	20,618	61,855
		1,398,029	265,625	685,034	111,842	335,527
SUPPLY & SERVICES COST						
Services	S	769,794	146,261	377,199	61,584	184,751
Supplies/Materials	S	32,499	6,175	15,925	2,600	7,800
Other Expense	S	151,320	28,751	74,147	12,106	36,317
DEPARTMENT Cost Total		953,613	181,187	467,271	76,290	228,868
ADJUSTMENTS						
Total		2,351,642	446,812	1,152,305	188,132	564,395
General Admin Distribution			(446,812)	270,293	44,130	132,389
Grand Total		\$2,351,644		\$1,422,598	\$232,262	\$696,784

Knox County, TN
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Fiscal Year 2008

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Dept:5 1003210 Law Department

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Contract Review	School	Litigation
1 Equipment Use	\$3,823	\$0	\$2,313	\$378	\$1,133
Subtotal - Equipment Use	3,823	0	2,313	378	1,133
2 County - City Bldg	7,198	0	4,354	711	2,133
Subtotal - Building Use County-City Bldg	7,198	0	4,354	711	2,133
4 Audit Services	1,007	0	609	99	298
Subtotal - 1000920 Internal Audit	1,007	0	609	99	298
7 ADA/FMLA SVC	0	453	274	45	134
Subtotal - 1003320 ADA	0	453	274	45	134
8 Human Resources	0	5,753	3,480	568	1,705
8 Bright Start Wellness	0	276	167	27	82
Subtotal - 1003610 Human Resources	0	6,029	3,647	595	1,786
9 Mail Room	0	506	306	50	150
Subtotal - 1003910 Mail Room-Operat	0	506	306	50	150
11 Budget	0	778	471	77	231
11 Accounting	0	3,264	1,975	322	967
11 Accounts Payable	0	2,669	1,615	264	791
11 Payroll	0	3,381	2,045	334	1,002
11 Accounts Receivable	0	43	26	4	13
Subtotal - 1005710 Finance	0	10,135	6,131	1,001	3,003
12 Purchasing	0	623	377	62	185
12 P-Card	0	358	217	35	106
Subtotal - 1006010 Purchasing	0	981	593	97	291
13 Property Management	0	1,423	861	141	422
Subtotal - 1006020 Property Managen	0	1,423	861	141	422
14 General Fund Audit	0	1,384	837	137	410
Subtotal - 1006930 Auditing Contract	0	1,384	837	137	410
15 Network Support - County	0	6,630	4,011	655	1,964

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

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Dept:5 1003210 Law Department

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Contract Review	School	Litigation
15 Network Support - All Users	\$0	\$9,621	\$5,820	\$950	\$2,851
Subtotal - 1007910 Information Techn	0	16,251	9,831	1,605	4,815
16 Records Storage	0	33,128	20,040	3,272	9,816
Subtotal - 1007920 Records Managen	0	33,128	20,040	3,272	9,816
18 County Trustee	0	2,390	1,446	236	708
Subtotal - 1009710 County Trustee	0	2,390	1,446	236	708
20 Risk Overhead	0	242	146	24	72
Subtotal - 54000(10&20&30) Risk Mng	0	242	146	24	72
2 County - City Bldg	0	392	237	39	116
Subtotal - Building Use County-City Bl	0	392	237	39	116
4 Audit Services	0	36	22	4	11
Subtotal - 1000920 Internal Audit	0	36	22	4	11
Total Incoming	12,028	73,350	51,648	8,432	25,297
			%60.49	%9.88	%29.63
C. TOTAL ALLOCATED		\$2,437,022	\$1,474,247	\$240,694	\$722,081

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Contract Review Allocations

Dept:5 1003210 Law Department

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	607,908.91	0.11%	\$1,540	\$0	\$1,540	\$0	\$1,540
3 1000910 County Commission	741,486.03	0.13%	1,879	0	1,879	0	1,879
4 1000920 Internal Audit	214,029.70	0.04%	542	0	542	0	542
6 1003310 County Mayor	1,092,315.86	0.19%	2,768	0	2,768	86	2,854
7 1003320 ADA	73,621.35	0.01%	187	0	187	6	192
8 1003610 Human Resources	853,028.91	0.15%	2,161	0	2,161	67	2,229
9 1003910 Mail Room-Operating	90,846.34	0.02%	230	0	230	7	237
10 1005415 Health Administration	939,746.27	0.17%	2,381	0	2,381	74	2,455
11 1005710 Finance	2,130,669.56	0.38%	5,399	0	5,399	168	5,567
12 1006010 Purchasing	791,999.06	0.14%	2,007	0	2,007	62	2,069
13 1006020 Property Management	315,711.98	0.06%	800	0	800	25	825
14 1006930 Auditing Contract	160,390.00	0.03%	406	0	406	13	419
15 1007910 Information Technology	4,728,195.38	0.84%	11,980	0	11,980	373	12,353
16 1007920 Records Management	410,664.64	0.07%	1,041	0	1,041	32	1,073
17 1008903 Sheriff Administration	8,609,806.92	1.53%	21,816	0	21,816	679	22,495
18 1009710 County Trustee	418,418.72	0.07%	1,060	0	1,060	33	1,093
19 2350110 PW-Administration	464,797.56	0.08%	1,178	0	1,178	37	1,214
20 54000(10&20&30) Risk Mngt Fund	1,455,961.49	0.26%	3,689	0	3,689	115	3,804
21 1000010 Attorney General	2,464,373.46	0.44%	6,244	0	6,244	194	6,439
22 1000020 Bad Check Unit	50,737.34	0.01%	129	0	129	4	133
23 1000310 Circuit Court Clerk's Office	98,852.05	0.02%	250	0	250	8	258
24 1000320 Civil Sessions Clerk's Office	115,811.33	0.02%	293	0	293	9	303
25 1000330 IV-D Child Support Clerk	792,434.89	0.14%	2,008	0	2,008	62	2,070
26 1000610 Probate Court	84,771.06	0.02%	215	0	215	7	221
27 1000620 Chancery Court	231,395.52	0.04%	586	0	586	18	605
28 1000915 Commission Discretionary	124,276.00	0.02%	315	0	315	10	325
29 1000930 Codes Commission	7,804.71	0.00%	20	0	20	1	20
30 1001210 County Clerk's Office	906,019.97	0.16%	2,296	0	2,296	71	2,367
31 1001510 4th Circuit Court Clerk Office	133,027.54	0.02%	337	0	337	10	348
32 1001520 Criminal Court Clerk's Office	294,737.17	0.05%	747	0	747	23	770
33 1001530 Criminal Sessions Clerk Office	187,737.47	0.03%	476	0	476	15	490
34 1001810 Election Commission	1,556,694.18	0.28%	3,944	0	3,944	123	4,067
35 1002110 Circuit Court Judge's Office	105,906.72	0.02%	268	0	268	8	277
36 1002120 4th Circuit Court Judges Offi	36,612.18	0.01%	93	0	93	3	96
37 1002130 Criminal Court Judge's Office	165,237.85	0.03%	419	0	419	13	432
38 1002140 General Sessions Court Judg	1,554,646.25	0.28%	3,939	0	3,939	123	4,062
39 1002150 Jury Commission	292,267.87	0.05%	741	0	741	23	764
40 1002410 Juvenile Court Judges	3,106,748.88	0.55%	7,872	0	7,872	245	8,117
41 1002420 IV-D Referee Program	637,418.80	0.11%	1,615	0	1,615	50	1,665
42 1002710 Juvenile Court-Clerk	639,268.68	0.11%	1,620	0	1,620	50	1,670
43 1003010 Juvenile Svc Center	3,200,882.59	0.57%	8,110	0	8,110	252	8,363
44 1003330 Legislative Delegation	62,633.29	0.01%	159	0	159	5	164

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Contract Review Allocations

Dept:5 1003210 Law Department

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 1003350 Senior Summit	24,393.76	0.00%	\$62	\$0	\$62	\$2	\$64
46 1003360 Read With Me	11,923.17	0.00%	30	0	30	1	31
47 1003362 Family Justice Center	169,620.00	0.03%	430	0	430	13	443
48 1003370 UT/Knox County Extension	348,597.66	0.06%	883	0	883	27	911
49 1003372 Knox Co. Farmer Aid	20,000.00	0.00%	51	0	51	2	52
50 1003380 Mayor's Education Summit	6,385,000.00	1.13%	16,178	0	16,178	503	16,682
51 1004210 Probation Office	1,076,362.53	0.19%	2,727	0	2,727	85	2,812
53 1004510 Office of Neighborhoods	179,306.33	0.03%	454	0	454	14	468
54 1004810 Park Maintenance	2,374,429.85	0.42%	6,016	0	6,016	187	6,204
55 1004815 County Wide Rehab	115,191.52	0.02%	292	0	292	9	301
57 1004825 U.S. Soccer Complex	2,508.00	0.00%	6	0	6	0	7
58 1004830 Recreation Administration	1,072,390.79	0.19%	2,717	0	2,717	85	2,802
59 1004835 Legacy Park	50,000.00	0.01%	127	0	127	4	131
60 1004840 Park Improvement-Amusement	66,990.12	0.01%	170	0	170	5	175
62 1005105 Dept of Community Development	203,942.88	0.04%	517	0	517	16	533
63 1005110 Community Services Agency	3,083,100.00	0.55%	7,812	0	7,812	243	8,055
64 1005115 Community Svcs	214,293.88	0.04%	543	0	543	17	560
65 1005120 Indigents Asst (CAC/Pauper)	258,625.00	0.05%	655	0	655	20	676
66 1005130 Economic and Dev Grants	1,582,982.76	0.28%	4,011	0	4,011	125	4,136
67 1005135 John Tarleton Home	665,997.00	0.12%	1,688	0	1,688	53	1,740
68 1005142 Senior Ctr & Volunteer Svcs	128,005.42	0.02%	324	0	324	10	334
69 1005144 Halls Senior-Special Events	5,451.29	0.00%	14	0	14	0	14
70 1005145 Frank Strang Senior Ctr	190,864.75	0.03%	484	0	484	15	499
71 1005146 South Knox Senior Ctr	154,626.87	0.03%	392	0	392	12	404
72 1005147 Halls Senior Ctr	148,325.83	0.03%	376	0	376	12	388
73 1005148 Corryton Senior Ctr	136,066.35	0.02%	345	0	345	11	355
74 1005149 Carter Senior Center	26,914.70	0.00%	68	0	68	2	70
76 1005160 Veterans' Svcs	95,697.56	0.02%	242	0	242	8	250
77 1005400 Support Services	3,481,860.59	0.62%	8,822	0	8,822	275	9,097
78 1005403 Preventive Health Svcs	2,382,136.55	0.42%	6,036	0	6,036	188	6,224
79 1005406 Dental Svcs	904,788.24	0.16%	2,293	0	2,293	71	2,364
80 1005409 Emergency Medical Service	645,836.51	0.11%	1,636	0	1,636	51	1,687
81 1005412 Food & Restaurant Inspectio	746,927.08	0.13%	1,893	0	1,893	59	1,951
83 1005421 Diagnostic Svcs	488,655.08	0.09%	1,238	0	1,238	39	1,277
84 1005424 Medical & Dental - Indig Care	5,250,000.00	0.93%	13,303	0	13,303	414	13,717
86 1005430 Pediatric Care Svcs	862,867.17	0.15%	2,186	0	2,186	68	2,254
87 1005433 Pharmacy	609,722.59	0.11%	1,545	0	1,545	48	1,593
88 1005436 Primary Care Svcs	139,076.70	0.02%	352	0	352	11	363
89 1005439 Animal Control	1,075,576.59	0.19%	2,725	0	2,725	85	2,810
90 1005442 School Health Program	366,207.06	0.06%	928	0	928	29	957
91 1005445 Social Svcs	430,291.68	0.08%	1,090	0	1,090	34	1,124
92 1005448 Ground Water Svcs	423,567.28	0.08%	1,073	0	1,073	33	1,107

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	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 1005451 Vector Control Svcs	166,274.76	0.03%	\$421	\$0	\$421	\$13	\$434
94 1005454 Disease Surveillance & Inves	447,740.09	0.08%	1,134	0	1,134	35	1,170
95 1005457 Vital Records	216,553.15	0.04%	549	0	549	17	566
96 1005460 Women's Health Svcs	236,100.96	0.04%	598	0	598	19	617
97 1005463 Community Health Svcs	627,065.15	0.11%	1,589	0	1,589	49	1,638
98 1005465 Child Car Seat Program	8,759.49	0.00%	22	0	22	1	23
99 1005467 Comm Health Serv Grant Ma	243,789.53	0.04%	618	0	618	19	637
100 1005720 Finance & Commun-Schools	1,281,821.79	0.23%	3,248	0	3,248	101	3,349
102 1006025 Inop Car Lot/Sale Junk Cars	4,845.81	0.00%	12	0	12	0	13
103 1006310 Property and Liability Ins	17,740.65	0.00%	45	0	45	1	46
104 1006605 Planning	730,738.00	0.13%	1,852	0	1,852	58	1,909
105 1006610 GIS	661,389.60	0.12%	1,676	0	1,676	52	1,728
106 1006615 Payments To Cities	133,355.34	0.02%	338	0	338	11	348
107 1006620 Emergency Mangement	54,700.00	0.01%	139	0	139	4	143
108 1006635 CAC	1,971,785.73	0.35%	4,996	0	4,996	155	5,152
110 1006910 Offical's Expense	23,870.32	0.00%	60	0	60	2	62
111 1006920 Equipment	2,934,385.20	0.52%	7,435	0	7,435	231	7,667
112 1006940 Cases Charged to County	808,622.44	0.14%	2,049	0	2,049	64	2,113
113 1006950 Miscellaneous	778,069.30	0.14%	1,971	0	1,971	61	2,033
115 1006970 KCDC Tax Increment	(85,906.53)	-0.02%	(218)	0	(218)	(7)	(224)
116 1006980 Emp Ben General Fund	79,376.98	0.01%	201	0	201	6	207
117 1007210 Community Mediation Cente	89,582.57	0.02%	227	0	227	7	234
118 1007510 Fire Prevention	732,193.04	0.13%	1,855	0	1,855	58	1,913
119 1007520 Soil Conservation District	92,544.34	0.02%	234	0	234	7	242
120 1007530 Codes Administration	1,275,764.83	0.23%	3,233	0	3,233	101	3,333
121 1007535 Code Adm-Tedford Road Fir	290,359.24	0.05%	736	0	736	23	759
122 1007710 Wastewater	45,055.44	0.01%	114	0	114	4	118
123 1007720 Dirty Lot Ordinance	287,092.14	0.05%	727	0	727	23	750
124 1008110 Sheriff's Dept Merit System	271,918.10	0.05%	689	0	689	21	710
125 1008310 Property Assessor	2,299,553.26	0.41%	5,827	0	5,827	181	6,008
126 1008320 Equalization Board	21,008.04	0.00%	53	0	53	2	55
127 1008330 Digitized Mapping	234,539.68	0.04%	594	0	594	18	613
128 1008510 Public Defender	1,580,377.84	0.28%	4,004	0	4,004	125	4,129
129 1008710 Register of Deeds Office	221,733.69	0.04%	562	0	562	17	579
130 1008720 Register of Deeds-Data Proc	66,895.63	0.01%	170	0	170	5	175
131 1008900 Court Officers	81,144.26	0.01%	206	0	206	6	212
132 1008906 Records & Communication	476,107.52	0.08%	1,206	0	1,206	38	1,244
133 1008909 School Security	54,892.52	0.01%	139	0	139	4	143
134 1008912 Training	246,877.13	0.04%	626	0	626	19	645
135 1008915 Planning & Development	15,602.49	0.00%	40	0	40	1	41
136 1008918 Stop Violence Against Wome	38,359.89	0.01%	97	0	97	3	100
137 1008921 Patrol	22,186,327.27	3.93%	56,216	0	56,216	1,749	57,966

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Contract Review Allocations

Dept:5 1003210 Law Department

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1008924 Warrants	196,746.61	0.03%	\$499	\$0	\$499	\$16	\$514
139 1008927 Detective	399,837.55	0.07%	1,013	0	1,013	32	1,045
141 1008930 Forensics	54,788.60	0.01%	139	0	139	4	143
142 1008933 Juvenile Division	13,432.06	0.00%	34	0	34	1	35
143 1008936 Special Teams	49,178.49	0.01%	125	0	125	4	128
144 1008937 Victim's Rights	1,065.84	0.00%	3	0	3	0	3
145 1008938 Chaplain's Fund	54.30	0.00%	0	0	0	0	0
147 1008940 Senior Cit. Awareness	95.62	0.00%	0	0	0	0	0
149 1008942 Narcotics	354,121.59	0.06%	897	0	897	28	925
150 1008945 Internal Affairs	27,674.07	0.00%	70	0	70	2	72
151 1008948 Special Svcs	136,871.23	0.02%	347	0	347	11	358
153 1008951 Dare Donations	11,246.57	0.00%	28	0	28	1	29
154 1008952 Teen Academy - Sheriff	5,082.20	0.00%	13	0	13	0	13
155 1008953 Sexual Offender Registry	15,903.16	0.00%	40	0	40	1	42
156 1008954 Interest Earned-Inmates	2,300.84	0.00%	6	0	6	0	6
158 1008957 Auxiliary Svcs	358,108.04	0.06%	907	0	907	28	936
159 1008960 Correctional Facilities	24,958,976.07	4.42%	63,242	0	63,242	1,968	65,210
160 1008963 Temporary Detention Faciliti	52,558.82	0.01%	133	0	133	4	137
161 1008965 Explorer Post	2,783.71	0.00%	7	0	7	0	7
162 1008966 Wal-Mart Foundation	1,000.00	0.00%	3	0	3	0	3
163 1008967 Helen R McNabb Interch	159,158.99	0.03%	403	0	403	13	416
164 1008969 Jail Commissary	507,567.31	0.09%	1,286	0	1,286	40	1,326
165 1008972 Medical Examiner	805,313.43	0.14%	2,041	0	2,041	63	2,104
168 1009720 Property Sale	15,639.38	0.00%	40	0	40	1	41
169 2350120 PW-Highway Project Mgmt	210,975.53	0.04%	535	0	535	17	551
170 2350130 PW-Stormwater Mgmt	890,491.47	0.16%	2,256	0	2,256	70	2,327
172 2350210 PW-Highway & Bridge	7,844,974.70	1.39%	19,878	0	19,878	619	20,496
173 2350220 PW-Traffic Control	842,163.60	0.15%	2,134	0	2,134	66	2,200
174 2350310 Capital Outlay	235,399.38	0.04%	596	0	596	19	615
175 2350320 Bridge Construction	53,501.44	0.01%	136	0	136	4	140
176 2350410 PW-Engineering	445,587.45	0.08%	1,129	0	1,129	35	1,164
179 50000(20&30) Vehicle Svc Ctr Fund	3,712,477.90	0.66%	9,407	0	9,407	293	9,700
180 5300010 Retirement Fund	1,396,032.92	0.25%	3,537	0	3,537	110	3,647
181 FD 105x General Grants Fund	10,846,435.85	1.92%	27,483	0	27,483	855	28,338
182 FD 200x Governmental Library Fund	170,025.75	0.03%	431	0	431	13	444
183 FD 205x Public Library Fund	12,589,295.86	2.23%	31,899	0	31,899	993	32,892
184 FD 210x Solid Waste Fund	3,831,342.04	0.68%	9,708	0	9,708	302	10,010
185 FD 215x Air Quality Fund	1,173,330.67	0.21%	2,973	0	2,973	93	3,066
186 FD 220x Hotel/Motel Fundwide	5,964,902.18	1.06%	15,114	0	15,114	470	15,584
187 FD 225x Fire District Fundwide	164,484.80	0.03%	417	0	417	13	430
188 FD 230x Drug Control Fund	566,936.54	0.10%	1,437	0	1,437	45	1,481
189 FD 300x Debt Service Fund	53,557,417.25	9.49%	135,705	0	135,705	4,223	139,928

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	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
190 FD 400x Capital Improvement Fund	88,407,613.72	15.67%	\$224,010	\$0	\$224,010	\$6,971	\$230,981
191 FD 410x Recreation Con Fundwide	346,712.56	0.06%	879	0	879	27	906
192 FD 425x Golf Course Fund	15,312.62	0.00%	39	0	39	1	40
193 FD 430x ADA Construction Fund	525,588.64	0.09%	1,332	0	1,332	41	1,373
194 FD 510x Mailroom Fund	297,619.01	0.05%	754	0	754	23	778
195 FD 520x Employees Benefit Fund	32,119,311.69	5.69%	81,385	0	81,385	2,533	83,917
196 FD 550x Building Mnmt Fund	9,018,866.32	1.60%	22,852	0	22,852	711	23,563
197 FD 560x Tech Support Fund	477,427.85	0.08%	1,210	0	1,210	38	1,247
198 FD 570x Capital Leasing Fund	781,377.03	0.14%	1,980	0	1,980	62	2,041
199 FD 580x Self Insurance Fund	9,206,120.80	1.63%	23,327	0	23,327	726	24,053
200 FD 610x Municipal Sales Tax	40,425,704.32	7.16%	102,432	0	102,432	3,188	105,619
205 FD 920x MPC Fund	3,693,266.41	0.65%	9,358	0	9,358	291	9,649
206 FD 925x E-911 Fund	6,421,201.09	1.14%	16,270	0	16,270	506	16,777
207 FD 930x GIS Fund	1,008,649.13	0.18%	2,556	0	2,556	80	2,635
208 FD 940x Animal Control Fund	2,118,925.36	0.38%	5,369	0	5,369	167	5,536
209 FD 950x Grt School Foundation FD	7,044,427.81	1.25%	17,849	0	17,849	555	18,405
211 FD 245x School Project Fund	10,111,155.03	1.79%	25,620	0	25,620	797	26,417
212 FD 250x School Federal Projects	32,068,957.70	5.68%	81,257	0	81,257	2,529	83,786
213 FD 405x Physical Plant Upgrade	68,102,212.01	12.07%	172,559	0	172,559	5,370	177,929
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	564,313,751.21	100.00%	1,429,875	0	1,429,875	44,372	1,474,247
Direct Bills					0		0
TOTAL					1,429,875		1,474,247

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School Allocations

	100% Allocated to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
210 FD 240x Gen Purpose School FD	100	100.00%	\$233,450	\$0	\$233,450	\$7,244	\$240,694
Subtotal	100	100.00%	233,450	0	233,450	7,244	240,694
Direct Bills					0		0
TOTAL					233,450		240,694

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Litigation Allocations

	100% Assigned to Disallowed	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
232 Disallowed Cost	100	100.00%	\$700,348	\$0	\$700,348	\$21,733	\$722,081
Subtotal	100	100.00%	700,348	0	700,348	21,733	722,081
Direct Bills					0		0
TOTAL					700,348		722,081

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ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 Building Use County-City Bldg	1,540	0	0	1,540
3 1000910 County Commission	1,879	0	0	1,879
4 1000920 Internal Audit	542	0	0	542
6 1003310 County Mayor	2,854	0	0	2,854
7 1003320 ADA	192	0	0	192
8 1003610 Human Resources	2,229	0	0	2,229
9 1003910 Mail Room-Operating	237	0	0	237
10 1005415 Health Administration	2,455	0	0	2,455
11 1005710 Finance	5,567	0	0	5,567
12 1006010 Purchasing	2,069	0	0	2,069
13 1006020 Property Management	825	0	0	825
14 1006930 Auditing Contract	419	0	0	419
15 1007910 Information Technology	12,353	0	0	12,353
16 1007920 Records Management	1,073	0	0	1,073
17 1008903 Sheriff Administration	22,495	0	0	22,495
18 1009710 County Trustee	1,093	0	0	1,093
19 2350110 PW-Administration	1,214	0	0	1,214
20 54000(10&20&30) Risk Mngt Fund	3,804	0	0	3,804
21 1000010 Attorney General	6,439	0	0	6,439
22 1000020 Bad Check Unit	133	0	0	133
23 1000310 Circuit Court Clerk's Office	258	0	0	258
24 1000320 Civil Sessions Clerk's Office	303	0	0	303
25 1000330 IV-D Child Support Clerk	2,070	0	0	2,070
26 1000610 Probate Court	221	0	0	221
27 1000620 Chancery Court	605	0	0	605
28 1000915 Commission Discretionary	325	0	0	325
29 1000930 Codes Commission	20	0	0	20
30 1001210 County Clerk's Office	2,367	0	0	2,367
31 1001510 4th Circuit Court Clerk Office	348	0	0	348
32 1001520 Criminal Court Clerk's Office	770	0	0	770
33 1001530 Criminal Sessions Clerk Office	490	0	0	490
34 1001810 Election Commission	4,067	0	0	4,067
35 1002110 Circuit Court Judge's Office	277	0	0	277
36 1002120 4th Circuit Court Judges Office	96	0	0	96
37 1002130 Criminal Court Judge's Office	432	0	0	432
38 1002140 General Sessions Court Judge	4,062	0	0	4,062
39 1002150 Jury Commission	764	0	0	764
40 1002410 Juvenile Court Judges	8,117	0	0	8,117
41 1002420 IV-D Referee Program	1,665	0	0	1,665
42 1002710 Juvenile Court-Clerk	1,670	0	0	1,670

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ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
43 1003010 Juvenile Svc Center	8,363	\$0	\$0	\$8,363
44 1003330 Legislative Delegation	164	0	0	164
45 1003350 Senior Summit	64	0	0	64
46 1003360 Read With Me	31	0	0	31
47 1003362 Family Justice Center	443	0	0	443
48 1003370 UT/Knox County Extension	911	0	0	911
49 1003372 Knox Co. Farmer Aid	52	0	0	52
50 1003380 Mayor's Education Summit	16,682	0	0	16,682
51 1004210 Probation Office	2,812	0	0	2,812
53 1004510 Office of Neighborhoods	468	0	0	468
54 1004810 Park Maintenance	6,204	0	0	6,204
55 1004815 County Wide Rehab	301	0	0	301
57 1004825 U.S. Soccer Complex	7	0	0	7
58 1004830 Recreation Administration	2,802	0	0	2,802
59 1004835 Legacy Park	131	0	0	131
60 1004840 Park Improvement-Amusement	175	0	0	175
62 1005105 Dept of Community Development	533	0	0	533
63 1005110 Community Services Agency	8,055	0	0	8,055
64 1005115 Community Svcs	560	0	0	560
65 1005120 Indigents Asst (CAC/Pauper)	676	0	0	676
66 1005130 Economic and Dev Grants	4,136	0	0	4,136
67 1005135 John Tarleton Home	1,740	0	0	1,740
68 1005142 Senior Ctr & Volunteer Svcs	334	0	0	334
69 1005144 Halls Senior-Special Events	14	0	0	14
70 1005145 Frank Strang Senior Ctr	499	0	0	499
71 1005146 South Knox Senior Ctr	404	0	0	404
72 1005147 Halls Senior Ctr	388	0	0	388
73 1005148 Corryton Senior Ctr	355	0	0	355
74 1005149 Carter Senior Center	70	0	0	70
76 1005160 Veterans' Svcs	250	0	0	250
77 1005400 Support Services	9,097	0	0	9,097
78 1005403 Preventive Health Svcs	6,224	0	0	6,224
79 1005406 Dental Svcs	2,364	0	0	2,364
80 1005409 Emergency Medical Service	1,687	0	0	1,687
81 1005412 Food & Restaurant Inspectio	1,951	0	0	1,951
83 1005421 Diagnostic Svcs	1,277	0	0	1,277
84 1005424 Medical & Dental - Indig Care	13,717	0	0	13,717
86 1005430 Pediatric Care Svcs	2,254	0	0	2,254
87 1005433 Pharmacy	1,593	0	0	1,593
88 1005436 Primary Care Svcs	363	0	0	363
89 1005439 Animal Control	2,810	0	0	2,810

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

ALLOCATION SUMMARY

Dept:5 1003210 Law Department

Department	Contract Review	School	Litigation	Total
90 1005442 School Health Program	957	\$0	\$0	\$957
91 1005445 Social Svcs	1,124	0	0	1,124
92 1005448 Ground Water Svcs	1,107	0	0	1,107
93 1005451 Vector Control Svcs	434	0	0	434
94 1005454 Disease Surveillance & Inves	1,170	0	0	1,170
95 1005457 Vital Records	566	0	0	566
96 1005460 Women's Health Svcs	617	0	0	617
97 1005463 Community Health Svcs	1,638	0	0	1,638
98 1005465 Child Car Seat Program	23	0	0	23
99 1005467 Comm Health Serv Grant Ma	637	0	0	637
100 1005720 Finance & Commun-Schools	3,349	0	0	3,349
102 1006025 Inop Car Lot/Sale Junk Cars	13	0	0	13
103 1006310 Property and Liability Ins	46	0	0	46
104 1006605 Planning	1,909	0	0	1,909
105 1006610 GIS	1,728	0	0	1,728
106 1006615 Payments To Cities	348	0	0	348
107 1006620 Emergency Mangement	143	0	0	143
108 1006635 CAC	5,152	0	0	5,152
110 1006910 Offical's Expense	62	0	0	62
111 1006920 Equipment	7,667	0	0	7,667
112 1006940 Cases Charged to County	2,113	0	0	2,113
113 1006950 Miscellaneous	2,033	0	0	2,033
115 1006970 KCDC Tax Increment	(224)	0	0	(224)
116 1006980 Emp Ben General Fund	207	0	0	207
117 1007210 Community Mediation Cente	234	0	0	234
118 1007510 Fire Prevention	1,913	0	0	1,913
119 1007520 Soil Conservation District	242	0	0	242
120 1007530 Codes Administration	3,333	0	0	3,333
121 1007535 Code Adm-Tedford Road Fir	759	0	0	759
122 1007710 Wastewater	118	0	0	118
123 1007720 Dirty Lot Ordinance	750	0	0	750
124 1008110 Sheriff's Dept Merit System	710	0	0	710
125 1008310 Property Assessor	6,008	0	0	6,008
126 1008320 Equalization Board	55	0	0	55
127 1008330 Digitized Mapping	613	0	0	613
128 1008510 Public Defender	4,129	0	0	4,129
129 1008710 Register of Deeds Office	579	0	0	579
130 1008720 Register of Deeds-Data Proc	175	0	0	175
131 1008900 Court Officers	212	0	0	212
132 1008906 Records & Communication	1,244	0	0	1,244
133 1008909 School Security	143	0	0	143

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:5 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
134 1008912 Training	645	\$0	\$0	\$645
135 1008915 Planning & Development	41	0	0	41
136 1008918 Stop Violence Against Women	100	0	0	100
137 1008921 Patrol	57,966	0	0	57,966
138 1008924 Warrants	514	0	0	514
139 1008927 Detective	1,045	0	0	1,045
141 1008930 Forensics	143	0	0	143
142 1008933 Juvenile Division	35	0	0	35
143 1008936 Special Teams	128	0	0	128
144 1008937 Victim's Rights	3	0	0	3
145 1008938 Chaplain's Fund	0	0	0	0
147 1008940 Senior Cit. Awareness	0	0	0	0
149 1008942 Narcotics	925	0	0	925
150 1008945 Internal Affairs	72	0	0	72
151 1008948 Special Svcs	358	0	0	358
153 1008951 Dare Donations	29	0	0	29
154 1008952 Teen Academy - Sheriff	13	0	0	13
155 1008953 Sexual Offender Registry	42	0	0	42
156 1008954 Interest Earned-Inmates	6	0	0	6
158 1008957 Auxiliary Svcs	936	0	0	936
159 1008960 Correctional Facilities	65,210	0	0	65,210
160 1008963 Temporary Detention Facilities	137	0	0	137
161 1008965 Explorer Post	7	0	0	7
162 1008966 Wal-Mart Foundation	3	0	0	3
163 1008967 Helen R McNabb Interch	416	0	0	416
164 1008969 Jail Commissary	1,326	0	0	1,326
165 1008972 Medical Examiner	2,104	0	0	2,104
168 1009720 Property Sale	41	0	0	41
169 2350120 PW-Highway Project Mgmt	551	0	0	551
170 2350130 PW-Stormwater Mgmt	2,327	0	0	2,327
172 2350210 PW-Highway & Bridge	20,496	0	0	20,496
173 2350220 PW-Traffic Control	2,200	0	0	2,200
174 2350310 Capital Outlay	615	0	0	615
175 2350320 Bridge Construction	140	0	0	140
176 2350410 PW-Engineering	1,164	0	0	1,164
179 50000(20&30) Vehicle Svc Ctr Fund	9,700	0	0	9,700
180 5300010 Retirement Fund	3,647	0	0	3,647
181 FD 105x General Grants Fund	28,338	0	0	28,338
182 FD 200x Governmental Library Fund	444	0	0	444
183 FD 205x Public Library Fund	32,892	0	0	32,892
184 FD 210x Solid Waste Fund	10,010	0	0	10,010

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:5 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
185 FD 215x Air Quality Fund	3,066	\$0	\$0	\$3,066
186 FD 220x Hotel/Motel Fundwide	15,584	0	0	15,584
187 FD 225x Fire District Fundwide	430	0	0	430
188 FD 230x Drug Control Fund	1,481	0	0	1,481
189 FD 300x Debt Service Fund	139,928	0	0	139,928
190 FD 400x Capital Improvement Fund	230,981	0	0	230,981
191 FD 410x Recreation Con Fundwide	906	0	0	906
192 FD 425x Golf Course Fund	40	0	0	40
193 FD 430x ADA Construction Fund	1,373	0	0	1,373
194 FD 510x Mailroom Fund	778	0	0	778
195 FD 520x Employees Benefit Fund	83,917	0	0	83,917
196 FD 550x Building Mnmt Fund	23,563	0	0	23,563
197 FD 560x Tech Support Fund	1,247	0	0	1,247
198 FD 570x Capital Leasing Fund	2,041	0	0	2,041
199 FD 580x Self Insurance Fund	24,053	0	0	24,053
200 FD 610x Municipal Sales Tax	105,619	0	0	105,619
205 FD 920x MPC Fund	9,649	0	0	9,649
206 FD 925x E-911 Fund	16,777	0	0	16,777
207 FD 930x GIS Fund	2,635	0	0	2,635
208 FD 940x Animal Control Fund	5,536	0	0	5,536
209 FD 950x Grt School Foundation FD	18,405	0	0	18,405
210 FD 240x Gen Purpose School FD	0	240,694	0	240,694
211 FD 245x School Project Fund	26,417	0	0	26,417
212 FD 250x School Federal Projects	83,786	0	0	83,786
213 FD 405x Physical Plant Upgrade	177,929	0	0	177,929
232 Disallowed Cost	0	0	722,081	722,081
999 2nd Allocation Orphans	0	0	0	0
Total	1,474,247	240,694	722,081	2,437,022

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**ADA, FMLA & Title VI Office (1003320)
Nature and Extent of Services**

The ADA, FMLA, and Title VI Office is a unit within the Human Resources Department and has primary responsibility in providing information, support, and ensuring compliance with Title I and title II of the Americans with Disabilities Act (ADA), the Family and Medical Leave Act and the Title VI Civil Rights Act. Examples of services include:

- Responding to requests for information on the ADA
- Coordinating Family Medical Leave functions
- Responding to requests for interpreters
- Collecting data for Title VI
- Conducting ADA meetings

Costs for the ADA, FMLA and Title VI Office have been allocated as follows:

ADA/FMLA Department Services – Costs are allocated based on the number of FTE's per department.

Interpreter Services – Costs are allocated based on the amount of interpreter charges per department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:7 1003320 ADA

A. DEPARTMENT COSTS

		Amount	General Admin	ADA/FMLA SVC	Interpreters
Salaries	S1	\$49,179	\$0	\$49,179	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	11,425	0	11,425	0
		60,604	0	60,604	0
SUPPLY & SERVICES COST					
Services	S	1,934	0	1,934	0
Supplies/Materials	S	2,345	0	2,345	0
Interpreters	P	8,738	0	0	8,738
DEPARTMENT Cost Total		13,017	0	4,279	8,738
ADJUSTMENTS					
Total		73,621	0	64,883	8,738
General Admin Distribution			0	0	0
Grand Total		\$73,621		\$64,883	\$8,738

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:7 1003320 ADA

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters
1 Equipment Use	\$156	\$0	\$137	\$19
Subtotal - Equipment Use	156	0	137	19
4 Audit Services	210	0	185	25
Subtotal - 1000920 Internal Audit	210	0	185	25
5 Contract Review	187	0	165	22
Subtotal - 1003210 Law Department	187	0	165	22
8 Human Resources	0	371	327	44
8 Bright Start Wellness	0	18	16	2
Subtotal - 1003610 Human Resources	0	389	343	46
9 Mail Room	0	21	19	2
Subtotal - 1003910 Mail Room-Operat	0	21	19	2
11 Budget	0	24	21	3
11 Accounting	0	681	600	81
11 Accounts Payable	0	270	238	32
11 Payroll	0	218	192	26
11 Accounts Receivable	0	5	4	1
Subtotal - 1005710 Finance	0	1,198	1,056	142
12 Purchasing	0	488	430	58
Subtotal - 1006010 Purchasing	0	488	430	58
13 Property Management	0	79	70	9
Subtotal - 1006020 Property Managen	0	79	70	9
14 General Fund Audit	0	289	255	34
Subtotal - 1006930 Auditing Contract	0	289	255	34
15 Network Support - County	0	246	217	29
15 Network Support - All Users	0	356	314	42
Subtotal - 1007910 Information Techn	0	602	531	71
18 County Trustee	0	499	440	59

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010
 Dept:7 1003320 ADA

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters
Subtotal - 1009710 County Trustee	\$0	\$499	\$440	\$59
4 Audit Services	0	8	7	1
Subtotal - 1000920 Internal Audit	0	8	7	1
5 Contract Review	0	6	5	1
Subtotal - 1003210 Law Department	0	6	5	1
Total Incoming	553	3,579	3,642	490
			%88.13	%11.87
C. TOTAL ALLOCATED		\$77,753	\$68,525	\$9,228

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:7 1003320 ADA

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	9.00	0.40%	\$263	\$0	\$263	\$0	\$263
3 1000910 County Commission	3.00	0.13%	88	0	88	0	88
4 1000920 Internal Audit	3.00	0.13%	88	0	88	0	88
5 1003210 Law Department	15.50	0.69%	453	0	453	0	453
6 1003310 County Mayor	10.50	0.47%	307	0	307	0	307
8 1003610 Human Resources	10.50	0.47%	307	0	307	15	322
9 1003910 Mail Room-Operating	2.00	0.09%	58	0	58	3	61
10 1005415 Health Administration	13.00	0.58%	380	0	380	19	399
11 1005710 Finance	34.00	1.52%	994	0	994	49	1,043
12 1006010 Purchasing	11.50	0.51%	336	0	336	17	353
13 1006020 Property Management	6.00	0.27%	175	0	175	9	184
15 1007910 Information Technology	44.00	1.97%	1,286	0	1,286	63	1,349
16 1007920 Records Management	6.00	0.27%	175	0	175	9	184
17 1008903 Sheriff Administration	157.00	7.02%	4,589	0	4,589	226	4,814
19 2350110 PW-Administration	4.00	0.18%	117	0	117	6	123
20 54000(10&20&30) Risk Mngt Fund	6.00	0.27%	175	0	175	9	184
21 1000010 Attorney General	36.50	1.63%	1,067	0	1,067	52	1,119
22 1000020 Bad Check Unit	5.50	0.25%	161	0	161	8	169
25 1000330 IV-D Child Support Clerk	17.00	0.76%	497	0	497	24	521
34 1001810 Election Commission	17.50	0.78%	512	0	512	25	537
38 1002140 General Sessions Court Judge	13.50	0.60%	395	0	395	19	414
39 1002150 Jury Commission	1.00	0.04%	29	0	29	1	31
40 1002410 Juvenile Court Judges	43.50	1.95%	1,271	0	1,271	62	1,334
41 1002420 IV-D Referee Program	9.50	0.42%	278	0	278	14	291
42 1002710 Juvenile Court-Clerk	10.00	0.45%	292	0	292	14	307
43 1003010 Juvenile Svc Center	63.50	2.84%	1,856	0	1,856	91	1,947
44 1003330 Legislative Delegation	1.00	0.04%	29	0	29	1	31
51 1004210 Probation Office	20.00	0.89%	585	0	585	29	613
53 1004510 Office of Neighborhoods	3.00	0.13%	88	0	88	4	92
54 1004810 Park Maintenance	42.00	1.88%	1,228	0	1,228	60	1,288
58 1004830 Recreation Administration	8.00	0.36%	234	0	234	11	245
62 1005105 Dept of Community Development	2.00	0.09%	58	0	58	3	61
64 1005115 Community Svcs	4.50	0.20%	132	0	132	6	138
68 1005142 Senior Ctr & Volunteer Svcs	3.50	0.16%	102	0	102	5	107
70 1005145 Frank Strang Senior Ctr	3.00	0.13%	88	0	88	4	92
71 1005146 South Knox Senior Ctr	3.00	0.13%	88	0	88	4	92
72 1005147 Halls Senior Ctr	1.00	0.04%	29	0	29	1	31
73 1005148 Corryton Senior Ctr	1.50	0.07%	44	0	44	2	46
74 1005149 Carter Senior Center	2.50	0.11%	73	0	73	4	77
76 1005160 Veterans' Svcs	2.50	0.11%	73	0	73	4	77
77 1005400 Support Services	34.50	1.54%	1,008	0	1,008	50	1,058
78 1005403 Preventive Health Svcs	29.00	1.30%	848	0	848	42	889

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:7 1003320 ADA

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1005406 Dental Svcs	11.50	0.51%	\$336	\$0	\$336	\$17	\$353
81 1005412 Food & Restaurant Inspectio	13.00	0.58%	380	0	380	19	399
83 1005421 Diagnostic Svcs	8.00	0.36%	234	0	234	11	245
86 1005430 Pediatric Care Svcs	14.50	0.65%	424	0	424	21	445
87 1005433 Pharmacy	5.00	0.22%	146	0	146	7	153
89 1005439 Animal Control	8.50	0.38%	248	0	248	12	261
90 1005442 School Health Program	1.00	0.04%	29	0	29	1	31
91 1005445 Social Svcs	10.00	0.45%	292	0	292	14	307
92 1005448 Ground Water Svcs	6.50	0.29%	190	0	190	9	199
93 1005451 Vector Control Svcs	4.00	0.18%	117	0	117	6	123
94 1005454 Disease Surveillance & Inves	7.00	0.31%	205	0	205	10	215
95 1005457 Vital Records	4.00	0.18%	117	0	117	6	123
96 1005460 Women's Health Svcs	3.00	0.13%	88	0	88	4	92
97 1005463 Community Health Svcs	17.00	0.76%	497	0	497	24	521
118 1007510 Fire Prevention	10.00	0.45%	292	0	292	14	307
119 1007520 Soil Conservation District	2.00	0.09%	58	0	58	3	61
120 1007530 Codes Administration	19.50	0.87%	570	0	570	28	598
123 1007720 Dirty Lot Ordinance	5.00	0.22%	146	0	146	7	153
124 1008110 Sheriff's Dept Merit System	4.00	0.18%	117	0	117	6	123
125 1008310 Property Assessor	37.00	1.65%	1,081	0	1,081	53	1,135
126 1008320 Equalization Board	4.00	0.18%	117	0	117	6	123
127 1008330 Digitized Mapping	5.00	0.22%	146	0	146	7	153
128 1008510 Public Defender	21.00	0.94%	614	0	614	30	644
137 1008921 Patrol	176.00	7.87%	5,144	0	5,144	253	5,397
138 1008924 Warrants	54.00	2.41%	1,578	0	1,578	78	1,656
139 1008927 Detective	36.00	1.61%	1,052	0	1,052	52	1,104
140 1008928 DUI Litter Pick Up Crew	8.00	0.36%	234	0	234	11	245
141 1008930 Forensics	12.00	0.54%	351	0	351	17	368
142 1008933 Juvenile Division	3.00	0.13%	88	0	88	4	92
146 1008939 Batterer's Treatment	2.00	0.09%	58	0	58	3	61
149 1008942 Narcotics	17.00	0.76%	497	0	497	24	521
150 1008945 Internal Affairs	3.00	0.13%	88	0	88	4	92
151 1008948 Special Svcs	10.00	0.45%	292	0	292	14	307
158 1008957 Auxiliary Svcs	6.00	0.27%	175	0	175	9	184
159 1008960 Correctional Facilities	425.50	19.03%	12,437	0	12,437	611	13,048
164 1008969 Jail Commissary	7.00	0.31%	205	0	205	10	215
165 1008972 Medical Examiner	10.00	0.45%	292	0	292	14	307
169 2350120 PW-Highway Project Mgmt	4.50	0.20%	132	0	132	6	138
170 2350130 PW-Stormwater Mgmt	14.00	0.63%	409	0	409	20	429
172 2350210 PW-Highway & Bridge	84.50	3.78%	2,470	0	2,470	121	2,591
173 2350220 PW-Traffic Control	7.00	0.31%	205	0	205	10	215
176 2350410 PW-Engineering	10.00	0.45%	292	0	292	14	307

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010
 Dept:7 1003320 ADA

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 50000(20&30) Vehicle Svc Ctr Fund	21.00	0.94%	\$614	\$0	\$614	\$30	\$644
180 5300010 Retirement Fund	7.50	0.34%	219	0	219	11	230
181 FD 105x General Grants Fund	159.50	7.13%	4,662	0	4,662	229	4,891
182 FD 200x Governmental Library Fund	1.50	0.07%	44	0	44	2	46
183 FD 205x Public Library Fund	179.50	8.03%	5,247	0	5,247	258	5,504
184 FD 210x Solid Waste Fund	28.00	1.25%	818	0	818	40	859
185 FD 215x Air Quality Fund	15.00	0.67%	438	0	438	22	460
209 FD 950x Grt School Foundation FD	1.00	0.04%	29	0	29	1	31
Subtotal	2,236.50	100.00%	65,370	0	65,370	3,154	68,525
Direct Bills					0		0
TOTAL					65,370		68,525

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010
 Dept:7 1003320 ADA

Interpreters Allocations

	Interpreters Charges by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	1005415 Health Administration	42.82%	\$3,770	\$0	\$3,770	\$182	\$3,952
24	1000320 Civil Sessions Clerk's Office	5.23%	461	0	461	22	483
36	1002120 4th Circuit Court Judges Offi	23.28%	2,049	0	2,049	99	2,148
37	1002130 Criminal Court Judge's Office	1.81%	159	0	159	8	167
38	1002140 General Sessions Court Judg	9.38%	826	0	826	40	865
40	1002410 Juvenile Court Judges	17.48%	1,539	0	1,539	74	1,613
999	2nd Allocation Orphans	0.00%	0	0	0	(0)	(0)
Subtotal		100.00%	8,804	0	8,804	425	9,228
Direct Bills					0		0
TOTAL					8,804		9,228

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:7 1003320 ADA

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	263	0	263
3 1000910 County Commission	88	0	88
4 1000920 Internal Audit	88	0	88
5 1003210 Law Department	453	0	453
6 1003310 County Mayor	307	0	307
8 1003610 Human Resources	322	0	322
9 1003910 Mail Room-Operating	61	0	61
10 1005415 Health Administration	399	3,952	4,351
11 1005710 Finance	1,043	0	1,043
12 1006010 Purchasing	353	0	353
13 1006020 Property Management	184	0	184
15 1007910 Information Technology	1,349	0	1,349
16 1007920 Records Management	184	0	184
17 1008903 Sheriff Administration	4,814	0	4,814
19 2350110 PW-Administration	123	0	123
20 54000(10&20&30) Risk Mngt Fund	184	0	184
21 1000010 Attorney General	1,119	0	1,119
22 1000020 Bad Check Unit	169	0	169
24 1000320 Civil Sessions Clerk's Office	0	483	483
25 1000330 IV-D Child Support Clerk	521	0	521
34 1001810 Election Commission	537	0	537
36 1002120 4th Circuit Court Judges Offi	0	2,148	2,148
37 1002130 Criminal Court Judge's Office	0	167	167
38 1002140 General Sessions Court Judg	414	865	1,279
39 1002150 Jury Commission	31	0	31
40 1002410 Juvenile Court Judges	1,334	1,613	2,947
41 1002420 IV-D Referee Program	291	0	291
42 1002710 Juvenile Court-Clerk	307	0	307
43 1003010 Juvenile Svc Center	1,947	0	1,947
44 1003330 Legislative Delegation	31	0	31
51 1004210 Probation Office	613	0	613
53 1004510 Office of Neighborhoods	92	0	92
54 1004810 Park Maintenance	1,288	0	1,288
58 1004830 Recreation Administration	245	0	245
62 1005105 Dept of Community Developi	61	0	61
64 1005115 Community Svcs	138	0	138
68 1005142 Senior Ctr & Volunteer Svcs	107	0	107
70 1005145 Frank Strang Senior Ctr	92	0	92
71 1005146 South Knox Senior Ctr	92	0	92
72 1005147 Halls Senior Ctr	31	0	31

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010
 Dept:7 1003320 ADA

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
73 1005148 Corryton Senior Ctr	46	\$0	\$46
74 1005149 Carter Senior Center	77	0	77
76 1005160 Veterans' Svcs	77	0	77
77 1005400 Support Services	1,058	0	1,058
78 1005403 Preventive Health Svcs	889	0	889
79 1005406 Dental Svcs	353	0	353
81 1005412 Food & Restaurant Inspectio	399	0	399
83 1005421 Diagnostic Svcs	245	0	245
86 1005430 Pediatric Care Svcs	445	0	445
87 1005433 Pharmacy	153	0	153
89 1005439 Animal Control	261	0	261
90 1005442 School Health Program	31	0	31
91 1005445 Social Svcs	307	0	307
92 1005448 Ground Water Svcs	199	0	199
93 1005451 Vector Control Svcs	123	0	123
94 1005454 Disease Surveillance & Inve:	215	0	215
95 1005457 Vital Records	123	0	123
96 1005460 Women's Health Svcs	92	0	92
97 1005463 Community Health Svcs	521	0	521
118 1007510 Fire Prevention	307	0	307
119 1007520 Soil Conservation District	61	0	61
120 1007530 Codes Administration	598	0	598
123 1007720 Dirty Lot Ordinance	153	0	153
124 1008110 Sheriff's Dept Merit System	123	0	123
125 1008310 Property Assessor	1,135	0	1,135
126 1008320 Equalization Board	123	0	123
127 1008330 Digitized Mapping	153	0	153
128 1008510 Public Defender	644	0	644
137 1008921 Patrol	5,397	0	5,397
138 1008924 Warrants	1,656	0	1,656
139 1008927 Detective	1,104	0	1,104
140 1008928 DUI Litter Pick Up Crew	245	0	245
141 1008930 Forensics	368	0	368
142 1008933 Juvenile Division	92	0	92
146 1008939 Batterer's Treatment	61	0	61
149 1008942 Narcotics	521	0	521
150 1008945 Internal Affairs	92	0	92
151 1008948 Special Svcs	307	0	307
158 1008957 Auxiliary Svcs	184	0	184
159 1008960 Correctional Facilities	13,048	0	13,048
164 1008969 Jail Commissary	215	0	215

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010
 Dept:7 1003320 ADA

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
165 1008972 Medical Examiner	307	\$0	\$307
169 2350120 PW-Highway Project Mgmt	138	0	138
170 2350130 PW-Stormwater Mgmt	429	0	429
172 2350210 PW-Highway & Bridge	2,591	0	2,591
173 2350220 PW-Traffic Control	215	0	215
176 2350410 PW-Engineering	307	0	307
179 50000(20&30) Vehicle Svc Ctr Fund	644	0	644
180 5300010 Retirement Fund	230	0	230
181 FD 105x General Grants Fund	4,891	0	4,891
182 FD 200x Governmental Library Fund	46	0	46
183 FD 205x Public Library Fund	5,504	0	5,504
184 FD 210x Solid Waste Fund	859	0	859
185 FD 215x Air Quality Fund	460	0	460
209 FD 950x Grt School Foundation FD	31	0	31
999 2nd Allocation Orphans	0	(0)	(0)
Total	68,525	9,228	77,753

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Human Resources Department (1003610)
Nature and Extent of Services

The Human Resources Department has primary responsibility in providing information, support, and training to all County Department employees. Examples of services provided by the department include:

- Employment (hiring, records maintenance, terminations)
- Employee benefits
- Classification and Compensation
- Training and Development
- Management and Planning

The Human Resources Department is also responsible for coordinating the Bright Start Wellness Program (1003620). This program provides initiatives and sponsors programs and events for promoting health and wellness for all employees.

Costs for the Human Resources Department have been allocated as follows:

Employee Services – Costs are allocated based on the number of FTE's per department.

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:8 1003610 Human Resources

A. DEPARTMENT COSTS

		Amount	General Admin	Human Resources	Bright Start Wellness
Salaries	S1	\$585,376	\$0	\$585,376	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	130,833	0	130,833	0
		716,209	0	716,209	0
SUPPLY & SERVICES COST					
Services	P	43,738	0	30,568	13,170
Supplies/Materials	P	30,760	0	4,336	26,424
Other Expense	S	62,322	0	62,322	0
DEPARTMENT Cost Total		136,820	0	97,226	39,594
ADJUSTMENTS					
Total		853,029	0	813,435	39,594
General Admin Distribution			0	0	0
Grand Total		\$853,029		\$813,435	\$39,594

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:8 1003610 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Bright Start Wellness
1 Equipment Use	\$4,020	\$0	\$3,833	\$187
Subtotal - Equipment Use	4,020	0	3,833	187
2 County - City Bldg	6,697	0	6,386	311
Subtotal - Building Use County-City BI	6,697	0	6,386	311
4 Audit Services	622	0	593	29
Subtotal - 1000920 Internal Audit	622	0	593	29
5 Contract Review	2,161	0	2,061	100
Subtotal - 1003210 Law Department	2,161	0	2,061	100
7 ADA/FMLA SVC	307	0	293	14
Subtotal - 1003320 ADA	307	0	293	14
9 Mail Room	0	581	554	27
Subtotal - 1003910 Mail Room-Operat	0	581	554	27
11 Budget	0	282	269	13
11 Accounting	0	2,014	1,921	93
11 Accounts Payable	0	1,018	971	47
11 Payroll	0	3,895	3,714	181
11 Accounts Receivable	0	350	334	16
Subtotal - 1005710 Finance	0	7,559	7,208	351
12 Purchasing	0	2,576	2,456	120
Subtotal - 1006010 Purchasing	0	2,576	2,456	120
13 Property Management	0	2,964	2,826	138
Subtotal - 1006020 Property Managen	0	2,964	2,826	138
14 General Fund Audit	0	854	814	40
Subtotal - 1006930 Auditing Contract	0	854	814	40
15 Network Support - County	0	3,192	3,044	148

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:8 1003610 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Bright Start Wellness
15 Network Support - All Users	\$0	\$4,633	\$4,418	\$215
Subtotal - 1007910 Information Techn	0	7,825	7,462	363
16 Records Storage	0	1,674	1,596	78
Subtotal - 1007920 Records Managen	0	1,674	1,596	78
18 County Trustee	0	1,475	1,407	68
Subtotal - 1009710 County Trustee	0	1,475	1,407	68
20 Risk Overhead	0	725	691	34
Subtotal - 54000(10&20&30) Risk Mng	0	725	691	34
2 County - City Bldg	0	365	348	17
Subtotal - Building Use County-City Bl	0	365	348	17
4 Audit Services	0	22	21	1
Subtotal - 1000920 Internal Audit	0	22	21	1
5 Contract Review	0	67	64	3
Subtotal - 1003210 Law Department	0	67	64	3
7 ADA/FMLA SVC	0	15	14	1
Subtotal - 1003320 ADA	0	15	14	1
Total Incoming	13,807	26,702	38,629	1,880
			%95.36	%4.64
C. TOTAL ALLOCATED		\$893,538	\$852,064	\$41,474

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Human Resources Allocations

Dept:8 1003610 Human Resources

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	9.00	0.40%	\$3,341	\$0	\$3,341	\$0	\$3,341
3 1000910 County Commission	3.00	0.13%	1,114	0	1,114	0	1,114
4 1000920 Internal Audit	3.00	0.13%	1,114	0	1,114	0	1,114
5 1003210 Law Department	15.50	0.70%	5,753	0	5,753	0	5,753
6 1003310 County Mayor	10.50	0.47%	3,897	0	3,897	0	3,897
7 1003320 ADA	1.00	0.04%	371	0	371	0	371
9 1003910 Mail Room-Operating	2.00	0.09%	742	0	742	23	766
10 1005415 Health Administration	13.00	0.58%	4,825	0	4,825	151	4,977
11 1005710 Finance	34.00	1.53%	12,620	0	12,620	396	13,016
12 1006010 Purchasing	11.50	0.52%	4,268	0	4,268	134	4,402
13 1006020 Property Management	6.00	0.27%	2,227	0	2,227	70	2,297
15 1007910 Information Technology	44.00	1.98%	16,332	0	16,332	513	16,844
16 1007920 Records Management	6.00	0.27%	2,227	0	2,227	70	2,297
17 1008903 Sheriff Administration	157.00	7.05%	58,274	0	58,274	1,830	60,104
19 2350110 PW-Administration	4.00	0.18%	1,485	0	1,485	47	1,531
20 54000(10&20&30) Risk Mngt Fund	6.00	0.27%	2,227	0	2,227	70	2,297
21 1000010 Attorney General	36.50	1.64%	13,548	0	13,548	425	13,973
22 1000020 Bad Check Unit	5.50	0.25%	2,041	0	2,041	64	2,106
25 1000330 IV-D Child Support Clerk	17.00	0.76%	6,310	0	6,310	198	6,508
34 1001810 Election Support Commission	17.50	0.79%	6,496	0	6,496	204	6,699
38 1002140 General Sessions Court Judge	13.50	0.61%	5,011	0	5,011	157	5,168
39 1002150 Jury Commission	1.00	0.04%	371	0	371	12	383
40 1002410 Juvenile Court Judges	43.50	1.95%	16,146	0	16,146	507	16,653
41 1002420 IV-D Referee Program	9.50	0.43%	3,526	0	3,526	111	3,637
42 1002710 Juvenile Court-Clerk	10.00	0.45%	3,712	0	3,712	117	3,828
43 1003010 Juvenile Svc Center	63.50	2.85%	23,569	0	23,569	740	24,309
44 1003330 Legislative Delegation	1.00	0.04%	371	0	371	12	383
51 1004210 Probation Office	20.00	0.90%	7,423	0	7,423	233	7,657
53 1004510 Office of Neighborhoods	3.00	0.13%	1,114	0	1,114	35	1,148
54 1004810 Park Maintenance	42.00	1.89%	15,589	0	15,589	489	16,079
58 1004830 Recreation Administration	8.00	0.36%	2,969	0	2,969	93	3,063
62 1005105 Dept of Community Development	2.00	0.09%	742	0	742	23	766
64 1005115 Community Svcs	4.50	0.20%	1,670	0	1,670	52	1,723
68 1005142 Senior Ctr & Volunteer Svcs	3.50	0.16%	1,299	0	1,299	41	1,340
70 1005145 Frank Strang Senior Ctr	3.00	0.13%	1,114	0	1,114	35	1,148
71 1005146 South Knox Senior Ctr	3.00	0.13%	1,114	0	1,114	35	1,148
72 1005147 Halls Senior Ctr	1.00	0.04%	371	0	371	12	383
73 1005148 Corryton Senior Ctr	1.50	0.07%	557	0	557	17	574
74 1005149 Carter Senior Center	2.50	0.11%	928	0	928	29	957
76 1005160 Veterans' Svcs	2.50	0.11%	928	0	928	29	957
77 1005400 Support Services	34.50	1.55%	12,805	0	12,805	402	13,207
78 1005403 Preventive Health Svcs	29.00	1.30%	10,764	0	10,764	338	11,102

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Human Resources Allocations

Dept:8 1003610 Human Resources

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1005406 Dental Svcs	11.50	0.52%	\$4,268	\$0	\$4,268	\$134	\$4,402
81 1005412 Food & Restaurant Inspectio	13.00	0.58%	4,825	0	4,825	151	4,977
83 1005421 Diagnostic Svcs	8.00	0.36%	2,969	0	2,969	93	3,063
86 1005430 Pediatric Care Svcs	14.50	0.65%	5,382	0	5,382	169	5,551
87 1005433 Pharmacy	5.00	0.22%	1,856	0	1,856	58	1,914
89 1005439 Animal Control	8.50	0.38%	3,155	0	3,155	99	3,254
90 1005442 School Health Program	1.00	0.04%	371	0	371	12	383
91 1005445 Social Svcs	10.00	0.45%	3,712	0	3,712	117	3,828
92 1005448 Ground Water Svcs	6.50	0.29%	2,413	0	2,413	76	2,488
93 1005451 Vector Control Svcs	4.00	0.18%	1,485	0	1,485	47	1,531
94 1005454 Disease Surveillance & Inves	7.00	0.31%	2,598	0	2,598	82	2,680
95 1005457 Vital Records	4.00	0.18%	1,485	0	1,485	47	1,531
96 1005460 Women's Health Svcs	3.00	0.13%	1,114	0	1,114	35	1,148
97 1005463 Community Health Svcs	17.00	0.76%	6,310	0	6,310	198	6,508
118 1007510 Fire Prevention	10.00	0.45%	3,712	0	3,712	117	3,828
119 1007520 Soil Conservation District	2.00	0.09%	742	0	742	23	766
120 1007530 Codes Administration	19.50	0.88%	7,238	0	7,238	227	7,465
123 1007720 Dirty Lot Ordinance	5.00	0.22%	1,856	0	1,856	58	1,914
124 1008110 Sheriff's Dept Merit System	4.00	0.18%	1,485	0	1,485	47	1,531
125 1008310 Property Assessor	37.00	1.66%	13,733	0	13,733	431	14,165
126 1008320 Equalization Board	4.00	0.18%	1,485	0	1,485	47	1,531
127 1008330 Digitized Mapping	5.00	0.22%	1,856	0	1,856	58	1,914
128 1008510 Public Defender	21.00	0.94%	7,795	0	7,795	245	8,039
137 1008921 Patrol	176.00	7.90%	65,326	0	65,326	2,051	67,377
138 1008924 Warrants	54.00	2.42%	20,043	0	20,043	629	20,673
139 1008927 Detective	36.00	1.62%	13,362	0	13,362	420	13,782
140 1008928 DUI Litter Pick Up Crew	8.00	0.36%	2,969	0	2,969	93	3,063
141 1008930 Forensics	12.00	0.54%	4,454	0	4,454	140	4,594
142 1008933 Juvenile Division	3.00	0.13%	1,114	0	1,114	35	1,148
146 1008939 Batterer's Treatment	2.00	0.09%	742	0	742	23	766
149 1008942 Narcotics	17.00	0.76%	6,310	0	6,310	198	6,508
150 1008945 Internal Affairs	3.00	0.13%	1,114	0	1,114	35	1,148
151 1008948 Special Svcs	10.00	0.45%	3,712	0	3,712	117	3,828
158 1008957 Auxiliary Svcs	6.00	0.27%	2,227	0	2,227	70	2,297
159 1008960 Correctional Facilities	425.50	19.11%	157,934	0	157,934	4,959	162,892
164 1008969 Jail Commissary	7.00	0.31%	2,598	0	2,598	82	2,680
165 1008972 Medical Examiner	10.00	0.45%	3,712	0	3,712	117	3,828
169 2350120 PW-Highway Project Mgmt	4.50	0.20%	1,670	0	1,670	52	1,723
170 2350130 PW-Stormwater Mgmt	14.00	0.63%	5,196	0	5,196	163	5,360
172 2350210 PW-Highway & Bridge	84.50	3.79%	31,364	0	31,364	985	32,349
173 2350220 PW-Traffic Control	7.00	0.31%	2,598	0	2,598	82	2,680
176 2350410 PW-Engineering	10.00	0.45%	3,712	0	3,712	117	3,828

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Human Resources Allocations

Dept:8 1003610 Human Resources

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 50000(20&30) Vehicle Svc Ctr Fund	21.00	0.94%	\$7,795	\$0	\$7,795	\$245	\$8,039
180 5300010 Retirement Fund	7.50	0.34%	2,784	0	2,784	87	2,871
181 FD 105x General Grants Fund	159.50	7.16%	59,202	0	59,202	1,859	61,061
182 FD 200x Governmental Library Fund	1.50	0.07%	557	0	557	17	574
183 FD 205x Public Library Fund	179.50	8.06%	66,625	0	66,625	2,092	68,717
184 FD 210x Solid Waste Fund	28.00	1.26%	10,393	0	10,393	326	10,719
185 FD 215x Air Quality Fund	15.00	0.67%	5,568	0	5,568	175	5,742
209 FD 950x Grt School Foundation FD	1.00	0.04%	371	0	371	12	383
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	2,227.00	100.00%	826,601	0	826,601	25,463	852,064
Direct Bills					0		0
TOTAL					826,601		852,064

Knox County, TN
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Fiscal Year 2008
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Bright Start Wellness Allocations

Dept:8 1003610 Human Resources

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	9.00	0.40%	\$160	\$0	\$160	\$0	\$160
3 1000910 County Commission	3.00	0.13%	53	0	53	0	53
4 1000920 Internal Audit	3.00	0.13%	53	0	53	0	53
5 1003210 Law Department	15.50	0.68%	276	0	276	0	276
6 1003310 County Mayor	10.50	0.46%	187	0	187	0	187
7 1003320 ADA	1.00	0.04%	18	0	18	0	18
9 1003910 Mail Room-Operating	2.00	0.09%	36	0	36	1	37
10 1005415 Health Administration	13.00	0.57%	231	0	231	7	238
11 1005710 Finance	34.00	1.50%	605	0	605	19	623
12 1006010 Purchasing	11.50	0.51%	204	0	204	6	211
13 1006020 Property Management	6.00	0.27%	107	0	107	3	110
15 1007910 Information Technology	44.00	1.94%	782	0	782	25	807
16 1007920 Records Management	6.00	0.27%	107	0	107	3	110
17 1008903 Sheriff Administration	157.00	6.94%	2,791	0	2,791	88	2,879
19 2350110 PW-Administration	4.00	0.18%	71	0	71	2	73
20 54000(10&20&30) Risk Mngt Fund	6.00	0.27%	107	0	107	3	110
21 1000010 Attorney General	36.50	1.61%	649	0	649	20	669
22 1000020 Bad Check Unit	5.50	0.24%	98	0	98	3	101
25 1000330 IV-D Child Support Clerk	17.00	0.75%	302	0	302	9	312
34 1001810 Election Commission	17.50	0.77%	311	0	311	10	321
38 1002140 General Sessions Court Judg	13.50	0.60%	240	0	240	8	248
39 1002150 Jury Commission	1.00	0.04%	18	0	18	1	18
40 1002410 Juvenile Court Judges	43.50	1.92%	773	0	773	24	798
41 1002420 IV-D Referee Program	9.50	0.42%	169	0	169	5	174
42 1002710 Juvenile Court-Clerk	10.00	0.44%	178	0	178	6	183
43 1003010 Juvenile Svc Center	63.50	2.81%	1,129	0	1,129	35	1,164
44 1003330 Legislative Delegation	1.00	0.04%	18	0	18	1	18
51 1004210 Probation Office	20.00	0.88%	356	0	356	11	367
53 1004510 Office of Neighborhoods	3.00	0.13%	53	0	53	2	55
54 1004810 Park Maintenance	42.00	1.86%	747	0	747	23	770
58 1004830 Recreation Administration	8.00	0.35%	142	0	142	4	147
62 1005105 Dept of Community Developi	2.00	0.09%	36	0	36	1	37
64 1005115 Community Svcs	4.50	0.20%	80	0	80	3	83
68 1005142 Senior Ctr & Volunteer Svcs	3.50	0.15%	62	0	62	2	64
70 1005145 Frank Strang Senior Ctr	3.00	0.13%	53	0	53	2	55
71 1005146 South Knox Senior Ctr	3.00	0.13%	53	0	53	2	55
72 1005147 Halls Senior Ctr	1.00	0.04%	18	0	18	1	18
73 1005148 Coryton Senior Ctr	1.50	0.07%	27	0	27	1	28
74 1005149 Carter Senior Center	2.50	0.11%	44	0	44	1	46
76 1005160 Veterans' Svcs	2.50	0.11%	44	0	44	1	46
77 1005400 Support Services	34.50	1.52%	613	0	613	19	633
78 1005403 Preventive Health Svcs	29.00	1.28%	516	0	516	16	532

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OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Bright Start Wellness Allocations

Dept:8 1003610 Human Resources

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1005406 Dental Svcs	11.50	0.51%	\$204	\$0	\$204	\$6	\$211
81 1005412 Food & Restaurant Inspectio	13.00	0.57%	231	0	231	7	238
83 1005421 Diagnostic Svcs	8.00	0.35%	142	0	142	4	147
86 1005430 Pediatric Care Svcs	14.50	0.64%	258	0	258	8	266
87 1005433 Pharmacy	5.00	0.22%	89	0	89	3	92
89 1005439 Animal Control	8.50	0.38%	151	0	151	5	156
90 1005442 School Health Program	1.00	0.04%	18	0	18	1	18
91 1005445 Social Svcs	10.00	0.44%	178	0	178	6	183
92 1005448 Ground Water Svcs	6.50	0.29%	116	0	116	4	119
93 1005451 Vector Control Svcs	4.00	0.18%	71	0	71	2	73
94 1005454 Disease Surveillance & Inves	7.00	0.31%	124	0	124	4	128
95 1005457 Vital Records	4.00	0.18%	71	0	71	2	73
96 1005460 Women's Health Svcs	3.00	0.13%	53	0	53	2	55
97 1005463 Community Health Svcs	17.00	0.75%	302	0	302	9	312
118 1007510 Fire Prevention	10.00	0.44%	178	0	178	6	183
119 1007520 Soil Conservation District	2.00	0.09%	36	0	36	1	37
120 1007530 Codes Administration	19.50	0.86%	347	0	347	11	358
123 1007720 Dirty Lot Ordinance	5.00	0.22%	89	0	89	3	92
124 1008110 Sheriff's Dept Merit System	4.00	0.18%	71	0	71	2	73
125 1008310 Property Assessor	37.00	1.63%	658	0	658	21	678
126 1008320 Equalization Board	4.00	0.18%	71	0	71	2	73
127 1008330 Digitized Mapping	5.00	0.22%	89	0	89	3	92
128 1008510 Public Defender	21.00	0.93%	373	0	373	12	385
137 1008921 Patrol	357.00	15.78%	6,347	0	6,347	199	6,546
158 1008957 Auxiliary Svcs	6.00	0.27%	107	0	107	3	110
159 1008960 Correctional Facilities	425.50	18.80%	7,565	0	7,565	237	7,803
164 1008969 Jail Commissary	7.00	0.31%	124	0	124	4	128
165 1008972 Medical Examiner	10.00	0.44%	178	0	178	6	183
169 2350120 PW-Highway Project Mgmt	4.50	0.20%	80	0	80	3	83
170 2350130 PW-Stormwater Mgmt	14.00	0.62%	249	0	249	8	257
172 2350210 PW-Highway & Bridge	84.50	3.73%	1,502	0	1,502	47	1,550
173 2350220 PW-Traffic Control	7.00	0.31%	124	0	124	4	128
176 2350410 PW-Engineering	10.00	0.44%	178	0	178	6	183
179 50000(20&30) Vehicle Svc Ctr Fund	21.00	0.93%	373	0	373	12	385
180 5300010 Retirement Fund	7.50	0.33%	133	0	133	4	138
181 FD 105x General Grants Fund	159.50	7.05%	2,836	0	2,836	89	2,925
182 FD 200x Governmental Library Fund	1.50	0.07%	27	0	27	1	28
183 FD 205x Public Library Fund	179.50	7.93%	3,191	0	3,191	100	3,292
184 FD 210x Solid Waste Fund	28.00	1.24%	498	0	498	16	513
185 FD 215x Air Quality Fund	15.00	0.66%	267	0	267	8	275
209 FD 950x Grt School Foundation FD	1.00	0.04%	18	0	18	1	18
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Bright Start Wellness Allocations

Dept:8 1003610 Human Resources

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,263.00	100.00%	40,235	0	40,235	1,239	41,474
Direct Bills					0		0
TOTAL					40,235		41,474

Knox County, TN
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Dept:8 1003610 Human Resources

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	3,341	160	3,501
3 1000910 County Commission	1,114	53	1,167
4 1000920 Internal Audit	1,114	53	1,167
5 1003210 Law Department	5,753	276	6,029
6 1003310 County Mayor	3,897	187	4,084
7 1003320 ADA	371	18	389
9 1003910 Mail Room-Operating	766	37	802
10 1005415 Health Administration	4,977	238	5,215
11 1005710 Finance	13,016	623	13,640
12 1006010 Purchasing	4,402	211	4,613
13 1006020 Property Management	2,297	110	2,407
15 1007910 Information Technology	16,844	807	17,651
16 1007920 Records Management	2,297	110	2,407
17 1008903 Sheriff Administration	60,104	2,879	62,983
19 2350110 PW-Administration	1,531	73	1,605
20 54000(10&20&30) Risk Mngt Fund	2,297	110	2,407
21 1000010 Attorney General	13,973	669	14,642
22 1000020 Bad Check Unit	2,106	101	2,206
25 1000330 IV-D Child Support Clerk	6,508	312	6,820
34 1001810 Election Commission	6,699	321	7,020
38 1002140 General Sessions Court Judg	5,168	248	5,416
39 1002150 Jury Commission	383	18	401
40 1002410 Juvenile Court Judges	16,653	798	17,451
41 1002420 IV-D Referee Program	3,637	174	3,811
42 1002710 Juvenile Court-Clerk	3,828	183	4,012
43 1003010 Juvenile Svc Center	24,309	1,164	25,474
44 1003330 Legislative Delegation	383	18	401
51 1004210 Probation Office	7,657	367	8,023
53 1004510 Office of Neighborhoods	1,148	55	1,203
54 1004810 Park Maintenance	16,079	770	16,849
58 1004830 Recreation Administration	3,063	147	3,209
62 1005105 Dept of Community Developm	766	37	802
64 1005115 Community Svcs	1,723	83	1,805
68 1005142 Senior Ctr & Volunteer Svcs	1,340	64	1,404
70 1005145 Frank Strang Senior Ctr	1,148	55	1,203
71 1005146 South Knox Senior Ctr	1,148	55	1,203
72 1005147 Halls Senior Ctr	383	18	401
73 1005148 Corryton Senior Ctr	574	28	602
74 1005149 Carter Senior Center	957	46	1,003
76 1005160 Veterans' Svcs	957	46	1,003

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:8 1003610 Human Resources

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
77 1005400 Support Services	13,207	\$633	\$13,840
78 1005403 Preventive Health Svcs	11,102	532	11,634
79 1005406 Dental Svcs	4,402	211	4,613
81 1005412 Food & Restaurant Inspectio	4,977	238	5,215
83 1005421 Diagnostic Svcs	3,063	147	3,209
86 1005430 Pediatric Care Svcs	5,551	266	5,817
87 1005433 Pharmacy	1,914	92	2,006
89 1005439 Animal Control	3,254	156	3,410
90 1005442 School Health Program	383	18	401
91 1005445 Social Svcs	3,828	183	4,012
92 1005448 Ground Water Svcs	2,488	119	2,608
93 1005451 Vector Control Svcs	1,531	73	1,605
94 1005454 Disease Surveillance & Inves	2,680	128	2,808
95 1005457 Vital Records	1,531	73	1,605
96 1005460 Women's Health Svcs	1,148	55	1,203
97 1005463 Community Health Svcs	6,508	312	6,820
118 1007510 Fire Prevention	3,828	183	4,012
119 1007520 Soil Conservation District	766	37	802
120 1007530 Codes Administration	7,465	358	7,823
123 1007720 Dirty Lot Ordinance	1,914	92	2,006
124 1008110 Sheriff's Dept Merit System	1,531	73	1,605
125 1008310 Property Assessor	14,165	678	14,843
126 1008320 Equalization Board	1,531	73	1,605
127 1008330 Digitized Mapping	1,914	92	2,006
128 1008510 Public Defender	8,039	385	8,424
137 1008921 Patrol	67,377	6,546	73,924
138 1008924 Warrants	20,673	0	20,673
139 1008927 Detective	13,782	0	13,782
140 1008928 DUI Litter Pick Up Crew	3,063	0	3,063
141 1008930 Forensics	4,594	0	4,594
142 1008933 Juvenile Division	1,148	0	1,148
146 1008939 Batterer's Treatment	766	0	766
149 1008942 Narcotics	6,508	0	6,508
150 1008945 Internal Affairs	1,148	0	1,148
151 1008948 Special Svcs	3,828	0	3,828
158 1008957 Auxiliary Svcs	2,297	110	2,407
159 1008960 Correctional Facilities	162,892	7,803	170,695
164 1008969 Jail Commissary	2,680	128	2,808
165 1008972 Medical Examiner	3,828	183	4,012
169 2350120 PW-Highway Project Mgmt	1,723	83	1,805
170 2350130 PW-Stormwater Mgmt	5,360	257	5,616

Knox County, TN
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Fiscal Year 2008
 1/12/2010

ALLOCATION SUMMARY

Dept:8 1003610 Human Resources

Department	Human Resources	Bright Start Wellness	Total
172 2350210 PW-Highway & Bridge	32,349	\$1,550	\$33,898
173 2350220 PW-Traffic Control	2,680	128	2,808
176 2350410 PW-Engineering	3,828	183	4,012
179 50000(20&30) Vehicle Svc Ctr Fund	8,039	385	8,424
180 5300010 Retirement Fund	2,871	138	3,009
181 FD 105x General Grants Fund	61,061	2,925	63,986
182 FD 200x Governmental Library Fund	574	28	602
183 FD 205x Public Library Fund	68,717	3,292	72,009
184 FD 210x Solid Waste Fund	10,719	513	11,233
185 FD 215x Air Quality Fund	5,742	275	6,017
209 FD 950x Grt School Foundation FD	383	18	401
999 2nd Allocation Orphans	0	(0)	0
Total	852,064	41,474	893,538

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Mailroom - Operating (1003910)
Nature and Extent of Services

The Mailroom Operating Office has primary responsibility for the day-to-day processing and distribution of incoming and outgoing mail for all County departments. The costs of this office are funded by the general fund and are separate from the Mailroom Services Internal Service Fund. Specific services and activities of the Mailroom Operating Office include:

- Processing of mail
- Delivery and pick-up of mail
- Processing of priority mail, UPS, and Fed-ex

Costs for the Mailroom Operating Office have been allocated as follows:

Mailroom Services – Costs are allocated based on the amount of postage charges per department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:9 1003910 Mail Room-Operating

		Amount	General Admin	Mail Room
Salaries	S1	\$47,748	\$0	\$47,748
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	18,953	0	18,953
		66,701	0	66,701
SUPPLY & SERVICES COST				
Services	S	15,072	0	15,072
Supplies/Materials	S	729	0	729
Other Expenses	S	8,344	0	8,344
DEPARTMENT Cost Total		24,145	0	24,145
ADJUSTMENTS				
Total		90,846	0	90,846
General Admin Distribution			0	0
Grand Total		\$90,846		\$90,846

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:9 1003910 Mail Room-Operating

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Mail Room
1 Equipment Use	\$78	\$0	\$78
Subtotal - Equipment Use	78	0	78
2 County - City Bldg	1,265	0	1,265
Subtotal - Building Use County-City Bl	1,265	0	1,265
4 Audit Services	222	0	222
Subtotal - 1000920 Internal Audit	222	0	222
5 Contract Review	230	0	230
Subtotal - 1003210 Law Department	230	0	230
7 ADA/FMLA SVC	58	0	58
Subtotal - 1003320 ADA	58	0	58
8 Human Resources	742	0	742
8 Bright Start Wellness	36	0	36
Subtotal - 1003610 Human Resources	778	0	778
11 Budget	0	30	30
11 Accounting	0	718	718
11 Accounts Payable	0	191	191
11 Payroll	0	436	436
Subtotal - 1005710 Finance	0	1,375	1,375
12 Purchasing	0	51	51
Subtotal - 1006010 Purchasing	0	51	51
13 Property Management	0	40	40
Subtotal - 1006020 Property Managen	0	40	40
14 General Fund Audit	0	304	304
Subtotal - 1006930 Auditing Contract	0	304	304
15 Network Support - County	0	737	737

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:9 1003910 Mail Room-Operating

Department	First Incoming	Second Incoming	Mail Room
15 Network Support - All Users	\$0	\$1,069	\$1,069
Subtotal - 1007910 Information Techn	0	1,806	1,806
18 County Trustee	0	526	526
Subtotal - 1009710 County Trustee	0	526	526
2 County - City Bldg	0	69	69
Subtotal - Building Use County-City Bl	0	69	69
4 Audit Services	0	8	8
Subtotal - 1000920 Internal Audit	0	8	8
5 Contract Review	0	7	7
Subtotal - 1003210 Law Department	0	7	7
7 ADA/FMLA SVC	0	3	3
Subtotal - 1003320 ADA	0	3	3
8 Human Resources	0	23	23
8 Bright Start Wellness	0	1	1
Subtotal - 1003610 Human Resources	0	24	24
Total Incoming	2,631	4,213	6,844
			%100.00
C. TOTAL ALLOCATED		\$97,690	\$97,690

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Mail Room Allocations

Dept:9 1003910 Mail Room-Operating

	Chargeback's by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1000910 County Commission	1,827.95	0.58%	\$542	\$0	\$542	\$0	\$542
5	1003210 Law Department	1,707.06	0.54%	506	0	506	0	506
6	1003310 County Mayor	2,376.81	0.75%	705	0	705	0	705
7	1003320 ADA	69.46	0.02%	21	0	21	0	21
8	1003610 Human Resources	1,957.74	0.62%	581	0	581	0	581
11	1005710 Finance	17,282.36	5.49%	5,128	0	5,128	237	5,365
12	1006010 Purchasing	1,174.08	0.37%	348	0	348	16	364
13	1006020 Property Management	34.46	0.01%	10	0	10	0	11
15	1007910 Information Technology	897.00	0.28%	266	0	266	12	278
16	1007920 Records Management	653.72	0.21%	194	0	194	9	203
17	1008903 Sheriff Administration	28,962.26	9.19%	8,593	0	8,593	397	8,991
18	1009710 County Trustee	12,884.71	4.09%	3,823	0	3,823	177	4,000
19	2350110 PW-Administration	1.07	0.00%	0	0	0	0	0
20	54000(10&20&30) Risk Mngt Fund	1,213.50	0.39%	360	0	360	17	377
21	1000010 Attorney General	10,072.32	3.20%	2,989	0	2,989	138	3,127
22	1000020 Bad Check Unit	915.14	0.29%	272	0	272	13	284
23	1000310 Circuit Court Clerk's Office	11,181.05	3.55%	3,317	0	3,317	153	3,471
24	1000320 Civil Sessions Clerk's Office	7,143.66	2.27%	2,120	0	2,120	98	2,218
26	1000610 Probate Court	10,654.57	3.38%	3,161	0	3,161	146	3,307
27	1000620 Chancery Court	18,518.25	5.88%	5,494	0	5,494	254	5,749
29	1000930 Codes Commission	33.49	0.01%	10	0	10	0	10
30	1001210 County Clerk's Office	1,186.76	0.38%	352	0	352	16	368
31	1001510 4th Circuit Court Clerk Office	30,014.91	9.53%	8,906	0	8,906	412	9,317
32	1001520 Criminal Court Clerk's Office	9,182.89	2.91%	2,725	0	2,725	126	2,851
33	1001530 Criminal Sessions Clerk Office	15,757.48	5.00%	4,675	0	4,675	216	4,892
34	1001810 Election Commission	29,884.61	9.49%	8,867	0	8,867	410	9,277
35	1002110 Circuit Court Judge's Office	58.33	0.02%	17	0	17	1	18
36	1002120 4th Circuit Court Judges Offi	1,178.90	0.37%	350	0	350	16	366
37	1002130 Criminal Court Judge's Office	37.76	0.01%	11	0	11	1	12
38	1002140 General Sessions Court Jud	593.24	0.19%	176	0	176	8	184
39	1002150 Jury Commission	5,615.32	1.78%	1,666	0	1,666	77	1,743
41	1002420 IV-D Referee Program	146.50	0.05%	43	0	43	2	45
45	1003350 Senior Summit	601.69	0.19%	179	0	179	8	187
46	1003360 Read With Me	470.47	0.15%	140	0	140	6	146
48	1003370 UT/Knox County Extension	1,459.44	0.46%	433	0	433	20	453
51	1004210 Probation Office	385.71	0.12%	114	0	114	5	120
53	1004510 Office of Neighborhoods	2,292.16	0.73%	680	0	680	31	712
58	1004830 Recreation Administration	302.86	0.10%	90	0	90	4	94
62	1005105 Dept of Community Developi	251.00	0.08%	74	0	74	3	78
64	1005115 Community Svcs	193.06	0.06%	57	0	57	3	60
68	1005142 Senior Ctr & Volunteer Svcs	153.49	0.05%	46	0	46	2	48
70	1005145 Frank Strang Senior Ctr	0.41	0.00%	0	0	0	0	0

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Mail Room Allocations

Dept:9 1003910 Mail Room-Operating

	Chargeback's by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 1005146 South Knox Senior Ctr	2,588.52	0.82%	\$768	\$0	\$768	\$36	\$804
72 1005147 Halls Senior Ctr	4,429.07	1.41%	1,314	0	1,314	61	1,375
76 1005160 Veterans' Svcs	64.12	0.02%	19	0	19	1	20
118 1007510 Fire Prevention	1,209.07	0.38%	359	0	359	17	375
120 1007530 Codes Administration	5,942.10	1.89%	1,763	0	1,763	82	1,845
124 1008110 Sheriff's Dept Merit System	2,381.66	0.76%	707	0	707	33	739
125 1008310 Property Assessor	15,816.01	5.02%	4,693	0	4,693	217	4,910
129 1008710 Register of Deeds Office	23,303.95	7.40%	6,914	0	6,914	320	7,234
137 1008921 Patrol	228.78	0.07%	68	0	68	3	71
169 2350120 PW-Highway Project Mgmt	25.80	0.01%	8	0	8	0	8
170 2350130 PW-Stormwater Mgmt	108.30	0.03%	32	0	32	1	34
172 2350210 PW-Highway & Bridge	4.43	0.00%	1	0	1	0	1
176 2350410 PW-Engineering	64.50	0.02%	19	0	19	1	20
180 5300010 Retirement Fund	7,243.05	2.30%	2,149	0	2,149	99	2,248
181 FD 105x General Grants Fund	359.01	0.11%	107	0	107	5	111
182 FD 200x Governmental Library Fund	1.77	0.00%	1	0	1	0	1
183 FD 205x Public Library Fund	63.50	0.02%	19	0	19	1	20
184 FD 210x Solid Waste Fund	50.93	0.02%	15	0	15	1	16
195 FD 520x Employees Benefit Fund	5,281.24	1.68%	1,567	0	1,567	72	1,639
205 FD 920x MPC Fund	15,203.90	4.83%	4,511	0	4,511	209	4,720
210 FD 240x Gen Purpose School FD	1,161.30	0.37%	345	0	345	16	360
230 FD 999xxxx PBA	190.20	0.06%	56	0	56	3	59
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	315,048.86	100.00%	93,477	0	93,477	4,213	97,690
Direct Bills					0		0
TOTAL					93,477		97,690

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:9 1003910 Mail Room-Operating

ALLOCATION SUMMARY

Department	Mail Room	Total
0 DIRECT BILLED	0	\$0
3 1000910 County Commission	542	542
5 1003210 Law Department	506	506
6 1003310 County Mayor	705	705
7 1003320 ADA	21	21
8 1003610 Human Resources	581	581
11 1005710 Finance	5,365	5,365
12 1006010 Purchasing	364	364
13 1006020 Property Management	11	11
15 1007910 Information Technology	278	278
16 1007920 Records Management	203	203
17 1008903 Sheriff Administration	8,991	8,991
18 1009710 County Trustee	4,000	4,000
19 2350110 PW-Administration	0	0
20 54000(10&20&30) Risk Mngt Fund	377	377
21 1000010 Attorney General	3,127	3,127
22 1000020 Bad Check Unit	284	284
23 1000310 Circuit Court Clerk's Office	3,471	3,471
24 1000320 Civil Sessions Clerk's Office	2,218	2,218
26 1000610 Probate Court	3,307	3,307
27 1000620 Chancery Court	5,749	5,749
29 1000930 Codes Commission	10	10
30 1001210 County Clerk's Office	368	368
31 1001510 4th Circuit Court Clerk Office	9,317	9,317
32 1001520 Criminal Court Clerk's Office	2,851	2,851
33 1001530 Criminal Sessions Clerk Offic	4,892	4,892
34 1001810 Election Commission	9,277	9,277
35 1002110 Circuit Court Judge's Office	18	18
36 1002120 4th Circuit Court Judges Offi	366	366
37 1002130 Criminal Court Judge's Office	12	12
38 1002140 General Sessions Court Judg	184	184
39 1002150 Jury Commission	1,743	1,743
41 1002420 IV-D Referee Program	45	45
45 1003350 Senior Summit	187	187
46 1003360 Read With Me	146	146
48 1003370 UT/Knox County Extension	453	453
51 1004210 Probation Office	120	120
53 1004510 Office of Neighborhoods	712	712
58 1004830 Recreation Administration	94	94
62 1005105 Dept of Community Developi	78	78
64 1005115 Community Svcs	60	60

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

ALLOCATION SUMMARY

Dept:9 1003910 Mail Room-Operating

Department	Mail Room	Total
68 1005142 Senior Ctr & Volunteer Svcs	48	\$48
70 1005145 Frank Strang Senior Ctr	0	0
71 1005146 South Knox Senior Ctr	804	804
72 1005147 Halls Senior Ctr	1,375	1,375
76 1005160 Veterans' Svcs	20	20
118 1007510 Fire Prevention	375	375
120 1007530 Codes Administration	1,845	1,845
124 1008110 Sheriff's Dept Merit System	739	739
125 1008310 Property Assessor	4,910	4,910
129 1008710 Register of Deeds Office	7,234	7,234
137 1008921 Patrol	71	71
169 2350120 PW-Highway Project Mgmt	8	8
170 2350130 PW-Stormwater Mgmt	34	34
172 2350210 PW-Highway & Bridge	1	1
176 2350410 PW-Engineering	20	20
180 5300010 Retirement Fund	2,248	2,248
181 FD 105x General Grants Fund	111	111
182 FD 200x Governmental Library Fund	1	1
183 FD 205x Public Library Fund	20	20
184 FD 210x Solid Waste Fund	16	16
195 FD 520x Employees Benefit Fund	1,639	1,639
205 FD 920x MPC Fund	4,720	4,720
210 FD 240x Gen Purpose School FD	360	360
230 FD 999xxxx PBA	59	59
999 2nd Allocation Orphans	0	0
Total	97,690	97,690

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Health Administration (1005415)
Nature and Extent of Services**

The Health Administration division has primary responsibility for the oversight and management of all County health related programs and divisions. Specific activities include:

- Management of all Health departments
- Fiscal oversight of operating budgets
- Supervision of personnel

This section is included to capture the administrative costs associated with managing the various programs and divisions within the Health Department. Costs have been allocated as follows:

Department Administration – Costs are allocated based on the number of FTE's supervised.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Dept:10 1005415 Health Administration

A. DEPARTMENT COSTS

		Amount	General Admin	Department Administration
Salaries	S1	\$712,421	\$0	\$712,421
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	197,705	0	197,705
		910,126	0	910,126
SUPPLY & SERVICES COST				
Services	S	17,431	0	17,431
Supplies and Materials	S	9,479	0	9,479
Other Expense	S	2,710	0	2,710
DEPARTMENT Cost Total		29,620	0	29,620
ADJUSTMENTS				
Total		939,746	0	939,746
General Admin Distribution			0	0
Grand Total		\$939,746		\$939,746

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:10 1005415 Health Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
4 Audit Services	\$900	\$0	\$900
Subtotal - 1000920 Internal Audit	900	0	900
5 Contract Review	2,381	0	2,381
Subtotal - 1003210 Law Department	2,381	0	2,381
7 ADA/FMLA SVC	380	0	380
7 Interpreters	3,770	0	3,770
Subtotal - 1003320 ADA	4,150	0	4,150
8 Human Resources	4,825	0	4,825
8 Bright Start Wellness	231	0	231
Subtotal - 1003610 Human Resources	5,056	0	5,056
11 Budget	0	311	311
11 Accounting	0	2,915	2,915
11 Accounts Payable	0	1,158	1,158
11 Payroll	0	2,812	2,812
11 Accounts Receivable	0	743	743
Subtotal - 1005710 Finance	0	7,939	7,939
12 Purchasing	0	370	370
12 P-Card	0	3,371	3,371
Subtotal - 1006010 Purchasing	0	3,741	3,741
13 Property Management	0	16,399	16,399
Subtotal - 1006020 Property Managen	0	16,399	16,399
14 General Fund Audit	0	1,236	1,236
Subtotal - 1006930 Auditing Contract	0	1,236	1,236
15 Network Support - County	0	70,224	70,224
15 Network Support - All Users	0	101,916	101,916
Subtotal - 1007910 Information Techn	0	172,140	172,140
16 Records Storage	0	29,899	29,899

Knox County, TN
OMB A-87 Cost Allocation Plan

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Dept:10 1005415 Health Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1007920 Records Managen	\$0	\$29,899	\$29,899
18 County Trustee	0	2,135	2,135
Subtotal - 1009710 County Trustee	0	2,135	2,135
4 Audit Services	0	32	32
Subtotal - 1000920 Internal Audit	0	32	32
5 Contract Review	0	74	74
Subtotal - 1003210 Law Department	0	74	74
7 ADA/FMLA SVC	0	19	19
7 Interpreters	0	182	182
Subtotal - 1003320 ADA	0	201	201
8 Human Resources	0	151	151
8 Bright Start Wellness	0	7	7
Subtotal - 1003610 Human Resources	0	158	158
Total Incoming	12,487	233,954	246,441 %100.00
C. TOTAL ALLOCATED		\$1,186,187	\$1,186,187

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Department Administration Allocations

Dept:10 1005415 Health Administration

	FTE of Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 1005400 Support Services	34.50	19.55%	\$186,131	\$0	\$186,131	\$45,730	\$231,861
78 1005403 Preventive Health Svcs	29.00	16.43%	156,458	0	156,458	38,440	194,898
79 1005406 Dental Svcs	11.50	6.52%	62,044	0	62,044	15,243	77,287
81 1005412 Food & Restaurant Inspectio	13.00	7.37%	70,136	0	70,136	17,232	87,368
83 1005421 Diagnostic Svcs	8.00	4.53%	43,161	0	43,161	10,604	53,765
86 1005430 Pediatric Care Svcs	14.50	8.22%	78,229	0	78,229	19,220	97,449
87 1005433 Pharmacy	5.00	2.83%	26,975	0	26,975	6,628	33,603
89 1005439 Animal Control	8.50	4.82%	45,858	0	45,858	11,267	57,125
90 1005442 School Health Program	1.00	0.57%	5,395	0	5,395	1,326	6,721
91 1005445 Social Svcs	10.00	5.67%	53,951	0	53,951	13,255	67,206
92 1005448 Ground Water Svcs	6.50	3.68%	35,068	0	35,068	8,616	43,684
93 1005451 Vector Control Svcs	4.00	2.27%	21,580	0	21,580	5,302	26,882
94 1005454 Disease Surveillance & Inves	7.00	3.97%	37,766	0	37,766	9,279	47,044
95 1005457 Vital Records	4.00	2.27%	21,580	0	21,580	5,302	26,882
96 1005460 Women's Health Svcs	3.00	1.70%	16,185	0	16,185	3,977	20,162
97 1005463 Community Health Svcs	17.00	9.63%	91,716	0	91,716	22,534	114,250
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	176.50	100.00%	952,233	0	952,233	233,954	1,186,187
Direct Bills					0		0
TOTAL					952,233		1,186,187

Knox County, TN
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ALLOCATION SUMMARY

Dept:10 1005415 Health Administration

Department	Department Administratio n	Total
0 DIRECT BILLED	0	\$0
77 1005400 Support Services	231,861	231,861
78 1005403 Preventive Health Svcs	194,898	194,898
79 1005406 Dental Svcs	77,287	77,287
81 1005412 Food & Restaurant Inspectio	87,368	87,368
83 1005421 Diagnostic Svcs	53,765	53,765
86 1005430 Pediatric Care Svcs	97,449	97,449
87 1005433 Pharmacy	33,603	33,603
89 1005439 Animal Control	57,125	57,125
90 1005442 School Health Program	6,721	6,721
91 1005445 Social Svcs	67,206	67,206
92 1005448 Ground Water Svcs	43,684	43,684
93 1005451 Vector Control Svcs	26,882	26,882
94 1005454 Disease Surveillance & Inves	47,044	47,044
95 1005457 Vital Records	26,882	26,882
96 1005460 Women's Health Svcs	20,162	20,162
97 1005463 Community Health Svcs	114,250	114,250
999 2nd Allocation Orphans	(0)	(0)
Total	1,186,187	1,186,187

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Finance Department (1005710)
Nature and Extent of Services

The Finance Department has primary responsibility for all accounting, budgeting, and reporting of financial activities for all County departments. The department monitors compliance with county guidelines, procedures, recording of payment and financial data, and producing disbursement checks in accurate and timely manner. Specific activities include:

- Accounts Payable
- Accounts Receivable
- General Accounting and Financial Reporting
- Payroll
- Management and Planning

The Department also prepares the County's Comprehensive Annual Financial Report (CAFR) and the Knox County annual adopted budget report. Costs for the Finance Department have been allocated as follows:

Budget – Costs are allocated based on the total operating expenditures per department.

General Accounting – Costs are allocated based on the number of accounting transactions processed per department.

Accounts Payable – Costs are allocated based on the number of accounts payable transactions processed per department.

Payroll – Costs are allocated based on the number of paychecks processed per department.

Accounts Receivable – Costs are allocated based on the number of accounts receivable transactions processed per department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

A. DEPARTMENT COSTS

		Amount	General Admin	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
Salaries	S1	\$1,500,805	\$330,177	\$165,089	\$375,201	\$180,097	\$375,201	\$75,040
<i>Salary % Split</i>			<i>22.00%</i>	<i>11.00%</i>	<i>25.00%</i>	<i>12.00%</i>	<i>25.00%</i>	<i>5.00%</i>
Benefits	S	408,990	89,978	44,989	102,248	49,079	102,248	20,450
		1,909,795	420,155	210,078	477,449	229,176	477,449	95,490
SUPPLY & SERVICES COST								
Services	S	79,751	17,545	8,773	19,938	9,570	19,938	3,988
Supplies/Materials	S	44,465	9,782	4,891	11,116	5,336	11,116	2,223
Other Expenses	S	96,658	21,265	10,632	24,164	11,599	24,164	4,833
DEPARTMENT Cost Total		220,874	48,592	24,296	55,218	26,505	55,218	11,044
ADJUSTMENTS								
Total		2,130,669	468,747	234,374	532,667	255,681	532,667	106,534
General Admin Distribution			(468,747)	66,105	150,239	72,115	150,239	30,048
Grand Total		\$2,130,670		\$300,479	\$682,906	\$327,796	\$682,906	\$136,582

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
1 Equipment Use	\$5,803	\$0	\$818	\$1,860	\$893	\$1,860	\$372
Subtotal - Equipment Use	5,803	0	818	1,860	893	1,860	372
2 County - City Bldg	11,966	0	1,688	3,835	1,841	3,835	767
Subtotal - Building Use County-City BI	11,966	0	1,688	3,835	1,841	3,835	767
4 Audit Services	787	0	111	252	121	252	50
Subtotal - 1000920 Internal Audit	787	0	111	252	121	252	50
5 Contract Review	5,399	0	761	1,730	831	1,730	346
Subtotal - 1003210 Law Department	5,399	0	761	1,730	831	1,730	346
7 ADA/FMLA SVC	994	0	140	319	153	319	64
Subtotal - 1003320 ADA	994	0	140	319	153	319	64
8 Human Resources	12,620	0	1,780	4,045	1,942	4,045	809
8 Bright Start Wellness	605	0	85	194	93	194	39
Subtotal - 1003610 Human Resources	13,225	0	1,865	4,239	2,035	4,239	848
9 Mail Room	5,128	0	723	1,644	789	1,644	329
Subtotal - 1003910 Mail Room-Operat	5,128	0	723	1,644	789	1,644	329
12 Purchasing	0	4,782	674	1,533	736	1,533	307
Subtotal - 1006010 Purchasing	0	4,782	674	1,533	736	1,533	307
13 Property Management	0	3,398	479	1,089	523	1,089	218
Subtotal - 1006020 Property Managen	0	3,398	479	1,089	523	1,089	218
14 General Fund Audit	0	1,082	153	347	166	347	69
Subtotal - 1006930 Auditing Contract	0	1,082	153	347	166	347	69
15 Network Support - County	0	9,085	1,281	2,912	1,398	2,912	582
15 Network Support - All Users	0	13,185	1,859	4,226	2,028	4,226	845
Subtotal - 1007910 Information Techn	0	22,270	3,141	7,138	3,426	7,138	1,428
16 Records Storage	0	17,102	2,412	5,481	2,631	5,481	1,096

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
Subtotal - 1007920 Records Managen	\$0	\$17,102	\$2,412	\$5,481	\$2,631	\$5,481	\$1,096
18 County Trustee	0	1,869	264	599	288	599	120
Subtotal - 1009710 County Trustee	0	1,869	264	599	288	599	120
20 Risk Overhead	0	60	8	19	9	19	4
Subtotal - 54000(10&20&30) Risk Mng	0	60	8	19	9	19	4
2 County - City Bldg	0	652	92	209	100	209	42
Subtotal - Building Use County-City Bl	0	652	92	209	100	209	42
4 Audit Services	0	28	4	9	4	9	2
Subtotal - 1000920 Internal Audit	0	28	4	9	4	9	2
5 Contract Review	0	168	24	54	26	54	11
Subtotal - 1003210 Law Department	0	168	24	54	26	54	11
7 ADA/FMLA SVC	0	49	7	16	8	16	3
Subtotal - 1003320 ADA	0	49	7	16	8	16	3
8 Human Resources	0	396	56	127	61	127	25
8 Bright Start Wellness	0	19	3	6	3	6	1
Subtotal - 1003610 Human Resources	0	415	59	133	64	133	27
9 Mail Room	0	237	33	76	36	76	15
Subtotal - 1003910 Mail Room-Operat	0	237	33	76	36	76	15
Total Incoming	43,302	52,112	13,456	30,581	14,679	30,581	6,116
			%14.10	%32.05	%15.38	%32.05	%6.41
C. TOTAL ALLOCATED		\$2,226,084	\$313,935	\$713,488	\$342,475	\$713,488	\$142,698

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:11 1005710 Finance

Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	607,908.91	0.07%	\$201	\$0	\$201	\$0	\$201
3 1000910 County Commission	741,486.03	0.08%	245	0	245	0	245
4 1000920 Internal Audit	214,029.70	0.02%	71	0	71	0	71
5 1003210 Law Department	2,351,642.73	0.25%	778	0	778	0	778
6 1003310 County Mayor	1,092,315.86	0.12%	361	0	361	0	361
7 1003320 ADA	73,621.35	0.01%	24	0	24	0	24
8 1003610 Human Resources	853,028.91	0.09%	282	0	282	0	282
9 1003910 Mail Room-Operating	90,846.34	0.01%	30	0	30	0	30
10 1005415 Health Administration	939,746.27	0.10%	311	0	311	0	311
12 1006010 Purchasing	791,999.06	0.09%	262	0	262	6	268
13 1006020 Property Management	315,711.98	0.03%	104	0	104	3	107
14 1006930 Auditing Contract	160,390.00	0.02%	53	0	53	1	54
15 1007910 Information Technology	4,728,195.38	0.51%	1,564	0	1,564	38	1,601
16 1007920 Records Management	410,664.64	0.04%	136	0	136	3	139
17 1008903 Sheriff Administration	8,609,806.92	0.93%	2,847	0	2,847	69	2,916
18 1009710 County Trustee	418,418.72	0.05%	138	0	138	3	142
19 2350110 PW-Administration	464,797.56	0.05%	154	0	154	4	157
20 54000(10&20&30) Risk Mngt Fund	1,455,961.49	0.16%	481	0	481	12	493
21 1000010 Attorney General	2,464,373.46	0.27%	815	0	815	20	835
22 1000020 Bad Check Unit	50,737.34	0.01%	17	0	17	0	17
23 1000310 Circuit Court Clerk's Office	98,852.05	0.01%	33	0	33	1	33
24 1000320 Civil Sessions Clerk's Office	115,811.33	0.01%	38	0	38	1	39
25 1000330 IV-D Child Support Clerk	792,434.89	0.09%	262	0	262	6	268
26 1000610 Probate Court	84,771.06	0.01%	28	0	28	1	29
27 1000620 Chancery Court	231,395.52	0.02%	77	0	77	2	78
28 1000915 Commission Discretionary	124,276.00	0.01%	41	0	41	1	42
29 1000930 Codes Commission	7,804.71	0.00%	3	0	3	0	3
30 1001210 County Clerk's Office	906,019.97	0.10%	300	0	300	7	307
31 1001510 4th Circuit Court Clerk Office	133,027.54	0.01%	44	0	44	1	45
32 1001520 Criminal Court Clerk's Office	294,737.17	0.03%	97	0	97	2	100
33 1001530 Criminal Sessions Clerk Office	187,737.47	0.02%	62	0	62	1	64
34 1001810 Election Commission	1,556,694.18	0.17%	515	0	515	12	527
35 1002110 Circuit Court Judge's Office	105,906.72	0.01%	35	0	35	1	36
36 1002120 4th Circuit Court Judges Office	36,612.18	0.00%	12	0	12	0	12
37 1002130 Criminal Court Judge's Office	165,237.85	0.02%	55	0	55	1	56
38 1002140 General Sessions Court Judge	1,554,646.25	0.17%	514	0	514	12	527
39 1002150 Jury Commission	292,267.87	0.03%	97	0	97	2	99
40 1002410 Juvenile Court Judges	3,106,748.88	0.34%	1,027	0	1,027	25	1,052
41 1002420 IV-D Referee Program	637,418.80	0.07%	211	0	211	5	216
42 1002710 Juvenile Court-Clerk	639,268.68	0.07%	211	0	211	5	217
43 1003010 Juvenile Svc Center	3,200,882.59	0.35%	1,059	0	1,059	26	1,084
44 1003330 Legislative Delegation	62,633.29	0.01%	21	0	21	1	21

Knox County, TN
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Dept:11 1005710 Finance

Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 1003350 Senior Summit	24,393.76	0.00%	\$8	\$0	\$8	\$0	\$8
46 1003360 Read With Me	11,923.17	0.00%	4	0	4	0	4
47 1003362 Family Justice Center	169,620.00	0.02%	56	0	56	1	57
48 1003370 UT/Knox County Extension	348,597.66	0.04%	115	0	115	3	118
49 1003372 Knox Co. Farmer Aid	20,000.00	0.00%	7	0	7	0	7
50 1003380 Mayor's Education Summit	6,385,000.00	0.69%	2,111	0	2,111	51	2,162
51 1004210 Probation Office	1,076,362.53	0.12%	356	0	356	9	365
53 1004510 Office of Neighborhoods	179,306.33	0.02%	59	0	59	1	61
54 1004810 Park Maintenance	2,374,429.85	0.26%	785	0	785	19	804
55 1004815 County Wide Rehab	115,191.52	0.01%	38	0	38	1	39
57 1004825 U.S. Soccer Complex	2,508.00	0.00%	1	0	1	0	1
58 1004830 Recreation Administration	1,072,390.79	0.12%	355	0	355	9	363
59 1004835 Legacy Park	50,000.00	0.01%	17	0	17	0	17
60 1004840 Park Improvement-Amusem	66,990.12	0.01%	22	0	22	1	23
62 1005105 Dept of Community Develop	203,942.88	0.02%	67	0	67	2	69
63 1005110 Community Services Agenci	3,083,100.00	0.33%	1,020	0	1,020	25	1,044
64 1005115 Community Svcs	214,293.88	0.02%	71	0	71	2	73
65 1005120 Indigents Asst (CAC/Pauper)	258,625.00	0.03%	86	0	86	2	88
66 1005130 Economic and Dev Grants	1,582,982.76	0.17%	523	0	523	13	536
67 1005135 John Tarleton Home	665,997.00	0.07%	220	0	220	5	226
68 1005142 Senior Ctr & Volunteer Svcs	128,005.42	0.01%	42	0	42	1	43
69 1005144 Halls Senior-Special Events	5,451.29	0.00%	2	0	2	0	2
70 1005145 Frank Strang Senior Ctr	190,864.75	0.02%	63	0	63	2	65
71 1005146 South Knox Senior Ctr	154,626.87	0.02%	51	0	51	1	52
72 1005147 Halls Senior Ctr	148,325.83	0.02%	49	0	49	1	50
73 1005148 Corryton Senior Ctr	136,066.35	0.01%	45	0	45	1	46
74 1005149 Carter Senior Center	26,914.70	0.00%	9	0	9	0	9
76 1005160 Veterans' Svcs	95,697.56	0.01%	32	0	32	1	32
77 1005400 Support Services	3,481,860.59	0.38%	1,151	0	1,151	28	1,179
78 1005403 Preventive Health Svcs	2,382,136.55	0.26%	788	0	788	19	807
79 1005406 Dental Svcs	904,788.24	0.10%	299	0	299	7	306
80 1005409 Emergency Medical Service	645,836.51	0.07%	214	0	214	5	219
81 1005412 Food & Restaurant Inspectio	746,927.08	0.08%	247	0	247	6	253
83 1005421 Diagnostic Svcs	488,655.08	0.05%	162	0	162	4	165
84 1005424 Medical & Dental - Indig Carr	5,250,000.00	0.57%	1,736	0	1,736	42	1,778
86 1005430 Pediatric Care Svcs	862,867.17	0.09%	285	0	285	7	292
87 1005433 Pharmacy	609,722.59	0.07%	202	0	202	5	207
88 1005436 Primary Care Svcs	139,076.70	0.02%	46	0	46	1	47
89 1005439 Animal Control	1,075,576.59	0.12%	356	0	356	9	364
90 1005442 School Health Program	366,207.06	0.04%	121	0	121	3	124
91 1005445 Social Svcs	430,291.68	0.05%	142	0	142	3	146
92 1005448 Ground Water Svcs	423,567.28	0.05%	140	0	140	3	143

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Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 1005451 Vector Control Svcs	166,274.76	0.02%	\$55	\$0	\$55	\$1	\$56
94 1005454 Disease Surveillance & Inve	447,740.09	0.05%	148	0	148	4	152
95 1005457 Vital Records	216,553.15	0.02%	72	0	72	2	73
96 1005460 Women's Health Svcs	236,100.96	0.03%	78	0	78	2	80
97 1005463 Community Health Svcs	627,065.15	0.07%	207	0	207	5	212
98 1005465 Child Car Seat Program	8,759.49	0.00%	3	0	3	0	3
99 1005467 Comm Health Serv Grant Ma	243,789.53	0.03%	81	0	81	2	83
100 1005720 Finance & Commun-Schools	1,281,821.79	0.14%	424	0	424	10	434
102 1006025 Inop Car Lot/Sale Junk Cars	4,845.81	0.00%	2	0	2	0	2
103 1006310 Property and Liability Ins	17,740.65	0.00%	6	0	6	0	6
104 1006605 Planning	730,738.00	0.08%	242	0	242	6	247
105 1006610 GIS	661,389.60	0.07%	219	0	219	5	224
106 1006615 Payments To Cities	133,355.34	0.01%	44	0	44	1	45
107 1006620 Emergency Mangement	54,700.00	0.01%	18	0	18	0	19
108 1006635 CAC	1,971,785.73	0.21%	652	0	652	16	668
110 1006910 Offical's Expense	23,870.32	0.00%	8	0	8	0	8
111 1006920 Equipment	2,934,385.20	0.32%	970	0	970	23	994
112 1006940 Cases Charged to County	808,622.44	0.09%	267	0	267	6	274
113 1006950 Miscellaneous	778,069.30	0.08%	257	0	257	6	264
115 1006970 KCDC Tax Increment	(85,906.53)	-0.01%	(28)	0	(28)	(1)	(29)
116 1006980 Emp Ben General Fund	79,376.98	0.01%	26	0	26	1	27
117 1007210 Community Mediation Cente	89,582.57	0.01%	30	0	30	1	30
118 1007510 Fire Prevention	732,193.04	0.08%	242	0	242	6	248
119 1007520 Soil Conservation District	92,544.34	0.01%	31	0	31	1	31
120 1007530 Codes Administration	1,275,764.83	0.14%	422	0	422	10	432
121 1007535 Code Adm-Tedford Road Fir	290,359.24	0.03%	96	0	96	2	98
122 1007710 Wastewater	45,055.44	0.00%	15	0	15	0	15
123 1007720 Dirty Lot Ordinance	287,092.14	0.03%	95	0	95	2	97
124 1008110 Sheriff's Dept Merit System	271,918.10	0.03%	90	0	90	2	92
125 1008310 Property Assessor	2,299,553.26	0.25%	760	0	760	18	779
126 1008320 Equalization Board	21,008.04	0.00%	7	0	7	0	7
127 1008330 Digitized Mapping	234,539.68	0.03%	78	0	78	2	79
128 1008510 Public Defender	1,580,377.84	0.17%	523	0	523	13	535
129 1008710 Register of Deeds Office	221,733.69	0.02%	73	0	73	2	75
130 1008720 Register of Deeds-Data Proc	66,895.63	0.01%	22	0	22	1	23
131 1008900 Court Officers	81,144.26	0.01%	27	0	27	1	27
132 1008906 Records & Communication	476,107.52	0.05%	157	0	157	4	161
133 1008909 School Security	54,892.52	0.01%	18	0	18	0	19
134 1008912 Training	246,877.13	0.03%	82	0	82	2	84
135 1008915 Planning & Development	15,602.49	0.00%	5	0	5	0	5
136 1008918 Stop Violence Against Wome	38,359.89	0.00%	13	0	13	0	13
137 1008921 Patrol	22,186,327.27	2.39%	7,337	0	7,337	177	7,514

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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1008924 Warrants	196,746.61	0.02%	\$65	\$0	\$65	\$2	\$67
139 1008927 Detective	399,837.55	0.04%	132	0	132	3	135
141 1008930 Forensics	54,788.60	0.01%	18	0	18	0	19
142 1008933 Juvenile Division	13,432.06	0.00%	4	0	4	0	5
143 1008936 Special Teams	49,178.49	0.01%	16	0	16	0	17
144 1008937 Victim's Rights	1,065.84	0.00%	0	0	0	0	0
145 1008938 Chaplain's Fund	54.30	0.00%	0	0	0	0	0
147 1008940 Senior Cit. Awareness	95.62	0.00%	0	0	0	0	0
149 1008942 Narcotics	354,121.59	0.04%	117	0	117	3	120
150 1008945 Internal Affairs	27,674.07	0.00%	9	0	9	0	9
151 1008948 Special Svcs	136,871.23	0.01%	45	0	45	1	46
153 1008951 Dare Donations	11,246.57	0.00%	4	0	4	0	4
154 1008952 Teen Academy - Sheriff	5,082.20	0.00%	2	0	2	0	2
155 1008953 Sexual Offender Registry	15,903.16	0.00%	5	0	5	0	5
156 1008954 Interest Earned-Inmates	2,300.84	0.00%	1	0	1	0	1
158 1008957 Auxiliary Svcs	358,108.04	0.04%	118	0	118	3	121
159 1008960 Correctional Facilities	24,958,976.07	2.69%	8,254	0	8,254	199	8,453
160 1008963 Temporary Detention Faciliti	52,558.82	0.01%	17	0	17	0	18
161 1008965 Explorer Post	2,783.71	0.00%	1	0	1	0	1
162 1008966 Wal-Mart Foundation	1,000.00	0.00%	0	0	0	0	0
163 1008967 Helen R McNabb Interch	159,158.99	0.02%	53	0	53	1	54
164 1008969 Jail Commissary	507,567.31	0.05%	168	0	168	4	172
165 1008972 Medical Examiner	805,313.43	0.09%	266	0	266	6	273
168 1009720 Property Sale	15,639.38	0.00%	5	0	5	0	5
169 2350120 PW-Highway Project Mgmt	210,975.53	0.02%	70	0	70	2	71
170 2350130 PW-Stormwater Mgmt	890,491.47	0.10%	294	0	294	7	302
172 2350210 PW-Highway & Bridge	7,844,974.70	0.85%	2,594	0	2,594	63	2,657
173 2350220 PW-Traffic Control	842,163.60	0.09%	279	0	279	7	285
174 2350310 Capital Outlay	235,399.38	0.03%	78	0	78	2	80
175 2350320 Bridge Construction	53,501.44	0.01%	18	0	18	0	18
176 2350410 PW-Engineering	445,587.45	0.05%	147	0	147	4	151
179 50000(20&30) Vehicle Svc Ctr Fund	3,712,477.90	0.40%	1,228	0	1,228	30	1,257
180 5300010 Retirement Fund	1,396,032.92	0.15%	462	0	462	11	473
181 FD 105x General Grants Fund	10,846,435.85	1.17%	3,587	0	3,587	87	3,674
182 FD 200x Governmental Library Fund	170,025.75	0.02%	56	0	56	1	58
183 FD 205x Public Library Fund	12,589,295.86	1.36%	4,163	0	4,163	101	4,264
184 FD 210x Solid Waste Fund	3,831,342.04	0.41%	1,267	0	1,267	31	1,298
185 FD 215x Air Quality Fund	1,173,330.67	0.13%	388	0	388	9	397
186 FD 220x Hotel/Motel Fundwide	5,964,902.18	0.64%	1,973	0	1,973	48	2,020
187 FD 225x Fire District Fundwide	164,484.80	0.02%	54	0	54	1	56
188 FD 230x Drug Control Fund	566,936.54	0.06%	187	0	187	5	192
189 FD 300x Debt Service Fund	53,557,417.25	5.78%	17,711	0	17,711	428	18,139

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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
190 FD 400x Capital Improvement Fund	88,407,613.72	9.54%	\$29,236	\$0	\$29,236	\$706	\$29,942
191 FD 410x Recreation Con Fundwide	346,712.56	0.04%	115	0	115	3	117
192 FD 425x Golf Course Fund	15,312.62	0.00%	5	0	5	0	5
193 FD 430x ADA Construction Fund	525,588.64	0.06%	174	0	174	4	178
194 FD 510x Mailroom Fund	297,619.01	0.03%	98	0	98	2	101
195 FD 520x Employees Benefit Fund	32,119,311.69	3.46%	10,622	0	10,622	257	10,878
196 FD 550x Building Mnmt Fund	9,018,866.32	0.97%	2,983	0	2,983	72	3,055
197 FD 560x Tech Support Fund	477,427.85	0.05%	158	0	158	4	162
198 FD 570x Capital Leasing Fund	781,377.03	0.08%	258	0	258	6	265
199 FD 580x Self Insurance Fund	9,206,120.80	0.99%	3,044	0	3,044	74	3,118
200 FD 610x Municipal Sales Tax	40,425,704.32	4.36%	13,369	0	13,369	323	13,692
205 FD 920x MPC Fund	3,693,266.41	0.40%	1,221	0	1,221	29	1,251
206 FD 925x E-911 Fund	6,421,201.09	0.69%	2,123	0	2,123	51	2,175
207 FD 930x GIS Fund	1,008,649.13	0.11%	334	0	334	8	342
208 FD 940x Animal Control Fund	2,118,925.36	0.23%	701	0	701	17	718
209 FD 950x Grt School Foundation FD	7,044,427.81	0.76%	2,330	0	2,330	56	2,386
210 FD 240x Gen Purpose School FD	362,557,210.17	39.11%	119,896	0	119,896	2,896	122,792
211 FD 245x School Project Fund	10,111,155.03	1.09%	3,344	0	3,344	81	3,424
212 FD 250x School Federal Projects	32,068,957.70	3.46%	10,605	0	10,605	256	10,861
213 FD 405x Physical Plant Upgrade	68,102,212.01	7.35%	22,521	0	22,521	544	23,065
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	927,091,934.55	100.00%	306,586	0	306,586	7,349	313,935
Direct Bills					0		0
TOTAL					306,586		313,935

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.20%	\$1,410	\$0	\$1,410	\$0	\$1,410
3	1000910 County Commission	552	0.23%	1,579	0	1,579	0	1,579
4	1000920 Internal Audit	323	0.13%	924	0	924	0	924
5	1003210 Law Department	1,141	0.47%	3,264	0	3,264	0	3,264
6	1003310 County Mayor	833	0.34%	2,383	0	2,383	0	2,383
7	1003320 ADA	238	0.10%	681	0	681	0	681
8	1003610 Human Resources	704	0.29%	2,014	0	2,014	0	2,014
9	1003910 Mail Room-Operating	251	0.10%	718	0	718	0	718
10	1005415 Health Administration	1,019	0.42%	2,915	0	2,915	0	2,915
12	1006010 Purchasing	559	0.23%	1,599	0	1,599	39	1,638
13	1006020 Property Management	380	0.16%	1,087	0	1,087	27	1,114
14	1006930 Auditing Contract	12	0.00%	34	0	34	1	35
15	1007910 Information Technology	663	0.27%	1,897	0	1,897	47	1,943
16	1007920 Records Management	367	0.15%	1,050	0	1,050	26	1,076
17	1008903 Sheriff Administration	2,383	0.98%	6,817	0	6,817	167	6,984
18	1009710 County Trustee	2,656	1.09%	7,598	0	7,598	186	7,784
19	2350110 PW-Administration	1,271	0.52%	3,636	0	3,636	89	3,725
20	54000(10&20&30) Risk Mngt Fund	1,091	0.45%	3,121	0	3,121	77	3,197
21	1000010 Attorney General	1,055	0.43%	3,018	0	3,018	74	3,092
22	1000020 Bad Check Unit	63	0.03%	180	0	180	4	185
23	1000310 Circuit Court Clerk's Office	309	0.13%	884	0	884	22	906
24	1000320 Civil Sessions Clerk's Office	213	0.09%	609	0	609	15	624
25	1000330 IV-D Child Support Clerk	644	0.26%	1,842	0	1,842	45	1,887
26	1000610 Probate Court	174	0.07%	498	0	498	12	510
27	1000620 Chancery Court	277	0.11%	792	0	792	19	812
28	1000915 Commission Discretionary	318	0.13%	910	0	910	22	932
29	1000930 Codes Commission	19	0.01%	54	0	54	1	56
30	1001210 County Clerk's Office	1,281	0.53%	3,664	0	3,664	90	3,754
31	1001510 4th Circuit Court Clerk Office	269	0.11%	770	0	770	19	788
32	1001520 Criminal Court Clerk's Office	862	0.35%	2,466	0	2,466	60	2,526
33	1001530 Criminal Sessions Clerk Office	495	0.20%	1,416	0	1,416	35	1,451
34	1001810 Election Commission	948	0.39%	2,712	0	2,712	67	2,778
35	1002110 Circuit Court Judge's Office	72	0.03%	206	0	206	5	211
36	1002120 4th Circuit Court Judges Office	90	0.04%	257	0	257	6	264
37	1002130 Criminal Court Judge's Office	126	0.05%	360	0	360	9	369
38	1002140 General Sessions Court Judge	561	0.23%	1,605	0	1,605	39	1,644
39	1002150 Jury Commission	8,250	3.39%	23,600	0	23,600	579	24,179
40	1002410 Juvenile Court Judges	913	0.37%	2,612	0	2,612	64	2,676
41	1002420 IV-D Referee Program	435	0.18%	1,244	0	1,244	31	1,275
42	1002710 Juvenile Court-Clerk	1,117	0.46%	3,195	0	3,195	78	3,274
43	1003010 Juvenile Svc Center	925	0.38%	2,646	0	2,646	65	2,711
44	1003330 Legislative Delegation	225	0.09%	644	0	644	16	659

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
45	1003350 Senior Summit	26	0.01%	\$74	\$0	\$74	\$2	\$76
46	1003360 Read With Me	13	0.01%	37	0	37	1	38
47	1003362 Family Justice Center	1	0.00%	3	0	3	0	3
48	1003370 UT/Knox County Extension	148	0.06%	423	0	423	10	434
49	1003372 Knox Co. Farmer Aid	2	0.00%	6	0	6	0	6
50	1003380 Mayor's Education Summit	2	0.00%	6	0	6	0	6
51	1004210 Probation Office	1,049	0.43%	3,001	0	3,001	74	3,074
52	1004215 DUI Traffic School	23	0.01%	66	0	66	2	67
53	1004510 Office of Neighborhoods	203	0.08%	581	0	581	14	595
54	1004810 Park Maintenance	2,744	1.13%	7,849	0	7,849	193	8,042
55	1004815 County Wide Rehab	147	0.06%	421	0	421	10	431
56	1004820 Concord Complex Pool	2	0.00%	6	0	6	0	6
57	1004825 U.S. Soccer Complex	3	0.00%	9	0	9	0	9
58	1004830 Recreation Administration	806	0.33%	2,306	0	2,306	57	2,362
59	1004835 Legacy Park	29	0.01%	83	0	83	2	85
60	1004840 Park Improvement-Amusem	46	0.02%	132	0	132	3	135
61	1004852 10 Mile Greenway Improvem	18	0.01%	51	0	51	1	53
62	1005105 Dept of Community Develop	435	0.18%	1,244	0	1,244	31	1,275
63	1005110 Community Services Agenci	209	0.09%	598	0	598	15	613
64	1005115 Community Svcs	245	0.10%	701	0	701	17	718
65	1005120 Indigents Asst (CAC/Pauper)	61	0.03%	174	0	174	4	179
66	1005130 Economic and Dev Grants	63	0.03%	180	0	180	4	185
67	1005135 John Tarleton Home	5	0.00%	14	0	14	0	15
68	1005142 Senior Ctr & Volunteer Svcs	239	0.10%	684	0	684	17	700
69	1005144 Halls Senior-Special Events	56	0.02%	160	0	160	4	164
70	1005145 Frank Strang Senior Ctr	303	0.12%	867	0	867	21	888
71	1005146 South Knox Senior Ctr	250	0.10%	715	0	715	18	733
72	1005147 Halls Senior Ctr	257	0.11%	735	0	735	18	753
73	1005148 Corryton Senior Ctr	219	0.09%	626	0	626	15	642
74	1005149 Carter Senior Center	5	0.00%	14	0	14	0	15
76	1005160 Veterans' Svcs	271	0.11%	775	0	775	19	794
77	1005400 Support Services	882	0.36%	2,523	0	2,523	62	2,585
78	1005403 Preventive Health Svcs	614	0.25%	1,756	0	1,756	43	1,799
79	1005406 Dental Svcs	511	0.21%	1,462	0	1,462	36	1,498
80	1005409 Emergency Medical Service	128	0.05%	366	0	366	9	375
81	1005412 Food & Restaurant Inspectio	409	0.17%	1,170	0	1,170	29	1,199
82	1005418 Health Clinics	4	0.00%	11	0	11	0	12
83	1005421 Diagnostic Svcs	429	0.18%	1,227	0	1,227	30	1,257
84	1005424 Medical & Dental - Indig Care	829	0.34%	2,371	0	2,371	58	2,430
86	1005430 Pediatric Care Svcs	292	0.12%	835	0	835	20	856
87	1005433 Pharmacy	677	0.28%	1,937	0	1,937	48	1,984
88	1005436 Primary Care Svcs	36	0.01%	103	0	103	3	106

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
89	1005439 Animal Control	383	0.16%	\$1,096	\$0	\$1,096	\$27	\$1,122
90	1005442 School Health Program	184	0.08%	526	0	526	13	539
91	1005445 Social Svcs	309	0.13%	884	0	884	22	906
92	1005448 Ground Water Svcs	289	0.12%	827	0	827	20	847
93	1005451 Vector Control Svcs	211	0.09%	604	0	604	15	618
94	1005454 Disease Surveillance & Inves	408	0.17%	1,167	0	1,167	29	1,196
95	1005457 Vital Records	235	0.10%	672	0	672	16	689
96	1005460 Women's Health Svcs	283	0.12%	810	0	810	20	829
97	1005463 Community Health Svcs	464	0.19%	1,327	0	1,327	33	1,360
98	1005465 Child Car Seat Program	10	0.00%	29	0	29	1	29
99	1005467 Comm Health Serv Grant Me	23	0.01%	66	0	66	2	67
100	1005720 Finance & Commun-Schools	501	0.21%	1,433	0	1,433	35	1,468
102	1006025 Inop Car Lot/Sale Junk Cars	36	0.01%	103	0	103	3	106
103	1006310 Property and Liability Ins	10	0.00%	29	0	29	1	29
104	1006605 Planning	5	0.00%	14	0	14	0	15
105	1006610 GIS	12	0.00%	34	0	34	1	35
106	1006615 Payments To Cities	5	0.00%	14	0	14	0	15
107	1006620 Emergency Mangement	6	0.00%	17	0	17	0	18
108	1006635 CAC	47,079	19.33%	134,674	0	134,674	3,304	137,978
109	1006645 Oth Operating Transfers	47	0.02%	134	0	134	3	138
110	1006910 Offical's Expense	3	0.00%	9	0	9	0	9
111	1006920 Equipment	243	0.10%	695	0	695	17	712
112	1006940 Cases Charged to County	13	0.01%	37	0	37	1	38
113	1006950 Miscellaneous	147	0.06%	421	0	421	10	431
115	1006970 KCDC Tax Increment	3	0.00%	9	0	9	0	9
116	1006980 Emp Ben General Fund	1	0.00%	3	0	3	0	3
117	1007210 Community Mediation Cente	30	0.01%	86	0	86	2	88
118	1007510 Fire Prevention	753	0.31%	2,154	0	2,154	53	2,207
119	1007520 Soil Conservation District	250	0.10%	715	0	715	18	733
120	1007530 Codes Administration	2,187	0.90%	6,256	0	6,256	153	6,410
121	1007535 Code Adm-Tedford Road Fir	10	0.00%	29	0	29	1	29
122	1007710 Wastewater	27	0.01%	77	0	77	2	79
123	1007720 Dirty Lot Ordinance	256	0.11%	732	0	732	18	750
124	1008110 Sheriff's Dept Merit System	348	0.14%	995	0	995	24	1,020
125	1008310 Property Assessor	609	0.25%	1,742	0	1,742	43	1,785
126	1008320 Equalization Board	16	0.01%	46	0	46	1	47
127	1008330 Digitized Mapping	206	0.08%	589	0	589	14	604
128	1008510 Public Defender	1,192	0.49%	3,410	0	3,410	84	3,493
129	1008710 Register of Deeds Office	248	0.10%	709	0	709	17	727
130	1008720 Register of Deeds-Data Proc	52	0.02%	149	0	149	4	152
131	1008900 Court Officers	184	0.08%	526	0	526	13	539
132	1008906 Records & Communication	392	0.16%	1,121	0	1,121	28	1,149

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
133	1008909 School Security	95	0.04%	\$272	\$0	\$272	\$7	\$278
134	1008912 Training	482	0.20%	1,379	0	1,379	34	1,413
135	1008915 Planning & Development	127	0.05%	363	0	363	9	372
136	1008918 Stop Violence Against Wome	172	0.07%	492	0	492	12	504
137	1008921 Patrol	3,277	1.35%	9,374	0	9,374	230	9,604
138	1008924 Warrants	435	0.18%	1,244	0	1,244	31	1,275
139	1008927 Detective	602	0.25%	1,722	0	1,722	42	1,764
141	1008930 Forensics	269	0.11%	770	0	770	19	788
142	1008933 Juvenile Division	76	0.03%	217	0	217	5	223
143	1008936 Special Teams	126	0.05%	360	0	360	9	369
144	1008937 Victim's Rights	29	0.01%	83	0	83	2	85
145	1008938 Chaplain's Fund	3	0.00%	9	0	9	0	9
146	1008939 Batterer's Treatment	2	0.00%	6	0	6	0	6
147	1008940 Senior Cit. Awareness	5	0.00%	14	0	14	0	15
149	1008942 Narcotics	559	0.23%	1,599	0	1,599	39	1,638
150	1008945 Internal Affairs	169	0.07%	483	0	483	12	495
151	1008948 Special Svcs	543	0.22%	1,553	0	1,553	38	1,591
152	1008950 Inmate Education	1	0.00%	3	0	3	0	3
153	1008951 Dare Donations	40	0.02%	114	0	114	3	117
154	1008952 Teen Academy - Sheriff	45	0.02%	129	0	129	3	132
155	1008953 Sexual Offender Registry	72	0.03%	206	0	206	5	211
156	1008954 Interest Earned-Inmates	14	0.01%	40	0	40	1	41
157	1008905 Donations/Sheriff-Target	1	0.00%	3	0	3	0	3
158	1008957 Auxiliary Svcs	393	0.16%	1,124	0	1,124	28	1,152
159	1008960 Correctional Facilities	4,798	1.97%	13,725	0	13,725	337	14,062
160	1008963 Temporary Detention Facilitie	108	0.04%	309	0	309	8	317
161	1008965 Explorer Post	20	0.01%	57	0	57	1	59
162	1008966 Wal-Mart Foundation	2	0.00%	6	0	6	0	6
163	1008967 Helen R McNabb Interch	16	0.01%	46	0	46	1	47
164	1008969 Jail Commissary	608	0.25%	1,739	0	1,739	43	1,782
165	1008972 Medical Examiner	464	0.19%	1,327	0	1,327	33	1,360
166	1008980 Sheriff's Radio Rebanding	4	0.00%	11	0	11	0	12
167	1008985 Sheriff's K-9 Donations	1	0.00%	3	0	3	0	3
168	1009720 Property Sale	1	0.00%	3	0	3	0	3
169	2350120 PW-Highway Project Mgmt	261	0.11%	747	0	747	18	765
170	2350130 PW-Stormwater Mgmt	525	0.22%	1,502	0	1,502	37	1,539
171	2350135 Stormwater Ordiance Violatic	22	0.01%	63	0	63	2	64
172	2350210 PW-Highway & Bridge	1,838	0.75%	5,258	0	5,258	129	5,387
173	2350220 PW-Traffic Control	2,170	0.89%	6,208	0	6,208	152	6,360
174	2350310 Capital Outlay	13	0.01%	37	0	37	1	38
175	2350320 Bridge Construction	11	0.00%	31	0	31	1	32
176	2350410 PW-Engineering	320	0.13%	915	0	915	22	938

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
177 2350425 Subdivision Foreclosures	7	0.00%	\$20	\$0	\$20	\$0	\$21
179 50000(20&30) Vehicle Svc Ctr Fund	7,128	2.93%	20,390	0	20,390	500	20,891
180 5300010 Retirement Fund	1,034	0.42%	2,958	0	2,958	73	3,030
181 FD 105x General Grants Fund	10,795	4.43%	30,880	0	30,880	757	31,638
182 FD 200x Governmental Library Fund	818	0.34%	2,340	0	2,340	57	2,397
183 FD 205x Public Library Fund	3,628	1.49%	10,378	0	10,378	255	10,633
184 FD 210x Solid Waste Fund	3,482	1.43%	9,961	0	9,961	244	10,205
185 FD 215x Air Quality Fund	1,975	0.81%	5,650	0	5,650	139	5,788
186 FD 220x Hotel/Motel Fundwide	158	0.06%	452	0	452	11	463
187 FD 225x Fire District Fundwide	57	0.02%	163	0	163	4	167
188 FD 230x Drug Control Fund	1,040	0.43%	2,975	0	2,975	73	3,048
189 FD 300x Debt Service Fund	2,781	1.14%	7,955	0	7,955	195	8,150
190 FD 400x Capital Improvement Fund	1,556	0.64%	4,451	0	4,451	109	4,560
191 FD 410x Recreation Con Fundwide	87	0.04%	249	0	249	6	255
192 FD 425x Golf Course Fund	48	0.02%	137	0	137	3	141
193 FD 430x ADA Construction Fund	83	0.03%	237	0	237	6	243
194 FD 510x Mailroom Fund	236	0.10%	675	0	675	17	692
195 FD 520x Employees Benefit Fund	2,163	0.89%	6,187	0	6,187	152	6,339
196 FD 550x Building Mnmt Fund	182	0.07%	521	0	521	13	533
197 FD 560x Tech Support Fund	409	0.17%	1,170	0	1,170	29	1,199
198 FD 570x Capital Leasing Fund	2,287	0.94%	6,542	0	6,542	160	6,703
199 FD 580x Self Insurance Fund	866	0.36%	2,477	0	2,477	61	2,538
200 FD 610x Municipal Sales Tax	103	0.04%	295	0	295	7	302
201 FD 630x Juvenile Court Agency Fund	4	0.00%	11	0	11	0	12
202 FD 905x Public Building Fund	4,892	2.01%	13,994	0	13,994	343	14,337
203 FD 910x Chancery Court Fund	952	0.39%	2,723	0	2,723	67	2,790
204 FD 915x Circuit/Civil	1,313	0.54%	3,756	0	3,756	92	3,848
205 FD 920x MPC Fund	2,843	1.17%	8,133	0	8,133	199	8,332
206 FD 925x E-911 Fund	3,670	1.51%	10,498	0	10,498	258	10,756
207 FD 930x GIS Fund	1,021	0.42%	2,921	0	2,921	72	2,992
208 FD 940x Animal Control Fund	4,179	1.72%	11,954	0	11,954	293	12,248
209 FD 950x Grt School Foundation FD	2,451	1.01%	7,011	0	7,011	172	7,183
210 FD 240x Gen Purpose School FD	42,366	17.39%	121,192	0	121,192	2,973	124,165
211 FD 245x School Project Fund	3,737	1.53%	10,690	0	10,690	262	10,952
212 FD 250x School Federal Projects	10,147	4.17%	29,027	0	29,027	712	29,739
213 FD 405x Physical Plant Upgrade	1,425	0.59%	4,076	0	4,076	100	4,176
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	243,580	100.00%	696,785	0	696,785	16,703	713,488
Direct Bills					0		0
TOTAL					696,785		713,488

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	197	0.19%	\$627	\$0	\$627	\$0	\$627
3 1000910 County Commission	223	0.21%	709	0	709	0	709
4 1000920 Internal Audit	68	0.06%	216	0	216	0	216
5 1003210 Law Department	839	0.80%	2,669	0	2,669	0	2,669
6 1003310 County Mayor	436	0.41%	1,387	0	1,387	0	1,387
7 1003320 ADA	85	0.08%	270	0	270	0	270
8 1003610 Human Resources	320	0.30%	1,018	0	1,018	0	1,018
9 1003910 Mail Room-Operating	60	0.06%	191	0	191	0	191
10 1005415 Health Administration	364	0.35%	1,158	0	1,158	0	1,158
12 1006010 Purchasing	221	0.21%	703	0	703	17	720
13 1006020 Property Management	144	0.14%	458	0	458	11	469
14 1006930 Auditing Contract	7	0.01%	22	0	22	1	23
15 1007910 Information Technology	337	0.32%	1,072	0	1,072	26	1,098
16 1007920 Records Management	121	0.12%	385	0	385	9	394
17 1008903 Sheriff Administration	1,350	1.28%	4,294	0	4,294	106	4,400
18 1009710 County Trustee	287	0.27%	913	0	913	22	935
19 2350110 PW-Administration	669	0.64%	2,128	0	2,128	52	2,180
20 54000(10&20&30) Risk Mngt Fund	619	0.59%	1,969	0	1,969	48	2,017
21 1000010 Attorney General	643	0.61%	2,045	0	2,045	50	2,096
23 1000310 Circuit Court Clerk's Office	251	0.24%	798	0	798	20	818
24 1000320 Civil Sessions Clerk's Office	139	0.13%	442	0	442	11	453
25 1000330 IV-D Child Support Clerk	182	0.17%	579	0	579	14	593
26 1000610 Probate Court	121	0.12%	385	0	385	9	394
27 1000620 Chancery Court	202	0.19%	643	0	643	16	658
28 1000915 Commission Discretionary	318	0.30%	1,012	0	1,012	25	1,036
29 1000930 Codes Commission	14	0.01%	45	0	45	1	46
30 1001210 County Clerk's Office	1,166	1.11%	3,709	0	3,709	91	3,800
31 1001510 4th Circuit Court Clerk Office	202	0.19%	643	0	643	16	658
32 1001520 Criminal Court Clerk's Office	646	0.61%	2,055	0	2,055	51	2,105
33 1001530 Criminal Sessions Clerk Offic	234	0.22%	744	0	744	18	763
34 1001810 Election Commission	358	0.34%	1,139	0	1,139	28	1,167
35 1002110 Circuit Court Judge's Office	58	0.06%	184	0	184	5	189
36 1002120 4th Circuit Court Judges Offi	69	0.07%	219	0	219	5	225
37 1002130 Criminal Court Judge's Office	91	0.09%	289	0	289	7	297
38 1002140 General Sessions Court Judg	291	0.28%	926	0	926	23	948
39 1002150 Jury Commission	8,074	7.68%	25,682	0	25,682	631	26,313
40 1002410 Juvenile Court Judges	447	0.43%	1,422	0	1,422	35	1,457
41 1002420 IV-D Referee Program	177	0.17%	563	0	563	14	577
42 1002710 Juvenile Court-Clerk	409	0.39%	1,301	0	1,301	32	1,333
43 1003010 Juvenile Svc Center	518	0.49%	1,648	0	1,648	40	1,688
44 1003330 Legislative Delegation	30	0.03%	95	0	95	2	98
45 1003350 Senior Summit	13	0.01%	41	0	41	1	42

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 1003360 Read With Me	8	0.01%	\$25	\$0	\$25	\$1	\$26
48 1003370 UT/Knox County Extension	105	0.10%	334	0	334	8	342
49 1003372 Knox Co. Farmer Aid	1	0.00%	3	0	3	0	3
51 1004210 Probation Office	243	0.23%	773	0	773	19	792
52 1004215 DUI Traffic School	10	0.01%	32	0	32	1	33
53 1004510 Office of Neighborhoods	35	0.03%	111	0	111	3	114
54 1004810 Park Maintenance	1,887	1.79%	6,002	0	6,002	148	6,150
55 1004815 County Wide Rehab	72	0.07%	229	0	229	6	235
56 1004820 Concord Complex Pool	1	0.00%	3	0	3	0	3
57 1004825 U.S. Soccer Complex	3	0.00%	10	0	10	0	10
58 1004830 Recreation Administration	356	0.34%	1,132	0	1,132	28	1,160
59 1004835 Legacy Park	20	0.02%	64	0	64	2	65
60 1004840 Park Improvement-Amusem	24	0.02%	76	0	76	2	78
61 1004852 10 Mile Greenway Improvem	6	0.01%	19	0	19	0	20
62 1005105 Dept of Community Developi	38	0.04%	121	0	121	3	124
63 1005110 Community Services Agenci	193	0.18%	614	0	614	15	629
64 1005115 Community Svcs	58	0.06%	184	0	184	5	189
65 1005120 Indigents Asst (CAC/Pauper)	58	0.06%	184	0	184	5	189
66 1005130 Economic and Dev Grants	45	0.04%	143	0	143	4	147
67 1005135 John Tarleton Home	4	0.00%	13	0	13	0	13
68 1005142 Senior Ctr & Volunteer Svcs	21	0.02%	67	0	67	2	68
69 1005144 Halls Senior-Special Events	25	0.02%	80	0	80	2	81
70 1005145 Frank Strang Senior Ctr	124	0.12%	394	0	394	10	404
71 1005146 South Knox Senior Ctr	80	0.08%	254	0	254	6	261
72 1005147 Halls Senior Ctr	83	0.08%	264	0	264	6	270
73 1005148 Corryton Senior Ctr	63	0.06%	200	0	200	5	205
76 1005160 Veterans' Svcs	80	0.08%	254	0	254	6	261
77 1005400 Support Services	565	0.54%	1,797	0	1,797	44	1,841
78 1005403 Preventive Health Svcs	295	0.28%	938	0	938	23	961
79 1005406 Dental Svcs	289	0.27%	919	0	919	23	942
80 1005409 Emergency Medical Service	99	0.09%	315	0	315	8	323
81 1005412 Food & Restaurant Inspectio	123	0.12%	391	0	391	10	401
82 1005418 Health Clinics	1	0.00%	3	0	3	0	3
83 1005421 Diagnostic Svcs	202	0.19%	643	0	643	16	658
84 1005424 Medical & Dental - Indig Care	786	0.75%	2,500	0	2,500	61	2,562
86 1005430 Pediatric Care Svcs	96	0.09%	305	0	305	8	313
87 1005433 Pharmacy	437	0.42%	1,390	0	1,390	34	1,424
88 1005436 Primary Care Svcs	19	0.02%	60	0	60	1	62
89 1005439 Animal Control	62	0.06%	197	0	197	5	202
90 1005442 School Health Program	19	0.02%	60	0	60	1	62
91 1005445 Social Svcs	110	0.10%	350	0	350	9	358
92 1005448 Ground Water Svcs	50	0.05%	159	0	159	4	163

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 1005451 Vector Control Svcs	22	0.02%	\$70	\$0	\$70	\$2	\$72
94 1005454 Disease Surveillance & Inves	201	0.19%	639	0	639	16	655
95 1005457 Vital Records	48	0.05%	153	0	153	4	156
96 1005460 Women's Health Svcs	69	0.07%	219	0	219	5	225
97 1005463 Community Health Svcs	239	0.23%	760	0	760	19	779
98 1005465 Child Car Seat Program	6	0.01%	19	0	19	0	20
100 1005720 Finance & Commn-Schools	499	0.47%	1,587	0	1,587	39	1,626
102 1006025 Inop Car Lot/Sale Junk Cars	30	0.03%	95	0	95	2	98
103 1006310 Property and Liability Ins	9	0.01%	29	0	29	1	29
106 1006615 Payments To Cities	4	0.00%	13	0	13	0	13
107 1006620 Emergency Mangement	1	0.00%	3	0	3	0	3
108 1006635 CAC	10	0.01%	32	0	32	1	33
110 1006910 Offical's Expense	1	0.00%	3	0	3	0	3
111 1006920 Equipment	232	0.22%	738	0	738	18	756
112 1006940 Cases Charged to County	12	0.01%	38	0	38	1	39
113 1006950 Miscellaneous	132	0.13%	420	0	420	10	430
115 1006970 KCDC Tax Increment	2	0.00%	6	0	6	0	7
117 1007210 Community Mediation Cente	30	0.03%	95	0	95	2	98
118 1007510 Fire Prevention	412	0.39%	1,311	0	1,311	32	1,343
119 1007520 Soil Conservation District	90	0.09%	286	0	286	7	293
120 1007530 Codes Administration	180	0.17%	573	0	573	14	587
121 1007535 Code Adm-Tedford Road Fir	10	0.01%	32	0	32	1	33
122 1007710 Wastewater	27	0.03%	86	0	86	2	88
123 1007720 Dirty Lot Ordinance	15	0.01%	48	0	48	1	49
124 1008110 Sheriff's Dept Merit System	142	0.14%	452	0	452	11	463
125 1008310 Property Assessor	213	0.20%	678	0	678	17	694
126 1008320 Equalization Board	3	0.00%	10	0	10	0	10
128 1008510 Public Defender	846	0.80%	2,691	0	2,691	66	2,757
129 1008710 Register of Deeds Office	212	0.20%	674	0	674	17	691
130 1008720 Register of Deeds-Data Proc	30	0.03%	95	0	95	2	98
131 1008900 Court Officers	139	0.13%	442	0	442	11	453
132 1008906 Records & Communication	331	0.31%	1,053	0	1,053	26	1,079
133 1008909 School Security	68	0.06%	216	0	216	5	222
134 1008912 Training	320	0.30%	1,018	0	1,018	25	1,043
135 1008915 Planning & Development	104	0.10%	331	0	331	8	339
136 1008918 Stop Violence Against Wome	139	0.13%	442	0	442	11	453
137 1008921 Patrol	2,375	2.26%	7,554	0	7,554	186	7,740
138 1008924 Warrants	368	0.35%	1,171	0	1,171	29	1,199
139 1008927 Detective	505	0.48%	1,606	0	1,606	39	1,646
141 1008930 Forensics	195	0.19%	620	0	620	15	636
142 1008933 Juvenile Division	60	0.06%	191	0	191	5	196
143 1008936 Special Teams	86	0.08%	274	0	274	7	280

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	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 1008937 Victim's Rights	17	0.02%	\$54	\$0	\$54	\$1	\$55
145 1008938 Chaplain's Fund	2	0.00%	6	0	6	0	7
147 1008940 Senior Cit. Awareness	1	0.00%	3	0	3	0	3
149 1008942 Narcotics	463	0.44%	1,473	0	1,473	36	1,509
150 1008945 Internal Affairs	127	0.12%	404	0	404	10	414
151 1008948 Special Svcs	428	0.41%	1,361	0	1,361	33	1,395
153 1008951 Dare Donations	12	0.01%	38	0	38	1	39
154 1008952 Teen Academy - Sheriff	20	0.02%	64	0	64	2	65
155 1008953 Sexual Offender Registry	6	0.01%	19	0	19	0	20
156 1008954 Interest Earned-Inmates	2	0.00%	6	0	6	0	7
158 1008957 Auxiliary Svcs	134	0.13%	426	0	426	10	437
159 1008960 Correctional Facilities	3,820	3.63%	12,151	0	12,151	299	12,449
160 1008963 Temporary Detention Facilities	101	0.10%	321	0	321	8	329
161 1008965 Explorer Post	2	0.00%	6	0	6	0	7
163 1008967 Helen R McNabb Interch	8	0.01%	25	0	25	1	26
164 1008969 Jail Commissary	370	0.35%	1,177	0	1,177	29	1,206
165 1008972 Medical Examiner	182	0.17%	579	0	579	14	593
169 2350120 PW-Highway Project Mgmt	28	0.03%	89	0	89	2	91
170 2350130 PW-Stormwater Mgmt	190	0.18%	604	0	604	15	619
172 2350210 PW-Highway & Bridge	1,314	1.25%	4,180	0	4,180	103	4,282
173 2350220 PW-Traffic Control	1,910	1.82%	6,075	0	6,075	149	6,225
174 2350310 Capital Outlay	13	0.01%	41	0	41	1	42
175 2350320 Bridge Construction	10	0.01%	32	0	32	1	33
176 2350410 PW-Engineering	80	0.08%	254	0	254	6	261
179 50000(20&30) Vehicle Svc Ctr Fund	6,395	6.08%	20,341	0	20,341	500	20,841
180 5300010 Retirement Fund	598	0.57%	1,902	0	1,902	47	1,949
181 FD 105x General Grants Fund	2,875	2.73%	9,145	0	9,145	225	9,370
182 FD 200x Governmental Library Fund	228	0.22%	725	0	725	18	743
183 FD 205x Public Library Fund	2,540	2.42%	8,079	0	8,079	199	8,278
184 FD 210x Solid Waste Fund	1,904	1.81%	6,056	0	6,056	149	6,205
185 FD 215x Air Quality Fund	746	0.71%	2,373	0	2,373	58	2,431
186 FD 220x Hotel/Motel Fundwide	69	0.07%	219	0	219	5	225
187 FD 225x Fire District Fundwide	24	0.02%	76	0	76	2	78
188 FD 230x Drug Control Fund	205	0.19%	652	0	652	16	668
189 FD 300x Debt Service Fund	175	0.17%	557	0	557	14	570
190 FD 400x Capital Improvement Fund	1,062	1.01%	3,378	0	3,378	83	3,461
191 FD 410x Recreation Con Fundwide	12	0.01%	38	0	38	1	39
192 FD 425x Golf Course Fund	16	0.02%	51	0	51	1	52
193 FD 430x ADA Construction Fund	50	0.05%	159	0	159	4	163
194 FD 510x Mailroom Fund	148	0.14%	471	0	471	12	482
195 FD 520x Employees Benefit Fund	566	0.54%	1,800	0	1,800	44	1,845
196 FD 550x Building Mnmt Fund	52	0.05%	165	0	165	4	169

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
197 FD 560x Tech Support Fund	292	0.28%	\$929	\$0	\$929	\$23	\$952
198 FD 570x Capital Leasing Fund	5	0.00%	16	0	16	0	16
199 FD 580x Self Insurance Fund	56	0.05%	178	0	178	4	183
200 FD 610x Municipal Sales Tax	35	0.03%	111	0	111	3	114
203 FD 910x Chancery Court Fund	2	0.00%	6	0	6	0	7
204 FD 915x Circuit/Civil	19	0.02%	60	0	60	1	62
205 FD 920x MPC Fund	1,302	1.24%	4,141	0	4,141	102	4,243
206 FD 925x E-911 Fund	1,638	1.56%	5,210	0	5,210	128	5,338
207 FD 930x GIS Fund	276	0.26%	878	0	878	22	899
208 FD 940x Animal Control Fund	1,797	1.71%	5,716	0	5,716	140	5,856
209 FD 950x Grit School Foundation FD	1,385	1.32%	4,405	0	4,405	108	4,514
210 FD 240x Gen Purpose School FD	25,850	24.58%	82,224	0	82,224	2,021	84,245
211 FD 245x School Project Fund	1,776	1.69%	5,649	0	5,649	139	5,788
212 FD 250x School Federal Projects	6,407	6.09%	20,380	0	20,380	501	20,880
213 FD 405x Physical Plant Upgrade	1,190	1.13%	3,785	0	3,785	93	3,878
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	105,148	100.00%	334,458	0	334,458	8,017	342,475
Direct Bills					0		0
TOTAL					334,458		342,475

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	252	0.28%	\$1,963	\$0	\$1,963	\$0	\$1,963
3 1000910 County Commission	546	0.61%	4,253	0	4,253	0	4,253
4 1000920 Internal Audit	84	0.09%	654	0	654	0	654
5 1003210 Law Department	434	0.49%	3,381	0	3,381	0	3,381
6 1003310 County Mayor	281	0.31%	2,189	0	2,189	0	2,189
7 1003320 ADA	28	0.03%	218	0	218	0	218
8 1003610 Human Resources	500	0.56%	3,895	0	3,895	0	3,895
9 1003910 Mail Room-Operating	56	0.06%	436	0	436	0	436
10 1005415 Health Administration	361	0.40%	2,812	0	2,812	0	2,812
12 1006010 Purchasing	344	0.38%	2,680	0	2,680	66	2,746
13 1006020 Property Management	143	0.16%	1,114	0	1,114	27	1,141
15 1007910 Information Technology	1,149	1.28%	8,951	0	8,951	221	9,172
16 1007920 Records Management	156	0.17%	1,215	0	1,215	30	1,245
17 1008903 Sheriff Administration	4,360	4.87%	33,966	0	33,966	838	34,804
19 2350110 PW-Administration	115	0.13%	896	0	896	22	918
20 54000(10&20&30) Risk Mngt Fund	166	0.19%	1,293	0	1,293	32	1,325
21 1000010 Attorney General	1,476	1.65%	11,498	0	11,498	284	11,782
22 1000020 Bad Check Unit	139	0.16%	1,083	0	1,083	27	1,110
25 1000330 IV-D Child Support Clerk	491	0.55%	3,825	0	3,825	94	3,919
34 1001810 Election Commission	1,886	2.11%	14,692	0	14,692	362	15,055
38 1002140 General Sessions Court Judg	331	0.37%	2,579	0	2,579	64	2,642
39 1002150 Jury Commission	28	0.03%	218	0	218	5	224
40 1002410 Juvenile Court Judges	1,190	1.33%	9,270	0	9,270	229	9,499
41 1002420 IV-D Referee Program	255	0.29%	1,987	0	1,987	49	2,036
42 1002710 Juvenile Court-Clerk	270	0.30%	2,103	0	2,103	52	2,155
43 1003010 Juvenile Svc Center	1,669	1.87%	13,002	0	13,002	321	13,323
44 1003330 Legislative Delegation	28	0.03%	218	0	218	5	224
51 1004210 Probation Office	551	0.62%	4,292	0	4,292	106	4,398
53 1004510 Office of Neighborhoods	84	0.09%	654	0	654	16	671
54 1004810 Park Maintenance	1,158	1.29%	9,021	0	9,021	223	9,244
58 1004830 Recreation Administration	353	0.39%	2,750	0	2,750	68	2,818
62 1005105 Dept of Community Developi	85	0.10%	662	0	662	16	679
64 1005115 Community Svcs	78	0.09%	608	0	608	15	623
68 1005142 Senior Ctr & Volunteer Svcs	100	0.11%	779	0	779	19	798
70 1005145 Frank Strang Senior Ctr	83	0.09%	647	0	647	16	663
71 1005146 South Knox Senior Ctr	48	0.05%	374	0	374	9	383
72 1005147 Halls Senior Ctr	34	0.04%	265	0	265	7	271
73 1005148 Coryton Senior Ctr	46	0.05%	358	0	358	9	367
76 1005160 Veterans' Svcs	82	0.09%	639	0	639	16	655
77 1005400 Support Services	844	0.94%	6,575	0	6,575	162	6,737
78 1005403 Preventive Health Svcs	810	0.91%	6,310	0	6,310	156	6,466
79 1005406 Dental Svcs	331	0.37%	2,579	0	2,579	64	2,642

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
81	1005412 Food & Restaurant Inspectio	321	0.36%	\$2,501	\$0	\$2,501	\$62	\$2,562
83	1005421 Diagnostic Svcs	207	0.23%	1,613	0	1,613	40	1,652
86	1005430 Pediatric Care Svcs	375	0.42%	2,921	0	2,921	72	2,993
87	1005433 Pharmacy	112	0.13%	873	0	873	22	894
90	1005442 School Health Program	28	0.03%	218	0	218	5	224
91	1005445 Social Svcs	270	0.30%	2,103	0	2,103	52	2,155
92	1005448 Ground Water Svcs	212	0.24%	1,652	0	1,652	41	1,692
93	1005451 Vector Control Svcs	83	0.09%	647	0	647	16	663
94	1005454 Disease Surveillance & Inve:	159	0.18%	1,239	0	1,239	31	1,269
95	1005457 Vital Records	112	0.13%	873	0	873	22	894
96	1005460 Women's Health Svcs	84	0.09%	654	0	654	16	671
97	1005463 Community Health Svcs	279	0.31%	2,173	0	2,173	54	2,227
108	1006635 CAC	15,399	17.22%	119,962	0	119,962	2,960	122,922
118	1007510 Fire Prevention	271	0.30%	2,111	0	2,111	52	2,163
119	1007520 Soil Conservation District	54	0.06%	421	0	421	10	431
120	1007530 Codes Administration	533	0.60%	4,152	0	4,152	102	4,255
123	1007720 Dirty Lot Ordinance	134	0.15%	1,044	0	1,044	26	1,070
124	1008110 Sheriff's Dept Merit System	112	0.13%	873	0	873	22	894
125	1008310 Property Assessor	970	1.08%	7,557	0	7,557	186	7,743
126	1008320 Equalization Board	26	0.03%	203	0	203	5	208
127	1008330 Digitized Mapping	127	0.14%	989	0	989	24	1,014
128	1008510 Public Defender	1,000	1.12%	7,790	0	7,790	192	7,982
137	1008921 Patrol	9,719	10.87%	75,714	0	75,714	1,868	77,582
158	1008957 Auxiliary Svcs	597	0.67%	4,651	0	4,651	115	4,766
159	1008960 Correctional Facilities	11,635	13.01%	90,640	0	90,640	2,236	92,876
164	1008969 Jail Commissary	195	0.22%	1,519	0	1,519	37	1,557
165	1008972 Medical Examiner	282	0.32%	2,197	0	2,197	54	2,251
169	2350120 PW-Highway Project Mgmt	79	0.09%	615	0	615	15	631
171	2350135 Stormwater Ordiance Violatic	389	0.43%	3,030	0	3,030	75	3,105
172	2350210 PW-Highway & Bridge	2,080	2.33%	16,204	0	16,204	400	16,604
173	2350220 PW-Traffic Control	195	0.22%	1,519	0	1,519	37	1,557
176	2350410 PW-Engineering	168	0.19%	1,309	0	1,309	32	1,341
179	50000(20&30) Vehicle Svc Ctr Fund	580	0.65%	4,518	0	4,518	111	4,630
180	5300010 Retirement Fund	234	0.26%	1,823	0	1,823	45	1,868
181	FD 105x General Grants Fund	3,706	4.14%	28,871	0	28,871	712	29,583
182	FD 200x Governmental Library Fund	54	0.06%	421	0	421	10	431
183	FD 205x Public Library Fund	5,708	6.38%	44,467	0	44,467	1,097	45,564
184	FD 210x Solid Waste Fund	750	0.84%	5,843	0	5,843	144	5,987
185	FD 215x Air Quality Fund	390	0.44%	3,038	0	3,038	75	3,113
186	FD 220x Hotel/Motel Fundwide	113	0.13%	880	0	880	22	902
190	FD 400x Capital Improvement Fund	100	0.11%	779	0	779	19	798
202	FD 905x Public Building Fund	3,394	3.79%	26,440	0	26,440	652	27,093

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
203 FD 910x Chancery Court Fund	735	0.82%	\$5,726	\$0	\$5,726	\$141	\$5,867
204 FD 915x Circuit/Civil	986	1.10%	7,681	0	7,681	190	7,871
205 FD 920x MPC Fund	1,226	1.37%	9,551	0	9,551	236	9,787
206 FD 925x E-911 Fund	2,208	2.47%	17,201	0	17,201	424	17,625
207 FD 930x GIS Fund	254	0.28%	1,979	0	1,979	49	2,028
208 FD 940x Animal Control Fund	1,345	1.50%	10,478	0	10,478	259	10,736
209 FD 950x Grt School Foundation FD	28	0.03%	218	0	218	5	224
Subtotal	89,443	100.00%	696,785	0	696,785	16,703	713,488
Direct Bills					0		0
TOTAL					696,785		713,488

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000910 County Commission	4	0.02%	\$22	\$0	\$22	\$0	\$22
4 1000920 Internal Audit	1	0.00%	5	0	5	0	5
5 1003210 Law Department	8	0.03%	43	0	43	0	43
6 1003310 County Mayor	12	0.05%	65	0	65	0	65
7 1003320 ADA	1	0.00%	5	0	5	0	5
8 1003610 Human Resources	65	0.25%	350	0	350	0	350
10 1005415 Health Administration	138	0.53%	743	0	743	0	743
12 1006010 Purchasing	32	0.12%	172	0	172	4	176
13 1006020 Property Management	39	0.15%	210	0	210	5	215
15 1007910 Information Technology	10	0.04%	54	0	54	1	55
16 1007920 Records Management	23	0.09%	124	0	124	3	127
17 1008903 Sheriff Administration	429	1.66%	2,310	0	2,310	56	2,366
18 1009710 County Trustee	2,212	8.55%	11,912	0	11,912	288	12,200
19 2350110 PW-Administration	147	0.57%	792	0	792	19	811
20 54000(10&20&30) Risk Mngt Fund	58	0.22%	312	0	312	8	320
21 1000010 Attorney General	29	0.11%	156	0	156	4	160
22 1000020 Bad Check Unit	1	0.00%	5	0	5	0	6
23 1000310 Circuit Court Clerk's Office	35	0.14%	188	0	188	5	193
24 1000320 Civil Sessions Clerk's Office	44	0.17%	237	0	237	6	243
26 1000610 Probate Court	26	0.10%	140	0	140	3	143
27 1000620 Chancery Court	43	0.17%	232	0	232	6	237
30 1001210 County Clerk's Office	33	0.13%	178	0	178	4	182
31 1001510 4th Circuit Court Clerk Office	44	0.17%	237	0	237	6	243
32 1001520 Criminal Court Clerk's Office	177	0.68%	953	0	953	23	976
33 1001530 Criminal Sessions Clerk Office	221	0.85%	1,190	0	1,190	29	1,219
34 1001810 Election Commission	46	0.18%	248	0	248	6	254
38 1002140 General Sessions Court Judge	2	0.01%	11	0	11	0	11
40 1002410 Juvenile Court Judges	27	0.10%	145	0	145	4	149
41 1002420 IV-D Referee Program	15	0.06%	81	0	81	2	83
42 1002710 Juvenile Court-Clerk	203	0.78%	1,093	0	1,093	26	1,120
43 1003010 Juvenile Svc Center	60	0.23%	323	0	323	8	331
45 1003350 Senior Summit	3	0.01%	16	0	16	0	17
46 1003360 Read With Me	2	0.01%	11	0	11	0	11
49 1003372 Knox Co. Farmer Aid	1	0.00%	5	0	5	0	6
51 1004210 Probation Office	551	2.13%	2,967	0	2,967	72	3,039
52 1004215 DUI Traffic School	11	0.04%	59	0	59	1	61
53 1004510 Office of Neighborhoods	404	1.56%	2,176	0	2,176	53	2,228
54 1004810 Park Maintenance	2	0.01%	11	0	11	0	11
58 1004830 Recreation Administration	125	0.48%	673	0	673	16	689
60 1004840 Park Improvement-Amusement	6	0.02%	32	0	32	1	33
63 1005110 Community Services Agency	1	0.00%	5	0	5	0	6
64 1005115 Community Svcs	1	0.00%	5	0	5	0	6

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	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 1005120 Indigents Asst (CAC/Pauper)	1	0.00%	\$5	\$0	\$5	\$0	\$6
68 1005142 Senior Ctr & Volunteer Svcs	4	0.02%	22	0	22	1	22
69 1005144 Halls Senior-Special Events	19	0.07%	102	0	102	2	105
70 1005145 Frank Strang Senior Ctr	14	0.05%	75	0	75	2	77
71 1005146 South Knox Senior Ctr	13	0.05%	70	0	70	2	72
72 1005147 Halls Senior Ctr	18	0.07%	97	0	97	2	99
73 1005148 Corryton Senior Ctr	8	0.03%	43	0	43	1	44
77 1005400 Support Services	1	0.00%	5	0	5	0	6
79 1005406 Dental Svcs	1	0.00%	5	0	5	0	6
81 1005412 Food & Restaurant Inspectio	4	0.02%	22	0	22	1	22
84 1005424 Medical & Dental - Indig Carr	11	0.04%	59	0	59	1	61
86 1005430 Pediatric Care Svcs	1	0.00%	5	0	5	0	6
87 1005433 Pharmacy	10	0.04%	54	0	54	1	55
93 1005451 Vector Control Svcs	1	0.00%	5	0	5	0	6
94 1005454 Disease Surveillance & Inve	1	0.00%	5	0	5	0	6
98 1005465 Child Car Seat Program	3	0.01%	16	0	16	0	17
100 1005720 Finance & Commun-Schools	1	0.00%	5	0	5	0	6
102 1006025 Inop Car Lot/Sale Junk Cars	6	0.02%	32	0	32	1	33
107 1006620 Emergency Mangement	1	0.00%	5	0	5	0	6
108 1006635 CAC	3,059	11.82%	16,473	0	16,473	398	16,871
118 1007510 Fire Prevention	20	0.08%	108	0	108	3	110
120 1007530 Codes Administration	1,684	6.51%	9,068	0	9,068	219	9,288
123 1007720 Dirty Lot Ordinance	2	0.01%	11	0	11	0	11
124 1008110 Sheriff's Dept Merit System	2	0.01%	11	0	11	0	11
125 1008310 Property Assessor	8	0.03%	43	0	43	1	44
128 1008510 Public Defender	45	0.17%	242	0	242	6	248
129 1008710 Register of Deeds Office	3	0.01%	16	0	16	0	17
130 1008720 Register of Deeds-Data Proc	11	0.04%	59	0	59	1	61
131 1008900 Court Officers	2	0.01%	11	0	11	0	11
135 1008915 Planning & Development	14	0.05%	75	0	75	2	77
136 1008918 Stop Violence Against Wome	2	0.01%	11	0	11	0	11
137 1008921 Patrol	147	0.57%	792	0	792	19	811
138 1008924 Warrants	1	0.00%	5	0	5	0	6
141 1008930 Forensics	55	0.21%	296	0	296	7	303
143 1008936 Special Teams	8	0.03%	43	0	43	1	44
144 1008937 Victim's Rights	5	0.02%	27	0	27	1	28
146 1008939 Batterer's Treatment	1	0.00%	5	0	5	0	6
147 1008940 Senior Cit. Awareness	2	0.01%	11	0	11	0	11
150 1008945 Internal Affairs	2	0.01%	11	0	11	0	11
151 1008948 Special Svcs	5	0.02%	27	0	27	1	28
152 1008950 Inmate Education	1	0.00%	5	0	5	0	6
153 1008951 Dare Donations	23	0.09%	124	0	124	3	127

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
154 1008952 Teen Academy - Sheriff	15	0.06%	\$81	\$0	\$81	\$2	\$83
155 1008953 Sexual Offender Registry	54	0.21%	291	0	291	7	298
156 1008954 Interest Earned-Inmates	11	0.04%	59	0	59	1	61
157 1008905 Donations/Sheriff-Target	1	0.00%	5	0	5	0	6
158 1008957 Auxiliary Svcs	2	0.01%	11	0	11	0	11
159 1008960 Correctional Facilities	155	0.60%	835	0	835	20	855
161 1008965 Explorer Post	14	0.05%	75	0	75	2	77
162 1008966 Wal-Mart Foundation	1	0.00%	5	0	5	0	6
163 1008967 Helen R McNabb Interch	7	0.03%	38	0	38	1	39
165 1008972 Medical Examiner	6	0.02%	32	0	32	1	33
166 1008980 Sheriff's Radio Rebanding	1	0.00%	5	0	5	0	6
167 1008985 Sheriff's K-9 Donations	1	0.00%	5	0	5	0	6
170 2350130 PW-Stormwater Mgmt	2	0.01%	11	0	11	0	11
171 2350135 Stormwater Ordiance Violatic	22	0.09%	118	0	118	3	121
172 2350210 PW-Highway & Bridge	76	0.29%	409	0	409	10	419
173 2350220 PW-Traffic Control	6	0.02%	32	0	32	1	33
176 2350410 PW-Engineering	3	0.01%	16	0	16	0	17
177 2350425 Subdivision Foreclosures	5	0.02%	27	0	27	1	28
179 50000(20&30) Vehicle Svc Ctr Fund	103	0.40%	555	0	555	13	568
180 5300010 Retirement Fund	44	0.17%	237	0	237	6	243
181 FD 105x General Grants Fund	825	3.19%	4,443	0	4,443	107	4,550
182 FD 200x Governmental Library Fund	306	1.18%	1,648	0	1,648	40	1,688
183 FD 205x Public Library Fund	202	0.78%	1,088	0	1,088	26	1,114
184 FD 210x Solid Waste Fund	213	0.82%	1,147	0	1,147	28	1,175
185 FD 215x Air Quality Fund	57	0.22%	307	0	307	7	314
186 FD 220x Hotel/Motel Fundwide	31	0.12%	167	0	167	4	171
188 FD 230x Drug Control Fund	333	1.29%	1,793	0	1,793	43	1,837
189 FD 300x Debt Service Fund	283	1.09%	1,524	0	1,524	37	1,561
190 FD 400x Capital Improvement Fund	44	0.17%	237	0	237	6	243
191 FD 410x Recreation Con Fundwide	21	0.08%	113	0	113	3	116
192 FD 425x Golf Course Fund	5	0.02%	27	0	27	1	28
194 FD 510x Mailroom Fund	24	0.09%	129	0	129	3	132
195 FD 520x Employees Benefit Fund	1,039	4.01%	5,595	0	5,595	135	5,730
197 FD 560x Tech Support Fund	4	0.02%	22	0	22	1	22
198 FD 570x Capital Leasing Fund	2	0.01%	11	0	11	0	11
199 FD 580x Self Insurance Fund	590	2.28%	3,177	0	3,177	77	3,254
200 FD 610x Municipal Sales Tax	46	0.18%	248	0	248	6	254
202 FD 905x Public Building Fund	2,043	7.89%	11,002	0	11,002	266	11,268
203 FD 910x Chancery Court Fund	438	1.69%	2,359	0	2,359	57	2,416
204 FD 915x Circuit/Civil	511	1.97%	2,752	0	2,752	67	2,818
205 FD 920x MPC Fund	861	3.33%	4,636	0	4,636	112	4,749
206 FD 925x E-911 Fund	707	2.73%	3,807	0	3,807	92	3,899

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
207 FD 930x GIS Fund	196	0.76%	\$1,055	\$0	\$1,055	\$26	\$1,081
208 FD 940x Animal Control Fund	1,407	5.44%	7,577	0	7,577	183	7,760
209 FD 950x Grt School Foundation FD	71	0.27%	382	0	382	9	392
210 FD 240x Gen Purpose School FD	3,444	13.31%	18,546	0	18,546	449	18,994
211 FD 245x School Project Fund	596	2.30%	3,209	0	3,209	78	3,287
212 FD 250x School Federal Projects	460	1.78%	2,477	0	2,477	60	2,537
213 FD 405x Physical Plant Upgrade	79	0.31%	425	0	425	10	436
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	25,879	100.00%	139,358	0	139,358	3,341	142,698
Direct Bills					0		0
TOTAL					139,358		142,698

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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	201	1,410	627	1,963	0	4,201
3 1000910 County Commission	245	1,579	709	4,253	22	6,809
4 1000920 Internal Audit	71	924	216	654	5	1,871
5 1003210 Law Department	778	3,264	2,669	3,381	43	10,134
6 1003310 County Mayor	361	2,383	1,387	2,189	65	6,385
7 1003320 ADA	24	681	270	218	5	1,199
8 1003610 Human Resources	282	2,014	1,018	3,895	350	7,559
9 1003910 Mail Room-Operating	30	718	191	436	0	1,375
10 1005415 Health Administration	311	2,915	1,158	2,812	743	7,939
12 1006010 Purchasing	268	1,638	720	2,746	176	5,549
13 1006020 Property Management	107	1,114	469	1,141	215	3,047
14 1006930 Auditing Contract	54	35	23	0	0	112
15 1007910 Information Technology	1,601	1,943	1,098	9,172	55	13,870
16 1007920 Records Management	139	1,076	394	1,245	127	2,981
17 1008903 Sheriff Administration	2,916	6,984	4,400	34,804	2,366	51,469
18 1009710 County Trustee	142	7,784	935	0	12,200	21,061
19 2350110 PW-Administration	157	3,725	2,180	918	811	7,791
20 54000(10&20&30) Risk Mngt Fund	493	3,197	2,017	1,325	320	7,353
21 1000010 Attorney General	835	3,092	2,096	11,782	160	17,964
22 1000020 Bad Check Unit	17	185	0	1,110	6	1,317
23 1000310 Circuit Court Clerk's Office	33	906	818	0	193	1,950
24 1000320 Civil Sessions Clerk's Office	39	624	453	0	243	1,359
25 1000330 IV-D Child Support Clerk	268	1,887	593	3,919	0	6,668
26 1000610 Probate Court	29	510	394	0	143	1,076
27 1000620 Chancery Court	78	812	658	0	237	1,786
28 1000915 Commission Discretionary	42	932	1,036	0	0	2,010
29 1000930 Codes Commission	3	56	46	0	0	104
30 1001210 County Clerk's Office	307	3,754	3,800	0	182	8,043
31 1001510 4th Circuit Court Clerk Office	45	788	658	0	243	1,734
32 1001520 Criminal Court Clerk's Office	100	2,526	2,105	0	976	5,708
33 1001530 Criminal Sessions Clerk Office	64	1,451	763	0	1,219	3,496
34 1001810 Election Commission	527	2,778	1,167	15,055	254	19,781
35 1002110 Circuit Court Judge's Office	36	211	189	0	0	436
36 1002120 4th Circuit Court Judges Offi	12	264	225	0	0	501
37 1002130 Criminal Court Judge's Office	56	369	297	0	0	722
38 1002140 General Sessions Court Judg	527	1,644	948	2,642	11	5,772
39 1002150 Jury Commission	99	24,179	26,313	224	0	50,815
40 1002410 Juvenile Court Judges	1,052	2,676	1,457	9,499	149	14,833
41 1002420 IV-D Referee Program	216	1,275	577	2,036	83	4,186
42 1002710 Juvenile Court-Clerk	217	3,274	1,333	2,155	1,120	8,098

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
43 1003010 Juvenile Svc Center	1,084	\$2,711	\$1,688	\$13,323	\$331	\$19,137
44 1003330 Legislative Delegation	21	659	98	224	0	1,002
45 1003350 Senior Summit	8	76	42	0	17	143
46 1003360 Read With Me	4	38	26	0	11	79
47 1003362 Family Justice Center	57	3	0	0	0	60
48 1003370 UT/Knox County Extension	118	434	342	0	0	894
49 1003372 Knox Co. Farmer Aid	7	6	3	0	6	21
50 1003380 Mayor's Education Summit	2,162	6	0	0	0	2,168
51 1004210 Probation Office	365	3,074	792	4,398	3,039	11,668
52 1004215 DUI Traffic School	0	67	33	0	61	161
53 1004510 Office of Neighborhoods	61	595	114	671	2,228	3,668
54 1004810 Park Maintenance	804	8,042	6,150	9,244	11	24,251
55 1004815 County Wide Rehab	39	431	235	0	0	704
56 1004820 Concord Complex Pool	0	6	3	0	0	9
57 1004825 U.S. Soccer Complex	1	9	10	0	0	19
58 1004830 Recreation Administration	363	2,362	1,160	2,818	689	7,393
59 1004835 Legacy Park	17	85	65	0	0	167
60 1004840 Park Improvement-Amusem	23	135	78	0	33	269
61 1004852 10 Mile Greenway Improvem	0	53	20	0	0	72
62 1005105 Dept of Community Develop	69	1,275	124	679	0	2,146
63 1005110 Community Services Agencii	1,044	613	629	0	6	2,291
64 1005115 Community Svcs	73	718	189	623	6	1,608
65 1005120 Indigents Asst (CAC/Pauper)	88	179	189	0	6	461
66 1005130 Economic and Dev Grants	536	185	147	0	0	867
67 1005135 John Tarleton Home	226	15	13	0	0	253
68 1005142 Senior Ctr & Volunteer Svcs	43	700	68	798	22	1,633
69 1005144 Halls Senior-Special Events	2	164	81	0	105	352
70 1005145 Frank Strang Senior Ctr	65	888	404	663	77	2,097
71 1005146 South Knox Senior Ctr	52	733	261	383	72	1,501
72 1005147 Halls Senior Ctr	50	753	270	271	99	1,445
73 1005148 Corryton Senior Ctr	46	642	205	367	44	1,305
74 1005149 Carter Senior Center	9	15	0	0	0	24
76 1005160 Veterans' Svcs	32	794	261	655	0	1,742
77 1005400 Support Services	1,179	2,585	1,841	6,737	6	12,348
78 1005403 Preventive Health Svcs	807	1,799	961	6,466	0	10,033
79 1005406 Dental Svcs	306	1,498	942	2,642	6	5,394
80 1005409 Emergency Medical Service	219	375	323	0	0	917
81 1005412 Food & Restaurant Inspectio	253	1,199	401	2,562	22	4,437
82 1005418 Health Clinics	0	12	3	0	0	15
83 1005421 Diagnostic Svcs	165	1,257	658	1,652	0	3,733
84 1005424 Medical & Dental - Indig Carr	1,778	2,430	2,562	0	61	6,830

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
86 1005430 Pediatric Care Svcs	292	\$856	\$313	\$2,993	\$6	\$4,460
87 1005433 Pharmacy	207	1,984	1,424	894	55	4,564
88 1005436 Primary Care Svcs	47	106	62	0	0	215
89 1005439 Animal Control	364	1,122	202	0	0	1,689
90 1005442 School Health Program	124	539	62	224	0	949
91 1005445 Social Svcs	146	906	358	2,155	0	3,565
92 1005448 Ground Water Svcs	143	847	163	1,692	0	2,846
93 1005451 Vector Control Svcs	56	618	72	663	6	1,414
94 1005454 Disease Surveillance & Inves	152	1,196	655	1,269	6	3,277
95 1005457 Vital Records	73	689	156	894	0	1,813
96 1005460 Women's Health Svcs	80	829	225	671	0	1,805
97 1005463 Community Health Svcs	212	1,360	779	2,227	0	4,578
98 1005465 Child Car Seat Program	3	29	20	0	17	68
99 1005467 Comm Health Serv Grant Ma	83	67	0	0	0	150
100 1005720 Finance & Commun-Schools	434	1,468	1,626	0	6	3,534
102 1006025 Inop Car Lot/Sale Junk Cars	2	106	98	0	33	238
103 1006310 Property and Liability Ins	6	29	29	0	0	65
104 1006605 Planning	247	15	0	0	0	262
105 1006610 GIS	224	35	0	0	0	259
106 1006615 Payments To Cities	45	15	13	0	0	73
107 1006620 Emergency Mangement	19	18	3	0	6	45
108 1006635 CAC	668	137,978	33	122,922	16,871	278,471
109 1006645 Oth Operating Transfers	0	138	0	0	0	138
110 1006910 Offical's Expense	8	9	3	0	0	20
111 1006920 Equipment	994	712	756	0	0	2,462
112 1006940 Cases Charged to County	274	38	39	0	0	351
113 1006950 Miscellaneous	264	431	430	0	0	1,125
115 1006970 KCDC Tax Increment	(29)	9	7	0	0	(14)
116 1006980 Emp Ben General Fund	27	3	0	0	0	30
117 1007210 Community Mediation Cente	30	88	98	0	0	216
118 1007510 Fire Prevention	248	2,207	1,343	2,163	110	6,071
119 1007520 Soil Conservation District	31	733	293	431	0	1,488
120 1007530 Codes Administration	432	6,410	587	4,255	9,288	20,971
121 1007535 Code Adm-Tedford Road Fir	98	29	33	0	0	160
122 1007710 Wastewater	15	79	88	0	0	182
123 1007720 Dirty Lot Ordinance	97	750	49	1,070	11	1,977
124 1008110 Sheriff's Dept Merit System	92	1,020	463	894	11	2,480
125 1008310 Property Assessor	779	1,785	694	7,743	44	11,045
126 1008320 Equalization Board	7	47	10	208	0	271
127 1008330 Digitized Mapping	79	604	0	1,014	0	1,697
128 1008510 Public Defender	535	3,493	2,757	7,982	248	15,017

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
129 1008710 Register of Deeds Office	75	\$727	\$691	\$0	\$17	\$1,509
130 1008720 Register of Deeds-Data Proc	23	152	98	0	61	333
131 1008900 Court Officers	27	539	453	0	11	1,031
132 1008906 Records & Communication	161	1,149	1,079	0	0	2,389
133 1008909 School Security	19	278	222	0	0	519
134 1008912 Training	84	1,413	1,043	0	0	2,539
135 1008915 Planning & Development	5	372	339	0	77	794
136 1008918 Stop Violence Against Wome	13	504	453	0	11	981
137 1008921 Patrol	7,514	9,604	7,740	77,582	811	103,251
138 1008924 Warrants	67	1,275	1,199	0	6	2,546
139 1008927 Detective	135	1,764	1,646	0	0	3,546
141 1008930 Forensics	19	788	636	0	303	1,746
142 1008933 Juvenile Division	5	223	196	0	0	423
143 1008936 Special Teams	17	369	280	0	44	710
144 1008937 Victim's Rights	0	85	55	0	28	168
145 1008938 Chaplain's Fund	0	9	7	0	0	15
146 1008939 Batterer's Treatment	0	6	0	0	6	11
147 1008940 Senior Cit. Awareness	0	15	3	0	11	29
149 1008942 Narcotics	120	1,638	1,509	0	0	3,267
150 1008945 Internal Affairs	9	495	414	0	11	930
151 1008948 Special Svcs	46	1,591	1,395	0	28	3,060
152 1008950 Inmate Education	0	3	0	0	6	8
153 1008951 Dare Donations	4	117	39	0	127	287
154 1008952 Teen Academy - Sheriff	2	132	65	0	83	282
155 1008953 Sexual Offender Registry	5	211	20	0	298	534
156 1008954 Interest Earned-Inmates	1	41	7	0	61	109
157 1008905 Donations/Sheriff-Target	0	3	0	0	6	8
158 1008957 Auxiliary Svcs	121	1,152	437	4,766	11	6,486
159 1008960 Correctional Facilities	8,453	14,062	12,449	92,876	855	128,695
160 1008963 Temporary Detention Faciliti	18	317	329	0	0	663
161 1008965 Explorer Post	1	59	7	0	77	143
162 1008966 Wal-Mart Foundation	0	6	0	0	6	12
163 1008967 Helen R McNabb Interch	54	47	26	0	39	165
164 1008969 Jail Commissary	172	1,782	1,206	1,557	0	4,716
165 1008972 Medical Examiner	273	1,360	593	2,251	33	4,510
166 1008980 Sheriff's Radio Rebanding	0	12	0	0	6	17
167 1008985 Sheriff's K-9 Donations	0	3	0	0	6	8
168 1009720 Property Sale	5	3	0	0	0	8
169 2350120 PW-Highway Project Mgmt	71	765	91	631	0	1,558
170 2350130 PW-Stormwater Mgmt	302	1,539	619	0	11	2,470
171 2350135 Stormwater Ordiance Violatic	0	64	0	3,105	121	3,291

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
172 2350210 PW-Highway & Bridge	2,657	\$5,387	\$4,282	\$16,604	\$419	\$29,349
173 2350220 PW-Traffic Control	285	6,360	6,225	1,557	33	14,459
174 2350310 Capital Outlay	80	38	42	0	0	160
175 2350320 Bridge Construction	18	32	33	0	0	83
176 2350410 PW-Engineering	151	938	261	1,341	17	2,707
177 2350425 Subdivision Foreclosures	0	21	0	0	28	48
179 50000(20&30) Vehicle Svc Ctr Fund	1,257	20,891	20,841	4,630	568	48,187
180 5300010 Retirement Fund	473	3,030	1,949	1,868	243	7,563
181 FD 105x General Grants Fund	3,674	31,638	9,370	29,583	4,550	78,814
182 FD 200x Governmental Library Fund	58	2,397	743	431	1,688	5,317
183 FD 205x Public Library Fund	4,264	10,633	8,278	45,564	1,114	69,853
184 FD 210x Solid Waste Fund	1,298	10,205	6,205	5,987	1,175	24,869
185 FD 215x Air Quality Fund	397	5,788	2,431	3,113	314	12,044
186 FD 220x Hotel/Motel Fundwide	2,020	463	225	902	171	3,781
187 FD 225x Fire District Fundwide	56	167	78	0	0	301
188 FD 230x Drug Control Fund	192	3,048	668	0	1,837	5,745
189 FD 300x Debt Service Fund	18,139	8,150	570	0	1,561	28,421
190 FD 400x Capital Improvement Fund	29,942	4,560	3,461	798	243	39,004
191 FD 410x Recreation Con Fundwide	117	255	39	0	116	527
192 FD 425x Golf Course Fund	5	141	52	0	28	226
193 FD 430x ADA Construction Fund	178	243	163	0	0	584
194 FD 510x Mailroom Fund	101	692	482	0	132	1,407
195 FD 520x Employees Benefit Fund	10,878	6,339	1,845	0	5,730	24,792
196 FD 550x Building Mnmt Fund	3,055	533	169	0	0	3,757
197 FD 560x Tech Support Fund	162	1,199	952	0	22	2,334
198 FD 570x Capital Leasing Fund	265	6,703	16	0	11	6,995
199 FD 580x Self Insurance Fund	3,118	2,538	183	0	3,254	9,092
200 FD 610x Municipal Sales Tax	13,692	302	114	0	254	14,361
201 FD 630x Juvenile Court Agency Fund	0	12	0	0	0	12
202 FD 905x Public Building Fund	0	14,337	0	27,093	11,268	52,697
203 FD 910x Chancery Court Fund	0	2,790	7	5,867	2,416	11,079
204 FD 915x Circuit/Civil	0	3,848	62	7,871	2,818	14,599
205 FD 920x MPC Fund	1,251	8,332	4,243	9,787	4,749	28,361
206 FD 925x E-911 Fund	2,175	10,756	5,338	17,625	3,899	39,793
207 FD 930x GIS Fund	342	2,992	899	2,028	1,081	7,342
208 FD 940x Animal Control Fund	718	12,248	5,856	10,736	7,760	37,318
209 FD 950x Grit School Foundation FD	2,386	7,183	4,514	224	392	14,698
210 FD 240x Gen Purpose School FD	122,792	124,165	84,245	0	18,994	350,197
211 FD 245x School Project Fund	3,424	10,952	5,788	0	3,287	23,452
212 FD 250x School Federal Projects	10,861	29,739	20,880	0	2,537	64,017
213 FD 405x Physical Plant Upgrade	23,065	4,176	3,878	0	436	31,555

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:11 1005710 Finance

ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
999 2nd Allocation Orphans	(0)	\$0	\$0	\$0	\$0	\$0
Total	313,935	713,488	342,475	713,488	142,698	2,226,084

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Purchasing Department (1006010)
Nature and Extent of Services

The Purchasing Department has primary responsibility for all procurement activities undertaken by all County departments. The Department monitors and ensures compliance to the Procurement Code of Knox County. Specific activities of the Department include:

- Processing requisitions
- Develop and issue bid/proposal documents
- Provide customer service and public relations to departments and vendors
- Contract administration
- Coordinate Purchasing Card (P-Card) program
- Coordinate supplier diversity initiative for companies doing business in Knox County

Costs for the Purchasing Department have been allocated as follows:

Purchasing Services – Costs are allocated based on the number of purchase orders processed per department.

P-Card Procurement – Costs are allocated based on the number of P-Card transactions processed per department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:12 1006010 Purchasing

A. DEPARTMENT COSTS

		Amount	General Admin	Purchasing	P-Card
Salaries	S1	\$563,185	\$168,956	\$354,807	\$39,423
<i>Salary % Split</i>			<i>30.00%</i>	<i>63.00%</i>	<i>7.00%</i>
Benefits	S	149,981	44,994	94,488	10,499
		713,166	213,950	449,295	49,922
SUPPLY & SERVICES COST					
Services	S	28,772	8,632	18,126	2,014
Supplies/Materials	S	9,435	2,830	5,944	660
Other Expenses	S	40,626	12,188	25,594	2,844
DEPARTMENT Cost Total		78,833	23,650	49,664	5,518
ADJUSTMENTS					
Total		791,999	237,600	498,959	55,440
General Admin Distribution			(237,600)	213,840	23,760
Grand Total		\$791,999		\$712,799	\$79,200

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:12 1006010 Purchasing

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
1 Equipment Use	\$3,015	\$0	\$2,713	\$302
Subtotal - Equipment Use	3,015	0	2,713	302
4 Audit Services	493	0	444	49
Subtotal - 1000920 Internal Audit	493	0	444	49
5 Contract Review	2,007	0	1,806	201
Subtotal - 1003210 Law Department	2,007	0	1,806	201
7 ADA/FMLA SVC	336	0	302	34
Subtotal - 1003320 ADA	336	0	302	34
8 Human Resources	4,268	0	3,841	427
8 Bright Start Wellness	204	0	184	20
Subtotal - 1003610 Human Resources	4,472	0	4,025	447
9 Mail Room	348	0	313	35
Subtotal - 1003910 Mail Room-Operat	348	0	313	35
11 Budget	262	0	236	26
11 Accounting	1,599	0	1,439	160
11 Accounts Payable	703	0	633	70
11 Payroll	2,680	0	2,412	268
11 Accounts Receivable	172	0	155	17
Subtotal - 1005710 Finance	5,416	0	4,874	542
13 Property Management	0	2,410	2,169	241
Subtotal - 1006020 Property Managen	0	2,410	2,169	241
14 General Fund Audit	0	678	610	68
Subtotal - 1006930 Auditing Contract	0	678	610	68
15 Network Support - County	0	1,475,688	1,328,119	147,569
15 Network Support - All Users	0	2,141,660	1,927,494	214,166
Subtotal - 1007910 Information Techn	0	3,617,348	3,255,613	361,735
16 Records Storage	0	7,654	6,889	765

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:12 1006010 Purchasing

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
Subtotal - 1007920 Records Managen	\$0	\$7,654	\$6,889	\$765
18 County Trustee	0	1,171	1,054	117
Subtotal - 1009710 County Trustee	0	1,171	1,054	117
20 Risk Overhead	0	1,209	1,088	121
Subtotal - 54000(10&20&30) Risk Mnc	0	1,209	1,088	121
4 Audit Services	0	18	16	2
Subtotal - 1000920 Internal Audit	0	18	16	2
5 Contract Review	0	62	56	6
Subtotal - 1003210 Law Department	0	62	56	6
7 ADA/FMLA SVC	0	17	15	2
Subtotal - 1003320 ADA	0	17	15	2
8 Human Resources	0	134	121	13
8 Bright Start Wellness	0	6	5	1
Subtotal - 1003610 Human Resources	0	140	126	14
9 Mail Room	0	16	14	2
Subtotal - 1003910 Mail Room-Operat	0	16	14	2
11 Budget	0	6	5	1
11 Accounting	0	39	35	4
11 Accounts Payable	0	17	15	2
11 Payroll	0	66	59	7
11 Accounts Receivable	0	4	4	0
Subtotal - 1005710 Finance	0	132	119	13
Total Incoming	16,087	3,630,855	3,282,247	364,695
			%90.00	%10.00
C. TOTAL ALLOCATED		\$4,438,941	\$3,995,046	\$443,895

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Purchasing Allocations

Dept:12 1006010 Purchasing

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	12	0.03%	\$202	\$0	\$202	\$0	\$202
3	1000910 County Commission	18	0.04%	303	0	303	0	303
4	1000920 Internal Audit	6	0.01%	101	0	101	0	101
5	1003210 Law Department	37	0.09%	623	0	623	0	623
6	1003310 County Mayor	14	0.03%	236	0	236	0	236
7	1003320 ADA	29	0.07%	488	0	488	0	488
8	1003610 Human Resources	153	0.35%	2,576	0	2,576	0	2,576
9	1003910 Mail Room-Operating	3	0.01%	51	0	51	0	51
10	1005415 Health Administration	22	0.05%	370	0	370	0	370
11	1005710 Finance	284	0.66%	4,782	0	4,782	0	4,782
13	1006020 Property Management	51	0.12%	859	0	859	3,911	4,770
14	1006930 Auditing Contract	1	0.00%	17	0	17	77	94
15	1007910 Information Technology	138	0.32%	2,324	0	2,324	10,583	12,907
16	1007920 Records Management	35	0.08%	589	0	589	2,684	3,273
17	1008903 Sheriff Administration	78	0.18%	1,313	0	1,313	5,982	7,295
18	1009710 County Trustee	57	0.13%	960	0	960	4,371	5,331
19	2350110 PW-Administration	6	0.01%	101	0	101	460	561
20	54000(10&20&30) Risk Mngt Fund	324	0.75%	5,456	0	5,456	24,847	30,303
21	1000010 Attorney General	44	0.10%	741	0	741	3,374	4,115
23	1000310 Circuit Court Clerk's Office	136	0.31%	2,290	0	2,290	10,430	12,720
24	1000320 Civil Sessions Clerk's Office	68	0.16%	1,145	0	1,145	5,215	6,360
25	1000330 IV-D Child Support Clerk	114	0.26%	1,920	0	1,920	8,742	10,662
26	1000610 Probate Court	85	0.20%	1,431	0	1,431	6,519	7,950
27	1000620 Chancery Court	103	0.24%	1,734	0	1,734	7,899	9,633
30	1001210 County Clerk's Office	62	0.14%	1,044	0	1,044	4,755	5,799
31	1001510 4th Circuit Court Clerk Office	40	0.09%	674	0	674	3,068	3,741
32	1001520 Criminal Court Clerk's Office	22	0.05%	370	0	370	1,687	2,058
33	1001530 Criminal Sessions Clerk Offic	10	0.02%	168	0	168	767	935
34	1001810 Election Commission	5	0.01%	84	0	84	383	468
35	1002110 Circuit Court Judge's Office	11	0.03%	185	0	185	844	1,029
36	1002120 4th Circuit Court Judges Offi	34	0.08%	573	0	573	2,607	3,180
37	1002130 Criminal Court Judge's Office	74	0.17%	1,246	0	1,246	5,675	6,921
38	1002140 General Sessions Court Judg	156	0.36%	2,627	0	2,627	11,963	14,590
39	1002150 Jury Commission	3	0.01%	51	0	51	230	281
40	1002410 Juvenile Court Judges	170	0.39%	2,863	0	2,863	13,037	15,900
41	1002420 IV-D Referee Program	33	0.08%	556	0	556	2,531	3,086
42	1002710 Juvenile Court-Clerk	158	0.37%	2,661	0	2,661	12,117	14,777
43	1003010 Juvenile Svc Center	388	0.90%	6,534	0	6,534	29,755	36,289
44	1003330 Legislative Delegation	16	0.04%	269	0	269	1,227	1,496
45	1003350 Senior Summit	4	0.01%	67	0	67	307	374
51	1004210 Probation Office	106	0.25%	1,785	0	1,785	8,129	9,914
54	1004810 Park Maintenance	49	0.11%	825	0	825	3,758	4,583

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Purchasing Allocations

Dept:12 1006010 Purchasing

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 1004815 County Wide Rehab	19	0.04%	\$320	\$0	\$320	\$1,457	\$1,777
57 1004825 U.S. Soccer Complex	1	0.00%	17	0	17	77	94
58 1004830 Recreation Administration	45	0.10%	758	0	758	3,451	4,209
60 1004840 Park Improvement-Amusem	18	0.04%	303	0	303	1,380	1,684
62 1005105 Dept of Community Develop	35	0.08%	589	0	589	2,684	3,273
68 1005142 Senior Ctr & Volunteer Svcs	7	0.02%	118	0	118	537	655
70 1005145 Frank Strang Senior Ctr	97	0.22%	1,633	0	1,633	7,439	9,072
71 1005146 South Knox Senior Ctr	97	0.22%	1,633	0	1,633	7,439	9,072
72 1005147 Halls Senior Ctr	49	0.11%	825	0	825	3,758	4,583
73 1005148 Corryton Senior Ctr	42	0.10%	707	0	707	3,221	3,928
76 1005160 Veterans' Svcs	27	0.06%	455	0	455	2,071	2,525
77 1005400 Support Services	592	1.37%	9,969	0	9,969	45,400	55,368
78 1005403 Preventive Health Svcs	22	0.05%	370	0	370	1,687	2,058
79 1005406 Dental Svcs	36	0.08%	606	0	606	2,761	3,367
80 1005409 Emergency Medical Service	12	0.03%	202	0	202	920	1,122
81 1005412 Food & Restaurant Inspectio	66	0.15%	1,111	0	1,111	5,061	6,173
83 1005421 Diagnostic Svcs	49	0.11%	825	0	825	3,758	4,583
86 1005430 Pediatric Care Svcs	66	0.15%	1,111	0	1,111	5,061	6,173
87 1005433 Pharmacy	14	0.03%	236	0	236	1,074	1,309
91 1005445 Social Svcs	8	0.02%	135	0	135	614	748
92 1005448 Ground Water Svcs	30	0.07%	505	0	505	2,301	2,806
93 1005451 Vector Control Svcs	7	0.02%	118	0	118	537	655
94 1005454 Disease Surveillance & Inves	11	0.03%	185	0	185	844	1,029
95 1005457 Vital Records	2	0.00%	34	0	34	153	187
96 1005460 Women's Health Svcs	15	0.03%	253	0	253	1,150	1,403
97 1005463 Community Health Svcs	40	0.09%	674	0	674	3,068	3,741
98 1005465 Child Car Seat Program	11	0.03%	185	0	185	844	1,029
102 1006025 Inop Car Lot/Sale Junk Cars	3	0.01%	51	0	51	230	281
103 1006310 Property and Liability Ins	1	0.00%	17	0	17	77	94
108 1006635 CAC	2,263	5.24%	38,108	0	38,108	173,546	211,653
111 1006920 Equipment	454	1.05%	7,645	0	7,645	34,817	42,462
113 1006950 Miscellaneous	1	0.00%	17	0	17	77	94
118 1007510 Fire Prevention	13	0.03%	219	0	219	997	1,216
119 1007520 Soil Conservation District	2	0.00%	34	0	34	153	187
120 1007530 Codes Administration	65	0.15%	1,095	0	1,095	4,985	6,079
121 1007535 Code Adm-Tedford Road Fir	3	0.01%	51	0	51	230	281
123 1007720 Dirty Lot Ordinance	1	0.00%	17	0	17	77	94
124 1008110 Sheriff's Dept Merit System	13	0.03%	219	0	219	997	1,216
125 1008310 Property Assessor	9	0.02%	152	0	152	690	842
128 1008510 Public Defender	50	0.12%	842	0	842	3,834	4,676
129 1008710 Register of Deeds Office	42	0.10%	707	0	707	3,221	3,928
130 1008720 Register of Deeds-Data Proc	22	0.05%	370	0	370	1,687	2,058

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Purchasing Allocations

Dept:12 1006010 Purchasing

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 1008900 Court Officers	13	0.03%	\$219	\$0	\$219	\$997	\$1,216
132 1008906 Records & Communication	34	0.08%	573	0	573	2,607	3,180
134 1008912 Training	109	0.25%	1,835	0	1,835	8,359	10,195
135 1008915 Planning & Development	4	0.01%	67	0	67	307	374
136 1008918 Stop Violence Against Women	8	0.02%	135	0	135	614	748
137 1008921 Patrol	221	0.51%	3,722	0	3,722	16,948	20,670
138 1008924 Warrants	62	0.14%	1,044	0	1,044	4,755	5,799
139 1008927 Detective	59	0.14%	994	0	994	4,525	5,518
141 1008930 Forensics	72	0.17%	1,212	0	1,212	5,522	6,734
142 1008933 Juvenile Division	2	0.00%	34	0	34	153	187
143 1008936 Special Teams	49	0.11%	825	0	825	3,758	4,583
149 1008942 Narcotics	57	0.13%	960	0	960	4,371	5,331
150 1008945 Internal Affairs	6	0.01%	101	0	101	460	561
151 1008948 Special Svcs	86	0.20%	1,448	0	1,448	6,595	8,043
153 1008951 Dare Donations	52	0.12%	876	0	876	3,988	4,863
155 1008953 Sexual Offender Registry	1	0.00%	17	0	17	77	94
156 1008954 Interest Earned-Inmates	6	0.01%	101	0	101	460	561
158 1008957 Auxiliary Svcs	4	0.01%	67	0	67	307	374
159 1008960 Correctional Facilities	2,949	6.83%	49,659	0	49,659	226,154	275,813
160 1008963 Temporary Detention Facilities	13	0.03%	219	0	219	997	1,216
164 1008969 Jail Commissary	2,014	4.66%	33,915	0	33,915	154,450	188,365
165 1008972 Medical Examiner	4	0.01%	67	0	67	307	374
170 2350130 PW-Stormwater Mgmt	10	0.02%	168	0	168	767	935
172 2350210 PW-Highway & Bridge	239	0.55%	4,025	0	4,025	18,329	22,353
173 2350220 PW-Traffic Control	166	0.38%	2,795	0	2,795	12,730	15,526
174 2350310 Capital Outlay	3	0.01%	51	0	51	230	281
175 2350320 Bridge Construction	2	0.00%	34	0	34	153	187
176 2350410 PW-Engineering	4	0.01%	67	0	67	307	374
179 50000(20&30) Vehicle Svc Ctr Fund	401	0.93%	6,753	0	6,753	30,752	37,505
180 5300010 Retirement Fund	7	0.02%	118	0	118	537	655
181 FD 105x General Grants Fund	812	1.88%	13,674	0	13,674	62,271	75,945
182 FD 200x Governmental Library Fund	8	0.02%	135	0	135	614	748
183 FD 205x Public Library Fund	1,223	2.83%	20,595	0	20,595	93,790	114,384
184 FD 210x Solid Waste Fund	14	0.03%	236	0	236	1,074	1,309
185 FD 215x Air Quality Fund	305	0.71%	5,136	0	5,136	23,390	28,526
188 FD 230x Drug Control Fund	191	0.44%	3,216	0	3,216	14,647	17,864
190 FD 400x Capital Improvement Fund	162	0.38%	2,728	0	2,728	12,424	15,152
192 FD 425x Golf Course Fund	9	0.02%	152	0	152	690	842
193 FD 430x ADA Construction Fund	4	0.01%	67	0	67	307	374
194 FD 510x Mailroom Fund	3	0.01%	51	0	51	230	281
197 FD 560x Tech Support Fund	183	0.42%	3,082	0	3,082	14,034	17,116
198 FD 570x Capital Leasing Fund	4	0.01%	67	0	67	307	374

Knox County, TN
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Fiscal Year 2008
 1/12/2010
 Dept:12 1006010 Purchasing

Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 FD 920x MPC Fund	116	0.27%	\$1,953	\$0	\$1,953	\$8,896	\$10,849
206 FD 925x E-911 Fund	115	0.27%	1,937	0	1,937	8,819	10,756
207 FD 930x GIS Fund	41	0.09%	690	0	690	3,144	3,835
208 FD 940x Animal Control Fund	383	0.89%	6,449	0	6,449	29,372	35,821
209 FD 950x Grt School Foundation FD	1,396	3.23%	23,508	0	23,508	107,057	130,565
210 FD 240x Gen Purpose School FD	14,243	32.98%	239,844	0	239,844	1,092,273	1,332,116
211 FD 245x School Project Fund	1,657	3.84%	27,903	0	27,903	127,073	154,976
212 FD 250x School Federal Projects	6,890	15.95%	116,024	0	116,024	528,383	644,407
213 FD 405x Physical Plant Upgrade	1,254	2.90%	21,117	0	21,117	96,167	117,284
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	43,189	100.00%	727,277	0	727,277	3,267,769	3,995,046
Direct Bills					0		0
TOTAL					727,277		3,995,046

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P-Card Allocations

Dept:12 1006010 Purchasing

	Number of P-Card Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000910 County Commission	26	0.27%	\$216	\$0	\$216	\$0	\$216
4 1000920 Internal Audit	45	0.46%	375	0	375	0	375
5 1003210 Law Department	43	0.44%	358	0	358	0	358
6 1003310 County Mayor	29	0.30%	241	0	241	0	241
10 1005415 Health Administration	405	4.17%	3,371	0	3,371	0	3,371
15 1007910 Information Technology	69	0.71%	574	0	574	2,735	3,309
17 1008903 Sheriff Administration	2,414	24.87%	20,094	0	20,094	95,687	115,781
18 1009710 County Trustee	97	1.00%	807	0	807	3,845	4,652
21 1000010 Attorney General	57	0.59%	474	0	474	2,259	2,734
30 1001210 County Clerk's Office	89	0.92%	741	0	741	3,528	4,269
32 1001520 Criminal Court Clerk's Office	27	0.28%	225	0	225	1,070	1,295
34 1001810 Election Commission	159	1.64%	1,324	0	1,324	6,302	7,626
37 1002130 Criminal Court Judge's Office	5	0.05%	42	0	42	198	240
38 1002140 General Sessions Court Judge	2	0.02%	17	0	17	79	96
43 1003010 Juvenile Svc Center	122	1.26%	1,016	0	1,016	4,836	5,851
48 1003370 UT/Knox County Extension	42	0.43%	350	0	350	1,665	2,014
58 1004830 Recreation Administration	1,090	11.23%	9,073	0	9,073	43,206	52,279
105 1006610 GIS	128	1.32%	1,065	0	1,065	5,074	6,139
108 1006635 CAC	265	2.73%	2,206	0	2,206	10,504	12,710
124 1008110 Sheriff's Dept Merit System	19	0.20%	158	0	158	753	911
125 1008310 Property Assessor	6	0.06%	50	0	50	238	288
129 1008710 Register of Deeds Office	69	0.71%	574	0	574	2,735	3,309
165 1008972 Medical Examiner	32	0.33%	266	0	266	1,268	1,535
176 2350410 PW-Engineering	686	7.07%	5,710	0	5,710	27,192	32,902
179 50000(20&30) Vehicle Svc Ctr Fund	497	5.12%	4,137	0	4,137	19,700	23,837
180 5300010 Retirement Fund	62	0.64%	516	0	516	2,458	2,974
181 FD 105x General Grants Fund	46	0.47%	383	0	383	1,823	2,206
182 FD 200x Governmental Library Fund	1,136	11.70%	9,456	0	9,456	45,029	54,485
184 FD 210x Solid Waste Fund	300	3.09%	2,497	0	2,497	11,891	14,389
185 FD 215x Air Quality Fund	1,581	16.29%	13,160	0	13,160	62,668	75,828
205 FD 920x MPC Fund	64	0.66%	533	0	533	2,537	3,070
206 FD 925x E-911 Fund	34	0.35%	283	0	283	1,348	1,631
208 FD 940x Animal Control Fund	62	0.64%	516	0	516	2,458	2,974
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	9,708	100.00%	80,809	0	80,809	363,086	443,895
Direct Bills					0		0
TOTAL					80,809		443,895

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:12 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	202	0	202
3 1000910 County Commission	303	216	520
4 1000920 Internal Audit	101	375	476
5 1003210 Law Department	623	358	981
6 1003310 County Mayor	236	241	477
7 1003320 ADA	488	0	488
8 1003610 Human Resources	2,576	0	2,576
9 1003910 Mail Room-Operating	51	0	51
10 1005415 Health Administration	370	3,371	3,742
11 1005710 Finance	4,782	0	4,782
13 1006020 Property Management	4,770	0	4,770
14 1006930 Auditing Contract	94	0	94
15 1007910 Information Technology	12,907	3,309	16,216
16 1007920 Records Management	3,273	0	3,273
17 1008903 Sheriff Administration	7,295	115,781	123,076
18 1009710 County Trustee	5,331	4,652	9,983
19 2350110 PW-Administration	561	0	561
20 54000(10&20&30) Risk Mngt Fund	30,303	0	30,303
21 1000010 Attorney General	4,115	2,734	6,849
23 1000310 Circuit Court Clerk's Office	12,720	0	12,720
24 1000320 Civil Sessions Clerk's Office	6,360	0	6,360
25 1000330 IV-D Child Support Clerk	10,662	0	10,662
26 1000610 Probate Court	7,950	0	7,950
27 1000620 Chancery Court	9,633	0	9,633
30 1001210 County Clerk's Office	5,799	4,269	10,067
31 1001510 4th Circuit Court Clerk Office	3,741	0	3,741
32 1001520 Criminal Court Clerk's Office	2,058	1,295	3,353
33 1001530 Criminal Sessions Clerk Offic	935	0	935
34 1001810 Election Commission	468	7,626	8,094
35 1002110 Circuit Court Judge's Office	1,029	0	1,029
36 1002120 4th Circuit Court Judges Offi	3,180	0	3,180
37 1002130 Criminal Court Judge's Office	6,921	240	7,161
38 1002140 General Sessions Court Judg	14,590	96	14,686
39 1002150 Jury Commission	281	0	281
40 1002410 Juvenile Court Judges	15,900	0	15,900
41 1002420 IV-D Referee Program	3,086	0	3,086
42 1002710 Juvenile Court-Clerk	14,777	0	14,777
43 1003010 Juvenile Svc Center	36,289	5,851	42,140
44 1003330 Legislative Delegation	1,496	0	1,496
45 1003350 Senior Summit	374	0	374

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:12 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
48 1003370 UT/Knox County Extension	0	\$2,014	\$2,014
51 1004210 Probation Office	9,914	0	9,914
54 1004810 Park Maintenance	4,583	0	4,583
55 1004815 County Wide Rehab	1,777	0	1,777
57 1004825 U.S. Soccer Complex	94	0	94
58 1004830 Recreation Administration	4,209	52,279	56,488
60 1004840 Park Improvement-Amusem	1,684	0	1,684
62 1005105 Dept of Community Develop	3,273	0	3,273
68 1005142 Senior Ctr & Volunteer Svcs	655	0	655
70 1005145 Frank Strang Senior Ctr	9,072	0	9,072
71 1005146 South Knox Senior Ctr	9,072	0	9,072
72 1005147 Halls Senior Ctr	4,583	0	4,583
73 1005148 Corryton Senior Ctr	3,928	0	3,928
76 1005160 Veterans' Svcs	2,525	0	2,525
77 1005400 Support Services	55,368	0	55,368
78 1005403 Preventive Health Svcs	2,058	0	2,058
79 1005406 Dental Svcs	3,367	0	3,367
80 1005409 Emergency Medical Service	1,122	0	1,122
81 1005412 Food & Restaurant Inspectio	6,173	0	6,173
83 1005421 Diagnostic Svcs	4,583	0	4,583
86 1005430 Pediatric Care Svcs	6,173	0	6,173
87 1005433 Pharmacy	1,309	0	1,309
91 1005445 Social Svcs	748	0	748
92 1005448 Ground Water Svcs	2,806	0	2,806
93 1005451 Vector Control Svcs	655	0	655
94 1005454 Disease Surveillance & Inves	1,029	0	1,029
95 1005457 Vital Records	187	0	187
96 1005460 Women's Health Svcs	1,403	0	1,403
97 1005463 Community Health Svcs	3,741	0	3,741
98 1005465 Child Car Seat Program	1,029	0	1,029
102 1006025 Inop Car Lot/Sale Junk Cars	281	0	281
103 1006310 Property and Liability Ins	94	0	94
105 1006610 GIS	0	6,139	6,139
108 1006635 CAC	211,653	12,710	224,363
111 1006920 Equipment	42,462	0	42,462
113 1006950 Miscellaneous	94	0	94
118 1007510 Fire Prevention	1,216	0	1,216
119 1007520 Soil Conservation District	187	0	187
120 1007530 Codes Administration	6,079	0	6,079
121 1007535 Code Adm-Tedford Road Fir	281	0	281
123 1007720 Dirty Lot Ordinance	94	0	94

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:12 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
124 1008110 Sheriff's Dept Merit System	1,216	\$911	\$2,127
125 1008310 Property Assessor	842	288	1,130
128 1008510 Public Defender	4,676	0	4,676
129 1008710 Register of Deeds Office	3,928	3,309	7,238
130 1008720 Register of Deeds-Data Proc	2,058	0	2,058
131 1008900 Court Officers	1,216	0	1,216
132 1008906 Records & Communication	3,180	0	3,180
134 1008912 Training	10,195	0	10,195
135 1008915 Planning & Development	374	0	374
136 1008918 Stop Violence Against Women	748	0	748
137 1008921 Patrol	20,670	0	20,670
138 1008924 Warrants	5,799	0	5,799
139 1008927 Detective	5,518	0	5,518
141 1008930 Forensics	6,734	0	6,734
142 1008933 Juvenile Division	187	0	187
143 1008936 Special Teams	4,583	0	4,583
149 1008942 Narcotics	5,331	0	5,331
150 1008945 Internal Affairs	561	0	561
151 1008948 Special Svcs	8,043	0	8,043
153 1008951 Dare Donations	4,863	0	4,863
155 1008953 Sexual Offender Registry	94	0	94
156 1008954 Interest Earned-Inmates	561	0	561
158 1008957 Auxiliary Svcs	374	0	374
159 1008960 Correctional Facilities	275,813	0	275,813
160 1008963 Temporary Detention Facilities	1,216	0	1,216
164 1008969 Jail Commissary	188,365	0	188,365
165 1008972 Medical Examiner	374	1,535	1,909
170 2350130 PW-Stormwater Mgmt	935	0	935
172 2350210 PW-Highway & Bridge	22,353	0	22,353
173 2350220 PW-Traffic Control	15,526	0	15,526
174 2350310 Capital Outlay	281	0	281
175 2350320 Bridge Construction	187	0	187
176 2350410 PW-Engineering	374	32,902	33,276
179 50000(20&30) Vehicle Svc Ctr Fund	37,505	23,837	61,342
180 5300010 Retirement Fund	655	2,974	3,628
181 FD 105x General Grants Fund	75,945	2,206	78,151
182 FD 200x Governmental Library Fund	748	54,485	55,233
183 FD 205x Public Library Fund	114,384	0	114,384
184 FD 210x Solid Waste Fund	1,309	14,389	15,698
185 FD 215x Air Quality Fund	28,526	75,828	104,354
188 FD 230x Drug Control Fund	17,864	0	17,864

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:12 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
190 FD 400x Capital Improvement Fund	15,152	\$0	\$15,152
192 FD 425x Golf Course Fund	842	0	842
193 FD 430x ADA Construction Fund	374	0	374
194 FD 510x Mailroom Fund	281	0	281
197 FD 560x Tech Support Fund	17,116	0	17,116
198 FD 570x Capital Leasing Fund	374	0	374
205 FD 920x MPC Fund	10,849	3,070	13,919
206 FD 925x E-911 Fund	10,756	1,631	12,386
207 FD 930x GIS Fund	3,835	0	3,835
208 FD 940x Animal Control Fund	35,821	2,974	38,795
209 FD 950x Grt School Foundation FD	130,565	0	130,565
210 FD 240x Gen Purpose School FD	1,332,116	0	1,332,116
211 FD 245x School Project Fund	154,976	0	154,976
212 FD 250x School Federal Projects	644,407	0	644,407
213 FD 405x Physical Plant Upgrade	117,284	0	117,284
999 2nd Allocation Orphans	0	0	0
Total	3,995,046	443,895	4,438,941

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Property Management Department (1006020)
Nature and Extent of Services

The Property Management Department has primary responsibility for managing and reporting the status of fixed assets for all County departments. The department maintains up-to-date inventories of property, disposes of surplus property, and delivers warehoused supply requests when needed. Primary activities include:

- Re-utilization and disposal of surplus property
- Maintain inventory of personal and real property

Costs for the Property Management Department have been allocated as follows:

Fixed Assets – Costs are allocated based on the number of fixed assets maintained per department as reported in the inventory system.

Schools Buying – Costs are allocated 100% to Schools.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:13 1006020 Property Management

		Amount	General Admin	Property Management	Schools Buying
Salaries	S1	\$173,335	\$41,600	\$112,668	\$19,067
<i>Salary % Split</i>			<i>24.00%</i>	<i>65.00%</i>	<i>11.00%</i>
Benefits	S	46,196	11,087	30,027	5,082
		219,531	52,687	142,695	24,149
SUPPLY & SERVICES COST					
Services	S	4,476	1,074	2,909	492
Supplies/Materials	S	6,075	1,458	3,949	668
Other Expense	S	85,630	20,551	55,660	9,419
DEPARTMENT Cost Total		96,181	23,083	62,518	10,579
ADJUSTMENTS					
Total		315,712	75,770	205,213	34,728
General Admin Distribution			(75,770)	64,803	10,967
Grand Total		\$315,711		\$270,016	\$45,695

Knox County, TN
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Fiscal Year 2008
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B. INCOMING COSTS - (Default Spread Expense%)

Dept:13 1006020 Property Management

Department	First Incoming	Second Incoming	Property Management	Schools Buying
1 Equipment Use	\$398	\$0	\$340	\$58
Subtotal - Equipment Use	398	0	340	58
4 Audit Services	335	0	287	48
Subtotal - 1000920 Internal Audit	335	0	287	48
5 Contract Review	800	0	684	116
Subtotal - 1003210 Law Department	800	0	684	116
7 ADA/FMLA SVC	175	0	150	25
Subtotal - 1003320 ADA	175	0	150	25
8 Human Resources	2,227	0	1,905	322
8 Bright Start Wellness	107	0	92	15
Subtotal - 1003610 Human Resources	2,334	0	1,996	338
9 Mail Room	10	0	9	1
Subtotal - 1003910 Mail Room-Operat	10	0	9	1
11 Budget	104	0	89	15
11 Accounting	1,087	0	930	157
11 Accounts Payable	458	0	392	66
11 Payroll	1,114	0	953	161
11 Accounts Receivable	210	0	180	30
Subtotal - 1005710 Finance	2,973	0	2,543	430
12 Purchasing	859	0	735	124
Subtotal - 1006010 Purchasing	859	0	735	124
14 General Fund Audit	0	461	394	67
Subtotal - 1006930 Auditing Contract	0	461	394	67
15 Network Support - County	0	1,473	1,260	213
15 Network Support - All Users	0	2,138	1,829	309
Subtotal - 1007910 Information Techn	0	3,611	3,088	523
18 County Trustee	0	796	681	115

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B. INCOMING COSTS - (Default Spread Expense%)

Dept:13 1006020 Property Management

Department	First Incoming	Second Incoming	Property Management	Schools Buying
Subtotal - 1009710 County Trustee	\$0	\$796	\$681	\$115
20 Risk Overhead	0	60	51	9
Subtotal - 54000(10&20&30) Risk Mng	0	60	51	9
4 Audit Services	0	12	10	2
Subtotal - 1000920 Internal Audit	0	12	10	2
5 Contract Review	0	25	21	4
Subtotal - 1003210 Law Department	0	25	21	4
7 ADA/FMLA SVC	0	9	8	1
Subtotal - 1003320 ADA	0	9	8	1
8 Human Resources	0	70	60	10
8 Bright Start Wellness	0	3	3	0
Subtotal - 1003610 Human Resources	0	73	62	11
9 Mail Room	0	0	0	0
Subtotal - 1003910 Mail Room-Operat	0	0	0	0
11 Budget	0	3	3	0
11 Accounting	0	27	23	4
11 Accounts Payable	0	11	9	2
11 Payroll	0	27	23	4
11 Accounts Receivable	0	5	4	1
Subtotal - 1005710 Finance	0	73	62	11
12 Purchasing	0	3,911	3,345	566
Subtotal - 1006010 Purchasing	0	3,911	3,345	566
Total Incoming	7,884	9,031	14,467 %85.53	2,448 %14.47
C. TOTAL ALLOCATED		\$332,626	\$284,483	\$48,143

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Property Management Allocations

Dept:13 1006020 Property Management

	Number of Fixed Asset Items by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	120	1.71%	\$4,742	\$0	\$4,742	\$0	\$4,742
3 1000910 County Commission	39	0.56%	1,541	0	1,541	0	1,541
5 1003210 Law Department	36	0.51%	1,423	0	1,423	0	1,423
6 1003310 County Mayor	33	0.47%	1,304	0	1,304	0	1,304
7 1003320 ADA	2	0.03%	79	0	79	0	79
8 1003610 Human Resources	75	1.07%	2,964	0	2,964	0	2,964
9 1003910 Mail Room-Operating	1	0.01%	40	0	40	0	40
10 1005415 Health Administration	415	5.93%	16,399	0	16,399	0	16,399
11 1005710 Finance	86	1.23%	3,398	0	3,398	0	3,398
12 1006010 Purchasing	61	0.87%	2,410	0	2,410	0	2,410
15 1007910 Information Technology	228	3.26%	9,009	0	9,009	287	9,296
16 1007920 Records Management	34	0.49%	1,343	0	1,343	43	1,386
17 1008903 Sheriff Administration	1,384	19.76%	54,688	0	54,688	1,742	56,430
18 1009710 County Trustee	82	1.17%	3,240	0	3,240	103	3,343
19 2350110 PW-Administration	236	3.37%	9,325	0	9,325	297	9,622
20 54000(10&20&30) Risk Mngt Fund	3	0.04%	119	0	119	4	122
21 1000010 Attorney General	212	3.03%	8,377	0	8,377	267	8,644
23 1000310 Circuit Court Clerk's Office	58	0.83%	2,292	0	2,292	73	2,365
25 1000330 IV-D Child Support Clerk	1	0.01%	40	0	40	1	41
26 1000610 Probate Court	17	0.24%	672	0	672	21	693
27 1000620 Chancery Court	59	0.84%	2,331	0	2,331	74	2,406
30 1001210 County Clerk's Office	153	2.18%	6,046	0	6,046	193	6,238
31 1001510 4th Circuit Court Clerk Office	34	0.49%	1,343	0	1,343	43	1,386
32 1001520 Criminal Court Clerk's Office	138	1.97%	5,453	0	5,453	174	5,627
34 1001810 Election Commission	367	5.24%	14,502	0	14,502	462	14,964
35 1002110 Circuit Court Judge's Office	9	0.13%	356	0	356	11	367
36 1002120 4th Circuit Court Judges Office	1	0.01%	40	0	40	1	41
37 1002130 Criminal Court Judge's Office	27	0.39%	1,067	0	1,067	34	1,101
38 1002140 General Sessions Court Judge	94	1.34%	3,714	0	3,714	118	3,833
39 1002150 Jury Commission	4	0.06%	158	0	158	5	163
42 1002710 Juvenile Court-Clerk	105	1.50%	4,149	0	4,149	132	4,281
43 1003010 Juvenile Svc Center	25	0.36%	988	0	988	31	1,019
44 1003330 Legislative Delegation	8	0.11%	316	0	316	10	326
48 1003370 UT/Knox County Extension	17	0.24%	672	0	672	21	693
51 1004210 Probation Office	19	0.27%	751	0	751	24	775
58 1004830 Recreation Administration	14	0.20%	553	0	553	18	571
67 1005135 John Tarleton Home	1,463	20.89%	57,810	0	57,810	1,842	59,651
76 1005160 Veterans' Svcs	3	0.04%	119	0	119	4	122
80 1005409 Emergency Medical Service	14	0.20%	553	0	553	18	571
89 1005439 Animal Control	18	0.26%	711	0	711	23	734
101 1005950 Credit Union	1	0.01%	40	0	40	1	41
118 1007510 Fire Prevention	33	0.47%	1,304	0	1,304	42	1,346

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Dept:13 1006020 Property Management

Property Management Allocations

	Number of Fixed Asset Items by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 1007520 Soil Conservation District	3	0.04%	\$119	\$0	\$119	\$4	\$122
120 1007530 Codes Administration	48	0.69%	1,897	0	1,897	60	1,957
124 1008110 Sheriff's Dept Merit System	14	0.20%	553	0	553	18	571
125 1008310 Property Assessor	93	1.33%	3,675	0	3,675	117	3,792
126 1008320 Equalization Board	21	0.30%	830	0	830	26	856
128 1008510 Public Defender	3	0.04%	119	0	119	4	122
129 1008710 Register of Deeds Office	94	1.34%	3,714	0	3,714	118	3,833
130 1008720 Register of Deeds-Data Proc	19	0.27%	751	0	751	24	775
131 1008900 Court Officers	1	0.01%	40	0	40	1	41
142 1008933 Juvenile Division	1	0.01%	40	0	40	1	41
165 1008972 Medical Examiner	7	0.10%	277	0	277	9	285
172 2350210 PW-Highway & Bridge	1	0.01%	40	0	40	1	41
176 2350410 PW-Engineering	10	0.14%	395	0	395	13	408
180 5300010 Retirement Fund	22	0.31%	869	0	869	28	897
181 FD 105x General Grants Fund	4	0.06%	158	0	158	5	163
182 FD 200x Governmental Library Fund	18	0.26%	711	0	711	23	734
183 FD 205x Public Library Fund	306	4.37%	12,091	0	12,091	385	12,477
184 FD 210x Solid Waste Fund	42	0.60%	1,660	0	1,660	53	1,712
185 FD 215x Air Quality Fund	196	2.80%	7,745	0	7,745	247	7,992
188 FD 230x Drug Control Fund	8	0.11%	316	0	316	10	326
190 FD 400x Capital Improvement Fund	76	1.09%	3,003	0	3,003	96	3,099
192 FD 425x Golf Course Fund	8	0.11%	316	0	316	10	326
194 FD 510x Mailroom Fund	27	0.39%	1,067	0	1,067	34	1,101
197 FD 560x Tech Support Fund	29	0.41%	1,146	0	1,146	37	1,182
200 FD 610x Municipal Sales Tax	8	0.11%	316	0	316	10	326
205 FD 920x MPC Fund	54	0.77%	2,134	0	2,134	68	2,202
206 FD 925x E-911 Fund	36	0.51%	1,423	0	1,423	45	1,468
208 FD 940x Animal Control Fund	1	0.01%	40	0	40	1	41
210 FD 240x Gen Purpose School FD	125	1.78%	4,939	0	4,939	157	5,097
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	7,004	100.00%	276,759	0	276,759	7,724	284,483
Direct Bills					0		0
TOTAL					276,759		284,483

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Schools Buying Allocations

Dept:13 1006020 Property Management

	100% Assigned to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
210 FD 240x Gen Purpose School FD	100	100.00%	\$46,836	\$0	\$46,836	\$1,307	\$48,143
Subtotal	100	100.00%	46,836	0	46,836	1,307	48,143
Direct Bills					0		0
TOTAL					46,836		48,143

Knox County, TN
OMB A-87 Cost Allocation Plan

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ALLOCATION SUMMARY

Dept:13 1006020 Property Management

Department	Property Management	Schools Buying	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	4,742	0	4,742
3 1000910 County Commission	1,541	0	1,541
5 1003210 Law Department	1,423	0	1,423
6 1003310 County Mayor	1,304	0	1,304
7 1003320 ADA	79	0	79
8 1003610 Human Resources	2,964	0	2,964
9 1003910 Mail Room-Operating	40	0	40
10 1005415 Health Administration	16,399	0	16,399
11 1005710 Finance	3,398	0	3,398
12 1006010 Purchasing	2,410	0	2,410
15 1007910 Information Technology	9,296	0	9,296
16 1007920 Records Management	1,386	0	1,386
17 1008903 Sheriff Administration	56,430	0	56,430
18 1009710 County Trustee	3,343	0	3,343
19 2350110 PW-Administration	9,622	0	9,622
20 54000(10&20&30) Risk Mngt Fund	122	0	122
21 1000010 Attorney General	8,644	0	8,644
23 1000310 Circuit Court Clerk's Office	2,365	0	2,365
25 1000330 IV-D Child Support Clerk	41	0	41
26 1000610 Probate Court	693	0	693
27 1000620 Chancery Court	2,406	0	2,406
30 1001210 County Clerk's Office	6,238	0	6,238
31 1001510 4th Circuit Court Clerk Office	1,386	0	1,386
32 1001520 Criminal Court Clerk's Office	5,627	0	5,627
34 1001810 Election Commission	14,964	0	14,964
35 1002110 Circuit Court Judge's Office	367	0	367
36 1002120 4th Circuit Court Judges Offi	41	0	41
37 1002130 Criminal Court Judge's Office	1,101	0	1,101
38 1002140 General Sessions Court Judg	3,833	0	3,833
39 1002150 Jury Commission	163	0	163
42 1002710 Juvenile Court-Clerk	4,281	0	4,281
43 1003010 Juvenile Svc Center	1,019	0	1,019
44 1003330 Legislative Delegation	326	0	326
48 1003370 UT/Knox County Extension	693	0	693
51 1004210 Probation Office	775	0	775
58 1004830 Recreation Administration	571	0	571
67 1005135 John Tarleton Home	59,651	0	59,651
76 1005160 Veterans' Svcs	122	0	122
80 1005409 Emergency Medical Service	571	0	571
89 1005439 Animal Control	734	0	734

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Dept:13 1006020 Property Management

ALLOCATION SUMMARY

Department	Property Management	Schools Buying	Total
101 1005950 Credit Union	41	\$0	\$41
118 1007510 Fire Prevention	1,346	0	1,346
119 1007520 Soil Conservation District	122	0	122
120 1007530 Codes Administration	1,957	0	1,957
124 1008110 Sheriff's Dept Merit System	571	0	571
125 1008310 Property Assessor	3,792	0	3,792
126 1008320 Equalization Board	856	0	856
128 1008510 Public Defender	122	0	122
129 1008710 Register of Deeds Office	3,833	0	3,833
130 1008720 Register of Deeds-Data Proc	775	0	775
131 1008900 Court Officers	41	0	41
142 1008933 Juvenile Division	41	0	41
165 1008972 Medical Examiner	285	0	285
172 2350210 PW-Highway & Bridge	41	0	41
176 2350410 PW-Engineering	408	0	408
180 5300010 Retirement Fund	897	0	897
181 FD 105x General Grants Fund	163	0	163
182 FD 200x Governmental Library Fund	734	0	734
183 FD 205x Public Library Fund	12,477	0	12,477
184 FD 210x Solid Waste Fund	1,712	0	1,712
185 FD 215x Air Quality Fund	7,992	0	7,992
188 FD 230x Drug Control Fund	326	0	326
190 FD 400x Capital Improvement Fund	3,099	0	3,099
192 FD 425x Golf Course Fund	326	0	326
194 FD 510x Mailroom Fund	1,101	0	1,101
197 FD 560x Tech Support Fund	1,182	0	1,182
200 FD 610x Municipal Sales Tax	326	0	326
205 FD 920x MPC Fund	2,202	0	2,202
206 FD 925x E-911 Fund	1,468	0	1,468
208 FD 940x Animal Control Fund	41	0	41
210 FD 240x Gen Purpose School FD	5,097	48,143	53,239
999 2nd Allocation Orphans	0	0	0
Total	284,483	48,143	332,626

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Auditing Contract (1006930)
Nature and Extent of Services**

The auditing contract cost center captures the costs associated with the annual audit of County departments within the general fund. Costs have been allocated as follows:

General Fund Audit Services – Costs are allocated based on the number of accounting transactions per department in the general fund.

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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A. DEPARTMENT COSTS

Dept:14 1006930 Auditing Contract

		Amount	General Admin	General Fund Audit
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Services	P	160,390	0	160,390
DEPARTMENT Cost Total		160,390	0	160,390
ADJUSTMENTS				
Total		160,390	0	160,390
General Admin Distribution			0	0
Grand Total		\$160,390		\$160,390

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Dept:14 1006930 Auditing Contract

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	General Fund Audit
4 Audit Services	\$11	\$0	\$11
Subtotal - 1000920 Internal Audit	11	0	11
5 Contract Review	406	0	406
Subtotal - 1003210 Law Department	406	0	406
11 Budget	53	0	53
11 Accounting	34	0	34
11 Accounts Payable	22	0	22
Subtotal - 1005710 Finance	109	0	109
12 Purchasing	17	0	17
Subtotal - 1006010 Purchasing	17	0	17
18 County Trustee	0	25	25
Subtotal - 1009710 County Trustee	0	25	25
4 Audit Services	0	0	0
Subtotal - 1000920 Internal Audit	0	0	0
5 Contract Review	0	13	13
Subtotal - 1003210 Law Department	0	13	13
11 Budget	0	1	1
11 Accounting	0	1	1
11 Accounts Payable	0	1	1
Subtotal - 1005710 Finance	0	3	3
12 Purchasing	0	77	77
Subtotal - 1006010 Purchasing	0	77	77
Total Incoming	543	118	661
			%100.00
C. TOTAL ALLOCATED		\$161,051	\$161,051

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General Fund Audit Allocations

Dept:14 1006930 Auditing Contract

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.37%	\$598	\$0	\$598	\$0	\$598
3	1000910 County Commission	552	0.42%	669	0	669	0	669
4	1000920 Internal Audit	323	0.24%	392	0	392	0	392
5	1003210 Law Department	1,141	0.86%	1,384	0	1,384	0	1,384
6	1003310 County Mayor	833	0.63%	1,010	0	1,010	0	1,010
7	1003320 ADA	238	0.18%	289	0	289	0	289
8	1003610 Human Resources	704	0.53%	854	0	854	0	854
9	1003910 Mail Room-Operating	251	0.19%	304	0	304	0	304
10	1005415 Health Administration	1,019	0.77%	1,236	0	1,236	0	1,236
11	1005710 Finance	892	0.67%	1,082	0	1,082	0	1,082
12	1006010 Purchasing	559	0.42%	678	0	678	0	678
13	1006020 Property Management	380	0.29%	461	0	461	0	461
15	1007910 Information Technology	663	0.50%	804	0	804	1	805
16	1007920 Records Management	367	0.28%	445	0	445	0	445
17	1008903 Sheriff Administration	2,383	1.80%	2,890	0	2,890	2	2,892
18	1009710 County Trustee	2,656	2.00%	3,221	0	3,221	3	3,223
19	2350110 PW-Administration	1,271	0.96%	1,541	0	1,541	1	1,543
20	54000(10&20&30) Risk Mngt Fund	1,091	0.82%	1,323	0	1,323	1	1,324
21	1000010 Attorney General	1,055	0.79%	1,279	0	1,279	1	1,280
22	1000020 Bad Check Unit	63	0.05%	76	0	76	0	76
23	1000310 Circuit Court Clerk's Office	309	0.23%	375	0	375	0	375
24	1000320 Civil Sessions Clerk's Office	213	0.16%	258	0	258	0	259
25	1000330 IV-D Child Support Clerk	644	0.49%	781	0	781	1	782
26	1000610 Probate Court	174	0.13%	211	0	211	0	211
27	1000620 Chancery Court	277	0.21%	336	0	336	0	336
28	1000915 Commission Discretionary	318	0.24%	386	0	386	0	386
29	1000930 Codes Commission	19	0.01%	23	0	23	0	23
30	1001210 County Clerk's Office	1,281	0.97%	1,553	0	1,553	1	1,555
31	1001510 4th Circuit Court Clerk Office	269	0.20%	326	0	326	0	326
32	1001520 Criminal Court Clerk's Office	862	0.65%	1,045	0	1,045	1	1,046
33	1001530 Criminal Sessions Clerk's Office	495	0.37%	600	0	600	0	601
34	1001810 Election Commission	948	0.71%	1,150	0	1,150	1	1,151
35	1002110 Circuit Court Judge's Office	72	0.05%	87	0	87	0	87
36	1002120 4th Circuit Court Judges Office	90	0.07%	109	0	109	0	109
37	1002130 Criminal Court Judge's Office	126	0.09%	153	0	153	0	153
38	1002140 General Sessions Court Judge	561	0.42%	680	0	680	1	681
39	1002150 Jury Commission	8,250	6.22%	10,005	0	10,005	8	10,013
40	1002410 Juvenile Court Judges	913	0.69%	1,107	0	1,107	1	1,108
41	1002420 IV-D Referee Program	435	0.33%	528	0	528	0	528
42	1002710 Juvenile Court-Clerk	1,117	0.84%	1,355	0	1,355	1	1,356
43	1003010 Juvenile Svc Center	925	0.70%	1,122	0	1,122	1	1,123
44	1003330 Legislative Delegation	225	0.17%	273	0	273	0	273

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General Fund Audit Allocations

Dept:14 1006930 Auditing Contract

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
45	1003350 Senior Summit	26	0.02%	\$32	\$0	\$32	\$0	\$32
46	1003360 Read With Me	13	0.01%	16	0	16	0	16
47	1003362 Family Justice Center	1	0.00%	1	0	1	0	1
48	1003370 UT/Knox County Extension	148	0.11%	179	0	179	0	180
49	1003372 Knox Co. Farmer Aid	2	0.00%	2	0	2	0	2
50	1003380 Mayor's Education Summit	2	0.00%	2	0	2	0	2
51	1004210 Probation Office	1,049	0.79%	1,272	0	1,272	1	1,273
52	1004215 DUI Traffic School	23	0.02%	28	0	28	0	28
53	1004510 Office of Neighborhoods	203	0.15%	246	0	246	0	246
54	1004810 Park Maintenance	2,744	2.07%	3,328	0	3,328	3	3,330
55	1004815 County Wide Rehab	147	0.11%	178	0	178	0	178
56	1004820 Concord Complex Pool	2	0.00%	2	0	2	0	2
57	1004825 U.S. Soccer Complex	3	0.00%	4	0	4	0	4
58	1004830 Recreation Administration	806	0.61%	977	0	977	1	978
59	1004835 Legacy Park	29	0.02%	35	0	35	0	35
60	1004840 Park Improvement-Amusement	46	0.03%	56	0	56	0	56
61	1004852 10 Mile Greenway Improvement	18	0.01%	22	0	22	0	22
62	1005105 Dept of Community Development	435	0.33%	528	0	528	0	528
63	1005110 Community Services Agency	209	0.16%	253	0	253	0	254
64	1005115 Community Svcs	245	0.18%	297	0	297	0	297
65	1005120 Indigents Asst (CAC/Pauper)	61	0.05%	74	0	74	0	74
66	1005130 Economic and Dev Grants	63	0.05%	76	0	76	0	76
67	1005135 John Tarleton Home	5	0.00%	6	0	6	0	6
68	1005142 Senior Ctr & Volunteer Svcs	239	0.18%	290	0	290	0	290
69	1005144 Halls Senior-Special Events	56	0.04%	68	0	68	0	68
70	1005145 Frank Strang Senior Ctr	303	0.23%	367	0	367	0	368
71	1005146 South Knox Senior Ctr	250	0.19%	303	0	303	0	303
72	1005147 Halls Senior Ctr	257	0.19%	312	0	312	0	312
73	1005148 Corryton Senior Ctr	219	0.17%	266	0	266	0	266
74	1005149 Carter Senior Center	5	0.00%	6	0	6	0	6
76	1005160 Veterans' Svcs	271	0.20%	329	0	329	0	329
77	1005400 Support Services	882	0.66%	1,070	0	1,070	1	1,070
78	1005403 Preventive Health Svcs	614	0.46%	745	0	745	1	745
79	1005406 Dental Svcs	511	0.39%	620	0	620	0	620
80	1005409 Emergency Medical Service	128	0.10%	155	0	155	0	155
81	1005412 Food & Restaurant Inspection	409	0.31%	496	0	496	0	496
82	1005418 Health Clinics	4	0.00%	5	0	5	0	5
83	1005421 Diagnostic Svcs	429	0.32%	520	0	520	0	521
84	1005424 Medical & Dental - Indig Care	829	0.62%	1,005	0	1,005	1	1,006
86	1005430 Pediatric Care Svcs	292	0.22%	354	0	354	0	354
87	1005433 Pharmacy	677	0.51%	821	0	821	1	822
88	1005436 Primary Care Svcs	36	0.03%	44	0	44	0	44

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General Fund Audit Allocations

Dept:14 1006930 Auditing Contract

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
89	1005439 Animal Control	383	0.29%	\$464	\$0	\$464	\$0	\$465
90	1005442 School Health Program	184	0.14%	223	0	223	0	223
91	1005445 Social Svcs	309	0.23%	375	0	375	0	375
92	1005448 Ground Water Svcs	289	0.22%	350	0	350	0	351
93	1005451 Vector Control Svcs	211	0.16%	256	0	256	0	256
94	1005454 Disease Surveillance & Inve:	408	0.31%	495	0	495	0	495
95	1005457 Vital Records	235	0.18%	285	0	285	0	285
96	1005460 Women's Health Svcs	283	0.21%	343	0	343	0	343
97	1005463 Community Health Svcs	464	0.35%	563	0	563	0	563
98	1005465 Child Car Seat Program	10	0.01%	12	0	12	0	12
99	1005467 Comm Health Serv Grant Ma	23	0.02%	28	0	28	0	28
100	1005720 Finance & Commun-Schools	501	0.38%	608	0	608	0	608
102	1006025 Inop Car Lot/Sale Junk Cars	36	0.03%	44	0	44	0	44
103	1006310 Property and Liability Ins	10	0.01%	12	0	12	0	12
104	1006605 Planning	5	0.00%	6	0	6	0	6
105	1006610 GIS	12	0.01%	15	0	15	0	15
106	1006615 Payments To Cities	5	0.00%	6	0	6	0	6
107	1006620 Emergency Mangement	6	0.00%	7	0	7	0	7
108	1006635 CAC	47,079	35.48%	57,093	0	57,093	44	57,137
109	1006645 Oth Operating Transfers	47	0.04%	57	0	57	0	57
110	1006910 Offical's Expense	3	0.00%	4	0	4	0	4
111	1006920 Equipment	243	0.18%	295	0	295	0	295
112	1006940 Cases Charged to County	13	0.01%	16	0	16	0	16
113	1006950 Miscellaneous	147	0.11%	178	0	178	0	178
115	1006970 KCDC Tax Increment	3	0.00%	4	0	4	0	4
116	1006980 Emp Ben General Fund	1	0.00%	1	0	1	0	1
117	1007210 Community Mediation Cente	30	0.02%	36	0	36	0	36
118	1007510 Fire Prevention	753	0.57%	913	0	913	1	914
119	1007520 Soil Conservation District	250	0.19%	303	0	303	0	303
120	1007530 Codes Administration	2,187	1.65%	2,652	0	2,652	2	2,654
121	1007535 Code Adm-Tedford Road Fir	10	0.01%	12	0	12	0	12
122	1007710 Wastewater	27	0.02%	33	0	33	0	33
123	1007720 Dirty Lot Ordinance	256	0.19%	310	0	310	0	311
124	1008110 Sheriff's Dept Merit System	348	0.26%	422	0	422	0	422
125	1008310 Property Assessor	609	0.46%	739	0	739	1	739
126	1008320 Equalization Board	16	0.01%	19	0	19	0	19
127	1008330 Digitized Mapping	206	0.16%	250	0	250	0	250
128	1008510 Public Defender	1,192	0.90%	1,446	0	1,446	1	1,447
129	1008710 Register of Deeds Office	248	0.19%	301	0	301	0	301
130	1008720 Register of Deeds-Data Proc	52	0.04%	63	0	63	0	63
131	1008900 Court Officers	184	0.14%	223	0	223	0	223
132	1008906 Records & Communication	392	0.30%	475	0	475	0	476

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

General Fund Audit Allocations

Dept:14 1006930 Auditing Contract

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 1008909 School Security	95	0.07%	\$115	\$0	\$115	\$0	\$115
134 1008912 Training	482	0.36%	585	0	585	0	585
135 1008915 Planning & Development	127	0.10%	154	0	154	0	154
136 1008918 Stop Violence Against Women	172	0.13%	209	0	209	0	209
137 1008921 Patrol	3,277	2.47%	3,974	0	3,974	3	3,977
138 1008924 Warrants	435	0.33%	528	0	528	0	528
139 1008927 Detective	602	0.45%	730	0	730	1	731
141 1008930 Forensics	269	0.20%	326	0	326	0	326
142 1008933 Juvenile Division	76	0.06%	92	0	92	0	92
143 1008936 Special Teams	126	0.09%	153	0	153	0	153
144 1008937 Victim's Rights	29	0.02%	35	0	35	0	35
145 1008938 Chaplain's Fund	3	0.00%	4	0	4	0	4
146 1008939 Batterer's Treatment	2	0.00%	2	0	2	0	2
147 1008940 Senior Cit. Awareness	5	0.00%	6	0	6	0	6
149 1008942 Narcotics	559	0.42%	678	0	678	1	678
150 1008945 Internal Affairs	169	0.13%	205	0	205	0	205
151 1008948 Special Svcs	543	0.41%	658	0	658	1	659
152 1008950 Inmate Education	1	0.00%	1	0	1	0	1
153 1008951 Dare Donations	40	0.03%	49	0	49	0	49
154 1008952 Teen Academy - Sheriff	45	0.03%	55	0	55	0	55
155 1008953 Sexual Offender Registry	72	0.05%	87	0	87	0	87
156 1008954 Interest Earned-Inmates	14	0.01%	17	0	17	0	17
157 1008905 Donations/Sheriff-Target	1	0.00%	1	0	1	0	1
158 1008957 Auxiliary Svcs	393	0.30%	477	0	477	0	477
159 1008960 Correctional Facilities	4,798	3.62%	5,819	0	5,819	5	5,823
160 1008963 Temporary Detention Facilities	108	0.08%	131	0	131	0	131
161 1008965 Explorer Post	20	0.02%	24	0	24	0	24
162 1008966 Wal-Mart Foundation	2	0.00%	2	0	2	0	2
163 1008967 Helen R McNabb Interch	16	0.01%	19	0	19	0	19
164 1008969 Jail Commissary	608	0.46%	737	0	737	1	738
165 1008972 Medical Examiner	464	0.35%	563	0	563	0	563
166 1008980 Sheriff's Radio Rebanding	4	0.00%	5	0	5	0	5
167 1008985 Sheriff's K-9 Donations	1	0.00%	1	0	1	0	1
168 1009720 Property Sale	1	0.00%	1	0	1	0	1
169 2350120 PW-Highway Project Mgmt	261	0.20%	317	0	317	0	317
170 2350130 PW-Stormwater Mgmt	525	0.40%	637	0	637	0	637
171 2350135 Stormwater Ordinance Violatic	22	0.02%	27	0	27	0	27
172 2350210 PW-Highway & Bridge	1,838	1.39%	2,229	0	2,229	2	2,231
173 2350220 PW-Traffic Control	2,170	1.64%	2,632	0	2,632	2	2,634
174 2350310 Capital Outlay	13	0.01%	16	0	16	0	16
175 2350320 Bridge Construction	11	0.01%	13	0	13	0	13
176 2350410 PW-Engineering	320	0.24%	388	0	388	0	388

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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General Fund Audit Allocations

Dept:14 1006930 Auditing Contract

	Accounting Transactions (Gen FD)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
177 2350425 Subdivision Foreclosures	7	0.01%	\$8	\$0	\$8	\$0	\$8
179 50000(20&30) Vehicle Svc Ctr Fund	7,128	5.37%	8,644	0	8,644	7	8,651
180 5300010 Retirement Fund	1,034	0.78%	1,254	0	1,254	1	1,255
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	132,706	100.00%	160,933	0	160,933	118	161,051
Direct Bills					0		0
TOTAL					160,933		161,051

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Dept:14 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	598	598
3 1000910 County Commission	669	669
4 1000920 Internal Audit	392	392
5 1003210 Law Department	1,384	1,384
6 1003310 County Mayor	1,010	1,010
7 1003320 ADA	289	289
8 1003610 Human Resources	854	854
9 1003910 Mail Room-Operating	304	304
10 1005415 Health Administration	1,236	1,236
11 1005710 Finance	1,082	1,082
12 1006010 Purchasing	678	678
13 1006020 Property Management	461	461
15 1007910 Information Technology	805	805
16 1007920 Records Management	445	445
17 1008903 Sheriff Administration	2,892	2,892
18 1009710 County Trustee	3,223	3,223
19 2350110 PW-Administration	1,543	1,543
20 54000(10&20&30) Risk Mngt Fund	1,324	1,324
21 1000010 Attorney General	1,280	1,280
22 1000020 Bad Check Unit	76	76
23 1000310 Circuit Court Clerk's Office	375	375
24 1000320 Civil Sessions Clerk's Office	259	259
25 1000330 IV-D Child Support Clerk	782	782
26 1000610 Probate Court	211	211
27 1000620 Chancery Court	336	336
28 1000915 Commission Discretionary	386	386
29 1000930 Codes Commission	23	23
30 1001210 County Clerk's Office	1,555	1,555
31 1001510 4th Circuit Court Clerk Office	326	326
32 1001520 Criminal Court Clerk's Office	1,046	1,046
33 1001530 Criminal Sessions Clerk Offic	601	601
34 1001810 Election Commission	1,151	1,151
35 1002110 Circuit Court Judge's Office	87	87
36 1002120 4th Circuit Court Judges Offi	109	109
37 1002130 Criminal Court Judge's Office	153	153
38 1002140 General Sessions Court Judg	681	681
39 1002150 Jury Commission	10,013	10,013
40 1002410 Juvenile Court Judges	1,108	1,108
41 1002420 IV-D Referee Program	528	528
42 1002710 Juvenile Court-Clerk	1,356	1,356

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Dept:14 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
43 1003010 Juvenile Svc Center	1,123	\$1,123
44 1003330 Legislative Delegation	273	273
45 1003350 Senior Summit	32	32
46 1003360 Read With Me	16	16
47 1003362 Family Justice Center	1	1
48 1003370 UT/Knox County Extension	180	180
49 1003372 Knox Co. Farmer Aid	2	2
50 1003380 Mayor's Education Summit	2	2
51 1004210 Probation Office	1,273	1,273
52 1004215 DUI Traffic School	28	28
53 1004510 Office of Neighborhoods	246	246
54 1004810 Park Maintenance	3,330	3,330
55 1004815 County Wide Rehab	178	178
56 1004820 Concord Complex Pool	2	2
57 1004825 U.S. Soccer Complex	4	4
58 1004830 Recreation Administration	978	978
59 1004835 Legacy Park	35	35
60 1004840 Park Improvement-Amusem	56	56
61 1004852 10 Mile Greenway Improvem	22	22
62 1005105 Dept of Community Develop	528	528
63 1005110 Community Services Agenci	254	254
64 1005115 Community Svcs	297	297
65 1005120 Indigents Asst (CAC/Pauper)	74	74
66 1005130 Economic and Dev Grants	76	76
67 1005135 John Tarleton Home	6	6
68 1005142 Senior Ctr & Volunteer Svcs	290	290
69 1005144 Halls Senior-Special Events	68	68
70 1005145 Frank Strang Senior Ctr	368	368
71 1005146 South Knox Senior Ctr	303	303
72 1005147 Halls Senior Ctr	312	312
73 1005148 Corryton Senior Ctr	266	266
74 1005149 Carter Senior Center	6	6
76 1005160 Veterans' Svcs	329	329
77 1005400 Support Services	1,070	1,070
78 1005403 Preventive Health Svcs	745	745
79 1005406 Dental Svcs	620	620
80 1005409 Emergency Medical Service	155	155
81 1005412 Food & Restaurant Inspectio	496	496
82 1005418 Health Clinics	5	5
83 1005421 Diagnostic Svcs	521	521
84 1005424 Medical & Dental - Indig Care	1,006	1,006

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:14 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
86 1005430 Pediatric Care Svcs	354	\$354
87 1005433 Pharmacy	822	822
88 1005436 Primary Care Svcs	44	44
89 1005439 Animal Control	465	465
90 1005442 School Health Program	223	223
91 1005445 Social Svcs	375	375
92 1005448 Ground Water Svcs	351	351
93 1005451 Vector Control Svcs	256	256
94 1005454 Disease Surveillance & Inves	495	495
95 1005457 Vital Records	285	285
96 1005460 Women's Health Svcs	343	343
97 1005463 Community Health Svcs	563	563
98 1005465 Child Car Seat Program	12	12
99 1005467 Comm Health Serv Grant Ma	28	28
100 1005720 Finance & Commun-Schools	608	608
102 1006025 Inop Car Lot/Sale Junk Cars	44	44
103 1006310 Property and Liability Ins	12	12
104 1006605 Planning	6	6
105 1006610 GIS	15	15
106 1006615 Payments To Cities	6	6
107 1006620 Emergency Mangement	7	7
108 1006635 CAC	57,137	57,137
109 1006645 Oth Operating Transfers	57	57
110 1006910 Offical's Expense	4	4
111 1006920 Equipment	295	295
112 1006940 Cases Charged to County	16	16
113 1006950 Miscellaneous	178	178
115 1006970 KCDC Tax Increment	4	4
116 1006980 Emp Ben General Fund	1	1
117 1007210 Community Mediation Cente	36	36
118 1007510 Fire Prevention	914	914
119 1007520 Soil Conservation District	303	303
120 1007530 Codes Administration	2,654	2,654
121 1007535 Code Adm-Tedford Road Fir	12	12
122 1007710 Wastewater	33	33
123 1007720 Dirty Lot Ordinance	311	311
124 1008110 Sheriff's Dept Merit System	422	422
125 1008310 Property Assessor	739	739
126 1008320 Equalization Board	19	19
127 1008330 Digitized Mapping	250	250
128 1008510 Public Defender	1,447	1,447

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:14 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
129 1008710 Register of Deeds Office	301	\$301
130 1008720 Register of Deeds-Data Proc	63	63
131 1008900 Court Officers	223	223
132 1008906 Records & Communication	476	476
133 1008909 School Security	115	115
134 1008912 Training	585	585
135 1008915 Planning & Development	154	154
136 1008918 Stop Violence Against Women	209	209
137 1008921 Patrol	3,977	3,977
138 1008924 Warrants	528	528
139 1008927 Detective	731	731
141 1008930 Forensics	326	326
142 1008933 Juvenile Division	92	92
143 1008936 Special Teams	153	153
144 1008937 Victim's Rights	35	35
145 1008938 Chaplain's Fund	4	4
146 1008939 Batterer's Treatment	2	2
147 1008940 Senior Cit. Awareness	6	6
149 1008942 Narcotics	678	678
150 1008945 Internal Affairs	205	205
151 1008948 Special Svcs	659	659
152 1008950 Inmate Education	1	1
153 1008951 Dare Donations	49	49
154 1008952 Teen Academy - Sheriff	55	55
155 1008953 Sexual Offender Registry	87	87
156 1008954 Interest Earned-Inmates	17	17
157 1008905 Donations/Sheriff-Target	1	1
158 1008957 Auxiliary Svcs	477	477
159 1008960 Correctional Facilities	5,823	5,823
160 1008963 Temporary Detention Facilities	131	131
161 1008965 Explorer Post	24	24
162 1008966 Wal-Mart Foundation	2	2
163 1008967 Helen R McNabb Interch	19	19
164 1008969 Jail Commissary	738	738
165 1008972 Medical Examiner	563	563
166 1008980 Sheriff's Radio Rebanding	5	5
167 1008985 Sheriff's K-9 Donations	1	1
168 1009720 Property Sale	1	1
169 2350120 PW-Highway Project Mgmt	317	317
170 2350130 PW-Stormwater Mgmt	637	637
171 2350135 Stormwater Ordinance Violations	27	27

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:14 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
172 2350210 PW-Highway & Bridge	2,231	\$2,231
173 2350220 PW-Traffic Control	2,634	2,634
174 2350310 Capital Outlay	16	16
175 2350320 Bridge Construction	13	13
176 2350410 PW-Engineering	388	388
177 2350425 Subdivision Foreclosures	8	8
179 50000(20&30) Vehicle Svc Ctr Fund	8,651	8,651
180 5300010 Retirement Fund	1,255	1,255
999 2nd Allocation Orphans	(0)	(0)
Total	161,051	161,051

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Information Technology Department (1007910)
Nature and Extent of Services

The Information Technology Department has primary responsibility for providing all County departments with technology services and support. This includes;

- Computer systems
- Applications and infrastructure
- Development of new software
- Maintaining existing software
- Servicing computer equipment
- Providing user training
- Ensuring systems and networks are available to County users

Primary functions include:

- Project Planning
- Software design, development and testing
- Software maintenance
- User support
- Database maintenance

Costs for the Information Technology Department have been allocated as follows:

Network Support-County Users – Costs are allocated based on the number of workstations for County users only.

Network Support-All Users – Costs are allocated based on the number of workstations for all County, City, and State users.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:15 1007910 Information Technology

		Amount	General Admin	Network Support - County	Network Support - All Users
Salaries	S1	\$2,775,676	\$416,351	\$915,973	\$1,443,352
<i>Salary % Split</i>			<i>15.00%</i>	<i>33.00%</i>	<i>52.00%</i>
Benefits	S	665,218	99,783	219,522	345,913
		3,440,894	516,134	1,135,495	1,789,265
SUPPLY & SERVICES COST					
Services	S	1,023,732	153,560	337,832	532,341
Supplies/Materials	S	44,134	6,620	14,564	22,950
Other Expenses	S	219,435	32,915	72,414	114,106
DEPARTMENT Cost Total		1,287,301	193,095	424,810	669,397
ADJUSTMENTS					
Total		4,728,195	709,229	1,560,305	2,458,662
General Admin Distribution			(709,229)	275,348	433,881
Grand Total		\$4,728,196		\$1,835,653	\$2,892,543

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:15 1007910 Information Technology

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
1 Equipment Use	\$19,760	\$0	\$7,672	\$12,088
Subtotal - Equipment Use	19,760	0	7,672	12,088
2 County - City Bldg	17,616	0	6,839	10,777
Subtotal - Building Use County-City Bl	17,616	0	6,839	10,777
4 Audit Services	585	0	227	358
Subtotal - 1000920 Internal Audit	585	0	227	358
5 Contract Review	11,980	0	4,651	7,329
Subtotal - 1003210 Law Department	11,980	0	4,651	7,329
7 ADA/FMLA SVC	1,286	0	499	787
Subtotal - 1003320 ADA	1,286	0	499	787
8 Human Resources	16,332	0	6,341	9,991
8 Bright Start Wellness	782	0	304	478
Subtotal - 1003610 Human Resources	17,114	0	6,644	10,470
9 Mail Room	266	0	103	163
Subtotal - 1003910 Mail Room-Operat	266	0	103	163
11 Budget	1,564	0	607	957
11 Accounting	1,897	0	736	1,161
11 Accounts Payable	1,072	0	416	656
11 Payroll	8,951	0	3,475	5,476
11 Accounts Receivable	54	0	21	33
Subtotal - 1005710 Finance	13,538	0	5,256	8,282
12 Purchasing	2,324	0	902	1,422
12 P-Card	574	0	223	351
Subtotal - 1006010 Purchasing	2,898	0	1,125	1,773
13 Property Management	9,009	0	3,498	5,511
Subtotal - 1006020 Property Managen	9,009	0	3,498	5,511
14 General Fund Audit	804	0	312	492

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:15 1007910 Information Technology

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
Subtotal - 1006930 Auditing Contract	\$804	\$0	\$312	\$492
15 Network Support - County	0	41,987	16,301	25,686
15 Network Support - All Users	0	60,936	23,658	37,278
Subtotal - 1007910 Information Techn	0	102,923	39,958	62,965
18 County Trustee	0	1,389	539	850
Subtotal - 1009710 County Trustee	0	1,389	539	850
20 Risk Overhead	0	1,148	446	702
Subtotal - 54000(10&20&30) Risk Mng	0	1,148	446	702
2 County - City Bldg	0	960	373	587
Subtotal - Building Use County-City Bl	0	960	373	587
4 Audit Services	0	21	8	13
Subtotal - 1000920 Internal Audit	0	21	8	13
5 Contract Review	0	373	145	228
Subtotal - 1003210 Law Department	0	373	145	228
7 ADA/FMLA SVC	0	63	24	39
Subtotal - 1003320 ADA	0	63	24	39
8 Human Resources	0	513	199	314
8 Bright Start Wellness	0	25	10	15
Subtotal - 1003610 Human Resources	0	538	209	329
9 Mail Room	0	12	5	7
Subtotal - 1003910 Mail Room-Operat	0	12	5	7
11 Budget	0	38	15	23
11 Accounting	0	47	18	29
11 Accounts Payable	0	26	10	16
11 Payroll	0	221	86	135

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:15 1007910 Information Technology

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
11 Accounts Receivable	\$0	\$1	\$0	\$1
Subtotal - 1005710 Finance	0	333	129	204
12 Purchasing	0	10,583	4,109	6,474
12 P-Card	0	2,735	1,062	1,673
Subtotal - 1006010 Purchasing	0	13,318	5,171	8,147
13 Property Management	0	287	111	176
Subtotal - 1006020 Property Managen	0	287	111	176
14 General Fund Audit	0	1	0	1
Subtotal - 1006930 Auditing Contract	0	1	0	1
Total Incoming	94,856	121,366	83,945 %38.82	132,277 %61.18
C. TOTAL ALLOCATED		\$4,944,418	\$1,919,598	\$3,024,820

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Network Support - County Allocations

Dept:15 1007910 Information Technology

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000910 County Commission	4	0.05%	\$982	\$0	\$982	\$0	\$982
4 1000920 Internal Audit	4	0.05%	982	0	982	0	982
5 1003210 Law Department	27	0.35%	6,630	0	6,630	0	6,630
6 1003310 County Mayor	11	0.14%	2,701	0	2,701	0	2,701
7 1003320 ADA	1	0.01%	246	0	246	0	246
8 1003610 Human Resources	13	0.17%	3,192	0	3,192	0	3,192
9 1003910 Mail Room-Operating	3	0.04%	737	0	737	0	737
10 1005415 Health Administration	286	3.75%	70,224	0	70,224	0	70,224
11 1005710 Finance	37	0.49%	9,085	0	9,085	0	9,085
12 1006010 Purchasing	6,010	78.81%	1,475,688	0	1,475,688	0	1,475,688
13 1006020 Property Management	6	0.08%	1,473	0	1,473	0	1,473
15 1007910 Information Technology	171	2.24%	41,987	0	41,987	0	41,987
16 1007920 Records Management	9	0.12%	2,210	0	2,210	403	2,613
17 1008903 Sheriff Administration	16	0.21%	3,929	0	3,929	716	4,645
18 1009710 County Trustee	59	0.77%	14,487	0	14,487	2,640	17,127
19 2350110 PW-Administration	42	0.55%	10,313	0	10,313	1,879	12,192
20 54000(10&20&30) Risk Mngt Fund	3	0.04%	737	0	737	134	871
21 1000010 Attorney General	98	1.29%	24,063	0	24,063	4,385	28,448
23 1000310 Circuit Court Clerk's Office	19	0.25%	4,665	0	4,665	850	5,515
24 1000320 Civil Sessions Clerk's Office	26	0.34%	6,384	0	6,384	1,163	7,547
26 1000610 Probate Court	10	0.13%	2,455	0	2,455	447	2,903
27 1000620 Chancery Court	24	0.31%	5,893	0	5,893	1,074	6,967
29 1000930 Codes Commission	17	0.22%	4,174	0	4,174	761	4,935
30 1001210 County Clerk's Office	92	1.21%	22,590	0	22,590	4,117	26,706
31 1001510 4th Circuit Court Clerk Office	19	0.25%	4,665	0	4,665	850	5,515
32 1001520 Criminal Court Clerk's Office	28	0.37%	6,875	0	6,875	1,253	8,128
34 1001810 Election Commission	66	0.87%	16,206	0	16,206	2,953	19,159
35 1002110 Circuit Court Judge's Office	9	0.12%	2,210	0	2,210	403	2,613
36 1002120 4th Circuit Court Judges Offi	8	0.10%	1,964	0	1,964	358	2,322
37 1002130 Criminal Court Judge's Office	10	0.13%	2,455	0	2,455	447	2,903
38 1002140 General Sessions Court Jud	75	0.98%	18,415	0	18,415	3,356	21,771
39 1002150 Jury Commission	1	0.01%	246	0	246	45	290
40 1002410 Juvenile Court Judges	73	0.96%	17,924	0	17,924	3,267	21,191
42 1002710 Juvenile Court-Clerk	3	0.04%	737	0	737	134	871
43 1003010 Juvenile Svc Center	2	0.03%	491	0	491	89	581
44 1003330 Legislative Delegation	1	0.01%	246	0	246	45	290
51 1004210 Probation Office	17	0.22%	4,174	0	4,174	761	4,935
53 1004510 Office of Neighborhoods	4	0.05%	982	0	982	179	1,161
58 1004830 Recreation Administration	21	0.28%	5,156	0	5,156	940	6,096
62 1005105 Dept of Community Develop	7	0.09%	1,719	0	1,719	313	2,032
68 1005142 Senior Ctr & Volunteer Svcs	1	0.01%	246	0	246	45	290
69 1005144 Halls Senior-Special Events	14	0.18%	3,438	0	3,438	626	4,064

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Network Support - County Allocations

Dept:15 1007910 Information Technology

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 1005145 Frank Strang Senior Ctr	10	0.13%	\$2,455	\$0	\$2,455	\$447	\$2,903
71 1005146 South Knox Senior Ctr	4	0.05%	982	0	982	179	1,161
73 1005148 Corryton Senior Ctr	8	0.10%	1,964	0	1,964	358	2,322
74 1005149 Carter Senior Center	2	0.03%	491	0	491	89	581
76 1005160 Veterans' Svcs	2	0.03%	491	0	491	89	581
101 1005950 Credit Union	2	0.03%	491	0	491	89	581
118 1007510 Fire Prevention	4	0.05%	982	0	982	179	1,161
124 1008110 Sheriff's Dept Merit System	6	0.08%	1,473	0	1,473	268	1,742
125 1008310 Property Assessor	55	0.72%	13,505	0	13,505	2,461	15,966
132 1008906 Records & Communication	4	0.05%	982	0	982	179	1,161
137 1008921 Patrol	5	0.07%	1,228	0	1,228	224	1,451
138 1008924 Warrants	8	0.10%	1,964	0	1,964	358	2,322
139 1008927 Detective	8	0.10%	1,964	0	1,964	358	2,322
142 1008933 Juvenile Division	6	0.08%	1,473	0	1,473	268	1,742
149 1008942 Narcotics	3	0.04%	737	0	737	134	871
151 1008948 Special Svcs	3	0.04%	737	0	737	134	871
160 1008963 Temporary Detention Facilitk	67	0.88%	16,451	0	16,451	2,998	19,449
179 50000(20&30) Vehicle Svc Ctr Fund	10	0.13%	2,455	0	2,455	447	2,903
180 5300010 Retirement Fund	10	0.13%	2,455	0	2,455	447	2,903
184 FD 210x Solid Waste Fund	7	0.09%	1,719	0	1,719	313	2,032
185 FD 215x Air Quality Fund	3	0.04%	737	0	737	134	871
206 FD 925x E-911 Fund	1	0.01%	246	0	246	45	290
208 FD 940x Animal Control Fund	22	0.29%	5,402	0	5,402	984	6,386
209 FD 950x Grt School Foundation FD	3	0.04%	737	0	737	134	871
214 Historical Society	15	0.20%	3,683	0	3,683	671	4,354
215 Judicial Commissioner	6	0.08%	1,473	0	1,473	268	1,742
231 Art Council	5	0.07%	1,228	0	1,228	224	1,451
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	7,626	100.00%	1,872,479	0	1,872,479	47,119	1,919,598
Direct Bills					0		0
TOTAL					1,872,479		1,919,598

Knox County, TN
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Network Support - All Users Allocations

Dept:15 1007910 Information Technology

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000910 County Commission	4	0.05%	\$1,425	\$0	\$1,425	\$0	\$1,425
4 1000920 Internal Audit	4	0.05%	1,425	0	1,425	0	1,425
5 1003210 Law Department	27	0.33%	9,621	0	9,621	0	9,621
6 1003310 County Mayor	11	0.13%	3,920	0	3,920	0	3,920
7 1003320 ADA	1	0.01%	356	0	356	0	356
8 1003610 Human Resources	13	0.16%	4,633	0	4,633	0	4,633
9 1003910 Mail Room-Operating	3	0.04%	1,069	0	1,069	0	1,069
10 1005415 Health Administration	286	3.45%	101,916	0	101,916	0	101,916
11 1005710 Finance	37	0.45%	13,185	0	13,185	0	13,185
12 1006010 Purchasing	6,010	72.58%	2,141,660	0	2,141,660	0	2,141,660
13 1006020 Property Management	6	0.07%	2,138	0	2,138	0	2,138
15 1007910 Information Technology	171	2.07%	60,936	0	60,936	0	60,936
16 1007920 Records Management	9	0.11%	3,207	0	3,207	391	3,599
17 1008903 Sheriff Administration	16	0.19%	5,702	0	5,702	696	6,398
18 1009710 County Trustee	59	0.71%	21,025	0	21,025	2,566	23,591
19 2350110 PW-Administration	42	0.51%	14,967	0	14,967	1,827	16,793
20 54000(10&20&30) Risk Mngt Fund	3	0.04%	1,069	0	1,069	130	1,200
21 1000010 Attorney General	98	1.18%	34,922	0	34,922	4,263	39,185
23 1000310 Circuit Court Clerk's Office	19	0.23%	6,771	0	6,771	826	7,597
24 1000320 Civil Sessions Clerk's Office	26	0.31%	9,265	0	9,265	1,131	10,396
26 1000610 Probate Court	10	0.12%	3,563	0	3,563	435	3,998
27 1000620 Chancery Court	24	0.29%	8,552	0	8,552	1,044	9,596
29 1000930 Codes Commission	17	0.21%	6,058	0	6,058	739	6,797
30 1001210 County Clerk's Office	92	1.11%	32,784	0	32,784	4,002	36,786
31 1001510 4th Circuit Court Clerk Office	19	0.23%	6,771	0	6,771	826	7,597
32 1001520 Criminal Court Clerk's Office	28	0.34%	9,978	0	9,978	1,218	11,196
34 1001810 Election Commission	66	0.80%	23,519	0	23,519	2,871	26,390
35 1002110 Circuit Court Judge's Office	9	0.11%	3,207	0	3,207	391	3,599
36 1002120 4th Circuit Court Judges Offi	8	0.10%	2,851	0	2,851	348	3,199
37 1002130 Criminal Court Judge's Office	10	0.12%	3,563	0	3,563	435	3,998
38 1002140 General Sessions Court Judg	75	0.91%	26,726	0	26,726	3,262	29,988
39 1002150 Jury Commission	1	0.01%	356	0	356	43	400
40 1002410 Juvenile Court Judges	73	0.88%	26,014	0	26,014	3,175	29,189
42 1002710 Juvenile Court-Clerk	3	0.04%	1,069	0	1,069	130	1,200
43 1003010 Juvenile Svc Center	2	0.02%	713	0	713	87	800
44 1003330 Legislative Delegation	1	0.01%	356	0	356	43	400
51 1004210 Probation Office	17	0.21%	6,058	0	6,058	739	6,797
53 1004510 Office of Neighborhoods	4	0.05%	1,425	0	1,425	174	1,599
58 1004830 Recreation Administration	21	0.25%	7,483	0	7,483	913	8,397
62 1005105 Dept of Community Develop	7	0.08%	2,494	0	2,494	304	2,799
68 1005142 Senior Ctr & Volunteer Svcs	1	0.01%	356	0	356	43	400
69 1005144 Halls Senior-Special Events	14	0.17%	4,989	0	4,989	609	5,598

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Network Support - All Users Allocations

Dept:15 1007910 Information Technology

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 1005145 Frank Strang Senior Ctr	10	0.12%	\$3,563	\$0	\$3,563	\$435	\$3,998
71 1005146 South Knox Senior Ctr	4	0.05%	1,425	0	1,425	174	1,599
73 1005148 Corryton Senior Ctr	8	0.10%	2,851	0	2,851	348	3,199
74 1005149 Carter Senior Center	2	0.02%	713	0	713	87	800
76 1005160 Veterans' Svcs	2	0.02%	713	0	713	87	800
101 1005950 Credit Union	2	0.02%	713	0	713	87	800
118 1007510 Fire Prevention	4	0.05%	1,425	0	1,425	174	1,599
124 1008110 Sheriff's Dept Merit System	6	0.07%	2,138	0	2,138	261	2,399
125 1008310 Property Assessor	55	0.66%	19,599	0	19,599	2,392	21,991
132 1008906 Records & Communication	4	0.05%	1,425	0	1,425	174	1,599
137 1008921 Patrol	5	0.06%	1,782	0	1,782	217	1,999
138 1008924 Warrants	8	0.10%	2,851	0	2,851	348	3,199
139 1008927 Detective	8	0.10%	2,851	0	2,851	348	3,199
142 1008933 Juvenile Division	6	0.07%	2,138	0	2,138	261	2,399
149 1008942 Narcotics	3	0.04%	1,069	0	1,069	130	1,200
151 1008948 Special Svcs	3	0.04%	1,069	0	1,069	130	1,200
160 1008963 Temporary Detention Facilities	67	0.81%	23,875	0	23,875	2,914	26,790
179 50000(20&30) Vehicle Svc Ctr Fund	10	0.12%	3,563	0	3,563	435	3,998
180 5300010 Retirement Fund	10	0.12%	3,563	0	3,563	435	3,998
184 FD 210x Solid Waste Fund	7	0.08%	2,494	0	2,494	304	2,799
185 FD 215x Air Quality Fund	3	0.04%	1,069	0	1,069	130	1,200
206 FD 925x E-911 Fund	1	0.01%	356	0	356	43	400
208 FD 940x Animal Control Fund	22	0.27%	7,840	0	7,840	957	8,797
209 FD 950x Grt School Foundation FD	3	0.04%	1,069	0	1,069	130	1,200
214 Historical Society	15	0.18%	5,345	0	5,345	652	5,998
215 Judicial Commissioner	6	0.07%	2,138	0	2,138	261	2,399
216 Internet JIMS users	160	1.93%	57,016	0	57,016	6,959	63,975
217 District Attorney (state)	106	1.28%	37,773	0	37,773	4,611	42,384
218 KCDC	4	0.05%	1,425	0	1,425	174	1,599
219 Knoxville Fire Dept	5	0.06%	1,782	0	1,782	217	1,999
220 Knoxville Police Dept	175	2.11%	62,361	0	62,361	7,612	69,973
221 US Office of Personnel Mgmt	5	0.06%	1,782	0	1,782	217	1,999
222 Public Defender (state)	74	0.89%	26,370	0	26,370	3,219	29,589
223 Private Bar	48	0.58%	17,105	0	17,105	2,088	19,193
224 State Probation/Parole	37	0.45%	13,185	0	13,185	1,609	14,794
225 US Attorney DOJ	1	0.01%	356	0	356	43	400
226 US Probation	25	0.30%	8,909	0	8,909	1,087	9,996
227 UT Legal Clinic	7	0.08%	2,494	0	2,494	304	2,799
228 UT Police	7	0.08%	2,494	0	2,494	304	2,799
231 Art Council	5	0.06%	1,782	0	1,782	217	1,999
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

Knox County, TN
 OMB A-87 Cost Allocation Plan

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Network Support - All Users Allocations

Dept:15 1007910 Information Technology

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	8,280	100.00%	2,950,573	0	2,950,573	74,247	3,024,820
Direct Bills					0		0
TOTAL					2,950,573		3,024,820

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

ALLOCATION SUMMARY

Dept:15 1007910 Information Technology

Department	Network Support - County	Network Support - All Users	Total
0 DIRECT BILLED	0	\$0	\$0
3 1000910 County Commission	982	1,425	2,408
4 1000920 Internal Audit	982	1,425	2,408
5 1003210 Law Department	6,630	9,621	16,251
6 1003310 County Mayor	2,701	3,920	6,621
7 1003320 ADA	246	356	602
8 1003610 Human Resources	3,192	4,633	7,825
9 1003910 Mail Room-Operating	737	1,069	1,806
10 1005415 Health Administration	70,224	101,916	172,140
11 1005710 Finance	9,085	13,185	22,270
12 1006010 Purchasing	1,475,688	2,141,660	3,617,348
13 1006020 Property Management	1,473	2,138	3,611
15 1007910 Information Technology	41,987	60,936	102,923
16 1007920 Records Management	2,613	3,599	6,211
17 1008903 Sheriff Administration	4,645	6,398	11,042
18 1009710 County Trustee	17,127	23,591	40,718
19 2350110 PW-Administration	12,192	16,793	28,986
20 54000(10&20&30) Risk Mngt Fund	871	1,200	2,070
21 1000010 Attorney General	28,448	39,185	67,633
23 1000310 Circuit Court Clerk's Office	5,515	7,597	13,112
24 1000320 Civil Sessions Clerk's Office	7,547	10,396	17,943
26 1000610 Probate Court	2,903	3,998	6,901
27 1000620 Chancery Court	6,967	9,596	16,563
29 1000930 Codes Commission	4,935	6,797	11,732
30 1001210 County Clerk's Office	26,706	36,786	63,492
31 1001510 4th Circuit Court Clerk Office	5,515	7,597	13,112
32 1001520 Criminal Court Clerk's Office	8,128	11,196	19,324
34 1001810 Election Commission	19,159	26,390	45,549
35 1002110 Circuit Court Judge's Office	2,613	3,599	6,211
36 1002120 4th Circuit Court Judges Office	2,322	3,199	5,521
37 1002130 Criminal Court Judge's Office	2,903	3,998	6,901
38 1002140 General Sessions Court Judge	21,771	29,988	51,760
39 1002150 Jury Commission	290	400	690
40 1002410 Juvenile Court Judges	21,191	29,189	50,380
42 1002710 Juvenile Court-Clerk	871	1,200	2,070
43 1003010 Juvenile Svc Center	581	800	1,380
44 1003330 Legislative Delegation	290	400	690
51 1004210 Probation Office	4,935	6,797	11,732
53 1004510 Office of Neighborhoods	1,161	1,599	2,761
58 1004830 Recreation Administration	6,096	8,397	14,493
62 1005105 Dept of Community Develop	2,032	2,799	4,831

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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ALLOCATION SUMMARY

Dept:15 1007910 Information Technology

Department	Network Support - County	Network Support - All Users	Total
68 1005142 Senior Ctr & Volunteer Svcs	290	\$400	\$690
69 1005144 Halls Senior-Special Events	4,064	5,598	9,662
70 1005145 Frank Strang Senior Ctr	2,903	3,998	6,901
71 1005146 South Knox Senior Ctr	1,161	1,599	2,761
73 1005148 Corryton Senior Ctr	2,322	3,199	5,521
74 1005149 Carter Senior Center	581	800	1,380
76 1005160 Veterans' Svcs	581	800	1,380
101 1005950 Credit Union	581	800	1,380
118 1007510 Fire Prevention	1,161	1,599	2,761
124 1008110 Sheriff's Dept Merit System	1,742	2,399	4,141
125 1008310 Property Assessor	15,966	21,991	37,957
132 1008906 Records & Communication	1,161	1,599	2,761
137 1008921 Patrol	1,451	1,999	3,451
138 1008924 Warrants	2,322	3,199	5,521
139 1008927 Detective	2,322	3,199	5,521
142 1008933 Juvenile Division	1,742	2,399	4,141
149 1008942 Narcotics	871	1,200	2,070
151 1008948 Special Svcs	871	1,200	2,070
160 1008963 Temporary Detention Faciliti	19,449	26,790	46,239
179 50000(20&30) Vehicle Svc Ctr Fund	2,903	3,998	6,901
180 5300010 Retirement Fund	2,903	3,998	6,901
184 FD 210x Solid Waste Fund	2,032	2,799	4,831
185 FD 215x Air Quality Fund	871	1,200	2,070
206 FD 925x E-911 Fund	290	400	690
208 FD 940x Animal Control Fund	6,386	8,797	15,183
209 FD 950x Grt School Foundation FD	871	1,200	2,070
214 Historical Society	4,354	5,998	10,352
215 Judicial Commissioner	1,742	2,399	4,141
216 Internet JIMS users	0	63,975	63,975
217 District Attorney (state)	0	42,384	42,384
218 KCDC	0	1,599	1,599
219 Knoxville Fire Dept	0	1,999	1,999
220 Knoxville Police Dept	0	69,973	69,973
221 US Office of Personnel Mgmt	0	1,999	1,999
222 Public Defender (state)	0	29,589	29,589
223 Private Bar	0	19,193	19,193
224 State Probation/Parole	0	14,794	14,794
225 US Attorney DOJ	0	400	400
226 US Probation	0	9,996	9,996
227 UT Legal Clinic	0	2,799	2,799
228 UT Police	0	2,799	2,799

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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ALLOCATION SUMMARY

Dept:15 1007910 Information Technology

Department	Network Support - County	Network Support - All Users	Total
231 Art Council	1,451	\$1,999	\$3,451
999 2nd Allocation Orphans	(0)	0	0
Total	1,919,598	3,024,820	4,944,418

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Records Management (1007920)
Nature and Extent of Services**

The Records Management unit is a section within the Information Technology Department and has primary responsibility for providing County departments with secure off-site storage of documents and retrieval and destruction of temporary value records. Specific functions or activities include:

- Retrieval and delivery of documents
- Photocopy original documents
- Place documents in storage
- Destroy obsolete documents

Costs for the Records Management unit have been allocated as follows:

Records Storage – Costs are allocated based on the number of storage boxes received and stored in 2007.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:16 1007920 Records Management

		Amount	General Admin	Records Storage
Salaries	S1	\$198,766	\$0	\$198,766
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	66,744	0	66,744
		265,510	0	265,510
SUPPLY & SERVICES COST				
Services	S	4,534	0	4,534
Supplies/Materials	S	5,622	0	5,622
Other Expense	S	135,000	0	135,000
DEPARTMENT Cost Total		145,156	0	145,156
ADJUSTMENTS				
Total		410,666	0	410,666
General Admin Distribution			0	0
Grand Total		\$410,666		\$410,666

Knox County, TN
OMB A-87 Cost Allocation Plan

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Dept:16 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
1 Equipment Use	\$8,461	\$0	\$8,461
Subtotal - Equipment Use	8,461	0	8,461
4 Audit Services	324	0	324
Subtotal - 1000920 Internal Audit	324	0	324
5 Contract Review	1,041	0	1,041
Subtotal - 1003210 Law Department	1,041	0	1,041
7 ADA/FMLA SVC	175	0	175
Subtotal - 1003320 ADA	175	0	175
8 Human Resources	2,227	0	2,227
8 Bright Start Wellness	107	0	107
Subtotal - 1003610 Human Resources	2,334	0	2,334
9 Mail Room	194	0	194
Subtotal - 1003910 Mail Room-Operat	194	0	194
11 Budget	136	0	136
11 Accounting	1,050	0	1,050
11 Accounts Payable	385	0	385
11 Payroll	1,215	0	1,215
11 Accounts Receivable	124	0	124
Subtotal - 1005710 Finance	2,910	0	2,910
12 Purchasing	589	0	589
Subtotal - 1006010 Purchasing	589	0	589
13 Property Management	1,343	0	1,343
Subtotal - 1006020 Property Managen	1,343	0	1,343
14 General Fund Audit	445	0	445
Subtotal - 1006930 Auditing Contract	445	0	445
15 Network Support - County	2,210	0	2,210

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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B. INCOMING COSTS - (Default Spread Expense%)

Dept:16 1007920 Records Management

Department	First Incoming	Second Incoming	Records Storage
15 Network Support - All Users	\$3,207	\$0	\$3,207
Subtotal - 1007910 Information Techn	5,417	0	5,417
18 County Trustee	0	769	769
Subtotal - 1009710 County Trustee	0	769	769
20 Risk Overhead	0	725	725
Subtotal - 54000(10&20&30) Risk Mng	0	725	725
4 Audit Services	0	12	12
Subtotal - 1000920 Internal Audit	0	12	12
5 Contract Review	0	32	32
Subtotal - 1003210 Law Department	0	32	32
7 ADA/FMLA SVC	0	9	9
Subtotal - 1003320 ADA	0	9	9
8 Human Resources	0	70	70
8 Bright Start Wellness	0	3	3
Subtotal - 1003610 Human Resources	0	73	73
9 Mail Room	0	9	9
Subtotal - 1003910 Mail Room-Operat	0	9	9
11 Budget	0	3	3
11 Accounting	0	26	26
11 Accounts Payable	0	9	9
11 Payroll	0	30	30
11 Accounts Receivable	0	3	3
Subtotal - 1005710 Finance	0	71	71
12 Purchasing	0	2,684	2,684
Subtotal - 1006010 Purchasing	0	2,684	2,684
13 Property Management	0	43	43

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:16 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
Subtotal - 1006020 Property Managen	\$0	\$43	\$43
14 General Fund Audit	0	0	0
Subtotal - 1006930 Auditing Contract	0	0	0
15 Network Support - County	0	403	403
15 Network Support - All Users	0	391	391
Subtotal - 1007910 Information Techn	0	794	794
Total Incoming	23,233	5,221	28,454 %100.00
C. TOTAL ALLOCATED		\$439,120	\$439,120

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Records Storage Allocations

Dept:16 1007920 Records Management

	Number of Boxes Received	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000910 County Commission	11	0.30%	\$1,316	\$0	\$1,316	\$0	\$1,316
5 1003210 Law Department	277	7.64%	33,128	0	33,128	0	33,128
8 1003610 Human Resources	14	0.39%	1,674	0	1,674	0	1,674
10 1005415 Health Administration	250	6.89%	29,899	0	29,899	0	29,899
11 1005710 Finance	143	3.94%	17,102	0	17,102	0	17,102
12 1006010 Purchasing	64	1.76%	7,654	0	7,654	0	7,654
17 1008903 Sheriff Administration	92	2.54%	11,003	0	11,003	167	11,170
20 54000(10&20&30) Risk Mngt Fund	26	0.72%	3,110	0	3,110	47	3,157
21 1000010 Attorney General	207	5.71%	24,757	0	24,757	377	25,133
23 1000310 Circuit Court Clerk's Office	125	3.45%	14,950	0	14,950	227	15,177
24 1000320 Civil Sessions Clerk's Office	166	4.58%	19,853	0	19,853	302	20,155
30 1001210 County Clerk's Office	52	1.43%	6,219	0	6,219	95	6,314
31 1001510 4th Circuit Court Clerk Office	40	1.10%	4,784	0	4,784	73	4,857
32 1001520 Criminal Court Clerk's Office	217	5.98%	25,953	0	25,953	395	26,348
33 1001530 Criminal Sessions Clerk Offic	268	7.39%	32,052	0	32,052	488	32,540
34 1001810 Election Commission	66	1.82%	7,893	0	7,893	120	8,014
37 1002130 Criminal Court Judge's Office	29	0.80%	3,468	0	3,468	53	3,521
51 1004210 Probation Office	40	1.10%	4,784	0	4,784	73	4,857
62 1005105 Dept of Community Developi	9	0.25%	1,076	0	1,076	16	1,093
89 1005439 Animal Control	86	2.37%	10,285	0	10,285	157	10,442
101 1005950 Credit Union	7	0.19%	837	0	837	13	850
120 1007530 Codes Administration	130	3.58%	15,548	0	15,548	237	15,784
128 1008510 Public Defender	64	1.76%	7,654	0	7,654	116	7,771
129 1008710 Register of Deeds Office	822	22.66%	98,309	0	98,309	1,496	99,805
142 1008933 Juvenile Division	170	4.69%	20,332	0	20,332	309	20,641
180 5300010 Retirement Fund	22	0.61%	2,631	0	2,631	40	2,671
205 FD 920x MPC Fund	57	1.57%	6,817	0	6,817	104	6,921
210 FD 240x Gen Purpose School FD	86	2.37%	10,285	0	10,285	157	10,442
230 FD 999xxxx PBA	88	2.43%	10,525	0	10,525	160	10,685
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	3,628	100.00%	433,899	0	433,899	5,221	439,120
Direct Bills					0		0
TOTAL					433,899		439,120

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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Dept:16 1007920 Records Management

ALLOCATION SUMMARY

Department	Records Storage	Total
0 DIRECT BILLED	0	\$0
3 1000910 County Commission	1,316	1,316
5 1003210 Law Department	33,128	33,128
8 1003610 Human Resources	1,674	1,674
10 1005415 Health Administration	29,899	29,899
11 1005710 Finance	17,102	17,102
12 1006010 Purchasing	7,654	7,654
17 1008903 Sheriff Administration	11,170	11,170
20 54000(10&20&30) Risk Mngt Fund	3,157	3,157
21 1000010 Attorney General	25,133	25,133
23 1000310 Circuit Court Clerk's Office	15,177	15,177
24 1000320 Civil Sessions Clerk's Office	20,155	20,155
30 1001210 County Clerk's Office	6,314	6,314
31 1001510 4th Circuit Court Clerk Office	4,857	4,857
32 1001520 Criminal Court Clerk's Office	26,348	26,348
33 1001530 Criminal Sessions Clerk Offic	32,540	32,540
34 1001810 Election Commission	8,014	8,014
37 1002130 Criminal Court Judge's Office	3,521	3,521
51 1004210 Probation Office	4,857	4,857
62 1005105 Dept of Community Develop	1,093	1,093
89 1005439 Animal Control	10,442	10,442
101 1005950 Credit Union	850	850
120 1007530 Codes Administration	15,784	15,784
128 1008510 Public Defender	7,771	7,771
129 1008710 Register of Deeds Office	99,805	99,805
142 1008933 Juvenile Division	20,641	20,641
180 5300010 Retirement Fund	2,671	2,671
205 FD 920x MPC Fund	6,921	6,921
210 FD 240x Gen Purpose School FD	10,442	10,442
230 FD 999xxxx PBA	10,685	10,685
999 2nd Allocation Orphans	0	0
Total	439,120	439,120

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Sheriff Administration (1008903)
Nature and Extent of Services**

The Sheriff's Administration division has primary responsibility for the oversight and management of all County Sheriff programs and divisions. Specific activities include:

- Management of all sheriff departments
- Fiscal oversight of operating budgets
- Supervision of personnel

This section is included to capture the administrative costs associated with managing the various programs and divisions within the Sheriff's Department. Costs have been allocated as follows:

Department Administration – Costs are allocated based on the number of FTE's supervised

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:17 1008903 Sheriff Administration

		Amount	General Admin	Sheriff Administration
Salaries	S1	\$5,676,149	\$0	\$5,676,149
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,653,206	0	1,653,206
		7,329,355	0	7,329,355
SUPPLY & SERVICES COST				
Services	S	115,093	0	115,093
Supplies and Materials	S	259,584	0	259,584
Other Expense	S	905,775	0	905,775
DEPARTMENT Cost Total		1,280,452	0	1,280,452
ADJUSTMENTS				
Total		8,609,807	0	8,609,807
General Admin Distribution			0	0
Grand Total		\$8,609,807		\$8,609,807

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:17 1008903 Sheriff Administration

Department	First Incoming	Second Incoming	Sheriff Administration
2 County - City Bldg	\$11,274	\$0	\$11,274
Subtotal - Building Use County-City Bl	11,274	0	11,274
4 Audit Services	2,104	0	2,104
Subtotal - 1000920 Internal Audit	2,104	0	2,104
5 Contract Review	21,816	0	21,816
Subtotal - 1003210 Law Department	21,816	0	21,816
7 ADA/FMLA SVC	4,589	0	4,589
Subtotal - 1003320 ADA	4,589	0	4,589
8 Human Resources	58,274	0	58,274
8 Bright Start Wellness	2,791	0	2,791
Subtotal - 1003610 Human Resources	61,065	0	61,065
9 Mail Room	8,593	0	8,593
Subtotal - 1003910 Mail Room-Operat	8,593	0	8,593
11 Budget	2,847	0	2,847
11 Accounting	6,817	0	6,817
11 Accounts Payable	4,294	0	4,294
11 Payroll	33,966	0	33,966
11 Accounts Receivable	2,310	0	2,310
Subtotal - 1005710 Finance	50,234	0	50,234
12 Purchasing	1,313	0	1,313
12 P-Card	20,094	0	20,094
Subtotal - 1006010 Purchasing	21,407	0	21,407
13 Property Management	54,688	0	54,688
Subtotal - 1006020 Property Managen	54,688	0	54,688
14 General Fund Audit	2,890	0	2,890
Subtotal - 1006930 Auditing Contract	2,890	0	2,890
15 Network Support - County	3,929	0	3,929

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:17 1008903 Sheriff Administration

Department	First Incoming	Second Incoming	Sheriff Administration
15 Network Support - All Users	\$5,702	\$0	\$5,702
Subtotal - 1007910 Information Techn	9,631	0	9,631
16 Records Storage	11,003	0	11,003
Subtotal - 1007920 Records Managen	11,003	0	11,003
18 County Trustee	0	4,992	4,992
Subtotal - 1009710 County Trustee	0	4,992	4,992
20 Risk Overhead	0	299,409	299,409
Subtotal - 54000(10&20&30) Risk Mng	0	299,409	299,409
2 County - City Bldg	0	614	614
Subtotal - Building Use County-City Bl	0	614	614
4 Audit Services	0	75	75
Subtotal - 1000920 Internal Audit	0	75	75
5 Contract Review	0	679	679
Subtotal - 1003210 Law Department	0	679	679
7 ADA/FMLA SVC	0	226	226
Subtotal - 1003320 ADA	0	226	226
8 Human Resources	0	1,830	1,830
8 Bright Start Wellness	0	88	88
Subtotal - 1003610 Human Resources	0	1,918	1,918
9 Mail Room	0	397	397
Subtotal - 1003910 Mail Room-Operat	0	397	397
11 Budget	0	69	69
11 Accounting	0	167	167
11 Accounts Payable	0	106	106
11 Payroll	0	838	838

Knox County, TN
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Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:17 1008903 Sheriff Administration

Department	First Incoming	Second Incoming	Sheriff Administration
11 Accounts Receivable	\$0	\$56	\$56
Subtotal - 1005710 Finance	0	1,236	1,236
12 Purchasing	0	5,982	5,982
12 P-Card	0	95,687	95,687
Subtotal - 1006010 Purchasing	0	101,669	101,669
13 Property Management	0	1,742	1,742
Subtotal - 1006020 Property Managen	0	1,742	1,742
14 General Fund Audit	0	2	2
Subtotal - 1006930 Auditing Contract	0	2	2
15 Network Support - County	0	716	716
15 Network Support - All Users	0	696	696
Subtotal - 1007910 Information Techn	0	1,412	1,412
16 Records Storage	0	167	167
Subtotal - 1007920 Records Managen	0	167	167
Total Incoming	259,294	414,538	673,832
			%100.00
C. TOTAL ALLOCATED		\$9,283,639	\$9,283,639

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Sheriff Administration Allocations

Dept:17 1008903 Sheriff Administration

	FTE Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 1008921 Patrol	176.00	23.17%	\$2,055,249	\$0	\$2,055,249	\$96,061	\$2,151,311
138 1008924 Warrants	54.00	7.11%	630,588	0	630,588	29,473	660,061
139 1008927 Detective	36.00	4.74%	420,392	0	420,392	19,649	440,041
140 1008928 DUI Litter Pick Up Crew	8.00	1.05%	93,420	0	93,420	4,366	97,787
141 1008930 Forensics	12.00	1.58%	140,131	0	140,131	6,550	146,680
142 1008933 Juvenile Division	3.00	0.39%	35,033	0	35,033	1,637	36,670
146 1008939 Batterer's Treatment	2.00	0.26%	23,355	0	23,355	1,092	24,447
149 1008942 Narcotics	17.00	2.24%	198,518	0	198,518	9,279	207,797
150 1008945 Internal Affairs	3.00	0.39%	35,033	0	35,033	1,637	36,670
151 1008948 Special Svcs	10.00	1.32%	116,776	0	116,776	5,458	122,234
158 1008957 Auxiliary Svcs	6.00	0.79%	70,065	0	70,065	3,275	73,340
159 1008960 Correctional Facilities	425.50	56.02%	4,968,799	0	4,968,799	232,240	5,201,038
164 1008969 Jail Commissary	7.00	0.92%	81,743	0	81,743	3,821	85,563
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	759.50	100.00%	8,869,101	0	8,869,101	414,538	9,283,639
Direct Bills					0		0
TOTAL					8,869,101		9,283,639

Knox County, TN
 OMB A-87 Cost Allocation Plan

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Dept:17 1008903 Sheriff Administration

ALLOCATION SUMMARY

Department	Sheriff Administration	Total
0 DIRECT BILLED	0	\$0
137 1008921 Patrol	2,151,311	2,151,311
138 1008924 Warrants	660,061	660,061
139 1008927 Detective	440,041	440,041
140 1008928 DUI Litter Pick Up Crew	97,787	97,787
141 1008930 Forensics	146,680	146,680
142 1008933 Juvenile Division	36,670	36,670
146 1008939 Batterer's Treatment	24,447	24,447
149 1008942 Narcotics	207,797	207,797
150 1008945 Internal Affairs	36,670	36,670
151 1008948 Special Svcs	122,234	122,234
158 1008957 Auxiliary Svcs	73,340	73,340
159 1008960 Correctional Facilities	5,201,038	5,201,038
164 1008969 Jail Commissary	85,563	85,563
999 2nd Allocation Orphans	0	0
Total	9,283,639	9,283,639

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**County Trustee (1009710)
Nature and Extent of Services**

The County Trustee serves as the County Treasurer and is responsible for the collection, disbursement, deposit, and investment of all County revenues. Costs for the County Trustee have been allocated as follows:

Revenue Receipts – Costs are allocated based on the number of accounting transactions processed per department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:18 1009710 County Trustee

		Amount	General Admin	County Trustee
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Services	P	106,367	0	106,367
Supplies and Materials	P	137,089	0	137,089
Other Expense	P	174,963	0	174,963
DEPARTMENT Cost Total		418,419	0	418,419
ADJUSTMENTS				
Total		418,419	0	418,419
General Admin Distribution			0	0
Grand Total		\$418,419		\$418,419

Knox County, TN
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Dept:18 1009710 County Trustee

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County Trustee
1 Equipment Use	\$5,511	\$0	\$5,511
Subtotal - Equipment Use	5,511	0	5,511
2 County - City Bldg	11,146	0	11,146
Subtotal - Building Use County-City Bl	11,146	0	11,146
4 Audit Services	2,345	0	2,345
Subtotal - 1000920 Internal Audit	2,345	0	2,345
5 Contract Review	1,060	0	1,060
Subtotal - 1003210 Law Department	1,060	0	1,060
9 Mail Room	3,823	0	3,823
Subtotal - 1003910 Mail Room-Operat	3,823	0	3,823
11 Budget	138	0	138
11 Accounting	7,598	0	7,598
11 Accounts Payable	913	0	913
11 Accounts Receivable	11,912	0	11,912
Subtotal - 1005710 Finance	20,561	0	20,561
12 Purchasing	960	0	960
12 P-Card	807	0	807
Subtotal - 1006010 Purchasing	1,767	0	1,767
13 Property Management	3,240	0	3,240
Subtotal - 1006020 Property Managen	3,240	0	3,240
14 General Fund Audit	3,221	0	3,221
Subtotal - 1006930 Auditing Contract	3,221	0	3,221
15 Network Support - County	14,487	0	14,487
15 Network Support - All Users	21,025	0	21,025
Subtotal - 1007910 Information Techn	35,512	0	35,512
20 Risk Overhead	0	3,505	3,505

Knox County, TN
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Dept:18 1009710 County Trustee

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County Trustee
Subtotal - 54000(10&20&30) Risk Mng	\$0	\$3,505	\$3,505
2 County - City Bldg	0	607	607
Subtotal - Building Use County-City Bl	0	607	607
4 Audit Services	0	84	84
Subtotal - 1000920 Internal Audit	0	84	84
5 Contract Review	0	33	33
Subtotal - 1003210 Law Department	0	33	33
9 Mail Room	0	177	177
Subtotal - 1003910 Mail Room-Operat	0	177	177
11 Budget	0	3	3
11 Accounting	0	186	186
11 Accounts Payable	0	22	22
11 Accounts Receivable	0	288	288
Subtotal - 1005710 Finance	0	499	499
12 Purchasing	0	4,371	4,371
12 P-Card	0	3,845	3,845
Subtotal - 1006010 Purchasing	0	8,216	8,216
13 Property Management	0	103	103
Subtotal - 1006020 Property Managen	0	103	103
14 General Fund Audit	0	3	3
Subtotal - 1006930 Auditing Contract	0	3	3
15 Network Support - County	0	2,640	2,640
15 Network Support - All Users	0	2,566	2,566
Subtotal - 1007910 Information Techn	0	5,206	5,206
Total Incoming	88,186	18,433	106,619
			%100.00
C. TOTAL ALLOCATED		\$525,038	\$525,038

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

County Trustee Allocations

Dept:18 1009710 County Trustee

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.20%	\$1,033	\$0	\$1,033	\$0	\$1,033
3	1000910 County Commission	552	0.23%	1,156	0	1,156	0	1,156
4	1000920 Internal Audit	323	0.13%	677	0	677	0	677
5	1003210 Law Department	1,141	0.47%	2,390	0	2,390	0	2,390
6	1003310 County Mayor	833	0.34%	1,745	0	1,745	0	1,745
7	1003320 ADA	238	0.10%	499	0	499	0	499
8	1003610 Human Resources	704	0.29%	1,475	0	1,475	0	1,475
9	1003910 Mail Room-Operating	251	0.10%	526	0	526	0	526
10	1005415 Health Administration	1,019	0.42%	2,135	0	2,135	0	2,135
11	1005710 Finance	892	0.37%	1,869	0	1,869	0	1,869
12	1006010 Purchasing	559	0.23%	1,171	0	1,171	0	1,171
13	1006020 Property Management	380	0.16%	796	0	796	0	796
14	1006930 Auditing Contract	12	0.00%	25	0	25	0	25
15	1007910 Information Technology	663	0.27%	1,389	0	1,389	0	1,389
16	1007920 Records Management	367	0.15%	769	0	769	0	769
17	1008903 Sheriff Administration	2,383	0.99%	4,992	0	4,992	0	4,992
19	2350110 PW-Administration	1,271	0.53%	2,663	0	2,663	101	2,764
20	54000(10&20&30) Risk Mngt Fund	1,091	0.45%	2,286	0	2,286	87	2,373
21	1000010 Attorney General	1,055	0.44%	2,210	0	2,210	84	2,294
22	1000020 Bad Check Unit	63	0.03%	132	0	132	5	137
23	1000310 Circuit Court Clerk's Office	309	0.13%	647	0	647	25	672
24	1000320 Civil Sessions Clerk's Office	213	0.09%	446	0	446	17	463
25	1000330 IV-D Child Support Clerk	644	0.27%	1,349	0	1,349	51	1,401
26	1000610 Probate Court	174	0.07%	365	0	365	14	378
27	1000620 Chancery Court	277	0.11%	580	0	580	22	602
28	1000915 Commission Discretionary	318	0.13%	666	0	666	25	692
29	1000930 Codes Commission	19	0.01%	40	0	40	2	41
30	1001210 County Clerk's Office	1,281	0.53%	2,684	0	2,684	102	2,786
31	1001510 4th Circuit Court Clerk Office	269	0.11%	564	0	564	21	585
32	1001520 Criminal Court Clerk's Office	862	0.36%	1,806	0	1,806	69	1,875
33	1001530 Criminal Sessions Clerk Office	495	0.20%	1,037	0	1,037	39	1,077
34	1001810 Election Commission	948	0.39%	1,986	0	1,986	76	2,062
35	1002110 Circuit Court Judge's Office	72	0.03%	151	0	151	6	157
36	1002120 4th Circuit Court Judges Office	90	0.04%	189	0	189	7	196
37	1002130 Criminal Court Judge's Office	126	0.05%	264	0	264	10	274
38	1002140 General Sessions Court Judge	561	0.23%	1,175	0	1,175	45	1,220
39	1002150 Jury Commission	8,250	3.41%	17,284	0	17,284	658	17,942
40	1002410 Juvenile Court Judges	913	0.38%	1,913	0	1,913	73	1,986
41	1002420 IV-D Referee Program	435	0.18%	911	0	911	35	946
42	1002710 Juvenile Court-Clerk	1,117	0.46%	2,340	0	2,340	89	2,429
43	1003010 Juvenile Svc Center	925	0.38%	1,938	0	1,938	74	2,012
44	1003330 Legislative Delegation	225	0.09%	471	0	471	18	489

Knox County, TN
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County Trustee Allocations

Dept:18 1009710 County Trustee

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
45	1003350 Senior Summit	26	0.01%	\$54	\$0	\$54	\$2	\$57
46	1003360 Read With Me	13	0.01%	27	0	27	1	28
47	1003362 Family Justice Center	1	0.00%	2	0	2	0	2
48	1003370 UT/Knox County Extension	148	0.06%	310	0	310	12	322
49	1003372 Knox Co. Farmer Aid	2	0.00%	4	0	4	0	4
50	1003380 Mayor's Education Summit	2	0.00%	4	0	4	0	4
51	1004210 Probation Office	1,049	0.43%	2,198	0	2,198	84	2,281
52	1004215 DUI Traffic School	23	0.01%	48	0	48	2	50
53	1004510 Office of Neighborhoods	203	0.08%	425	0	425	16	441
54	1004810 Park Maintenance	2,744	1.13%	5,749	0	5,749	219	5,968
55	1004815 County Wide Rehab	147	0.06%	308	0	308	12	320
56	1004820 Concord Complex Pool	2	0.00%	4	0	4	0	4
57	1004825 U.S. Soccer Complex	3	0.00%	6	0	6	0	7
58	1004830 Recreation Administration	806	0.33%	1,689	0	1,689	64	1,753
59	1004835 Legacy Park	29	0.01%	61	0	61	2	63
60	1004840 Park Improvement-Amusem	46	0.02%	96	0	96	4	100
61	1004852 10 Mile Greenway Improvem	18	0.01%	38	0	38	1	39
62	1005105 Dept of Community Developm	435	0.18%	911	0	911	35	946
63	1005110 Community Services Agenci	209	0.09%	438	0	438	17	455
64	1005115 Community Svcs	245	0.10%	513	0	513	20	533
65	1005120 Indigents Asst (CAC/Pauper)	61	0.03%	128	0	128	5	133
66	1005130 Economic and Dev Grants	63	0.03%	132	0	132	5	137
67	1005135 John Tarleton Home	5	0.00%	10	0	10	0	11
68	1005142 Senior Ctr & Volunteer Svcs	239	0.10%	501	0	501	19	520
69	1005144 Halls Senior-Special Events	56	0.02%	117	0	117	4	122
70	1005145 Frank Strang Senior Ctr	303	0.13%	635	0	635	24	659
71	1005146 South Knox Senior Ctr	250	0.10%	524	0	524	20	544
72	1005147 Halls Senior Ctr	257	0.11%	538	0	538	21	559
73	1005148 Corryton Senior Ctr	219	0.09%	459	0	459	17	476
74	1005149 Carter Senior Center	5	0.00%	10	0	10	0	11
76	1005160 Veterans' Svcs	271	0.11%	568	0	568	22	589
77	1005400 Support Services	882	0.36%	1,848	0	1,848	70	1,918
78	1005403 Preventive Health Svcs	614	0.25%	1,286	0	1,286	49	1,335
79	1005406 Dental Svcs	511	0.21%	1,071	0	1,071	41	1,111
80	1005409 Emergency Medical Service	128	0.05%	268	0	268	10	278
81	1005412 Food & Restaurant Inspectio	409	0.17%	857	0	857	33	889
82	1005418 Health Clinics	4	0.00%	8	0	8	0	9
83	1005421 Diagnostic Svcs	429	0.18%	899	0	899	34	933
84	1005424 Medical & Dental - Indig Care	829	0.34%	1,737	0	1,737	66	1,803
86	1005430 Pediatric Care Svcs	292	0.12%	612	0	612	23	635
87	1005433 Pharmacy	677	0.28%	1,418	0	1,418	54	1,472
88	1005436 Primary Care Svcs	36	0.01%	75	0	75	3	78

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County Trustee Allocations

Dept:18 1009710 County Trustee

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
89	1005439 Animal Control	383	0.16%	\$802	\$0	\$802	\$31	\$833
90	1005442 School Health Program	184	0.08%	385	0	385	15	400
91	1005445 Social Svcs	309	0.13%	647	0	647	25	672
92	1005448 Ground Water Svcs	289	0.12%	605	0	605	23	629
93	1005451 Vector Control Svcs	211	0.09%	442	0	442	17	459
94	1005454 Disease Surveillance & Inve	408	0.17%	855	0	855	33	887
95	1005457 Vital Records	235	0.10%	492	0	492	19	511
96	1005460 Women's Health Svcs	283	0.12%	593	0	593	23	615
97	1005463 Community Health Svcs	464	0.19%	972	0	972	37	1,009
98	1005465 Child Car Seat Program	10	0.00%	21	0	21	1	22
99	1005467 Comm Health Serv Grant Mc	23	0.01%	48	0	48	2	50
100	1005720 Finance & Commun-Schools	501	0.21%	1,050	0	1,050	40	1,090
102	1006025 Inop Car Lot/Sale Junk Cars	36	0.01%	75	0	75	3	78
103	1006310 Property and Liability Ins	10	0.00%	21	0	21	1	22
104	1006605 Planning	5	0.00%	10	0	10	0	11
105	1006610 GIS	12	0.00%	25	0	25	1	26
106	1006615 Payments To Cities	5	0.00%	10	0	10	0	11
107	1006620 Emergency Mangement	6	0.00%	13	0	13	0	13
108	1006635 CAC	47,079	19.47%	98,631	0	98,631	3,757	102,387
109	1006645 Oth Operating Transfers	47	0.02%	98	0	98	4	102
110	1006910 Offical's Expense	3	0.00%	6	0	6	0	7
111	1006920 Equipment	243	0.10%	509	0	509	19	528
112	1006940 Cases Charged to County	13	0.01%	27	0	27	1	28
113	1006950 Miscellaneous	147	0.06%	308	0	308	12	320
115	1006970 KCDC Tax Increment	3	0.00%	6	0	6	0	7
116	1006980 Emp Ben General Fund	1	0.00%	2	0	2	0	2
117	1007210 Community Mediation Cente	30	0.01%	63	0	63	2	65
118	1007510 Fire Prevention	753	0.31%	1,578	0	1,578	60	1,638
119	1007520 Soil Conservation District	250	0.10%	524	0	524	20	544
120	1007530 Codes Administration	2,187	0.90%	4,582	0	4,582	175	4,756
121	1007535 Code Adm-Tedford Road Fir	10	0.00%	21	0	21	1	22
122	1007710 Wastewater	27	0.01%	57	0	57	2	59
123	1007720 Dirty Lot Ordinance	256	0.11%	536	0	536	20	557
124	1008110 Sheriff's Dept Merit System	348	0.14%	729	0	729	28	757
125	1008310 Property Assessor	609	0.25%	1,276	0	1,276	49	1,324
126	1008320 Equalization Board	16	0.01%	34	0	34	1	35
127	1008330 Digitized Mapping	206	0.09%	432	0	432	16	448
128	1008510 Public Defender	1,192	0.49%	2,497	0	2,497	95	2,592
129	1008710 Register of Deeds Office	248	0.10%	520	0	520	20	539
130	1008720 Register of Deeds-Data Proc	52	0.02%	109	0	109	4	113
131	1008900 Court Officers	184	0.08%	385	0	385	15	400
132	1008906 Records & Communication	392	0.16%	821	0	821	31	853

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County Trustee Allocations

Dept:18 1009710 County Trustee

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
133	1008909 School Security	95	0.04%	\$199	\$0	\$199	\$8	\$207
134	1008912 Training	482	0.20%	1,010	0	1,010	38	1,048
135	1008915 Planning & Development	127	0.05%	266	0	266	10	276
136	1008918 Stop Violence Against Wome	172	0.07%	360	0	360	14	374
137	1008921 Patrol	3,277	1.36%	6,865	0	6,865	261	7,127
138	1008924 Warrants	435	0.18%	911	0	911	35	946
139	1008927 Detective	602	0.25%	1,261	0	1,261	48	1,309
141	1008930 Forensics	269	0.11%	564	0	564	21	585
142	1008933 Juvenile Division	76	0.03%	159	0	159	6	165
143	1008936 Special Teams	126	0.05%	264	0	264	10	274
144	1008937 Victim's Rights	29	0.01%	61	0	61	2	63
145	1008938 Chaplain's Fund	3	0.00%	6	0	6	0	7
146	1008939 Batterer's Treatment	2	0.00%	4	0	4	0	4
147	1008940 Senior Cit. Awareness	5	0.00%	10	0	10	0	11
149	1008942 Narcotics	559	0.23%	1,171	0	1,171	45	1,216
150	1008945 Internal Affairs	169	0.07%	354	0	354	13	368
151	1008948 Special Svcs	543	0.22%	1,138	0	1,138	43	1,181
152	1008950 Inmate Education	1	0.00%	2	0	2	0	2
153	1008951 Dare Donations	40	0.02%	84	0	84	3	87
154	1008952 Teen Academy - Sheriff	45	0.02%	94	0	94	4	98
155	1008953 Sexual Offender Registry	72	0.03%	151	0	151	6	157
156	1008954 Interest Earned-Inmates	14	0.01%	29	0	29	1	30
157	1008905 Donations/Sheriff-Target	1	0.00%	2	0	2	0	2
158	1008957 Auxiliary Svcs	393	0.16%	823	0	823	31	855
159	1008960 Correctional Facilities	4,798	1.98%	10,052	0	10,052	383	10,435
160	1008963 Temporary Detention Faciliti	108	0.04%	226	0	226	9	235
161	1008965 Explorer Post	20	0.01%	42	0	42	2	43
162	1008966 Wal-Mart Foundation	2	0.00%	4	0	4	0	4
163	1008967 Helen R McNabb Interch	16	0.01%	34	0	34	1	35
164	1008969 Jail Commissary	608	0.25%	1,274	0	1,274	49	1,322
165	1008972 Medical Examiner	464	0.19%	972	0	972	37	1,009
166	1008980 Sheriff's Radio Rebanding	4	0.00%	8	0	8	0	9
167	1008985 Sheriff's K-9 Donations	1	0.00%	2	0	2	0	2
168	1009720 Property Sale	1	0.00%	2	0	2	0	2
169	2350120 PW-Highway Project Mgmt	261	0.11%	547	0	547	21	568
170	2350130 PW-Stormwater Mgmt	525	0.22%	1,100	0	1,100	42	1,142
171	2350135 Stormwater Ordiance Violatic	22	0.01%	46	0	46	2	48
172	2350210 PW-Highway & Bridge	1,838	0.76%	3,851	0	3,851	147	3,997
173	2350220 PW-Traffic Control	2,170	0.90%	4,546	0	4,546	173	4,719
174	2350310 Capital Outlay	13	0.01%	27	0	27	1	28
175	2350320 Bridge Construction	11	0.00%	23	0	23	1	24
176	2350410 PW-Engineering	320	0.13%	670	0	670	26	696

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County Trustee Allocations

Dept:18 1009710 County Trustee

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
177	2350425 Subdivision Foreclosures	7	0.00%	\$15	\$0	\$15	\$1	\$15
179	50000(20&30) Vehicle Svc Ctr Fund	7,128	2.95%	14,933	0	14,933	569	15,502
180	5300010 Retirement Fund	1,034	0.43%	2,166	0	2,166	83	2,249
181	FD 105x General Grants Fund	10,795	4.46%	22,616	0	22,616	861	23,477
182	FD 200x Governmental Library Fund	818	0.34%	1,714	0	1,714	65	1,779
183	FD 205x Public Library Fund	3,628	1.50%	7,601	0	7,601	289	7,890
184	FD 210x Solid Waste Fund	3,482	1.44%	7,295	0	7,295	278	7,573
185	FD 215x Air Quality Fund	1,975	0.82%	4,138	0	4,138	158	4,295
186	FD 220x Hotel/Motel Fundwide	158	0.07%	331	0	331	13	344
187	FD 225x Fire District Fundwide	57	0.02%	119	0	119	5	124
188	FD 230x Drug Control Fund	1,040	0.43%	2,179	0	2,179	83	2,262
189	FD 300x Debt Service Fund	2,781	1.15%	5,826	0	5,826	222	6,048
190	FD 400x Capital Improvement Fund	1,556	0.64%	3,260	0	3,260	124	3,384
191	FD 410x Recreation Con Fundwide	87	0.04%	182	0	182	7	189
192	FD 425x Golf Course Fund	48	0.02%	101	0	101	4	104
193	FD 430x ADA Construction Fund	83	0.03%	174	0	174	7	181
194	FD 510x Mailroom Fund	236	0.10%	494	0	494	19	513
195	FD 520x Employees Benefit Fund	2,163	0.89%	4,531	0	4,531	173	4,704
196	FD 550x Building Mnmt Fund	182	0.08%	381	0	381	15	396
197	FD 560x Tech Support Fund	409	0.17%	857	0	857	33	889
198	FD 570x Capital Leasing Fund	2,287	0.95%	4,791	0	4,791	182	4,974
199	FD 580x Self Insurance Fund	866	0.36%	1,814	0	1,814	69	1,883
200	FD 610x Municipal Sales Tax	103	0.04%	216	0	216	8	224
201	FD 630x Juvenile Court Agency Fund	4	0.00%	8	0	8	0	9
202	FD 905x Public Building Fund	4,892	2.02%	10,249	0	10,249	390	10,639
203	FD 910x Chancery Court Fund	952	0.39%	1,994	0	1,994	76	2,070
204	FD 915x Circuit/Civil	1,313	0.54%	2,751	0	2,751	105	2,856
205	FD 920x MPC Fund	2,843	1.18%	5,956	0	5,956	227	6,183
206	FD 925x E-911 Fund	3,670	1.52%	7,689	0	7,689	293	7,982
207	FD 930x GIS Fund	1,021	0.42%	2,139	0	2,139	81	2,220
208	FD 940x Animal Control Fund	4,179	1.73%	8,755	0	8,755	333	9,088
209	FD 950x Grt School Foundation FD	2,451	1.01%	5,135	0	5,135	196	5,330
210	FD 240x Gen Purpose School FD	42,366	17.52%	88,757	0	88,757	3,381	92,137
211	FD 245x School Project Fund	3,737	1.55%	7,829	0	7,829	298	8,127
212	FD 250x School Federal Projects	10,147	4.20%	21,258	0	21,258	810	22,068
213	FD 405x Physical Plant Upgrade	1,425	0.59%	2,985	0	2,985	114	3,099
999	2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)

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County Trustee Allocations

Dept:18 1009710 County Trustee

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	241,816	100.00%	506,605	0	506,605	18,433	525,038
Direct Bills					0		0
TOTAL					506,605		525,038

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Dept:18 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	1,033	1,033
3 1000910 County Commission	1,156	1,156
4 1000920 Internal Audit	677	677
5 1003210 Law Department	2,390	2,390
6 1003310 County Mayor	1,745	1,745
7 1003320 ADA	499	499
8 1003610 Human Resources	1,475	1,475
9 1003910 Mail Room-Operating	526	526
10 1005415 Health Administration	2,135	2,135
11 1005710 Finance	1,869	1,869
12 1006010 Purchasing	1,171	1,171
13 1006020 Property Management	796	796
14 1006930 Auditing Contract	25	25
15 1007910 Information Technology	1,389	1,389
16 1007920 Records Management	769	769
17 1008903 Sheriff Administration	4,992	4,992
19 2350110 PW-Administration	2,764	2,764
20 54000(10&20&30) Risk Mngt Fund	2,373	2,373
21 1000010 Attorney General	2,294	2,294
22 1000020 Bad Check Unit	137	137
23 1000310 Circuit Court Clerk's Office	672	672
24 1000320 Civil Sessions Clerk's Office	463	463
25 1000330 IV-D Child Support Clerk	1,401	1,401
26 1000610 Probate Court	378	378
27 1000620 Chancery Court	602	602
28 1000915 Commission Discretionary	692	692
29 1000930 Codes Commission	41	41
30 1001210 County Clerk's Office	2,786	2,786
31 1001510 4th Circuit Court Clerk Office	585	585
32 1001520 Criminal Court Clerk's Office	1,875	1,875
33 1001530 Criminal Sessions Clerk Offic	1,077	1,077
34 1001810 Election Commission	2,062	2,062
35 1002110 Circuit Court Judge's Office	157	157
36 1002120 4th Circuit Court Judges Offi	196	196
37 1002130 Criminal Court Judge's Office	274	274
38 1002140 General Sessions Court Judg	1,220	1,220
39 1002150 Jury Commission	17,942	17,942
40 1002410 Juvenile Court Judges	1,986	1,986
41 1002420 IV-D Referee Program	946	946
42 1002710 Juvenile Court-Clerk	2,429	2,429

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ALLOCATION SUMMARY

Department	County Trustee	Total
43 1003010 Juvenile Svc Center	2,012	\$2,012
44 1003330 Legislative Delegation	489	489
45 1003350 Senior Summit	57	57
46 1003360 Read With Me	28	28
47 1003362 Family Justice Center	2	2
48 1003370 UT/Knox County Extension	322	322
49 1003372 Knox Co. Farmer Aid	4	4
50 1003380 Mayor's Education Summit	4	4
51 1004210 Probation Office	2,281	2,281
52 1004215 DUI Traffic School	50	50
53 1004510 Office of Neighborhoods	441	441
54 1004810 Park Maintenance	5,968	5,968
55 1004815 County Wide Rehab	320	320
56 1004820 Concord Complex Pool	4	4
57 1004825 U.S. Soccer Complex	7	7
58 1004830 Recreation Administration	1,753	1,753
59 1004835 Legacy Park	63	63
60 1004840 Park Improvement-Amusement	100	100
61 1004852 10 Mile Greenway Improvement	39	39
62 1005105 Dept of Community Development	946	946
63 1005110 Community Services Agency	455	455
64 1005115 Community Svcs	533	533
65 1005120 Indigents Asst (CAC/Pauper)	133	133
66 1005130 Economic and Dev Grants	137	137
67 1005135 John Tarleton Home	11	11
68 1005142 Senior Ctr & Volunteer Svcs	520	520
69 1005144 Halls Senior-Special Events	122	122
70 1005145 Frank Strang Senior Ctr	659	659
71 1005146 South Knox Senior Ctr	544	544
72 1005147 Halls Senior Ctr	559	559
73 1005148 Corryton Senior Ctr	476	476
74 1005149 Carter Senior Center	11	11
76 1005160 Veterans' Svcs	589	589
77 1005400 Support Services	1,918	1,918
78 1005403 Preventive Health Svcs	1,335	1,335
79 1005406 Dental Svcs	1,111	1,111
80 1005409 Emergency Medical Service	278	278
81 1005412 Food & Restaurant Inspection	889	889
82 1005418 Health Clinics	9	9
83 1005421 Diagnostic Svcs	933	933
84 1005424 Medical & Dental - Indig Care	1,803	1,803

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ALLOCATION SUMMARY

Department	County Trustee	Total
86 1005430 Pediatric Care Svcs	635	\$635
87 1005433 Pharmacy	1,472	1,472
88 1005436 Primary Care Svcs	78	78
89 1005439 Animal Control	833	833
90 1005442 School Health Program	400	400
91 1005445 Social Svcs	672	672
92 1005448 Ground Water Svcs	629	629
93 1005451 Vector Control Svcs	459	459
94 1005454 Disease Surveillance & Inves	887	887
95 1005457 Vital Records	511	511
96 1005460 Women's Health Svcs	615	615
97 1005463 Community Health Svcs	1,009	1,009
98 1005465 Child Car Seat Program	22	22
99 1005467 Comm Health Serv Grant Me	50	50
100 1005720 Finance & Commun-Schools	1,090	1,090
102 1006025 Inop Car Lot/Sale Junk Cars	78	78
103 1006310 Property and Liability Ins	22	22
104 1006605 Planning	11	11
105 1006610 GIS	26	26
106 1006615 Payments To Cities	11	11
107 1006620 Emergency Mangement	13	13
108 1006635 CAC	102,387	102,387
109 1006645 Oth Operating Transfers	102	102
110 1006910 Offical's Expense	7	7
111 1006920 Equipment	528	528
112 1006940 Cases Charged to County	28	28
113 1006950 Miscellaneous	320	320
115 1006970 KCDC Tax Increment	7	7
116 1006980 Emp Ben General Fund	2	2
117 1007210 Community Mediation Cente	65	65
118 1007510 Fire Prevention	1,638	1,638
119 1007520 Soil Conservation District	544	544
120 1007530 Codes Administration	4,756	4,756
121 1007535 Code Adm-Tedford Road Fir	22	22
122 1007710 Wastewater	59	59
123 1007720 Dirty Lot Ordinance	557	557
124 1008110 Sheriff's Dept Merit System	757	757
125 1008310 Property Assessor	1,324	1,324
126 1008320 Equalization Board	35	35
127 1008330 Digitized Mapping	448	448
128 1008510 Public Defender	2,592	2,592

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ALLOCATION SUMMARY

Department	County Trustee	Total
129 1008710 Register of Deeds Office	539	\$539
130 1008720 Register of Deeds-Data Proc	113	113
131 1008900 Court Officers	400	400
132 1008906 Records & Communication	853	853
133 1008909 School Security	207	207
134 1008912 Training	1,048	1,048
135 1008915 Planning & Development	276	276
136 1008918 Stop Violence Against Women	374	374
137 1008921 Patrol	7,127	7,127
138 1008924 Warrants	946	946
139 1008927 Detective	1,309	1,309
141 1008930 Forensics	585	585
142 1008933 Juvenile Division	165	165
143 1008936 Special Teams	274	274
144 1008937 Victim's Rights	63	63
145 1008938 Chaplain's Fund	7	7
146 1008939 Batterer's Treatment	4	4
147 1008940 Senior Cit. Awareness	11	11
149 1008942 Narcotics	1,216	1,216
150 1008945 Internal Affairs	368	368
151 1008948 Special Svcs	1,181	1,181
152 1008950 Inmate Education	2	2
153 1008951 Dare Donations	87	87
154 1008952 Teen Academy - Sheriff	98	98
155 1008953 Sexual Offender Registry	157	157
156 1008954 Interest Earned-Inmates	30	30
157 1008905 Donations/Sheriff-Target	2	2
158 1008957 Auxiliary Svcs	855	855
159 1008960 Correctional Facilities	10,435	10,435
160 1008963 Temporary Detention Facilities	235	235
161 1008965 Explorer Post	43	43
162 1008966 Wal-Mart Foundation	4	4
163 1008967 Helen R McNabb Interch	35	35
164 1008969 Jail Commissary	1,322	1,322
165 1008972 Medical Examiner	1,009	1,009
166 1008980 Sheriff's Radio Rebanding	9	9
167 1008985 Sheriff's K-9 Donations	2	2
168 1009720 Property Sale	2	2
169 2350120 PW-Highway Project Mgmt	568	568
170 2350130 PW-Stormwater Mgmt	1,142	1,142
171 2350135 Stormwater Ordinance Violations	48	48

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ALLOCATION SUMMARY

Department	County Trustee	Total
172 2350210 PW-Highway & Bridge	3,997	\$3,997
173 2350220 PW-Traffic Control	4,719	4,719
174 2350310 Capital Outlay	28	28
175 2350320 Bridge Construction	24	24
176 2350410 PW-Engineering	696	696
177 2350425 Subdivision Foreclosures	15	15
179 50000(20&30) Vehicle Svc Ctr Fund	15,502	15,502
180 5300010 Retirement Fund	2,249	2,249
181 FD 105x General Grants Fund	23,477	23,477
182 FD 200x Governmental Library Fund	1,779	1,779
183 FD 205x Public Library Fund	7,890	7,890
184 FD 210x Solid Waste Fund	7,573	7,573
185 FD 215x Air Quality Fund	4,295	4,295
186 FD 220x Hotel/Motel Fundwide	344	344
187 FD 225x Fire District Fundwide	124	124
188 FD 230x Drug Control Fund	2,262	2,262
189 FD 300x Debt Service Fund	6,048	6,048
190 FD 400x Capital Improvement Fund	3,384	3,384
191 FD 410x Recreation Con Fundwide	189	189
192 FD 425x Golf Course Fund	104	104
193 FD 430x ADA Construction Fund	181	181
194 FD 510x Mailroom Fund	513	513
195 FD 520x Employees Benefit Fund	4,704	4,704
196 FD 550x Building Mnmt Fund	396	396
197 FD 560x Tech Support Fund	889	889
198 FD 570x Capital Leasing Fund	4,974	4,974
199 FD 580x Self Insurance Fund	1,883	1,883
200 FD 610x Municipal Sales Tax	224	224
201 FD 630x Juvenile Court Agency Fund	9	9
202 FD 905x Public Building Fund	10,639	10,639
203 FD 910x Chancery Court Fund	2,070	2,070
204 FD 915x Circuit/Civil	2,856	2,856
205 FD 920x MPC Fund	6,183	6,183
206 FD 925x E-911 Fund	7,982	7,982
207 FD 930x GIS Fund	2,220	2,220
208 FD 940x Animal Control Fund	9,088	9,088
209 FD 950x Grt School Foundation FD	5,330	5,330
210 FD 240x Gen Purpose School FD	92,137	92,137
211 FD 245x School Project Fund	8,127	8,127
212 FD 250x School Federal Projects	22,068	22,068
213 FD 405x Physical Plant Upgrade	3,099	3,099

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010
Dept:18 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
999 2nd Allocation Orphans	(0)	\$(0)
Total	525,038	525,038

Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual

Highway Administration (2350110)
Nature and Extent of Services

The Highway Administration division has primary responsibility for the oversight and management of all Engineering and Public Works programs and divisions. Specific activities include:

- Management of all Engineering and Public Works departments
- Fiscal oversight of operating budgets
- Supervision of personnel

This section is included to capture the administrative costs associated with managing the various programs and divisions within the Engineering and Public Works Department. Costs have been allocated as follows:

Department Administration – Costs are allocated based on the number of FTE's supervised

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:19 2350110 PW-Administration

		Amount	General Admin	Department Administration
Salaries	S1	\$226,493	\$0	\$226,493
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	65,348	0	65,348
		291,841	0	291,841
SUPPLY & SERVICES COST				
Services	S	22,356	0	22,356
Supplies/Materials	S	77,704	0	77,704
Other Expenses	S	72,897	0	72,897
DEPARTMENT Cost Total		172,957	0	172,957
ADJUSTMENTS				
Total		464,798	0	464,798
General Admin Distribution			0	0
Grand Total		\$464,798		\$464,798

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

Dept:19 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
4 Audit Services	\$1,122	\$0	\$1,122
Subtotal - 1000920 Internal Audit	1,122	0	1,122
5 Contract Review	1,178	0	1,178
Subtotal - 1003210 Law Department	1,178	0	1,178
7 ADA/FMLA SVC	117	0	117
Subtotal - 1003320 ADA	117	0	117
8 Human Resources	1,485	0	1,485
8 Bright Start Wellness	71	0	71
Subtotal - 1003610 Human Resources	1,556	0	1,556
9 Mail Room	0	0	0
Subtotal - 1003910 Mail Room-Operat	0	0	0
11 Budget	154	0	154
11 Accounting	3,636	0	3,636
11 Accounts Payable	2,128	0	2,128
11 Payroll	896	0	896
11 Accounts Receivable	792	0	792
Subtotal - 1005710 Finance	7,606	0	7,606
12 Purchasing	101	0	101
Subtotal - 1006010 Purchasing	101	0	101
13 Property Management	9,325	0	9,325
Subtotal - 1006020 Property Managen	9,325	0	9,325
14 General Fund Audit	1,541	0	1,541
Subtotal - 1006930 Auditing Contract	1,541	0	1,541
15 Network Support - County	10,313	0	10,313
15 Network Support - All Users	14,967	0	14,967
Subtotal - 1007910 Information Techn	25,280	0	25,280
18 County Trustee	2,663	0	2,663

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:19 2350110 PW-Administration

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1009710 County Trustee	\$2,663	\$0	\$2,663
20 Risk Overhead	0	24,719	24,719
Subtotal - 54000(10&20&30) Risk Mng	0	24,719	24,719
4 Audit Services	0	40	40
Subtotal - 1000920 Internal Audit	0	40	40
5 Contract Review	0	37	37
Subtotal - 1003210 Law Department	0	37	37
7 ADA/FMLA SVC	0	6	6
Subtotal - 1003320 ADA	0	6	6
8 Human Resources	0	47	47
8 Bright Start Wellness	0	2	2
Subtotal - 1003610 Human Resources	0	49	49
9 Mail Room	0	0	0
Subtotal - 1003910 Mail Room-Operat	0	0	0
11 Budget	0	4	4
11 Accounting	0	89	89
11 Accounts Payable	0	52	52
11 Payroll	0	22	22
11 Accounts Receivable	0	19	19
Subtotal - 1005710 Finance	0	186	186
12 Purchasing	0	460	460
Subtotal - 1006010 Purchasing	0	460	460
13 Property Management	0	297	297
Subtotal - 1006020 Property Managen	0	297	297
14 General Fund Audit	0	1	1

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Dept:19 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1006930 Auditing Contract	\$0	\$1	\$1
15 Network Support - County	0	1,879	1,879
15 Network Support - All Users	0	1,827	1,827
Subtotal - 1007910 Information Techn	0	3,706	3,706
18 County Trustee	0	101	101
Subtotal - 1009710 County Trustee	0	101	101
Total Incoming	50,489	29,602	80,091
			%100.00
C. TOTAL ALLOCATED		\$544,889	\$544,889

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Department Administration Allocations

Dept:19 2350110 PW-Administration

	FTE Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 2350120 PW-Highway Project Mgmt	4.50	3.75%	\$19,323	\$0	\$19,323	\$1,110	\$20,433
170 2350130 PW-Stormwater Mgmt	14.00	11.67%	60,117	0	60,117	3,454	63,570
172 2350210 PW-Highway & Bridge	84.50	70.42%	362,848	0	362,848	20,845	383,693
173 2350220 PW-Traffic Control	7.00	5.83%	30,058	0	30,058	1,727	31,785
176 2350410 PW-Engineering	10.00	8.33%	42,941	0	42,941	2,467	45,407
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	120.00	100.00%	515,287	0	515,287	29,602	544,889
Direct Bills					0		0
TOTAL					515,287		544,889

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:19 2350110 PW-Administration

ALLOCATION SUMMARY

Department	Department Administratio n	Total
0 DIRECT BILLED	0	\$0
169 2350120 PW-Highway Project Mgmt	20,433	20,433
170 2350130 PW-Stormwater Mgmt	63,570	63,570
172 2350210 PW-Highway & Bridge	383,693	383,693
173 2350220 PW-Traffic Control	31,785	31,785
176 2350410 PW-Engineering	45,407	45,407
999 2nd Allocation Orphans	(0)	(0)
Total	544,889	544,889

**Knox County, Tennessee
Full Cost Allocation Plan
FY 2008 Actual**

**Risk Management (5400010)
Nature and Extent of Services**

The Risk Management Department has primary responsibility for managing, monitoring, and implementing the County's risk management program. Specific functions and activities include:

- Manage and track all Workers' Compensation injuries
- Perform OSHA/Safety inspections of all County properties
- Investigate/subrogate and manage all liability claims
- Manage the County's health and safety plan

Costs for the Risk Management Department have been charged back to all County Departments. This schedule has been included to capture the indirect costs that support Risk Management. These costs are allocated as follows:

Risk Management Overhead – Costs are allocated based on the amount of workers' compensation charges per department.

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

A. DEPARTMENT COSTS

Dept:20 54000(10&20&30) Risk Mngt Fund

		Amount	General Admin	Risk Overhead
Salaries	S1	\$282,048	\$0	\$282,048
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	75,088	0	75,088
		357,136	0	357,136
SUPPLY & SERVICES COST				
Services	S	16,637	0	16,637
Supplies/Materials	S	33,414	0	33,414
Other Expense	S	1,048,774	0	1,048,774
DEPARTMENT Cost Total		1,098,825	0	1,098,825
ADJUSTMENTS				
Total		1,455,961	0	1,455,961
General Admin Distribution			0	0
Grand Total		\$1,455,961		\$1,455,961

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:20 54000(10&20&30) Risk Mngt Fund

Department	First Incoming	Second Incoming	Risk Overhead
1 Equipment Use	\$236	\$0	\$236
Subtotal - Equipment Use	236	0	236
2 County - City Bldg	3,266	0	3,266
Subtotal - Building Use County-City Bl	3,266	0	3,266
4 Audit Services	963	0	963
Subtotal - 1000920 Internal Audit	963	0	963
5 Contract Review	3,689	0	3,689
Subtotal - 1003210 Law Department	3,689	0	3,689
7 ADA/FMLA SVC	175	0	175
Subtotal - 1003320 ADA	175	0	175
8 Human Resources	2,227	0	2,227
8 Bright Start Wellness	107	0	107
Subtotal - 1003610 Human Resources	2,334	0	2,334
9 Mail Room	360	0	360
Subtotal - 1003910 Mail Room-Operat	360	0	360
11 Budget	481	0	481
11 Accounting	3,121	0	3,121
11 Accounts Payable	1,969	0	1,969
11 Payroll	1,293	0	1,293
11 Accounts Receivable	312	0	312
Subtotal - 1005710 Finance	7,176	0	7,176
12 Purchasing	5,456	0	5,456
Subtotal - 1006010 Purchasing	5,456	0	5,456
13 Property Management	119	0	119
Subtotal - 1006020 Property Managen	119	0	119
14 General Fund Audit	1,323	0	1,323

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008

1/12/2010

B. INCOMING COSTS - (Default Spread Expense%)

Dept:20 54000(10&20&30) Risk Mngt Fund

Department	First Incoming	Second Incoming	Risk Overhead
Subtotal - 1006930 Auditing Contract	\$1,323	\$0	\$1,323
15 Network Support - County	737	0	737
15 Network Support - All Users	1,069	0	1,069
Subtotal - 1007910 Information Techn	1,806	0	1,806
16 Records Storage	3,110	0	3,110
Subtotal - 1007920 Records Managen	3,110	0	3,110
18 County Trustee	2,286	0	2,286
Subtotal - 1009710 County Trustee	2,286	0	2,286
2 County - City Bldg	0	178	178
Subtotal - Building Use County-City Bl	0	178	178
4 Audit Services	0	35	35
Subtotal - 1000920 Internal Audit	0	35	35
5 Contract Review	0	115	115
Subtotal - 1003210 Law Department	0	115	115
7 ADA/FMLA SVC	0	9	9
Subtotal - 1003320 ADA	0	9	9
8 Human Resources	0	70	70
8 Bright Start Wellness	0	3	3
Subtotal - 1003610 Human Resources	0	73	73
9 Mail Room	0	17	17
Subtotal - 1003910 Mail Room-Operat	0	17	17
11 Budget	0	12	12
11 Accounting	0	77	77
11 Accounts Payable	0	48	48
11 Payroll	0	32	32

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:20 54000(10&20&30) Risk Mngt Fund

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Risk Overhead
11 Accounts Receivable	\$0	\$8	\$8
Subtotal - 1005710 Finance	0	177	177
12 Purchasing	0	24,847	24,847
Subtotal - 1006010 Purchasing	0	24,847	24,847
13 Property Management	0	4	4
Subtotal - 1006020 Property Managen	0	4	4
14 General Fund Audit	0	1	1
Subtotal - 1006930 Auditing Contract	0	1	1
15 Network Support - County	0	134	134
15 Network Support - All Users	0	130	130
Subtotal - 1007910 Information Techn	0	264	264
16 Records Storage	0	47	47
Subtotal - 1007920 Records Managen	0	47	47
18 County Trustee	0	87	87
Subtotal - 1009710 County Trustee	0	87	87
Total Incoming	32,299	25,854	58,153
			%100.00
C. TOTAL ALLOCATED		\$1,514,114	\$1,514,114

Knox County, TN
OMB A-87 Cost Allocation Plan

Fiscal Year 2008
1/12/2010

Risk Overhead Allocations

Dept:20 54000(10&20&30) Risk Mngt Fund

	Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	12,300.00	0.50%	\$7,434	\$0	\$7,434	\$0	\$7,434
3 1000910 County Commission	9,900.00	0.40%	5,983	0	5,983	0	5,983
5 1003210 Law Department	400.00	0.02%	242	0	242	0	242
6 1003310 County Mayor	300.00	0.01%	181	0	181	0	181
8 1003610 Human Resources	1,200.00	0.05%	725	0	725	0	725
11 1005710 Finance	100.00	0.00%	60	0	60	0	60
12 1006010 Purchasing	2,000.00	0.08%	1,209	0	1,209	0	1,209
13 1006020 Property Management	100.00	0.00%	60	0	60	0	60
15 1007910 Information Technology	1,900.00	0.08%	1,148	0	1,148	0	1,148
16 1007920 Records Management	1,200.00	0.05%	725	0	725	0	725
17 1008903 Sheriff Administration	495,400.00	20.12%	299,409	0	299,409	0	299,409
18 1009710 County Trustee	5,800.00	0.24%	3,505	0	3,505	0	3,505
19 2350110 PW-Administration	40,900.00	1.66%	24,719	0	24,719	0	24,719
23 1000310 Circuit Court Clerk's Office	400.00	0.02%	242	0	242	5	247
25 1000330 IV-D Child Support Clerk	1,200.00	0.05%	725	0	725	16	742
26 1000610 Probate Court	200.00	0.01%	121	0	121	3	124
27 1000620 Chancery Court	100.00	0.00%	60	0	60	1	62
30 1001210 County Clerk's Office	400.00	0.02%	242	0	242	5	247
31 1001510 4th Circuit Court Clerk Office	400.00	0.02%	242	0	242	5	247
32 1001520 Criminal Court Clerk's Office	7,700.00	0.31%	4,654	0	4,654	105	4,759
33 1001530 Criminal Sessions Clerk Offic	7,300.00	0.30%	4,412	0	4,412	100	4,512
34 1001810 Election Commission	1,000.00	0.04%	604	0	604	14	618
40 1002410 Juvenile Court Judges	36,200.00	1.47%	21,879	0	21,879	495	22,373
41 1002420 IV-D Referee Program	600.00	0.02%	363	0	363	8	371
42 1002710 Juvenile Court-Clerk	100.00	0.00%	60	0	60	1	62
43 1003010 Juvenile Svc Center	23,700.00	0.96%	14,324	0	14,324	324	14,648
51 1004210 Probation Office	600.00	0.02%	363	0	363	8	371
54 1004810 Park Maintenance	25,000.00	1.02%	15,109	0	15,109	342	15,451
58 1004830 Recreation Administration	10,700.00	0.43%	6,467	0	6,467	146	6,613
77 1005400 Support Services	23,300.00	0.95%	14,082	0	14,082	319	14,401
107 1006620 Emergency Mangement	1,100.00	0.04%	665	0	665	15	680
113 1006950 Miscellaneous	4,100.00	0.17%	2,478	0	2,478	56	2,534
118 1007510 Fire Prevention	300.00	0.01%	181	0	181	4	185
120 1007530 Codes Administration	37,800.00	1.54%	22,846	0	22,846	517	23,362
123 1007720 Dirty Lot Ordinance	400.00	0.02%	242	0	242	5	247
125 1008310 Property Assessor	1,700.00	0.07%	1,027	0	1,027	23	1,051
128 1008510 Public Defender	200.00	0.01%	121	0	121	3	124
129 1008710 Register of Deeds Office	1,200.00	0.05%	725	0	725	16	742
131 1008900 Court Officers	1,400.00	0.06%	846	0	846	19	865
159 1008960 Correctional Facilities	309,400.00	12.56%	186,995	0	186,995	4,230	191,225
160 1008963 Temporary Detention Faciliti	1,200.00	0.05%	725	0	725	16	742
165 1008972 Medical Examiner	100.00	0.00%	60	0	60	1	62

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Risk Overhead Allocations

Dept:20 54000(10&20&30) Risk Mngt Fund

	Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
170 2350130 PW-Stormwater Mgmt	1,600.00	0.06%	\$967	\$0	\$967	\$22	\$989
172 2350210 PW-Highway & Bridge	165,900.00	6.74%	100,266	0	100,266	2,268	102,535
176 2350410 PW-Engineering	1,700.00	0.07%	1,027	0	1,027	23	1,051
179 50000(20&30) Vehicle Svc Ctr Fund	87,600.00	3.56%	52,944	0	52,944	1,198	54,141
183 FD 205x Public Library Fund	20,900.00	0.85%	12,632	0	12,632	286	12,917
184 FD 210x Solid Waste Fund	52,000.00	2.11%	31,428	0	31,428	711	32,139
185 FD 215x Air Quality Fund	5,500.00	0.22%	3,324	0	3,324	75	3,399
197 FD 560x Tech Support Fund	100.00	0.00%	60	0	60	1	62
205 FD 920x MPC Fund	13,179.00	0.54%	7,965	0	7,965	180	8,145
206 FD 925x E-911 Fund	31,432.00	1.28%	18,997	0	18,997	430	19,427
207 FD 930x GIS Fund	2,059.00	0.08%	1,244	0	1,244	28	1,273
208 FD 940x Animal Control Fund	436.00	0.02%	264	0	264	6	269
210 FD 240x Gen Purpose School FD	1,010,757.22	41.05%	610,880	0	610,880	13,819	624,699
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	2,462,463.22	100.00%	1,488,260	0	1,488,260	25,854	1,514,114
Direct Bills					0		0
TOTAL					1,488,260		1,514,114

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
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ALLOCATION SUMMARY

Dept:20 54000(10&20&30) Risk Mngt Fund

Department	Risk Overhead	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	7,434	7,434
3 1000910 County Commission	5,983	5,983
5 1003210 Law Department	242	242
6 1003310 County Mayor	181	181
8 1003610 Human Resources	725	725
11 1005710 Finance	60	60
12 1006010 Purchasing	1,209	1,209
13 1006020 Property Management	60	60
15 1007910 Information Technology	1,148	1,148
16 1007920 Records Management	725	725
17 1008903 Sheriff Administration	299,409	299,409
18 1009710 County Trustee	3,505	3,505
19 2350110 PW-Administration	24,719	24,719
23 1000310 Circuit Court Clerk's Office	247	247
25 1000330 IV-D Child Support Clerk	742	742
26 1000610 Probate Court	124	124
27 1000620 Chancery Court	62	62
30 1001210 County Clerk's Office	247	247
31 1001510 4th Circuit Court Clerk Office	247	247
32 1001520 Criminal Court Clerk's Office	4,759	4,759
33 1001530 Criminal Sessions Clerk Offic	4,512	4,512
34 1001810 Election Commission	618	618
40 1002410 Juvenile Court Judges	22,373	22,373
41 1002420 IV-D Referee Program	371	371
42 1002710 Juvenile Court-Clerk	62	62
43 1003010 Juvenile Svc Center	14,648	14,648
51 1004210 Probation Office	371	371
54 1004810 Park Maintenance	15,451	15,451
58 1004830 Recreation Administration	6,613	6,613
77 1005400 Support Services	14,401	14,401
107 1006620 Emergency Mangement	680	680
113 1006950 Miscellaneous	2,534	2,534
118 1007510 Fire Prevention	185	185
120 1007530 Codes Administration	23,362	23,362
123 1007720 Dirty Lot Ordinance	247	247
125 1008310 Property Assessor	1,051	1,051
128 1008510 Public Defender	124	124
129 1008710 Register of Deeds Office	742	742
131 1008900 Court Officers	865	865
159 1008960 Correctional Facilities	191,225	191,225

Knox County, TN
 OMB A-87 Cost Allocation Plan

Fiscal Year 2008
 1/12/2010

Dept:20 54000(10&20&30) Risk Mngt Fund

ALLOCATION SUMMARY

Department	Risk Overhead	Total
160 1008963 Temporary Detention Faciliti	742	\$742
165 1008972 Medical Examiner	62	62
170 2350130 PW-Stormwater Mgmt	989	989
172 2350210 PW-Highway & Bridge	102,535	102,535
176 2350410 PW-Engineering	1,051	1,051
179 50000(20&30) Vehicle Svc Ctr Fund	54,141	54,141
183 FD 205x Public Library Fund	12,917	12,917
184 FD 210x Solid Waste Fund	32,139	32,139
185 FD 215x Air Quality Fund	3,399	3,399
197 FD 560x Tech Support Fund	62	62
205 FD 920x MPC Fund	8,145	8,145
206 FD 925x E-911 Fund	19,427	19,427
207 FD 930x GIS Fund	1,273	1,273
208 FD 940x Animal Control Fund	269	269
210 FD 240x Gen Purpose School FD	624,699	624,699
999 2nd Allocation Orphans	0	0
Total	1,514,114	1,514,114