

# **Knox County, Tennessee**

## **OMB A-87 Cost Allocation Plan**



*Based On Actual Expenditures  
For The Fiscal Year Ended June 30, 2009*

**To Be Used to Establish Cost Allocations or Billings for FY 2012**

**August 1, 2011**

**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 June 30, 2009**

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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 2009. MGT of America, Inc. prepared this document at the request of the County.

The Plan is prepared in accordance with OMB A-87 guidelines and principles and 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**

**CERTIFICATION AND ORGANIZATION CHART**

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**Certification of Cost Allocation Plan**

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

- All costs included in this proposal based on Fiscal Year Ended June 30, 2009, to establish cost allocations or billings for use in Fiscal Year 2012, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," 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.
- All cost included in this proposal are properly allocable to Federal award(s) 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:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date of Execution:** \_\_\_\_\_

**KNOX COUNTY, TENNESSEE**



**SECTION 2**

**INDIRECT COST RATE PROPOSAL**

<b>KNOX COUNTY, TENNESSEE</b> <b>PROPOSED FY 2011/2012 INDIRECT COST RATES - <u>OMB A-87</u></b> <b>Based on Actual Expenditures for the year ended June 30, 2009</b>
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<u>Sub</u> <u>Fund</u>	<u>Accounting</u> <u>Unit</u>	<u>FY 2009</u> <u>Salaries (\$)¹</u>	<u>Indirect</u> <u>Cost (\$)</u>	<u>FY 2012</u> <u>Proposed Rate</u>
<b><u>Health Department</u></b>				
	1005400	Support Services	1,242,711	326,263
	1005403	Preventive Health Services	1,619,747	224,480
	1005406	Dental Services	838,413	94,200
	1005409	Emergency Medical	-	4,632
	1005412	Food & Restaurant	705,522	105,668
	1005418	Health Clinics	-	34
	1005421	Diagnostic Services	320,185	67,396
	1005424	Medical & Dental	-	22,180
	1005427	Miscellaneous Health	-	0
	1005430	Pediatric Care Services	722,591	115,853
	1005433	Pharmacy	355,331	44,632
	1005436	Primary Care Services	-	679
	1005439	Animal Control	355,376	73,893
	1005442	School Health	42,872	9,673
	1005445	Social Services	393,179	77,134
	1005448	Ground Water Services	384,483	53,645
	1005451	Vector Control Services	68,236	31,469
	1005454	Disease Surveillance	430,363	56,809
	1005457	Vital Records	154,821	31,776
	1005460	Women's Health Services	220,593	26,172
	1005463	Community Health Services	1,016,693	132,727
	1005465	Child Car Seat	-	1,166
	1005467	Community Health Services	-	792
		Total:	<u>8,871,115</u>	<u>1,501,273</u>
				<u>16.92%</u>

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

**KNOX COUNTY, TENNESSEE**  
**PROPOSED FY 2011/2012 INDIRECT COST RATES - OMB A-87**  
**Based on Actual Expenditures for the year ended June 30, 2009**

<b>Accounting Unit</b>	<b>FY 2009 Salaries (\$)¹</b>	<b>Indirect Cost (\$)</b>	<b>FY 2012 Proposed Rate</b>
<b><u>Office of the Sheriff</u></b>			
1008900	Court Services	-	5,688
1008906	Records & Communications	-	17,288
1008909	School Security	-	2,916
1008912	Training	-	15,057
1008915	Planning & Development	-	2,701
1008918	Stop Violence	-	3,815
1008921	Patrol	21,539,486	2,255,552
1008924	Warrants	-	648,478
1008927	Detective	-	457,299
1008928	DUI Litter Pick Up Crew	-	93,349
1008930	Forensics	-	149,711
1008933	Juvenile Division	-	40,168
1008936	Special Teams	-	5,815
1008937	Victims Rights	-	299
1008938	Chaplains Fund	-	28
1008939	Batterer's Treatment	-	23,358
1008940	Senior Citizen Awareness	-	52
1008942	Narcotics	-	214,959
1008945	Internal Affairs	-	38,366
1008948	Special Services	-	132,114
1008950	Inmate Education	-	12
1008951	Dare Donations	-	5,226
1008952	Teen Academy	-	484
1008953	Sexual Offender	-	994
1008954	Interest Earned	-	753
1008956	Honor Guard Golf	-	19

Rate base is Salaries and Fringe Benefits..

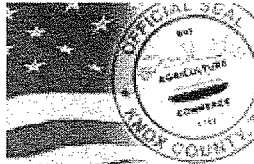


**KNOX COUNTY, TENNESSEE**  
**PROPOSED FY 2011/2012 INDIRECT COST RATES - OMB A-87**  
**Based on Actual Expenditures for the year ended June 30, 2009**

<b>Accounting Unit</b>	<b>FY 2009 Salaries (\$)¹</b>	<b>Indirect Cost (\$)</b>	<b>FY 2012 Proposed Rate</b>
1008905 Donations/Sheriff Target	-	12	
1008957 Auxilliary Services	368,792	79,545	
1008960 Correctional Facilities	19,325,384	5,626,323	
1008963 Temporary Detention	-	42,589	
1008965 Explorer Post	-	236	
1008966 WalMart Foundation	-	20	
1008967 Helen R. McNabb	-	778	
1008969 Jail Commissary	261,769	274,148	
1008972 Medical Examiner	330,732	16,577	
1008980 Sheriff Radio		36	
1008985 Sheriff K-9 Donations		12	
1008990 KCSO Reserve	-	2	
Total:	<u>41,826,163</u>	<u>10,154,779</u>	<u>24.28%</u>

Rate base is Salaries and Fringe Benefits..

**KNOX COUNTY, TENNESSEE**



**SECTION 3**

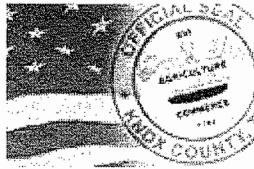
**RECONCILIATION OF COST ALLOCATION MODEL  
TO  
EXPENDITURE REPORT**

**Knox County, TN  
FY2009  
OMB A-87 Cost Allocation Plan  
Reconciliation to Expenditure Reports**

<b>Schedule</b>	<b>Department</b>	<b>Dept No</b>	<b>Data Source</b>	<b>Activities</b>	<b>Basis</b>
1	Equipment Use		FY 2008	Equipment Use	Acquition Cost of Fixed Assets
2	Building Use County - City Bldg		FY 2008	Building Maintenance	Square Footage by Department
3	Internal Audit	1000920	FY 2009	Audit Services	Accounting Transactions (Gen FD only)
4	Law Department	1003210	FY 2009	Contract Review School Litigation	Total Operating Exp by Dept (Excl School FD240x) 100% Allocated to Schools 100% Assigned to Disallowed
5	ADA Compliance Office	1003320	FY 2009	ADA / FMLA SVC Interpreters	Number of FTE by Department Interpreters Charges by Department
6	Human Resources	1003610 1003620	FY 2009	Human Resources Bright Start Wellness	Number of FTE by Department (Excl School FD 240x) Number of FTE by Department (Excl School FD 240x)
7	Mail Room - Operating	1003910	FY 2009	Mail Room	Chargebacks by Department
8	Health Administration	1005415	FY 2009	Department Administration	FTE of Supervised Units
9	Finance	1005710	FY 2009	Budget Accounting Accounts Payable Payroll Accounts Receivable	Total Operating Exp by Dept Accounting Transactions A/P Transactions Payroll Checks A/R Transactions
10	Purchasing	1006010	FY 2009	Purchasing P-Card	Number of Purchase Orders by Department Number of P-Card Transactions
11	Property Management	1006020	FY 2009	Property Management School Buying	Number of Fixed Asset Items by Department 100% Assigned to Schools
12	Auditing Contract	1006930	FY 2009	General Fund Audit	Accounting Transactions (Gen FD only)
13	Information Technology	1007910	FY 2009	Network Support - County Network Support - All Users	Number of Workstations - County Number of Workstations - All



# **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 2009.

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, and 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 on 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**



## **OMB A-87 COST ALLOCATION PLAN**

- **Table of Contents**

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

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## **KNOX COUNTY, TENNESSEE**



## **OMB A-87 COST ALLOCATION PLAN**

- **Summary Schedule**

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

SUMMARY SCHEDULE

Department	1000010 Attorney General	1000020 Bad Check Unit	1000310 Circuit Court Clerk's Office	1000320 Civil Sessions Clerk's Office	1000330 IV-D Child Support Clerk	1000610 Probate Court	1000620 Chancery Court	1000910 County Commission	1000915 Commission Discretionary	1000930 Codes Commission
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0
2 Building Use County-City Bldg	25,177	0	5,569	0	0	7,146	23,867	3,234	0	0
3 1000920 Internal Audit	1,033	62	303	209	631	170	271	541	311	19
4 1003210 Law Department	5,294	145	198	256	1,698	179	494	1,701	226	23
5 1003320 ADA Compliance Office	1,361	205	0	0	634	0	0	112	0	0
6 1003610 Human Resources	14,414	2,172	0	0	6,714	0	0	1,185	0	0
7 1003910 Mail Room-Operating	3,235	0	3,051	2,061	0	3,178	5,240	63	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	18,026	1,317	1,939	1,359	6,680	1,074	1,790	7,003	1,996	105
10 1006010 Purchasing	5,722	0	12,391	6,196	10,387	7,745	9,385	1,640	0	1,586
11 1006020 Property Management	8,164	0	2,233	0	39	655	2,272	1,502	0	0
12 1006930 Auditing Contract	2,561	153	750	517	1,563	422	672	1,340	772	46
13 1007910 Information Technology	58,467	0	11,335	15,512	0	5,966	14,318	2,386	0	10,142
14 1007920 Records Management	61,022	0	7,179	16,368	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	1,202	72	352	243	734	198	316	629	362	22
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	101	0	302	50	25	2,491	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>205,678</b>	<b>4,126</b>	<b>45,401</b>	<b>42,721</b>	<b>29,382</b>	<b>26,783</b>	<b>58,650</b>	<b>26,737</b>	<b>3,667</b>	<b>11,943</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

SUMMARY SCHEDULE

Department	1001210 County Clerk's Office	1001510 4th Circuit Court Clerk Office	1001520 Criminal Court Clerk's Office	1001530 Criminal Sessions Clerk	1001810 Election Commission	1002110 Circuit Court Judge's Office	1002120 4th Circuit Court Judges Office	1002130 Criminal Court Judge's Office	1002140 General Sessions	1002150 Jury Commission
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	7,334	12,742	12,765	0	15,826	4,311	24,590	19,633	3,359
3 1000920 Internal Audit	1,255	263	844	485	929	71	88	123	549	8,081
4 1003210 Law Department	1,930	349	656	435	3,962	225	76	354	3,563	602
5 1003320 ADA Compliance Office	0	0	0	0	653	0	0	0	503	37
6 1003610 Human Resources	0	0	0	0	6,911	0	0	0	5,331	395
7 1003910 Mail Room-Operating	1,709	13,781	2,406	3,885	12,819	19	268	19	150	1,491
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	8,051	1,744	5,689	3,489	19,869	441	499	730	5,904	50,400
10 1006010 Purchasing	5,649	3,645	2,702	911	4,548	1,002	3,098	6,933	14,309	273
11 1006020 Property Management	5,892	1,309	5,314	0	14,132	347	39	1,040	3,620	154
12 1006930 Auditing Contract	3,110	653	2,093	1,202	2,301	175	218	306	1,362	20,027
13 1007910 Information Technology	54,887	11,335	16,705	0	39,376	5,369	4,773	5,966	44,745	597
14 1007920 Records Management	16,512	18,091	3,590	20,676	18,091	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	1,460	307	982	564	1,080	82	103	144	639	9,401
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	101	101	1,937	1,836	252	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>100,556</b>	<b>58,912</b>	<b>55,660</b>	<b>46,248</b>	<b>124,923</b>	<b>23,557</b>	<b>13,473</b>	<b>40,205</b>	<b>100,308</b>	<b>94,817</b>



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

SUMMARY SCHEDULE

Department	1002410 Juvenile Court Judges	1002420 IV-D Referee Program	1002710 Juvenile Court- Clerk	1003010 Juvenile Svc Center	1003215 Law Dept Outside Legal Fees	1003310 County Mayor	1003330 Legislative Delegation	1003350 Senior Summit	1003360 Read With Me	1003362 Family Justice Center
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$3,683	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	7,059	0	0	0	0
3 1000920 Internal Audit	894	426	1,094	906	0	816	220	25	13	1
4 1003210 Law Department	6,868	1,445	1,390	7,028	1,275	2,392	135	0	21	362
5 1003320 ADA Compliance Office	1,622	354	373	2,368	0	392	37	0	0	0
6 1003610 Human Resources	17,179	3,752	3,949	25,077	0	4,147	395	0	0	0
7 1003910 Mail Room-Operating	0	57	0	0	0	832	0	0	29	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	15,017	4,221	8,088	19,284	252	6,590	999	134	79	74
10 1006010 Purchasing	15,489	3,007	14,396	40,841	0	1,276	1,458	364	0	0
11 1006020 Property Management	0	0	4,043	963	0	1,271	308	0	0	0
12 1006930 Auditing Contract	2,216	1,056	2,712	2,245	0	2,022	546	63	32	2
13 1007910 Information Technology	43,552	0	1,790	1,193	0	6,563	597	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	1,040	496	1,273	1,054	0	949	256	30	15	1
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	9,107	151	25	5,962	0	75	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>112,984</b>	<b>14,965</b>	<b>39,133</b>	<b>106,921</b>	<b>1,527</b>	<b>38,067</b>	<b>4,951</b>	<b>616</b>	<b>189</b>	<b>440</b>

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SUMMARY SCHEDULE

Department	1003370 UT/Knox County	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 Pool	1004825 U.S. Soccer Complex
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	4,857	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	145	2	2	1,027	23	199	2,688	144	2	3
4 1003210 Law Department	712	0	8,154	2,355	0	676	4,991	61	0	0
5 1003320 ADA Compliance Office	0	0	0	746	0	112	1,566	0	0	0
6 1003610 Human Resources	0	0	0	7,898	0	1,185	16,586	0	0	0
7 1003910 Mail Room-Operating	10	0	0	108	0	784	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	910	15	1,615	11,671	159	3,710	24,230	672	9	18
10 1006010 Purchasing	1,364	0	0	9,658	0	0	4,465	1,731	0	91
11 1006020 Property Management	655	0	0	732	0	0	0	0	0	0
12 1006930 Auditing Contract	359	5	5	2,546	56	493	6,661	357	5	7
13 1007910 Information Technology	0	0	0	10,142	0	2,386	0	0	0	0
14 1007920 Records Management	0	0	0	6,461	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	169	2	2	1,195	26	231	3,127	168	2	3
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	151	0	0	6,289	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>9,181</b>	<b>24</b>	<b>9,778</b>	<b>54,690</b>	<b>264</b>	<b>9,776</b>	<b>70,603</b>	<b>3,133</b>	<b>18</b>	<b>122</b>

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SUMMARY SCHEDULE

Department	1004830 Recreation Administration	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 (CAC/Pauper)	1005130 Economic and Dev Grants	1005135 John Tarleton Home
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	1,467	0	0	0	0	0
3 1000920 Internal Audit	789	28	45	18	426	205	240	60	62	5
4 1003210 Law Department	2,320	107	287	0	724	4,265	0	538	4,621	1,453
5 1003320 ADA Compliance Office	298	0	0	0	75	0	168	0	0	0
6 1003610 Human Resources	3,159	0	0	0	790	0	1,777	0	0	0
7 1003910 Mail Room-Operating	29	0	0	0	45	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	7,427	170	301	72	2,202	2,078	1,522	476	1,240	314
10 1006010 Purchasing	45,599	0	1,640	0	3,189	0	0	0	0	0
11 1006020 Property Management	539	0	0	0	0	0	0	0	0	56,336
12 1006930 Auditing Contract	1,957	70	112	44	1,056	507	595	148	153	12
13 1007910 Information Technology	12,529	0	0	0	4,176	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	918	33	52	21	496	238	279	70	72	6
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	2,692	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>78,256</b>	<b>408</b>	<b>2,437</b>	<b>155</b>	<b>14,646</b>	<b>7,293</b>	<b>4,581</b>	<b>1,292</b>	<b>6,148</b>	<b>58,126</b>

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SUMMARY SCHEDULE

Department	1005142 Senior Ctr & Volunteer	1005144 Halls Senior-Special Events	1005145 Frank Strang Senior Ctr	1005146 South Knox Senior Ctr	1005147 Halls Senior Ctr	1005148 Corryton Senior Ctr	1005149 Carter Senior Center	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
3 1000920 Internal Audit	234	55	297	245	252	215	5	265	864	601
4 1003210 Law Department	225	0	415	358	354	320	49	211	6,556	4,871
5 1003320 ADA Compliance Office	131	0	112	112	37	56	93	93	1,287	1,081
6 1003610 Human Resources	1,382	0	1,185	1,185	395	592	987	987	13,624	11,452
7 1003910 Mail Room-Operating	7	0	0	308	866	0	186	37	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	228,619	192,172
9 1005710 Finance	1,620	347	2,096	1,506	1,452	1,311	24	1,737	12,366	10,108
10 1006010 Purchasing	638	0	8,838	8,838	4,465	3,827	0	2,460	53,939	2,004
11 1006020 Property Management	0	0	0	0	0	0	0	116	0	0
12 1006930 Auditing Contract	580	136	736	607	624	532	12	658	2,141	1,491
13 1007910 Information Technology	597	8,352	5,966	2,386	0	4,773	1,193	1,193	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	144	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	272	64	345	285	293	250	6	309	1,005	700
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	5,862	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>5,686</b>	<b>8,954</b>	<b>19,990</b>	<b>15,830</b>	<b>8,738</b>	<b>11,876</b>	<b>2,555</b>	<b>8,210</b>	<b>326,263</b>	<b>224,480</b>

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SUMMARY SCHEDULE

Department	1005406 Dental Svcs	1005409 Emergency Medical	1005412 Food & Restaurant Inspection	1005418 Health Clinics	1005421 Diagnostic Svcs	1005424 Medical & Dental - Indig	1005430 Pediatric Care Svcs	1005433 Pharmacy	1005436 Primary Care Svcs	1005439 Animal Control
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
3 1000920 Internal Audit	501	125	401	4	420	812	286	663	35	375
4 1003210 Law Department	1,986	1,442	1,572	0	813	11,194	1,693	555	292	2,358
5 1003320 ADA Compliance Office	429	0	485	0	298	0	541	186	0	317
6 1003610 Human Resources	4,541	0	5,134	0	3,159	0	5,726	1,975	0	3,357
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	76,206	0	86,146	0	53,013	0	96,086	33,133	0	56,326
9 1005710 Finance	5,435	976	4,458	15	3,698	7,217	4,466	4,430	224	1,778
10 1006010 Purchasing	3,280	1,093	6,013	0	4,465	0	6,013	1,276	0	0
11 1006020 Property Management	0	539	0	0	0	0	0	0	0	693
12 1006930 Auditing Contract	1,240	311	993	10	1,041	2,012	709	1,643	87	930
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	7,323
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	582	146	466	5	489	945	333	771	41	436
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>94,200</b>	<b>4,632</b>	<b>105,668</b>	<b>34</b>	<b>67,396</b>	<b>22,180</b>	<b>115,853</b>	<b>44,632</b>	<b>679</b>	<b>73,893</b>

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SUMMARY SCHEDULE

Department	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	1005467 Comm Health Serv Grant
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
3 1000920 Internal Audit	180	303	283	207	400	230	277	454	10	23
4 1003210 Law Department	801	854	866	243	1,205	473	528	2,208	45	518
5 1003320 ADA Compliance Office	37	373	242	149	261	149	112	634	0	0
6 1003610 Human Resources	395	3,949	2,567	1,580	2,764	1,580	1,185	6,714	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	6,627	66,266	43,073	26,506	46,386	26,506	19,880	112,653	0	0
9 1005710 Finance	976	3,558	2,850	1,394	3,336	1,818	1,814	4,764	74	169
10 1006010 Purchasing	0	729	2,733	638	1,002	182	1,367	3,645	1,002	0
11 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	447	750	702	512	990	570	687	1,126	24	56
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	210	352	329	240	465	268	322	529	11	26
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>9,673</b>	<b>77,134</b>	<b>53,645</b>	<b>31,469</b>	<b>56,809</b>	<b>31,776</b>	<b>26,172</b>	<b>132,727</b>	<b>1,166</b>	<b>792</b>

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SUMMARY SCHEDULE

Department	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	1006030 Building Maint	1006635 CAC
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	1,757	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	491	0	35	10	5	12	5	6	0	46,112
4 1003210 Law Department	0	0	17	37	1,919	648	274	117	1,286	3,185
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	0
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	3,074	0	238	65	393	163	82	49	254	276,045
10 1006010 Purchasing	0	0	273	91	0	5,711	0	0	0	211,519
11 1006020 Property Management	0	39	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	1,216	0	87	24	12	29	12	15	0	114,286
13 1007910 Information Technology	0	1,193	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	861	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	571	0	41	11	6	14	6	7	0	53,646
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	277	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>5,352</b>	<b>3,850</b>	<b>691</b>	<b>238</b>	<b>2,335</b>	<b>6,577</b>	<b>379</b>	<b>471</b>	<b>1,540</b>	<b>704,793</b>

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SUMMARY SCHEDULE

Department	1006636 CAC- Interest	1006645 Oth Operating Transfers	1006910 Offical's Expense	1006920 Equipment	1006940 Cases Charged to	1006950 Miscellaneous	1006970 KCDC Tax Increment	1006980 Emp Ben General Fund	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	0	4,994	0	0	0	5,406
3 1000920 Internal Audit	0	46	3	238	13	144	3	1	29	738
4 1003210 Law Department	155	45,373	58	6,704	1,301	891	0	0	194	1,609
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	373
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	3,949
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	404
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	31	9,089	23	2,779	333	1,030	15	3	222	6,091
10 1006010 Purchasing	0	0	0	41,365	0	91	0	0	0	1,184
11 1006020 Property Management	0	0	0	0	0	0	0	0	0	1,271
12 1006930 Auditing Contract	0	114	7	590	32	357	7	2	73	1,828
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	2,386
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	0	54	3	277	15	168	3	1	34	858
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	1,031	0	0	0	75
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>186</b>	<b>54,676</b>	<b>94</b>	<b>51,953</b>	<b>1,694</b>	<b>8,706</b>	<b>28</b>	<b>7</b>	<b>552</b>	<b>26,172</b>



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SUMMARY SCHEDULE

Department	1007520 Soil Conservation District	1007530 Codes Administration	1007535 Code Adm-Tedford Road Fire	1007710 Wastewater	1007720 Dirty Lot Ordinance	1008110 Sheriff's Dept Merit System	1008310 Property Assessor	1008315 Property Assessor	1008320 Equalization Board	1008330 Digitized Mapping
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	5,382	0	0	0	0	9,886	0	0	0
3 1000920 Internal Audit	245	2,142	10	26	251	341	596	0	16	202
4 1003210 Law Department	212	2,338	0	92	621	567	5,249	329	37	434
5 1003320 ADA Compliance Office	75	727	0	0	186	149	1,380	0	149	186
6 1003610 Human Resources	790	7,701	0	0	1,975	1,580	14,612	0	1,580	1,975
7 1003910 Mail Room-Operating	0	918	0	0	0	1,026	4,355	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	1,486	20,824	61	184	1,986	2,479	11,213	65	269	1,689
10 1006010 Purchasing	182	5,922	273	0	91	1,184	1,645	0	0	0
11 1006020 Property Management	116	1,848	0	0	0	539	3,581	0	809	0
12 1006930 Auditing Contract	607	5,309	24	66	621	845	1,478	0	39	500
13 1007910 Information Technology	0	0	0	0	0	3,580	32,813	0	0	0
14 1007920 Records Management	0	7,466	0	0	0	0	17,948	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	285	2,492	11	31	292	397	694	0	18	235
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	9,509	0	0	101	0	428	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>3,998</b>	<b>72,578</b>	<b>379</b>	<b>399</b>	<b>6,124</b>	<b>12,687</b>	<b>105,878</b>	<b>394</b>	<b>2,917</b>	<b>5,221</b>

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SUMMARY SCHEDULE

Department	1008510 Public Defender	1008710 Register of Deeds Office	1008720 Register of Deeds-Data	1008900 Court Officers	1008906 Records & Communicatio	1008909 School Security	1008912 Training	1008915 Planning & Development	1008918 Stop Violence Against	1008921 Patrol
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	20,875	0	2,177	6,619	211	0	940	1,252	5,993
3 1000920 Internal Audit	1,168	243	51	180	384	93	472	124	168	3,210
4 1003210 Law Department	3,532	453	153	87	997	0	418	32	77	49,322
5 1003320 ADA Compliance Office	783	0	0	0	0	0	0	0	0	6,563
6 1003610 Human Resources	8,293	0	0	0	0	0	0	0	0	71,476
7 1003910 Mail Room-Operating	0	5,780	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	15,054	1,511	338	1,012	2,405	496	2,517	788	975	104,642
10 1006010 Purchasing	4,556	5,794	2,004	1,184	3,098	1,777	9,931	364	729	20,136
11 1006020 Property Management	116	3,620	732	39	0	0	0	0	0	0
12 1006930 Auditing Contract	2,894	602	126	447	952	231	1,170	308	418	7,955
13 1007910 Information Technology	0	0	0	0	2,386	0	0	0	0	2,983
14 1007920 Records Management	24,983	1,005	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	1,979,538
16 1009710 County Trustee	1,358	283	59	210	447	108	549	145	196	3,734
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	50	302	0	352	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>62,787</b>	<b>40,468</b>	<b>3,463</b>	<b>5,688</b>	<b>17,288</b>	<b>2,916</b>	<b>15,057</b>	<b>2,701</b>	<b>3,815</b>	<b>2,255,552</b>

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SUMMARY SCHEDULE

Department	1008924 Warrants	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
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	2,804	20,019	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	426	590	0	263	74	123	28	3	2	5
4 1003210 Law Department	590	785	0	160	23	75	1	0	0	0
5 1003320 ADA Compliance Office	2,014	1,343	298	448	112	0	0	0	75	0
6 1003610 Human Resources	20,737	13,825	3,072	4,608	1,152	0	0	0	768	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	2,575	3,536	0	1,744	419	702	167	15	11	29
10 1006010 Purchasing	5,649	5,376	0	6,560	182	4,465	0	0	0	0
11 1006020 Property Management	0	0	0	0	39	0	0	0	0	0
12 1006930 Auditing Contract	1,056	1,461	0	653	184	306	70	7	5	12
13 1007910 Information Technology	4,773	4,773	0	0	3,580	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	574	0	0	0	0	0
15 1008903 Sheriff Administration	607,358	404,905	89,979	134,968	33,742	0	0	0	22,495	0
16 1009710 County Trustee	496	686	0	307	87	144	33	3	2	6
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>648,478</b>	<b>457,299</b>	<b>93,349</b>	<b>149,711</b>	<b>40,168</b>	<b>5,815</b>	<b>299</b>	<b>28</b>	<b>23,358</b>	<b>52</b>

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SUMMARY SCHEDULE

Department	1008942 Narcotics	1008945 Internal Affairs	1008948 Special Svcs	1008950 Inmate Education	1008951 Dare Donations	1008952 Teen Academy - Sheriff	1008953 Sexual Offender	1008954 Interest Earned-	1008956 Honor Guard Golf	1008905 Donations/She riff-Target
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	3,085	1,080	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	548	166	532	1	39	44	71	14	0	1
4 1003210 Law Department	720	43	287	0	21	2	43	29	16	0
5 1003320 ADA Compliance Office	634	112	373	0	0	0	0	0	0	0
6 1003610 Human Resources	6,528	1,152	3,840	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	3,262	921	3,045	8	285	278	532	113	3	8
10 1006010 Purchasing	5,193	547	7,836	0	4,738	0	91	547	0	0
11 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	1,357	410	1,318	2	97	109	175	34	0	2
13 1007910 Information Technology	1,790	0	1,790	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	191,205	33,742	112,474	0	0	0	0	0	0	0
16 1009710 County Trustee	637	193	619	1	46	51	82	16	0	1
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>214,959</b>	<b>38,366</b>	<b>132,114</b>	<b>12</b>	<b>5,226</b>	<b>484</b>	<b>994</b>	<b>753</b>	<b>19</b>	<b>12</b>

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SUMMARY SCHEDULE

Department	1008957 Auxiliary Svcs	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 Rebanding	1008985 Sheriff's K-9 Donations
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	101,813	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	385	4,699	106	20	2	16	596	454	4	1
4 1003210 Law Department	841	56,212	0	2	0	496	1,352	2,030	0	0
5 1003320 ADA Compliance Office	224	15,868	0	0	0	0	261	373	0	0
6 1003610 Human Resources	2,369	168,035	0	0	0	0	2,764	3,949	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	6,476	130,296	640	142	11	209	4,772	4,601	17	8
10 1006010 Purchasing	364	268,693	1,184	0	0	0	183,502	3,220	0	0
11 1006020 Property Management	0	0	0	0	0	0	0	270	0	0
12 1006930 Auditing Contract	954	11,647	262	49	5	39	1,476	1,126	10	2
13 1007910 Information Technology	0	0	39,972	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	67,484	4,785,757	0	0	0	0	78,732	0	0	0
16 1009710 County Trustee	448	5,467	123	23	2	18	693	529	5	1
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	77,836	302	0	0	0	0	25	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>79,545</b>	<b>5,626,323</b>	<b>42,589</b>	<b>236</b>	<b>20</b>	<b>778</b>	<b>274,148</b>	<b>16,577</b>	<b>36</b>	<b>12</b>

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SUMMARY SCHEDULE

Department	1008990 KCSO Reserve	1009720 Property Sale	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
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
3 1000920 Internal Audit	0	1	256	514	22	1,800	2,125	13	11	313
4 1003210 Law Department	2	0	451	2,415	31	18,098	1,767	822	215	726
5 1003320 ADA Compliance Office	0	0	168	522	0	3,151	261	0	0	373
6 1003610 Human Resources	0	0	1,777	5,529	0	33,370	2,764	0	0	3,949
7 1003910 Mail Room-Operating	0	0	2	32	19	0	0	0	0	14
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	0	3	1,563	2,627	3,269	30,033	14,401	242	107	2,677
10 1006010 Purchasing	0	0	0	911	0	30,311	15,125	273	182	4,013
11 1006020 Property Management	0	0	0	0	0	39	0	0	0	385
12 1006930 Auditing Contract	0	2	634	1,274	53	4,462	5,268	32	27	777
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	0	1	297	598	25	2,094	2,473	15	13	365
17 2350110 PW-Administration	0	0	19,442	60,487	0	365,082	30,243	0	0	43,205
18 54000(10&20&30) Risk Mngt Fund	0	0	0	403	0	41,735	0	0	0	428
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>2</b>	<b>7</b>	<b>24,590</b>	<b>75,312</b>	<b>3,419</b>	<b>530,175</b>	<b>74,427</b>	<b>1,397</b>	<b>555</b>	<b>57,225</b>

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SUMMARY SCHEDULE

Department	2350425 Subdivision Foreclosures	Central Cafeteria Fund	50000(20&30) 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
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	3,951	3,367	1,801	0	0	0	0
3 1000920 Internal Audit	7	0	6,982	1,013	10,573	801	3,553	3,410	1,934	155
4 1003210 Law Department	69	0	7,087	3,333	22,171	390	27,700	8,645	2,399	11,863
5 1003320 ADA Compliance Office	0	0	783	280	5,948	56	6,694	1,044	559	0
6 1003610 Human Resources	0	0	8,293	2,962	62,988	592	70,887	11,058	5,924	0
7 1003910 Mail Room-Operating	0	0	0	0	103	0	138	51	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	61	0	47,926	7,687	78,870	5,291	70,489	25,075	12,020	4,087
10 1006010 Purchasing	0	0	44,373	2,890	73,984	11,928	111,431	9,778	27,790	0
11 1006020 Property Management	0	0	0	847	154	693	11,783	1,617	7,547	0
12 1006930 Auditing Contract	17	0	17,304	2,510	0	0	0	0	0	0
13 1007910 Information Technology	0	0	5,966	5,966	0	0	0	4,176	1,790	0
14 1007920 Records Management	0	0	0	3,733	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	8	0	8,122	1,178	12,301	932	4,134	3,968	2,251	180
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	22,038	0	0	0	5,258	13,082	1,384	0
TOTAL CURRENT ALLOCATIONS	162	0	168,874	36,350	270,459	22,484	312,067	81,904	63,598	16,285

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SUMMARY SCHEDULE

Department	FD 225x Fire District Fundwide	FD 230x Drug Control Fund	FD 235 Highway Fundwide	FD 240x Gen Purpose School FD	FD 245x School Project Fund	FD 250x School Federal	FD 300x Debt Service Fund	FD 400x Capital Improvement	FD 405x Physical Plant Upgrade	FD 410x Recreation Con Fundwide
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
3 1000920 Internal Audit	56	1,019	0	41,496	3,660	9,939	2,724	1,524	1,396	85
4 1003210 Law Department	355	1,226	203	176,883	20,752	57,260	127,375	69,010	86,109	0
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	0
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	313	5,747	40	322,016	23,951	63,999	35,326	22,601	25,408	406
10 1006010 Purchasing	0	17,403	0	1,297,725	228,991	627,770	0	14,760	114,256	0
11 1006020 Property Management	0	308	0	50,292	0	0	0	2,927	0	0
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	11,917	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	65	1,185	0	48,276	4,258	11,562	3,169	1,773	1,624	99
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	254,276	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>789</b>	<b>26,888</b>	<b>243</b>	<b>2,202,881</b>	<b>281,612</b>	<b>770,530</b>	<b>168,594</b>	<b>112,595</b>	<b>228,793</b>	<b>590</b>



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SUMMARY SCHEDULE

Department	FD 425x Golf Course Fund	FD 430x ADA Construction Fund	FD 510x Mailroom Fund	FD 520x Employees Benefit Fund	FD 530x Retirement Operations	FD 550x Knox County Buildings	FD 560x Tech Support Fund	FD 570x Capital Leasing Fund	FD 580x Self Insurance Fund	FD 610x Municipal Sales Tax
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
3 1000920 Internal Audit	47	81	231	2,119	0	178	401	2,240	848	101
4 1003210 Law Department	1,516	853	640	57,820	0	18,454	568	1,181	48,324	80,836
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	0
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	0	0	1,439	1,872	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	518	571	1,422	25,204	0	4,338	2,266	6,905	15,459	16,614
10 1006010 Purchasing	820	364	273	0	0	0	16,674	364	0	0
11 1006020 Property Management	308	0	1,040	0	0	0	1,117	0	0	308
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	55	95	269	2,465	0	207	466	2,606	987	117
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	25	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>3,264</b>	<b>1,964</b>	<b>3,875</b>	<b>89,047</b>	<b>1,872</b>	<b>23,177</b>	<b>21,517</b>	<b>13,296</b>	<b>65,618</b>	<b>97,976</b>

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SUMMARY SCHEDULE

Department	FD 630x Juvenile Court Agency	FD 700 TRGC Admin	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	FD 950x Grt School Foundation FD
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
3 1000920 Internal Audit	4	0	4,792	932	1,286	2,785	3,595	1,000	4,093	2,401
4 1003210 Law Department	0	990	0	0	0	0	14,762	2,061	5,337	11,906
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	37
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	395
7 1003910 Mail Room-Operating	0	0	0	0	0	3,895	0	31	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	12	195	52,245	10,984	14,474	28,769	40,208	7,347	37,340	14,556
10 1006010 Purchasing	0	0	0	0	0	15,804	11,081	3,736	42,320	127,194
11 1006020 Property Management	0	0	0	0	0	2,079	1,386	0	39	0
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1007910 Information Technology	0	0	0	0	0	0	597	0	13,125	1,790
14 1007920 Records Management	0	0	0	0	0	2,441	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	5	0	5,574	1,085	1,496	3,240	4,182	1,163	4,762	2,793
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	7,907	518	110	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>21</b>	<b>1,185</b>	<b>62,611</b>	<b>13,001</b>	<b>17,256</b>	<b>59,013</b>	<b>83,718</b>	<b>15,856</b>	<b>107,126</b>	<b>161,072</b>

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SUMMARY SCHEDULE

Department	FD 999xxxx PBA700x	Historical Society	Judicial Commissioner	Internet JIMS users	District Attorney (state)	KCDC	Knoxville Fire Dept	Knoxville Police Dept	US Office of Personnel Mgmt	Public Defender (state)
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
3 1000920 Internal Audit	0	0	0	0	0	0	0	0	0	0
4 1003210 Law Department	0	0	0	0	0	0	0	0	0	0
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	0
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	144	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	0	0	0	0	0	0	0	0	0	0
10 1006010 Purchasing	0	0	0	0	0	0	0	0	0	0
11 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1007910 Information Technology	0	8,949	3,580	56,294	37,295	1,407	1,759	61,571	1,759	26,036
14 1007920 Records Management	9,476	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	0	0	0	0	0	0	0	0	0	0
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>9,620</b>	<b>8,949</b>	<b>3,580</b>	<b>56,294</b>	<b>37,295</b>	<b>1,407</b>	<b>1,759</b>	<b>61,571</b>	<b>1,759</b>	<b>26,036</b>

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SUMMARY SCHEDULE

Department	Private Bar	State Probation/Parole	US Attorney DOJ	US Probation	UT Legal Clinic	UT Police	Art Council	Disallowed Cost	CAC OOA	CAC Transit Kitchen
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
3 1000920 Internal Audit	0	0	0	0	0	0	0	0	0	0
4 1003210 Law Department	0	0	0	0	0	0	0	530,646	0	0
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	0
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	0	0	0	0	0	0	0	0	0	0
10 1006010 Purchasing	0	0	0	0	0	0	0	0	2,887	4,251
11 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1007910 Information Technology	16,888	13,018	352	8,796	2,463	2,463	2,983	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	0	0	0	0	0	0	0	0	0	0
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>16,888</b>	<b>13,018</b>	<b>352</b>	<b>8,796</b>	<b>2,463</b>	<b>2,463</b>	<b>2,983</b>	<b>530,646</b>	<b>2,887</b>	<b>4,251</b>

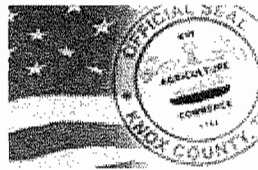
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SUMMARY SCHEDULE

Department	Drug Court	Fourth Circuit Court Judges	Stormwater	City of Knox	Gen'l Gov't	2nd Allocation Orphans	Total
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$6,593
2 Building Use County-City Bldg	0	0	0	0	0	0	382,348
3 1000920 Internal Audit	0	0	0	0	0	0	225,310
4 1003210 Law Department	0	0	0	0	0	0	1,733,248
5 1003320 ADA Compliance Office	0	0	0	0	0	0	71,413
6 1003610 Human Resources	0	0	0	0	0	0	756,649
7 1003910 Mail Room-Operating	0	0	0	60	0	0	76,956
8 1005415 Health Administration	0	0	0	0	0	0	1,169,598
9 1005710 Finance	0	0	0	0	0	0	2,058,131
10 1006010 Purchasing	2,506	63	1,967	0	139,693	0	4,182,279
11 1006020 Property Management	0	0	0	0	0	0	208,795
12 1006930 Auditing Contract	0	0	0	0	0	0	287,113
13 1007910 Information Technology	0	0	0	0	0	0	790,309
14 1007920 Records Management	0	0	0	0	0	0	255,861
15 1008903 Sheriff Administration	0	0	0	0	0	0	8,542,379
16 1009710 County Trustee	0	0	0	0	0	0	262,122
17 2350110 PW-Administration	0	0	0	0	0	0	518,459
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	474,962
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>2,506</b>	<b>63</b>	<b>1,967</b>	<b>60</b>	<b>139,693</b>	<b>0</b>	<b>22,002,525</b>

## **KNOX COUNTY, TENNESSEE**



## **OMB A-87 COST ALLOCATION PLAN**

- **Detail Schedules**

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
8/1/2011  
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



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:1 Equipment Use

B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

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Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
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
4 1003210 Law Department	57,312.94	5.03%	3,823	0	3,823	0	3,823
5 1003320 ADA Compliance Office	2,331.46	0.20%	156	0	156	0	156
6 1003610 Human Resources	60,277.01	5.29%	4,020	0	4,020	0	4,020
7 1003910 Mail Room-Operating	1,172.00	0.10%	78	0	78	0	78
9 1005710 Finance	87,007.59	7.64%	5,803	0	5,803	0	5,803
10 1006010 Purchasing	45,197.84	3.97%	3,015	0	3,015	0	3,015
11 1006020 Property Management	5,964.00	0.52%	398	0	398	0	398
13 1007910 Information Technology	296,251.88	26.00%	19,760	0	19,760	0	19,760
14 1007920 Records Management	126,844.80	11.13%	8,461	0	8,461	0	8,461
16 1009710 County Trustee	82,628.39	7.25%	5,511	0	5,511	0	5,511
18 54000(10&20&30) Risk Mngt Fund	3,532.00	0.31%	236	0	236	0	236
26 1000910 County Commission	43,626.00	3.83%	2,910	0	2,910	0	2,910
44 1003310 County Mayor	55,211.94	4.84%	3,683	0	3,683	0	3,683
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 2009  
8/1/2011  
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
4 1003210 Law Department	3,823	3,823
5 1003320 ADA Compliance Office	156	156
6 1003610 Human Resources	4,020	4,020
7 1003910 Mail Room-Operating	78	78
9 1005710 Finance	5,803	5,803
10 1006010 Purchasing	3,015	3,015
11 1006020 Property Management	398	398
13 1007910 Information Technology	19,760	19,760
14 1007920 Records Management	8,461	8,461
16 1009710 County Trustee	5,511	5,511
18 54000(10&20&30) Risk Mngt Fund	236	236
26 1000910 County Commission	2,910	2,910
44 1003310 County Mayor	3,683	3,683
Total	76,009	76,009

**Knox County, Tennessee  
OMB A-87 Cost Allocation Plan  
FY 2009 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 2009  
8/1/2011  
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>			<i>.00%</i>	<i>.00%</i>
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 2009  
8/1/2011  
Dept:2 Building Use County-City Bldg

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County - City Bldg
1 Equipment Use	\$18,156	\$0	\$18,156
Subtotal - Equipment Use	18,156	0	18,156
3 Audit Services	0	467	467
Subtotal - 1000920 Internal Audit	0	467	467
5 ADA/FMLA SVC	0	321	321
Subtotal - 1003320 ADA Compliance Offi	0	321	321
6 Human Resources	0	3,361	3,361
6 Bright Start Wellness	0	95	95
Subtotal - 1003610 Human Resources	0	3,456	3,456
9 Accounting	0	1,394	1,394
9 Accounts Payable	0	619	619
9 Payroll	0	1,940	1,940
Subtotal - 1005710 Finance	0	3,953	3,953
10 Purchasing	0	200	200
Subtotal - 1006010 Purchasing	0	200	200
11 Property Management	0	4,474	4,474
Subtotal - 1006020 Property Managemen	0	4,474	4,474
12 General Fund Audit	0	1,196	1,196
Subtotal - 1006930 Auditing Contract	0	1,196	1,196
16 County Trustee	0	545	545
Subtotal - 1009710 County Trustee	0	545	545
18 Risk Overhead	0	2,932	2,932
Subtotal - 54000(10&20&30) Risk Mngt F	0	2,932	2,932
Total Incoming	18,156	17,544	35,700
			%100.00
C. TOTAL ALLOCATED		\$457,162	\$457,162

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:2 Building Use County-City Bldg

County - City Bldg Allocations

	Square Footage by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	824.90	0.34%	\$1,511	\$0	\$1,511	\$60	\$1,572
4 1003210 Law Department	3,929.00	1.64%	7,198	0	7,198	287	7,486
6 1003610 Human Resources	3,655.40	1.52%	6,697	0	6,697	267	6,964
7 1003910 Mail Room-Operating	690.70	0.29%	1,265	0	1,265	51	1,316
9 1005710 Finance	6,531.30	2.72%	11,966	0	11,966	478	12,444
13 1007910 Information Technology	9,615.00	4.01%	17,616	0	17,616	703	18,319
15 1008903 Sheriff Administration	6,153.70	2.56%	11,274	0	11,274	450	11,724
16 1009710 County Trustee	6,083.70	2.54%	11,146	0	11,146	445	11,591
18 54000(10&20&30) Risk Mngt Fund	1,782.90	0.74%	3,266	0	3,266	130	3,397
19 1000010 Attorney General	13,214.90	5.51%	24,211	0	24,211	966	25,177
21 1000310 Circuit Court Clerk's Office	2,922.90	1.22%	5,355	0	5,355	214	5,569
24 1000610 Probate Court	3,751.00	1.56%	6,872	0	6,872	274	7,146
25 1000620 Chancery Court	12,527.40	5.22%	22,951	0	22,951	916	23,867
26 1000910 County Commission	1,697.50	0.71%	3,110	0	3,110	124	3,234
30 1001510 4th Circuit Court Clerk Office	3,849.50	1.60%	7,053	0	7,053	281	7,334
31 1001520 Criminal Court Clerk's Office	6,687.80	2.79%	12,253	0	12,253	489	12,742
32 1001530 Criminal Sessions Clerk Office	6,700.20	2.79%	12,275	0	12,275	490	12,765
34 1002110 Circuit Court Judge's Office	8,306.70	3.46%	15,219	0	15,219	607	15,826
35 1002120 4th Circuit Court Judges Office	2,262.80	0.94%	4,146	0	4,146	165	4,311
36 1002130 Criminal Court Judge's Office	12,906.60	5.38%	23,646	0	23,646	944	24,590
37 1002140 General Sessions Court Judges	10,304.80	4.29%	18,879	0	18,879	753	19,633
38 1002150 Jury Commission	1,763.00	0.73%	3,230	0	3,230	129	3,359
44 1003310 County Mayor	3,705.20	1.54%	6,788	0	6,788	271	7,059
49 1003370 UT/Knox County Extension	2,549.50	1.06%	4,671	0	4,671	186	4,857
63 1005105 Dept of Community Developmer	770.00	0.32%	1,411	0	1,411	56	1,467
100 1005950 Credit Union	922.00	0.38%	1,689	0	1,689	67	1,757
114 1006950 Miscellaneous	2,621.00	1.09%	4,802	0	4,802	192	4,994
118 1007510 Fire Prevention	2,837.50	1.18%	5,199	0	5,199	207	5,406
120 1007530 Codes Administration	2,825.00	1.18%	5,176	0	5,176	207	5,382
125 1008310 Property Assessor	5,189.00	2.16%	9,507	0	9,507	379	9,886
130 1008710 Register of Deeds Office	10,956.70	4.57%	20,074	0	20,074	801	20,875
132 1008900 Court Officers	1,142.80	0.48%	2,094	0	2,094	84	2,177
133 1008906 Records & Communication	3,474.30	1.45%	6,365	0	6,365	254	6,619
134 1008909 School Security	111.00	0.05%	203	0	203	8	211
136 1008915 Planning & Development	493.50	0.21%	904	0	904	36	940
137 1008918 Stop Violence Against Women	657.00	0.27%	1,204	0	1,204	48	1,252
138 1008921 Patrol	3,145.80	1.31%	5,763	0	5,763	230	5,993
139 1008924 Warrants	1,471.90	0.61%	2,697	0	2,697	108	2,804
140 1008927 Detective	10,507.70	4.38%	19,251	0	19,251	768	20,019
149 1008942 Narcotics	1,619.00	0.67%	2,966	0	2,966	118	3,085
150 1008945 Internal Affairs	567.00	0.24%	1,039	0	1,039	41	1,080
160 1008960 Correctional Facilities	53,439.00	22.27%	97,906	0	97,906	3,907	101,813

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:2 Building Use County-City Bldg

County - City Bldg Allocations

	Square Footage by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182 5300010 Retirement Fund	2,073.90	0.86%	\$3,800	\$0	\$3,800	\$152	\$3,951
183 FD 105x General Grants Fund	1,767.00	0.74%	3,237	0	3,237	129	3,367
184 FD 200x Governmental Library Fund	945.10	0.39%	1,732	0	1,732	69	1,801
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
<b>Subtotal</b>	<b>239,952.60</b>	<b>100.00%</b>	<b>439,618</b>	<b>0</b>	<b>439,618</b>	<b>17,544</b>	<b>457,162</b>
Direct Bills					0		0
<b>TOTAL</b>					<b>439,618</b>		<b>457,162</b>



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:2 Building Use County-City Bldg

ALLOCATION SUMMARY

Department	County - City Bldg	Total
0 DIRECT BILLED	0	\$0
3 1000920 Internal Audit	1,572	1,572
4 1003210 Law Department	7,486	7,486
6 1003610 Human Resources	6,964	6,964
7 1003910 Mail Room-Operating	1,316	1,316
9 1005710 Finance	12,444	12,444
13 1007910 Information Technology	18,319	18,319
15 1008903 Sheriff Administration	11,724	11,724
16 1009710 County Trustee	11,591	11,591
18 54000(10&20&30) Risk Mngt Fund	3,397	3,397
19 1000010 Attorney General	25,177	25,177
21 1000310 Circuit Court Clerk's Office	5,569	5,569
24 1000610 Probate Court	7,146	7,146
25 1000620 Chancery Court	23,867	23,867
26 1000910 County Commission	3,234	3,234
30 1001510 4th Circuit Court Clerk Office	7,334	7,334
31 1001520 Criminal Court Clerk's Office	12,742	12,742
32 1001530 Criminal Sessions Clerk Office	12,765	12,765
34 1002110 Circuit Court Judge's Office	15,826	15,826
35 1002120 4th Circuit Court Judges Office	4,311	4,311
36 1002130 Criminal Court Judge's Office	24,590	24,590
37 1002140 General Sessions Court Judges	19,633	19,633
38 1002150 Jury Commission	3,359	3,359
44 1003310 County Mayor	7,059	7,059
49 1003370 UT/Knox County Extension	4,857	4,857
63 1005105 Dept of Community Developmer	1,467	1,467
100 1005950 Credit Union	1,757	1,757
114 1006950 Miscellaneous	4,994	4,994
118 1007510 Fire Prevention	5,406	5,406
120 1007530 Codes Administration	5,382	5,382
125 1008310 Property Assessor	9,886	9,886
130 1008710 Register of Deeds Office	20,875	20,875
132 1008900 Court Officers	2,177	2,177
133 1008906 Records & Communication	6,619	6,619
134 1008909 School Security	211	211
136 1008915 Planning & Development	940	940
137 1008918 Stop Violence Against Women	1,252	1,252
138 1008921 Patrol	5,993	5,993
139 1008924 Warrants	2,804	2,804
140 1008927 Detective	20,019	20,019
149 1008942 Narcotics	3,085	3,085

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:2 Building Use County-City Bldg

ALLOCATION SUMMARY

Department	County - City Bldg	Total
150 1008945 Internal Affairs	1,080	\$1,080
160 1008960 Correctional Facilities	101,813	101,813
182 5300010 Retirement Fund	3,951	3,951
183 FD 105x General Grants Fund	3,367	3,367
184 FD 200x Governmental Library Fund	1,801	1,801
999 2nd Allocation Orphans	(0)	(0)
Total	457,162	457,162

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 (Gen'l Fund Only).

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:3 1000920 Internal Audit

A. DEPARTMENT COSTS

		Amount	General Admin	Audit Services
Salaries	S1	\$169,339	\$0	\$169,339
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	36,239	0	36,239
		205,578	0	205,578
 SUPPLY & SERVICES COST				
Services	S	9,413	0	9,413
Supplies/Materials	S	5,111	0	5,111
Other Expense	S	9,892	0	9,892
DEPARTMENT Cost Total		24,416	0	24,416
 ADJUSTMENTS				
Total		229,994	0	229,994
General Admin Distribution			0	0
Grand Total		\$229,994		\$229,994

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:3 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 Bldg	1,511	0	1,511
4 Contract Review	0	476	476
Subtotal - 1003210 Law Department	0	476	476
5 ADA/FMLA SVC	0	107	107
Subtotal - 1003320 ADA Compliance Offi	0	107	107
6 Human Resources	0	1,120	1,120
6 Bright Start Wellness	0	32	32
Subtotal - 1003610 Human Resources	0	1,152	1,152
9 Budget	0	94	94
9 Accounting	0	913	913
9 Accounts Payable	0	214	214
9 Payroll	0	647	647
9 Accounts Receivable	0	5	5
Subtotal - 1005710 Finance	0	1,873	1,873
10 Purchasing	0	100	100
10 P-Card	0	363	363
Subtotal - 1006010 Purchasing	0	463	463
12 General Fund Audit	0	784	784
Subtotal - 1006930 Auditing Contract	0	784	784
13 Network Support - County	0	956	956
13 Network Support - All Users	0	1,385	1,385
Subtotal - 1007910 Information Technolo	0	2,341	2,341
16 County Trustee	0	357	357
Subtotal - 1009710 County Trustee	0	357	357
2 County - City Bldg	0	60	60
Subtotal - Building Use County-City Bldg	0	60	60
<b>Total Incoming</b>	<b>1,511</b>	<b>7,613</b>	<b>9,124</b>
			%100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$239,118</b>	<b>\$239,118</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:3 1000920 Internal Audit

Audit Services Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.20%	\$467	\$0	\$467	\$0	\$467
4	1003210 Law Department	1,141	0.47%	1,082	0	1,082	36	1,118
5	1003320 ADA Compliance Office	238	0.10%	226	0	226	7	233
6	1003610 Human Resources	704	0.29%	668	0	668	22	690
7	1003910 Mail Room-Operating	251	0.10%	238	0	238	8	246
8	1005415 Health Administration	1,019	0.42%	966	0	966	32	998
9	1005710 Finance	892	0.37%	846	0	846	28	874
10	1006010 Purchasing	559	0.23%	530	0	530	17	548
11	1006020 Property Management	380	0.16%	360	0	360	12	372
12	1006930 Auditing Contract	12	0.00%	11	0	11	0	12
13	1007910 Information Technology	663	0.27%	629	0	629	21	649
14	1007920 Records Management	367	0.15%	348	0	348	11	359
15	1008903 Sheriff Administration	2,383	0.98%	2,260	0	2,260	74	2,334
16	1009710 County Trustee	2,656	1.09%	2,518	0	2,518	83	2,601
17	2350110 PW-Administration	1,271	0.52%	1,205	0	1,205	40	1,245
18	54000(10&20&30) Risk Mngt Fund	1,091	0.45%	1,034	0	1,034	34	1,069
19	1000010 Attorney General	1,055	0.43%	1,000	0	1,000	33	1,033
20	1000020 Bad Check Unit	63	0.03%	60	0	60	2	62
21	1000310 Circuit Court Clerk's Office	309	0.13%	293	0	293	10	303
22	1000320 Civil Sessions Clerk's Office	213	0.09%	202	0	202	7	209
23	1000330 IV-D Child Support Clerk	644	0.26%	611	0	611	20	631
24	1000610 Probate Court	174	0.07%	165	0	165	5	170
25	1000620 Chancery Court	277	0.11%	263	0	263	9	271
26	1000910 County Commission	552	0.23%	523	0	523	17	541
27	1000915 Commission Discretionary	318	0.13%	302	0	302	10	311
28	1000930 Codes Commission	19	0.01%	18	0	18	1	19
29	1001210 County Clerk's Office	1,281	0.52%	1,215	0	1,215	40	1,255
30	1001510 4th Circuit Court Clerk Office	269	0.11%	255	0	255	8	263
31	1001520 Criminal Court Clerk's Office	862	0.35%	817	0	817	27	844
32	1001530 Criminal Sessions Clerk Office	495	0.20%	469	0	469	15	485
33	1001810 Election Commission	948	0.39%	899	0	899	30	929
34	1002110 Circuit Court Judge's Office	72	0.03%	68	0	68	2	71
35	1002120 4th Circuit Court Judges Office	90	0.04%	85	0	85	3	88
36	1002130 Criminal Court Judge's Office	126	0.05%	119	0	119	4	123
37	1002140 General Sessions Court Judges	561	0.23%	532	0	532	18	549
38	1002150 Jury Commission	8,250	3.38%	7,823	0	7,823	258	8,081
39	1002410 Juvenile Court Judges	913	0.37%	866	0	866	29	894
40	1002420 IV-D Referee Program	435	0.18%	412	0	412	14	426
41	1002710 Juvenile Court-Clerk	1,117	0.46%	1,059	0	1,059	35	1,094
42	1003010 Juvenile Svc Center	925	0.38%	877	0	877	29	906
44	1003310 County Mayor	833	0.34%	790	0	790	26	816
45	1003330 Legislative Delegation	225	0.09%	213	0	213	7	220

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:3 1000920 Internal Audit

Audit Services Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	1003350 Senior Summit	0.01%	\$25	\$0	\$25	\$1	\$25
47	1003360 Read With Me	0.01%	12	0	12	0	13
48	1003362 Family Justice Center	0.00%	1	0	1	0	1
49	1003370 UT/Knox County Extension	0.06%	140	0	140	5	145
50	1003372 Knox Co. Farmer Aid	0.00%	2	0	2	0	2
51	1003380 Mayor's Education Summit	0.00%	2	0	2	0	2
52	1004210 Probation Office	0.43%	995	0	995	33	1,027
53	1004215 DUI Traffic School	0.01%	22	0	22	1	23
54	1004510 Office of Neighborhoods	0.08%	192	0	192	6	199
55	1004810 Park Maintenance	1.12%	2,602	0	2,602	86	2,688
56	1004815 County Wide Rehab	0.06%	139	0	139	5	144
57	1004820 Concord Complex Pool	0.00%	2	0	2	0	2
58	1004825 U.S. Soccer Complex	0.00%	3	0	3	0	3
59	1004830 Recreation Administration	0.33%	764	0	764	25	789
60	1004835 Legacy Park	0.01%	27	0	27	1	28
61	1004840 Park Improvement-Amusement	0.02%	44	0	44	1	45
62	1004852 10 Mile Greenway Improvement	0.01%	17	0	17	1	18
63	1005105 Dept of Community Development	0.18%	412	0	412	14	426
64	1005110 Community Services Agencies	0.09%	198	0	198	7	205
65	1005115 Community Svcs	0.10%	232	0	232	8	240
66	1005120 Indigents Asst (CAC/Pauper)	0.02%	58	0	58	2	60
67	1005130 Economic and Dev Grants	0.03%	60	0	60	2	62
68	1005135 John Tarleton Home	0.00%	5	0	5	0	5
69	1005142 Senior Ctr & Volunteer Svcs	0.10%	227	0	227	7	234
70	1005144 Halls Senior-Special Events	0.02%	53	0	53	2	55
71	1005145 Frank Strang Senior Ctr	0.12%	287	0	287	9	297
72	1005146 South Knox Senior Ctr	0.10%	237	0	237	8	245
73	1005147 Halls Senior Ctr	0.11%	244	0	244	8	252
74	1005148 Corryton Senior Ctr	0.09%	208	0	208	7	215
75	1005149 Carter Senior Center	0.00%	5	0	5	0	5
76	1005160 Veterans' Svcs	0.11%	257	0	257	8	265
77	1005400 Support Services	0.36%	836	0	836	28	864
78	1005403 Preventive Health Svcs	0.25%	582	0	582	19	601
79	1005406 Dental Svcs	0.21%	485	0	485	16	501
80	1005409 Emergency Medical Service	0.05%	121	0	121	4	125
81	1005412 Food & Restaurant Inspection	0.17%	388	0	388	13	401
82	1005418 Health Clinics	0.00%	4	0	4	0	4
83	1005421 Diagnostic Svcs	0.18%	407	0	407	13	420
84	1005424 Medical & Dental - Indig Care	0.34%	786	0	786	26	812
85	1005430 Pediatric Care Svcs	0.12%	277	0	277	9	286
86	1005433 Pharmacy	0.28%	642	0	642	21	663
87	1005436 Primary Care Svcs	0.01%	34	0	34	1	35

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	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
88	1005439 Animal Control	0.16%	\$363	\$0	\$363	\$12	\$375	
89	1005442 School Health Program	0.08%	174	0	174	6	180	
90	1005445 Social Svcs	0.13%	293	0	293	10	303	
91	1005448 Ground Water Svcs	0.12%	274	0	274	9	283	
92	1005451 Vector Control Svcs	0.09%	200	0	200	7	207	
93	1005454 Disease Surveillance & Investig	0.17%	387	0	387	13	400	
94	1005457 Vital Records	0.10%	223	0	223	7	230	
95	1005460 Women's Health Svcs	0.12%	268	0	268	9	277	
96	1005463 Community Health Svcs	0.19%	440	0	440	14	454	
97	1005465 Child Car Seat Program	0.00%	9	0	9	0	10	
98	1005467 Comm Health Serv Grant Match	0.01%	22	0	22	1	23	
99	1005720 Finance & Commun-Schools	0.21%	475	0	475	16	491	
101	1006025 Inop Car Lot/Sale Junk Cars	0.01%	34	0	34	1	35	
102	1006310 Property and Liability Ins	0.00%	9	0	9	0	10	
103	1006605 Planning	0.00%	5	0	5	0	5	
104	1006610 GIS	0.00%	11	0	11	0	12	
105	1006615 Payments To Cities	0.00%	5	0	5	0	5	
106	1006620 Emergency Mangement	0.00%	6	0	6	0	6	
108	1006635 CAC	47,079	19.28%	44,641	0	44,641	1,471	46,112
110	1006645 Oth Operating Transfers	47	0.02%	45	0	45	1	46
111	1006910 Offical's Expense	3	0.00%	3	0	3	0	3
112	1006920 Equipment	243	0.10%	230	0	230	8	238
113	1006940 Cases Charged to County	13	0.01%	12	0	12	0	13
114	1006950 Miscellaneous	147	0.06%	139	0	139	5	144
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 Center	30	0.01%	28	0	28	1	29
118	1007510 Fire Prevention	753	0.31%	714	0	714	24	738
119	1007520 Soil Conservation District	250	0.10%	237	0	237	8	245
120	1007530 Codes Administration	2,187	0.90%	2,074	0	2,074	68	2,142
121	1007535 Code Adm-Tedford Road Fire	10	0.00%	9	0	9	0	10
122	1007710 Wastewater	27	0.01%	26	0	26	1	26
123	1007720 Dirty Lot Ordinance	256	0.10%	243	0	243	8	251
124	1008110 Sheriff's Dept Merit System	348	0.14%	330	0	330	11	341
125	1008310 Property Assessor	609	0.25%	577	0	577	19	596
127	1008320 Equalization Board	16	0.01%	15	0	15	0	16
128	1008330 Digitized Mapping	206	0.08%	195	0	195	6	202
129	1008510 Public Defender	1,192	0.49%	1,130	0	1,130	37	1,168
130	1008710 Register of Deeds Office	248	0.10%	235	0	235	8	243
131	1008720 Register of Deeds-Data Proc	52	0.02%	49	0	49	2	51
132	1008900 Court Officers	184	0.08%	174	0	174	6	180
133	1008906 Records & Communication	392	0.16%	372	0	372	12	384



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	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
134	1008909 School Security	95	0.04%	\$90	\$0	\$90	\$3	\$93
135	1008912 Training	482	0.20%	457	0	457	15	472
136	1008915 Planning & Development	127	0.05%	120	0	120	4	124
137	1008918 Stop Violence Against Women	172	0.07%	163	0	163	5	168
138	1008921 Patrol	3,277	1.34%	3,107	0	3,107	102	3,210
139	1008924 Warrants	435	0.18%	412	0	412	14	426
140	1008927 Detective	602	0.25%	571	0	571	19	590
142	1008930 Forensics	269	0.11%	255	0	255	8	263
143	1008933 Juvenile Division	76	0.03%	72	0	72	2	74
144	1008936 Special Teams	126	0.05%	119	0	119	4	123
145	1008937 Victim's Rights	29	0.01%	27	0	27	1	28
146	1008938 Chaplain's Fund	3	0.00%	3	0	3	0	3
147	1008939 Batterer's Treatment	2	0.00%	2	0	2	0	2
148	1008940 Senior Cit. Awareness	5	0.00%	5	0	5	0	5
149	1008942 Narcotics	559	0.23%	530	0	530	17	548
150	1008945 Internal Affairs	169	0.07%	160	0	160	5	166
151	1008948 Special Svcs	543	0.22%	515	0	515	17	532
152	1008950 Inmate Education	1	0.00%	1	0	1	0	1
153	1008951 Dare Donations	40	0.02%	38	0	38	1	39
154	1008952 Teen Academy - Sheriff	45	0.02%	43	0	43	1	44
155	1008953 Sexual Offender Registry	72	0.03%	68	0	68	2	71
156	1008954 Interest Earned-Inmates	14	0.01%	13	0	13	0	14
158	1008905 Donations/Sheriff-Target	1	0.00%	1	0	1	0	1
159	1008957 Auxiliary Svcs	393	0.16%	373	0	373	12	385
160	1008960 Correctional Facilities	4,798	1.97%	4,550	0	4,550	150	4,699
161	1008963 Temporary Detention Facilities	108	0.04%	102	0	102	3	106
162	1008965 Explorer Post	20	0.01%	19	0	19	1	20
163	1008966 Wal-Mart Foundation	2	0.00%	2	0	2	0	2
164	1008967 Helen R McNabb Interch	16	0.01%	15	0	15	0	16
165	1008969 Jail Commissary	608	0.25%	577	0	577	19	596
166	1008972 Medical Examiner	464	0.19%	440	0	440	14	454
167	1008980 Sheriff's Radio Rebanding	4	0.00%	4	0	4	0	4
168	1008985 Sheriff's K-9 Donations	1	0.00%	1	0	1	0	1
170	1009720 Property Sale	1	0.00%	1	0	1	0	1
171	2350120 PW-Highway Project Mgmt	261	0.11%	247	0	247	8	256
172	2350130 PW-Stormwater Mgmt	525	0.22%	498	0	498	16	514
173	2350135 Stormwater Ordinance Violation	22	0.01%	21	0	21	1	22
174	2350210 PW-Highway & Bridge	1,838	0.75%	1,743	0	1,743	57	1,800
175	2350220 PW-Traffic Control	2,170	0.89%	2,058	0	2,058	68	2,125
176	2350310 Capital Outlay	13	0.01%	12	0	12	0	13
177	2350320 Bridge Construction	11	0.00%	10	0	10	0	11
178	2350410 PW-Engineering	320	0.13%	303	0	303	10	313

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	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2350425 Subdivision Foreclosures	7	0.00%	\$7	\$0	\$7	\$0	\$7
181 50000(20&30) Vehicle Svc Ctr Fund	7,128	2.92%	6,759	0	6,759	223	6,982
182 5300010 Retirement Fund	1,034	0.42%	980	0	980	32	1,013
183 FD 105x General Grants Fund	10,795	4.42%	10,236	0	10,236	337	10,573
184 FD 200x Governmental Library Fund	818	0.34%	776	0	776	26	801
185 FD 205x Public Library Fund	3,628	1.49%	3,440	0	3,440	113	3,553
186 FD 210x Solid Waste Fund	3,482	1.43%	3,302	0	3,302	109	3,410
187 FD 215x Air Quality Fund	1,975	0.81%	1,873	0	1,873	62	1,934
188 FD 220x Hotel/Motel Fundwide	158	0.06%	150	0	150	5	155
189 FD 225x Fire District Fundwide	57	0.02%	54	0	54	2	56
190 FD 230x Drug Control Fund	1,040	0.43%	986	0	986	32	1,019
192 FD 240x Gen Purpose School FD	42,366	17.35%	40,172	0	40,172	1,324	41,496
193 FD 245x School Project Fund	3,737	1.53%	3,543	0	3,543	117	3,660
194 FD 250x School Federal Projects	10,147	4.16%	9,622	0	9,622	317	9,939
195 FD 300x Debt Service Fund	2,781	1.14%	2,637	0	2,637	87	2,724
196 FD 400x Capital Improvement Fund	1,556	0.64%	1,475	0	1,475	49	1,524
197 FD 405x Physical Plant Upgrade	1,425	0.58%	1,351	0	1,351	45	1,396
198 FD 410x Recreation Con Fundwide	87	0.04%	82	0	82	3	85
199 FD 425x Golf Course Fund	48	0.02%	46	0	46	1	47
200 FD 430x ADA Construction Fund	83	0.03%	79	0	79	3	81
201 FD 510x Mailroom Fund	236	0.10%	224	0	224	7	231
202 FD 520x Employees Benefit Fund	2,163	0.89%	2,051	0	2,051	68	2,119
204 FD 550x Knox County Buildings	182	0.07%	173	0	173	6	178
205 FD 560x Tech Support Fund	409	0.17%	388	0	388	13	401
206 FD 570x Capital Leasing Fund	2,287	0.94%	2,169	0	2,169	71	2,240
207 FD 580x Self Insurance Fund	866	0.35%	821	0	821	27	848
208 FD 610x Municipal Sales Tax	103	0.04%	98	0	98	3	101
209 FD 630x Juvenile Court Agency Fundwide	4	0.00%	4	0	4	0	4
211 FD 905x Public Building Fund	4,892	2.00%	4,639	0	4,639	153	4,792
212 FD 910x Chancery Court Fund	952	0.39%	903	0	903	30	932
213 FD 915x Circuit/Civil	1,313	0.54%	1,245	0	1,245	41	1,286
214 FD 920x MPC Fund	2,843	1.16%	2,696	0	2,696	89	2,785
215 FD 925x E-911 Fund	3,670	1.50%	3,480	0	3,480	115	3,595
216 FD 930x GIS Fund	1,021	0.42%	968	0	968	32	1,000
217 FD 940x Animal Control Fund	4,179	1.71%	3,963	0	3,963	131	4,093
218 FD 950x Grt School Foundation FD	2,451	1.00%	2,324	0	2,324	77	2,401
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)

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Audit Services Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	244,149	100.00%	231,505	0	231,505	7,613	239,118
Direct Bills					0		0
TOTAL					231,505		239,118

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Department	Audit Services	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	467	467
4 1003210 Law Department	1,118	1,118
5 1003320 ADA Compliance Office	233	233
6 1003610 Human Resources	690	690
7 1003910 Mail Room-Operating	246	246
8 1005415 Health Administration	998	998
9 1005710 Finance	874	874
10 1006010 Purchasing	548	548
11 1006020 Property Management	372	372
12 1006930 Auditing Contract	12	12
13 1007910 Information Technology	649	649
14 1007920 Records Management	359	359
15 1008903 Sheriff Administration	2,334	2,334
16 1009710 County Trustee	2,601	2,601
17 2350110 PW-Administration	1,245	1,245
18 54000(10&20&30) Risk Mngt Fund	1,069	1,069
19 1000010 Attorney General	1,033	1,033
20 1000020 Bad Check Unit	62	62
21 1000310 Circuit Court Clerk's Office	303	303
22 1000320 Civil Sessions Clerk's Office	209	209
23 1000330 IV-D Child Support Clerk	631	631
24 1000610 Probate Court	170	170
25 1000620 Chancery Court	271	271
26 1000910 County Commission	541	541
27 1000915 Commission Discretionary	311	311
28 1000930 Codes Commission	19	19
29 1001210 County Clerk's Office	1,255	1,255
30 1001510 4th Circuit Court Clerk Office	263	263
31 1001520 Criminal Court Clerk's Office	844	844
32 1001530 Criminal Sessions Clerk Office	485	485
33 1001810 Election Commission	929	929
34 1002110 Circuit Court Judge's Office	71	71
35 1002120 4th Circuit Court Judges Office	88	88
36 1002130 Criminal Court Judge's Office	123	123
37 1002140 General Sessions Court Judges	549	549
38 1002150 Jury Commission	8,081	8,081
39 1002410 Juvenile Court Judges	894	894
40 1002420 IV-D Referee Program	426	426
41 1002710 Juvenile Court-Clerk	1,094	1,094
42 1003010 Juvenile Svc Center	906	906

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Department	Audit Services	Total
44 1003310 County Mayor	816	\$816
45 1003330 Legislative Delegation	220	220
46 1003350 Senior Summit	25	25
47 1003360 Read With Me	13	13
48 1003362 Family Justice Center	1	1
49 1003370 UT/Knox County Extension	145	145
50 1003372 Knox Co. Farmer Aid	2	2
51 1003380 Mayor's Education Summit	2	2
52 1004210 Probation Office	1,027	1,027
53 1004215 DUI Traffic School	23	23
54 1004510 Office of Neighborhoods	199	199
55 1004810 Park Maintenance	2,688	2,688
56 1004815 County Wide Rehab	144	144
57 1004820 Concord Complex Pool	2	2
58 1004825 U.S. Soccer Complex	3	3
59 1004830 Recreation Administration	789	789
60 1004835 Legacy Park	28	28
61 1004840 Park Improvement-Amusement	45	45
62 1004852 10 Mile Greenway Improvement	18	18
63 1005105 Dept of Community Development	426	426
64 1005110 Community Services Agencies	205	205
65 1005115 Community Svcs	240	240
66 1005120 Indigents Asst (CAC/Pauper)	60	60
67 1005130 Economic and Dev Grants	62	62
68 1005135 John Tarleton Home	5	5
69 1005142 Senior Ctr & Volunteer Svcs	234	234
70 1005144 Halls Senior-Special Events	55	55
71 1005145 Frank Strang Senior Ctr	297	297
72 1005146 South Knox Senior Ctr	245	245
73 1005147 Halls Senior Ctr	252	252
74 1005148 Corryton Senior Ctr	215	215
75 1005149 Carter Senior Center	5	5
76 1005160 Veterans' Svcs	265	265
77 1005400 Support Services	864	864
78 1005403 Preventive Health Svcs	601	601
79 1005406 Dental Svcs	501	501
80 1005409 Emergency Medical Service	125	125
81 1005412 Food & Restaurant Inspection	401	401
82 1005418 Health Clinics	4	4
83 1005421 Diagnostic Svcs	420	420
84 1005424 Medical & Dental - Indig Care	812	812

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Department	Audit Services	Total
85 1005430 Pediatric Care Svcs	286	\$286
86 1005433 Pharmacy	663	663
87 1005436 Primary Care Svcs	35	35
88 1005439 Animal Control	375	375
89 1005442 School Health Program	180	180
90 1005445 Social Svcs	303	303
91 1005448 Ground Water Svcs	283	283
92 1005451 Vector Control Svcs	207	207
93 1005454 Disease Surveillance & Investig	400	400
94 1005457 Vital Records	230	230
95 1005460 Women's Health Svcs	277	277
96 1005463 Community Health Svcs	454	454
97 1005465 Child Car Seat Program	10	10
98 1005467 Comm Health Serv Grant Match	23	23
99 1005720 Finance & Commun-Schools	491	491
101 1006025 Inop Car Lot/Sale Junk Cars	35	35
102 1006310 Property and Liability Ins	10	10
103 1006605 Planning	5	5
104 1006610 GIS	12	12
105 1006615 Payments To Cities	5	5
106 1006620 Emergency Mangement	6	6
108 1006635 CAC	46,112	46,112
110 1006645 Oth Operating Transfers	46	46
111 1006910 Offical's Expense	3	3
112 1006920 Equipment	238	238
113 1006940 Cases Charged to County	13	13
114 1006950 Miscellaneous	144	144
115 1006970 KCDC Tax Increment	3	3
116 1006980 Emp Ben General Fund	1	1
117 1007210 Community Mediation Center	29	29
118 1007510 Fire Prevention	738	738
119 1007520 Soil Conservation District	245	245
120 1007530 Codes Administration	2,142	2,142
121 1007535 Code Adm-Tedford Road Fire	10	10
122 1007710 Wastewater	26	26
123 1007720 Dirty Lot Ordinance	251	251
124 1008110 Sheriff's Dept Merit System	341	341
125 1008310 Property Assessor	596	596
127 1008320 Equalization Board	16	16
128 1008330 Digitized Mapping	202	202
129 1008510 Public Defender	1,168	1,168

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ALLOCATION SUMMARY

Department	Audit Services	Total
130 1008710 Register of Deeds Office	243	\$243
131 1008720 Register of Deeds-Data Proc	51	51
132 1008900 Court Officers	180	180
133 1008906 Records & Communication	384	384
134 1008909 School Security	93	93
135 1008912 Training	472	472
136 1008915 Planning & Development	124	124
137 1008918 Stop Violence Against Women	168	168
138 1008921 Patrol	3,210	3,210
139 1008924 Warrants	426	426
140 1008927 Detective	590	590
142 1008930 Forensics	263	263
143 1008933 Juvenile Division	74	74
144 1008936 Special Teams	123	123
145 1008937 Victim's Rights	28	28
146 1008938 Chaplain's Fund	3	3
147 1008939 Batterer's Treatment	2	2
148 1008940 Senior Cit. Awareness	5	5
149 1008942 Narcotics	548	548
150 1008945 Internal Affairs	166	166
151 1008948 Special Svcs	532	532
152 1008950 Inmate Education	1	1
153 1008951 Dare Donations	39	39
154 1008952 Teen Academy - Sheriff	44	44
155 1008953 Sexual Offender Registry	71	71
156 1008954 Interest Earned-Inmates	14	14
158 1008905 Donations/Sheriff-Target	1	1
159 1008957 Auxiliary Svcs	385	385
160 1008960 Correctional Facilities	4,699	4,699
161 1008963 Temporary Detention Facilities	106	106
162 1008965 Explorer Post	20	20
163 1008966 Wal-Mart Foundation	2	2
164 1008967 Helen R McNabb Interch	16	16
165 1008969 Jail Commissary	596	596
166 1008972 Medical Examiner	454	454
167 1008980 Sheriff's Radio Rebanding	4	4
168 1008985 Sheriff's K-9 Donations	1	1
170 1009720 Property Sale	1	1
171 2350120 PW-Highway Project Mgmt	256	256
172 2350130 PW-Stormwater Mgmt	514	514
173 2350135 Stormwater Ordiance Violation	22	22

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Department	Audit Services	Total
174 2350210 PW-Highway & Bridge	1,800	\$1,800
175 2350220 PW-Traffic Control	2,125	2,125
176 2350310 Capital Outlay	13	13
177 2350320 Bridge Construction	11	11
178 2350410 PW-Engineering	313	313
179 2350425 Subdivision Foreclosures	7	7
181 50000(20&30) Vehicle Svc Ctr Fund	6,982	6,982
182 5300010 Retirement Fund	1,013	1,013
183 FD 105x General Grants Fund	10,573	10,573
184 FD 200x Governmental Library Fund	801	801
185 FD 205x Public Library Fund	3,553	3,553
186 FD 210x Solid Waste Fund	3,410	3,410
187 FD 215x Air Quality Fund	1,934	1,934
188 FD 220x Hotel/Motel Fundwide	155	155
189 FD 225x Fire District Fundwide	56	56
190 FD 230x Drug Control Fund	1,019	1,019
192 FD 240x Gen Purpose School FD	41,496	41,496
193 FD 245x School Project Fund	3,660	3,660
194 FD 250x School Federal Projects	9,939	9,939
195 FD 300x Debt Service Fund	2,724	2,724
196 FD 400x Capital Improvement Fund	1,524	1,524
197 FD 405x Physical Plant Upgrade	1,396	1,396
198 FD 410x Recreation Con Fundwide	85	85
199 FD 425x Golf Course Fund	47	47
200 FD 430x ADA Construction Fund	81	81
201 FD 510x Mailroom Fund	231	231
202 FD 520x Employees Benefit Fund	2,119	2,119
204 FD 550x Knox County Buildings	178	178
205 FD 560x Tech Support Fund	401	401
206 FD 570x Capital Leasing Fund	2,240	2,240
207 FD 580x Self Insurance Fund	848	848
208 FD 610x Municipal Sales Tax	101	101
209 FD 630x Juvenile Court Agency Fundwide	4	4
211 FD 905x Public Building Fund	4,792	4,792
212 FD 910x Chancery Court Fund	932	932
213 FD 915x Circuit/Civil	1,286	1,286
214 FD 920x MPC Fund	2,785	2,785
215 FD 925x E-911 Fund	3,595	3,595
216 FD 930x GIS Fund	1,000	1,000
217 FD 940x Animal Control Fund	4,093	4,093
218 FD 950x Grt School Foundation FD	2,401	2,401



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:3 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
999 2nd Allocation Orphans	(0)	\$(0)
Total	239,118	239,118

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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
- Development of Policy and Procedures
- Review of contracts
- Litigation

Costs for the Law Department have been allocated as follows:

**Policy Development and Review** – Costs are allocated based on the total expenses by department (Excl: School FD 240x).

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

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

Knox County, TN  
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Fiscal Year 2009  
8/1/2011  
Dept:4 1003210 Law Department

A. DEPARTMENT COSTS

		Amount	General Admin	Contract Review	School	Litigation
Salaries	S1	\$1,224,395	\$232,635	\$599,954	\$97,952	\$293,855
<i>Salary % Split</i>			<i>19.00%</i>	<i>49.00%</i>	<i>8.00%</i>	<i>24.00%</i>
Benefits	S	281,945	53,570	138,153	22,556	67,667
		1,506,340	286,205	738,107	120,508	361,522
<b>SUPPLY &amp; SERVICES COST</b>						
Services	S	139,763	26,555	68,484	11,181	33,543
Supplies/Materials	S	33,708	6,405	16,517	2,697	8,090
Other Expense	S	47,117	8,952	23,087	3,769	11,308
DEPARTMENT Cost Total		220,588	41,912	108,088	17,647	52,941
<b>ADJUSTMENTS</b>						
Total		1,726,928	328,117	846,195	138,155	414,463
General Admin Distribution			(328,117)	198,490	32,407	97,220
Grand Total		\$1,726,930		\$1,044,685	\$170,562	\$511,683

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:4 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
3 Audit Services	1,082	0	655	107	321
Subtotal - 1000920 Internal Audit	1,082	0	655	107	321
4 Contract Review	0	3,575	2,163	353	1,059
Subtotal - 1003210 Law Department	0	3,575	2,163	353	1,059
5 ADA/FMLA SVC	0	553	335	55	164
Subtotal - 1003320 ADA Compliance Offi	0	553	335	55	164
6 Human Resources	0	5,788	3,501	572	1,715
6 Bright Start Wellness	0	164	99	16	49
Subtotal - 1003610 Human Resources	0	5,952	3,601	588	1,764
7 Mail Room	0	400	242	40	119
Subtotal - 1003910 Mail Room-Operating	0	400	242	40	119
9 Budget	0	707	428	70	209
9 Accounting	0	3,226	1,952	319	956
9 Accounts Payable	0	2,638	1,596	261	782
9 Payroll	0	3,342	2,022	330	990
9 Accounts Receivable	0	43	26	4	13
Subtotal - 1005710 Finance	0	9,956	6,023	983	2,950
10 Purchasing	0	616	373	61	183
10 P-Card	0	614	371	61	182
Subtotal - 1006010 Purchasing	0	1,230	744	121	364
11 Property Management	0	1,342	812	133	398
Subtotal - 1006020 Property Managemen	0	1,342	812	133	398
12 General Fund Audit	0	2,769	1,675	273	820

Knox County, TN  
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Fiscal Year 2009  
8/1/2011  
Dept:4 1003210 Law Department

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Contract Review	School	Litigation
Subtotal - 1006930 Auditing Contract	\$0	\$2,769	\$1,675	\$273	\$820
13 Network Support - County	0	6,451	3,902	637	1,911
13 Network Support - All Users	0	9,346	5,654	923	2,769
Subtotal - 1007910 Information Technolo	0	15,797	9,556	1,560	4,681
14 Records Storage	0	8,643	5,228	854	2,561
Subtotal - 1007920 Records Managemen	0	8,643	5,228	854	2,561
16 County Trustee	0	1,262	763	125	374
Subtotal - 1009710 County Trustee	0	1,262	763	125	374
18 Risk Overhead	0	95	57	9	28
Subtotal - 54000(10&20&30) Risk Mngt F	0	95	57	9	28
2 County - City Bldg	0	287	174	28	85
Subtotal - Building Use County-City Bldg	0	287	174	28	85
3 Audit Services	0	36	22	4	11
Subtotal - 1000920 Internal Audit	0	36	22	4	11
Total Incoming	12,103	51,897	38,716	6,321	18,963
			%60.49	%9.88	%29.63
C. TOTAL ALLOCATED		\$1,790,930	\$1,083,401	\$176,883	\$530,646

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:4 1003210 Law Department

Contract Review Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	229,994.16	0.05%	\$476	\$0	\$476	\$0	\$476
4 1003210 Law Department	1,726,929.38	0.34%	3,575	0	3,575	0	3,575
5 1003320 ADA Compliance Office	79,203.05	0.02%	164	0	164	5	169
6 1003610 Human Resources	887,748.62	0.17%	1,838	0	1,838	55	1,893
7 1003910 Mail Room-Operating	99,595.94	0.02%	206	0	206	6	212
8 1005415 Health Administration	944,742.18	0.19%	1,956	0	1,956	59	2,015
9 1005710 Finance	2,185,075.82	0.43%	4,524	0	4,524	136	4,659
10 1006010 Purchasing	809,998.07	0.16%	1,677	0	1,677	50	1,727
11 1006020 Property Management	349,594.81	0.07%	724	0	724	22	745
12 1006930 Auditing Contract	321,150.00	0.06%	665	0	665	20	685
13 1007910 Information Technology	4,635,441.08	0.91%	9,597	0	9,597	288	9,884
14 1007920 Records Management	437,484.78	0.09%	906	0	906	27	933
15 1008903 Sheriff Administration	8,980,217.40	1.77%	18,592	0	18,592	557	19,149
16 1009710 County Trustee	296,662.24	0.06%	614	0	614	18	633
17 2350110 PW-Administration	527,272.22	0.10%	1,092	0	1,092	33	1,124
18 54000(10&20&30) Risk Mngt Fund	4,597,327.37	0.90%	9,518	0	9,518	285	9,803
19 1000010 Attorney General	2,482,594.53	0.49%	5,140	0	5,140	154	5,294
20 1000020 Bad Check Unit	67,955.69	0.01%	141	0	141	4	145
21 1000310 Circuit Court Clerk's Office	92,897.47	0.02%	192	0	192	6	198
22 1000320 Civil Sessions Clerk's Office	119,862.88	0.02%	248	0	248	7	256
23 1000330 IV-D Child Support Clerk	796,214.62	0.16%	1,648	0	1,648	49	1,698
24 1000610 Probate Court	84,160.94	0.02%	174	0	174	5	179
25 1000620 Chancery Court	231,452.03	0.05%	479	0	479	14	494
26 1000910 County Commission	797,855.51	0.16%	1,652	0	1,652	49	1,701
27 1000915 Commission Discretionary	105,925.96	0.02%	219	0	219	7	226
28 1000930 Codes Commission	10,632.69	0.00%	22	0	22	1	23
29 1001210 County Clerk's Office	905,064.89	0.18%	1,874	0	1,874	56	1,930
30 1001510 4th Circuit Court Clerk Office	163,575.78	0.03%	339	0	339	10	349
31 1001520 Criminal Court Clerk's Office	307,520.69	0.06%	637	0	637	19	656
32 1001530 Criminal Sessions Clerk Office	204,226.84	0.04%	423	0	423	13	435
33 1001810 Election Commission	1,858,115.53	0.37%	3,847	0	3,847	115	3,962
34 1002110 Circuit Court Judge's Office	105,594.70	0.02%	219	0	219	7	225
35 1002120 4th Circuit Court Judges Office	35,504.65	0.01%	74	0	74	2	76
36 1002130 Criminal Court Judge's Office	165,819.45	0.03%	343	0	343	10	354
37 1002140 General Sessions Court Judges	1,670,704.42	0.33%	3,459	0	3,459	104	3,563
38 1002150 Jury Commission	282,386.48	0.06%	585	0	585	18	602
39 1002410 Juvenile Court Judges	3,220,992.51	0.63%	6,669	0	6,669	200	6,868
40 1002420 IV-D Referee Program	677,750.04	0.13%	1,403	0	1,403	42	1,445
41 1002710 Juvenile Court-Clerk	651,962.99	0.13%	1,350	0	1,350	40	1,390
42 1003010 Juvenile Svc Center	3,295,698.47	0.65%	6,823	0	6,823	204	7,028
43 1003215 Law Dept Outside Legal Fees	598,029.47	0.12%	1,238	0	1,238	37	1,275
44 1003310 County Mayor	1,121,647.30	0.22%	2,322	0	2,322	70	2,392

Knox County, TN  
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Contract Review Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 1003330 Legislative Delegation	63,420.83	0.01%	\$131	\$0	\$131	\$4	\$135
47 1003360 Read With Me	9,628.21	0.00%	20	0	20	1	21
48 1003362 Family Justice Center	169,620.00	0.03%	351	0	351	11	362
49 1003370 UT/Knox County Extension	333,704.01	0.07%	691	0	691	21	712
51 1003380 Mayor's Education Summit	3,823,874.00	0.75%	7,917	0	7,917	237	8,154
52 1004210 Probation Office	1,104,534.67	0.22%	2,287	0	2,287	69	2,355
54 1004510 Office of Neighborhoods	316,888.44	0.06%	656	0	656	20	676
55 1004810 Park Maintenance	2,340,504.24	0.46%	4,846	0	4,846	145	4,991
56 1004815 County Wide Rehab	28,502.68	0.01%	59	0	59	2	61
58 1004825 U.S. Soccer Complex	187.23	0.00%	0	0	0	0	0
59 1004830 Recreation Administration	1,088,116.70	0.21%	2,253	0	2,253	67	2,320
60 1004835 Legacy Park	50,000.00	0.01%	104	0	104	3	107
61 1004840 Park Improvement-Amusement	134,800.35	0.03%	279	0	279	8	287
63 1005105 Dept of Community Developme	339,487.69	0.07%	703	0	703	21	724
64 1005110 Community Services Agencies	2,000,000.00	0.39%	4,141	0	4,141	124	4,265
66 1005120 Indigents Asst (CAC/Pauper)	252,492.00	0.05%	523	0	523	16	538
67 1005130 Economic and Dev Grants	2,166,842.76	0.43%	4,486	0	4,486	134	4,621
68 1005135 John Tarleton Home	681,447.00	0.13%	1,411	0	1,411	42	1,453
69 1005142 Senior Ctr & Volunteer Svcs	105,647.29	0.02%	219	0	219	7	225
71 1005145 Frank Strang Senior Ctr	194,518.95	0.04%	403	0	403	12	415
72 1005146 South Knox Senior Ctr	167,875.10	0.03%	348	0	348	10	358
73 1005147 Halls Senior Ctr	165,989.02	0.03%	344	0	344	10	354
74 1005148 Corryton Senior Ctr	150,176.34	0.03%	311	0	311	9	320
75 1005149 Carter Senior Center	23,147.58	0.00%	48	0	48	1	49
76 1005160 Veterans' Svcs	99,130.49	0.02%	205	0	205	6	211
77 1005400 Support Services	3,074,418.58	0.61%	6,365	0	6,365	191	6,556
78 1005403 Preventive Health Svcs	2,284,351.37	0.45%	4,729	0	4,729	142	4,871
79 1005406 Dental Svcs	931,366.04	0.18%	1,928	0	1,928	58	1,986
80 1005409 Emergency Medical Service	676,103.97	0.13%	1,400	0	1,400	42	1,442
81 1005412 Food & Restaurant Inspection	737,244.64	0.15%	1,526	0	1,526	46	1,572
83 1005421 Diagnostic Svcs	381,346.48	0.08%	790	0	790	24	813
84 1005424 Medical & Dental - Indig Care	5,249,742.96	1.03%	10,869	0	10,869	326	11,194
85 1005430 Pediatric Care Svcs	794,053.53	0.16%	1,644	0	1,644	49	1,693
86 1005433 Pharmacy	260,201.04	0.05%	539	0	539	16	555
87 1005436 Primary Care Svcs	136,792.03	0.03%	283	0	283	8	292
88 1005439 Animal Control	1,105,902.96	0.22%	2,290	0	2,290	69	2,358
89 1005442 School Health Program	375,665.73	0.07%	778	0	778	23	801
90 1005445 Social Svcs	400,545.99	0.08%	829	0	829	25	854
91 1005448 Ground Water Svcs	406,056.46	0.08%	841	0	841	25	866
92 1005451 Vector Control Svcs	113,791.97	0.02%	236	0	236	7	243
93 1005454 Disease Surveillance & Investig	565,205.70	0.11%	1,170	0	1,170	35	1,205
94 1005457 Vital Records	221,945.27	0.04%	460	0	460	14	473

Knox County, TN  
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8/1/2011  
Dept:4 1003210 Law Department

Contract Review Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 1005460 Women's Health Svcs	247,502.97	0.05%	\$512	\$0	\$512	\$15	\$528
96 1005463 Community Health Svcs	1,035,423.55	0.20%	2,144	0	2,144	64	2,208
97 1005465 Child Car Seat Program	21,143.45	0.00%	44	0	44	1	45
98 1005467 Comm Health Serv Grant Match	242,941.74	0.05%	503	0	503	15	518
101 1006025 Inop Car Lot/Sale Junk Cars	7,833.56	0.00%	16	0	16	0	17
102 1006310 Property and Liability Ins	17,358.00	0.00%	36	0	36	1	37
103 1006605 Planning	900,000.00	0.18%	1,863	0	1,863	56	1,919
104 1006610 GIS	303,757.16	0.06%	629	0	629	19	648
105 1006615 Payments To Cities	128,722.89	0.03%	267	0	267	8	274
106 1006620 Emergency Mangement	54,900.00	0.01%	114	0	114	3	117
107 1006030 Building Maint	603,240.93	0.12%	1,249	0	1,249	37	1,286
108 1006635 CAC	1,493,500.97	0.29%	3,092	0	3,092	93	3,185
109 1006636 CAC-Interest	72,514.86	0.01%	150	0	150	4	155
110 1006645 Oth Operating Transfers	21,278,032.92	4.19%	44,053	0	44,053	1,320	45,373
111 1006910 Official's Expense	27,420.32	0.01%	57	0	57	2	58
112 1006920 Equipment	3,144,132.76	0.62%	6,509	0	6,509	195	6,704
113 1006940 Cases Charged to County	610,096.45	0.12%	1,263	0	1,263	38	1,301
114 1006950 Miscellaneous	418,058.56	0.08%	866	0	866	26	891
117 1007210 Community Mediation Center	90,949.38	0.02%	188	0	188	6	194
118 1007510 Fire Prevention	754,610.00	0.15%	1,562	0	1,562	47	1,609
119 1007520 Soil Conservation District	99,591.07	0.02%	206	0	206	6	212
120 1007530 Codes Administration	1,096,305.86	0.22%	2,270	0	2,270	68	2,338
122 1007710 Wastewater	43,105.60	0.01%	89	0	89	3	92
123 1007720 Dirty Lot Ordinance	291,153.32	0.06%	603	0	603	18	621
124 1008110 Sheriff's Dept Merit System	265,952.80	0.05%	551	0	551	16	567
125 1008310 Property Assessor	2,461,620.43	0.48%	5,096	0	5,096	153	5,249
126 1008315 Property Assessor Reappraisal	154,337.91	0.03%	320	0	320	10	329
127 1008320 Equalization Board	17,234.84	0.00%	36	0	36	1	37
128 1008330 Digitized Mapping	203,324.76	0.04%	421	0	421	13	434
129 1008510 Public Defender	1,656,481.78	0.33%	3,429	0	3,429	103	3,532
130 1008710 Register of Deeds Office	212,304.25	0.04%	440	0	440	13	453
131 1008720 Register of Deeds-Data Proc	71,890.92	0.01%	149	0	149	4	153
132 1008900 Court Officers	40,839.08	0.01%	85	0	85	3	87
133 1008906 Records & Communication	467,709.73	0.09%	968	0	968	29	997
135 1008912 Training	196,081.67	0.04%	406	0	406	12	418
136 1008915 Planning & Development	15,105.31	0.00%	31	0	31	1	32
137 1008918 Stop Violence Against Women	36,315.11	0.01%	75	0	75	2	77
138 1008921 Patrol	23,129,990.52	4.55%	47,887	0	47,887	1,435	49,322
139 1008924 Warrants	276,872.17	0.05%	573	0	573	17	590
140 1008927 Detective	368,090.66	0.07%	762	0	762	23	785
142 1008930 Forensics	75,260.45	0.01%	156	0	156	5	160
143 1008933 Juvenile Division	10,890.33	0.00%	23	0	23	1	23



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Dept:4 1003210 Law Department

Contract Review Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 1008936 Special Teams	35,016.51	0.01%	\$72	\$0	\$72	\$2	\$75
145 1008937 Victim's Rights	309.77	0.00%	1	0	1	0	1
146 1008938 Chaplain's Fund	92.25	0.00%	0	0	0	0	0
148 1008940 Senior Cit. Awareness	185.52	0.00%	0	0	0	0	0
149 1008942 Narcotics	337,657.10	0.07%	699	0	699	21	720
150 1008945 Internal Affairs	20,168.56	0.00%	42	0	42	1	43
151 1008948 Special Svcs	134,409.72	0.03%	278	0	278	8	287
153 1008951 Dare Donations	9,914.70	0.00%	21	0	21	1	21
154 1008952 Teen Academy - Sheriff	749.69	0.00%	2	0	2	0	2
155 1008953 Sexual Offender Registry	19,966.84	0.00%	41	0	41	1	43
156 1008954 Interest Earned-Inmates	13,471.57	0.00%	28	0	28	1	29
157 1008956 Honor Guard Golf Tournament	7,348.73	0.00%	15	0	15	0	16
159 1008957 Auxiliary Svcs	394,198.52	0.08%	816	0	816	24	841
160 1008960 Correctional Facilities	26,361,315.06	5.19%	54,577	0	54,577	1,635	56,212
162 1008965 Explorer Post	1,071.00	0.00%	2	0	2	0	2
164 1008967 Helen R McNabb Interch	232,820.25	0.05%	482	0	482	14	496
165 1008969 Jail Commissary	634,101.01	0.12%	1,313	0	1,313	39	1,352
166 1008972 Medical Examiner	951,849.25	0.19%	1,971	0	1,971	59	2,030
168 1008985 Sheriff's K-9 Donations	105.00	0.00%	0	0	0	0	0
169 1008990 KCSO Reserve Training Acader	796.59	0.00%	2	0	2	0	2
171 2350120 PW-Highway Project Mgmt	211,285.26	0.04%	437	0	437	13	451
172 2350130 PW-Stormwater Mgmt	1,132,709.16	0.22%	2,345	0	2,345	70	2,415
173 2350135 Stormwater Ordiance Violation	14,745.98	0.00%	31	0	31	1	31
174 2350210 PW-Highway & Bridge	8,487,465.86	1.67%	17,572	0	17,572	526	18,098
175 2350220 PW-Traffic Control	828,492.87	0.16%	1,715	0	1,715	51	1,767
176 2350310 Capital Outlay	385,280.50	0.08%	798	0	798	24	822
177 2350320 Bridge Construction	100,778.26	0.02%	209	0	209	6	215
178 2350410 PW-Engineering	340,624.23	0.07%	705	0	705	21	726
179 2350425 Subdivision Foreclosures	32,173.44	0.01%	67	0	67	2	69
181 50000(20&30) Vehicle Svc Ctr Fund	3,323,744.06	0.65%	6,881	0	6,881	206	7,087
182 5300010 Retirement Fund	1,563,071.23	0.31%	3,236	0	3,236	97	3,333
183 FD 105x General Grants Fund	10,397,154.56	2.05%	21,526	0	21,526	645	22,171
184 FD 200x Governmental Library Fund	183,009.41	0.04%	379	0	379	11	390
185 FD 205x Public Library Fund	12,990,136.89	2.56%	26,894	0	26,894	806	27,700
186 FD 210x Solid Waste Fund	4,054,136.73	0.80%	8,393	0	8,393	251	8,645
187 FD 215x Air Quality Fund	1,125,221.27	0.22%	2,330	0	2,330	70	2,399
188 FD 220x Hotel/Motel Fundwide	5,563,451.89	1.09%	11,518	0	11,518	345	11,863
189 FD 225x Fire District Fundwide	166,257.78	0.03%	344	0	344	10	355
190 FD 230x Drug Control Fund	574,850.77	0.11%	1,190	0	1,190	36	1,226
191 FD 235 Highway Fundwide	95,093.10	0.02%	197	0	197	6	203
193 FD 245x School Project Fund	9,731,804.58	1.92%	20,148	0	20,148	604	20,752
194 FD 250x School Federal Projects	26,852,635.56	5.28%	55,594	0	55,594	1,665	57,260

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Contract Review Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 FD 300x Debt Service Fund	59,734,236.16	11.76%	\$123,670	\$0	\$123,670	\$3,705	\$127,375
196 FD 400x Capital Improvement Fund	32,363,231.77	6.37%	67,003	0	67,003	2,007	69,010
197 FD 405x Physical Plant Upgrade	40,381,712.94	7.95%	83,604	0	83,604	2,505	86,109
199 FD 425x Golf Course Fund	710,967.67	0.14%	1,472	0	1,472	44	1,516
200 FD 430x ADA Construction Fund	400,100.28	0.08%	828	0	828	25	853
201 FD 510x Mailroom Fund	300,310.00	0.06%	622	0	622	19	640
202 FD 520x Employees Benefit Fund	27,115,363.13	5.34%	56,138	0	56,138	1,682	57,820
204 FD 550x Knox County Buildings	8,654,117.62	1.70%	17,917	0	17,917	537	18,454
205 FD 560x Tech Support Fund	266,288.12	0.05%	551	0	551	17	568
206 FD 570x Capital Leasing Fund	553,635.40	0.11%	1,146	0	1,146	34	1,181
207 FD 580x Self Insurance Fund	22,662,218.67	4.46%	46,919	0	46,919	1,406	48,324
208 FD 610x Municipal Sales Tax	37,909,258.19	7.46%	78,485	0	78,485	2,351	80,836
210 FD 700 TRGC Admin	464,137.12	0.09%	961	0	961	29	990
215 FD 925x E-911 Fund	6,922,633.46	1.36%	14,332	0	14,332	429	14,762
216 FD 930x GIS Fund	966,545.81	0.19%	2,001	0	2,001	60	2,061
217 FD 940x Animal Control Fund	2,503,084.04	0.49%	5,182	0	5,182	155	5,337
218 FD 950x Grt School Foundation FD	5,583,336.47	1.10%	11,559	0	11,559	346	11,906
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
<b>Subtotal</b>	<b>508,131,300.87</b>	<b>100.00%</b>	<b>1,052,007</b>	<b>0</b>	<b>1,052,007</b>	<b>31,394</b>	<b>1,083,401</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>TOTAL</b>					<b>1,052,007</b>		<b>1,083,401</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:4 1003210 Law Department

School Allocations

	100% Allocated to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
192 FD 240x Gen Purpose School FD	100	100.00%	\$171,757	\$0	\$171,757	\$5,126	\$176,883
Subtotal	100	100.00%	171,757	0	171,757	5,126	176,883
Direct Bills					0		0
TOTAL					171,757		176,883

Knox County, TN  
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Dept:4 1003210 Law Department

Litigation Allocations

	100% Assigned to Disallowed	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
236 Disallowed Cost	100	100.00%	\$515,269	\$0	\$515,269	\$15,377	\$530,646
Subtotal	100	100.00%	515,269	0	515,269	15,377	530,646
Direct Bills					0		0
TOTAL					515,269		530,646

Knox County, TN  
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Dept:4 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 1000920 Internal Audit	476	0	0	476
4 1003210 Law Department	3,575	0	0	3,575
5 1003320 ADA Compliance Office	169	0	0	169
6 1003610 Human Resources	1,893	0	0	1,893
7 1003910 Mail Room-Operating	212	0	0	212
8 1005415 Health Administration	2,015	0	0	2,015
9 1005710 Finance	4,659	0	0	4,659
10 1006010 Purchasing	1,727	0	0	1,727
11 1006020 Property Management	745	0	0	745
12 1006930 Auditing Contract	685	0	0	685
13 1007910 Information Technology	9,884	0	0	9,884
14 1007920 Records Management	933	0	0	933
15 1008903 Sheriff Administration	19,149	0	0	19,149
16 1009710 County Trustee	633	0	0	633
17 2350110 PW-Administration	1,124	0	0	1,124
18 54000(10&20&30) Risk Mngt Fund	9,803	0	0	9,803
19 1000010 Attorney General	5,294	0	0	5,294
20 1000020 Bad Check Unit	145	0	0	145
21 1000310 Circuit Court Clerk's Office	198	0	0	198
22 1000320 Civil Sessions Clerk's Office	256	0	0	256
23 1000330 IV-D Child Support Clerk	1,698	0	0	1,698
24 1000610 Probate Court	179	0	0	179
25 1000620 Chancery Court	494	0	0	494
26 1000910 County Commission	1,701	0	0	1,701
27 1000915 Commission Discretionary	226	0	0	226
28 1000930 Codes Commission	23	0	0	23
29 1001210 County Clerk's Office	1,930	0	0	1,930
30 1001510 4th Circuit Court Clerk Office	349	0	0	349
31 1001520 Criminal Court Clerk's Office	656	0	0	656
32 1001530 Criminal Sessions Clerk Office	435	0	0	435
33 1001810 Election Commission	3,962	0	0	3,962
34 1002110 Circuit Court Judge's Office	225	0	0	225
35 1002120 4th Circuit Court Judges Office	76	0	0	76
36 1002130 Criminal Court Judge's Office	354	0	0	354
37 1002140 General Sessions Court Judges	3,563	0	0	3,563
38 1002150 Jury Commission	602	0	0	602
39 1002410 Juvenile Court Judges	6,868	0	0	6,868
40 1002420 IV-D Referee Program	1,445	0	0	1,445
41 1002710 Juvenile Court-Clerk	1,390	0	0	1,390
42 1003010 Juvenile Svc Center	7,028	0	0	7,028

Knox County, TN  
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Dept:4 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
43 1003215 Law Dept Outside Legal Fees	1,275	\$0	\$0	\$1,275
44 1003310 County Mayor	2,392	0	0	2,392
45 1003330 Legislative Delegation	135	0	0	135
47 1003360 Read With Me	21	0	0	21
48 1003362 Family Justice Center	362	0	0	362
49 1003370 UT/Knox County Extension	712	0	0	712
51 1003380 Mayor's Education Summit	8,154	0	0	8,154
52 1004210 Probation Office	2,355	0	0	2,355
54 1004510 Office of Neighborhoods	676	0	0	676
55 1004810 Park Maintenance	4,991	0	0	4,991
56 1004815 County Wide Rehab	61	0	0	61
58 1004825 U.S. Soccer Complex	0	0	0	0
59 1004830 Recreation Administration	2,320	0	0	2,320
60 1004835 Legacy Park	107	0	0	107
61 1004840 Park Improvement-Amusement	287	0	0	287
63 1005105 Dept of Community Development	724	0	0	724
64 1005110 Community Services Agencies	4,265	0	0	4,265
66 1005120 Indigents Asst (CAC/Pauper)	538	0	0	538
67 1005130 Economic and Dev Grants	4,621	0	0	4,621
68 1005135 John Tarleton Home	1,453	0	0	1,453
69 1005142 Senior Ctr & Volunteer Svcs	225	0	0	225
71 1005145 Frank Strang Senior Ctr	415	0	0	415
72 1005146 South Knox Senior Ctr	358	0	0	358
73 1005147 Halls Senior Ctr	354	0	0	354
74 1005148 Corryton Senior Ctr	320	0	0	320
75 1005149 Carter Senior Center	49	0	0	49
76 1005160 Veterans' Svcs	211	0	0	211
77 1005400 Support Services	6,556	0	0	6,556
78 1005403 Preventive Health Svcs	4,871	0	0	4,871
79 1005406 Dental Svcs	1,986	0	0	1,986
80 1005409 Emergency Medical Service	1,442	0	0	1,442
81 1005412 Food & Restaurant Inspection	1,572	0	0	1,572
83 1005421 Diagnostic Svcs	813	0	0	813
84 1005424 Medical & Dental - Indig Care	11,194	0	0	11,194
85 1005430 Pediatric Care Svcs	1,693	0	0	1,693
86 1005433 Pharmacy	555	0	0	555
87 1005436 Primary Care Svcs	292	0	0	292
88 1005439 Animal Control	2,358	0	0	2,358
89 1005442 School Health Program	801	0	0	801
90 1005445 Social Svcs	854	0	0	854
91 1005448 Ground Water Svcs	866	0	0	866

Knox County, TN  
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8/1/2011  
Dept:4 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
92 1005451 Vector Control Svcs	243	\$0	\$0	\$243
93 1005454 Disease Surveillance & Investig	1,205	0	0	1,205
94 1005457 Vital Records	473	0	0	473
95 1005460 Women's Health Svcs	528	0	0	528
96 1005463 Community Health Svcs	2,208	0	0	2,208
97 1005465 Child Car Seat Program	45	0	0	45
98 1005467 Comm Health Serv Grant Match	518	0	0	518
101 1006025 Inop Car Lot/Sale Junk Cars	17	0	0	17
102 1006310 Property and Liability Ins	37	0	0	37
103 1006605 Planning	1,919	0	0	1,919
104 1006610 GIS	648	0	0	648
105 1006615 Payments To Cities	274	0	0	274
106 1006620 Emergency Mangement	117	0	0	117
107 1006030 Building Maint	1,286	0	0	1,286
108 1006635 CAC	3,185	0	0	3,185
109 1006636 CAC-Interest	155	0	0	155
110 1006645 Oth Operating Transfers	45,373	0	0	45,373
111 1006910 Offical's Expense	58	0	0	58
112 1006920 Equipment	6,704	0	0	6,704
113 1006940 Cases Charged to County	1,301	0	0	1,301
114 1006950 Miscellaneous	891	0	0	891
117 1007210 Community Mediation Center	194	0	0	194
118 1007510 Fire Prevention	1,609	0	0	1,609
119 1007520 Soil Conservation District	212	0	0	212
120 1007530 Codes Administration	2,338	0	0	2,338
122 1007710 Wastewater	92	0	0	92
123 1007720 Dirty Lot Ordinance	621	0	0	621
124 1008110 Sheriff's Dept Merit System	567	0	0	567
125 1008310 Property Assessor	5,249	0	0	5,249
126 1008315 Property Assessor Reappraisal	329	0	0	329
127 1008320 Equalization Board	37	0	0	37
128 1008330 Digitized Mapping	434	0	0	434
129 1008510 Public Defender	3,532	0	0	3,532
130 1008710 Register of Deeds Office	453	0	0	453
131 1008720 Register of Deeds-Data Proc	153	0	0	153
132 1008900 Court Officers	87	0	0	87
133 1008906 Records & Communication	997	0	0	997
135 1008912 Training	418	0	0	418
136 1008915 Planning & Development	32	0	0	32
137 1008918 Stop Violence Against Women	77	0	0	77
138 1008921 Patrol	49,322	0	0	49,322

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
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Dept:4 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
139 1008924 Warrants	590	\$0	\$0	\$590
140 1008927 Detective	785	0	0	785
142 1008930 Forensics	160	0	0	160
143 1008933 Juvenile Division	23	0	0	23
144 1008936 Special Teams	75	0	0	75
145 1008937 Victim's Rights	1	0	0	1
146 1008938 Chaplain's Fund	0	0	0	0
148 1008940 Senior Cit. Awareness	0	0	0	0
149 1008942 Narcotics	720	0	0	720
150 1008945 Internal Affairs	43	0	0	43
151 1008948 Special Svcs	287	0	0	287
153 1008951 Dare Donations	21	0	0	21
154 1008952 Teen Academy - Sheriff	2	0	0	2
155 1008953 Sexual Offender Registry	43	0	0	43
156 1008954 Interest Earned-Inmates	29	0	0	29
157 1008956 Honor Guard Golf Tournament	16	0	0	16
159 1008957 Auxiliary Svcs	841	0	0	841
160 1008960 Correctional Facilities	56,212	0	0	56,212
162 1008965 Explorer Post	2	0	0	2
164 1008967 Helen R McNabb Interch	496	0	0	496
165 1008969 Jail Commissary	1,352	0	0	1,352
166 1008972 Medical Examiner	2,030	0	0	2,030
168 1008985 Sheriff's K-9 Donations	0	0	0	0
169 1008990 KCSO Reserve Training Acader	2	0	0	2
171 2350120 PW-Highway Project Mgmt	451	0	0	451
172 2350130 PW-Stormwater Mgmt	2,415	0	0	2,415
173 2350135 Stormwater Ordiance Violation	31	0	0	31
174 2350210 PW-Highway & Bridge	18,098	0	0	18,098
175 2350220 PW-Traffic Control	1,767	0	0	1,767
176 2350310 Capital Outlay	822	0	0	822
177 2350320 Bridge Construction	215	0	0	215
178 2350410 PW-Engineering	726	0	0	726
179 2350425 Subdivision Foreclosures	69	0	0	69
181 50000(20&30) Vehicle Svc Ctr Fund	7,087	0	0	7,087
182 5300010 Retirement Fund	3,333	0	0	3,333
183 FD 105x General Grants Fund	22,171	0	0	22,171
184 FD 200x Governmental Library Fund	390	0	0	390
185 FD 205x Public Library Fund	27,700	0	0	27,700
186 FD 210x Solid Waste Fund	8,645	0	0	8,645
187 FD 215x Air Quality Fund	2,399	0	0	2,399
188 FD 220x Hotel/Motel Fundwide	11,863	0	0	11,863



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:4 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
189 FD 225x Fire District Fundwide	355	\$0	\$0	\$355
190 FD 230x Drug Control Fund	1,226	0	0	1,226
191 FD 235 Highway Fundwide	203	0	0	203
192 FD 240x Gen Purpose School FD	0	176,883	0	176,883
193 FD 245x School Project Fund	20,752	0	0	20,752
194 FD 250x School Federal Projects	57,260	0	0	57,260
195 FD 300x Debt Service Fund	127,375	0	0	127,375
196 FD 400x Capital Improvement Fund	69,010	0	0	69,010
197 FD 405x Physical Plant Upgrade	86,109	0	0	86,109
199 FD 425x Golf Course Fund	1,516	0	0	1,516
200 FD 430x ADA Construction Fund	853	0	0	853
201 FD 510x Mailroom Fund	640	0	0	640
202 FD 520x Employees Benefit Fund	57,820	0	0	57,820
204 FD 550x Knox County Buildings	18,454	0	0	18,454
205 FD 560x Tech Support Fund	568	0	0	568
206 FD 570x Capital Leasing Fund	1,181	0	0	1,181
207 FD 580x Self Insurance Fund	48,324	0	0	48,324
208 FD 610x Municipal Sales Tax	80,836	0	0	80,836
210 FD 700 TRGC Admin	990	0	0	990
215 FD 925x E-911 Fund	14,762	0	0	14,762
216 FD 930x GIS Fund	2,061	0	0	2,061
217 FD 940x Animal Control Fund	5,337	0	0	5,337
218 FD 950x Grt School Foundation FD	11,906	0	0	11,906
236 Disallowed Cost	0	0	530,646	530,646
999 2nd Allocation Orphans	(0)	0	0	(0)
<b>Total</b>	<b>1,083,401</b>	<b>176,883</b>	<b>530,646</b>	<b>1,790,930</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
8/1/2011  
Dept:5 1003320 ADA Compliance Office

A. DEPARTMENT COSTS

		Amount	General Admin	ADA/FMLA SVC	Interpreters
Salaries	S1	\$50,906	\$0	\$50,906	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	11,715	0	11,715	0
		62,621	0	62,621	0
SUPPLY & SERVICES COST					
Services	S	14,809	0	14,809	0
Supplies/Materials	S	1,773	0	1,773	0
DEPARTMENT Cost Total		16,582	0	16,582	0
ADJUSTMENTS					
Total		79,203	0	79,203	0
General Admin Distribution			0	0	0
Grand Total		\$79,203		\$79,203	\$0

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Fiscal Year 2009  
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Dept:5 1003320 ADA Compliance Office

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters
1 Equipment Use	\$156	\$0	\$156	\$0
Subtotal - Equipment Use	156	0	156	0
3 Audit Services	226	0	226	0
Subtotal - 1000920 Internal Audit	226	0	226	0
4 Contract Review	164	0	164	0
Subtotal - 1003210 Law Department	164	0	164	0
6 Human Resources	0	373	373	0
6 Bright Start Wellness	0	11	11	0
Subtotal - 1003610 Human Resources	0	384	384	0
7 Mail Room	0	37	37	0
Subtotal - 1003910 Mail Room-Operating	0	37	37	0
9 Budget	0	32	32	0
9 Accounting	0	673	673	0
9 Accounts Payable	0	267	267	0
9 Payroll	0	216	216	0
9 Accounts Receivable	0	5	5	0
Subtotal - 1005710 Finance	0	1,193	1,193	0
10 Purchasing	0	483	483	0
Subtotal - 1006010 Purchasing	0	483	483	0
11 Property Management	0	75	75	0
Subtotal - 1006020 Property Managemen	0	75	75	0
12 General Fund Audit	0	578	578	0
Subtotal - 1006930 Auditing Contract	0	578	578	0
13 Network Support - County	0	239	239	0
13 Network Support - All Users	0	346	346	0
Subtotal - 1007910 Information Technolo	0	585	585	0
16 County Trustee	0	263	263	0

Knox County, TN  
OMB A-87 Cost Allocation Plan

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Dept:5 1003320 ADA Compliance Office

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters
Subtotal - 1009710 County Trustee	\$0	\$263	\$263	\$0
3 Audit Services	0	7	7	0
Subtotal - 1000920 Internal Audit	0	7	7	0
4 Contract Review	0	5	5	0
Subtotal - 1003210 Law Department	0	5	5	0
Total Incoming	546	3,610	4,156	0
			%100.00	%0.00
C. TOTAL ALLOCATED		\$83,359	\$83,359	\$0

Knox County, TN  
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Fiscal Year 2009

8/1/2011

Dept:5 1003320 ADA Compliance Office

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%	\$321	\$0	\$321	\$0	\$321
3 1000920 Internal Audit	3.00	0.13%	107	0	107	0	107
4 1003210 Law Department	15.50	0.69%	553	0	553	0	553
6 1003610 Human Resources	10.50	0.47%	374	0	374	17	392
7 1003910 Mail Room-Operating	2.00	0.09%	71	0	71	3	75
8 1005415 Health Administration	13.00	0.58%	464	0	464	21	485
9 1005710 Finance	34.00	1.52%	1,212	0	1,212	56	1,268
10 1006010 Purchasing	11.50	0.51%	410	0	410	19	429
11 1006020 Property Management	6.00	0.27%	214	0	214	10	224
13 1007910 Information Technology	44.00	1.97%	1,569	0	1,569	72	1,641
14 1007920 Records Management	6.00	0.27%	214	0	214	10	224
15 1008903 Sheriff Administration	157.00	7.02%	5,598	0	5,598	257	5,855
17 2350110 PW-Administration	4.00	0.18%	143	0	143	7	149
18 54000(10&20&30) Risk Mngt Fund	6.00	0.27%	214	0	214	10	224
19 1000010 Attorney General	36.50	1.63%	1,302	0	1,302	60	1,361
20 1000020 Bad Check Unit	5.50	0.25%	196	0	196	9	205
23 1000330 IV-D Child Support Clerk	17.00	0.76%	606	0	606	28	634
26 1000910 County Commission	3.00	0.13%	107	0	107	5	112
33 1001810 Election Commission	17.50	0.78%	624	0	624	29	653
37 1002140 General Sessions Court Judges	13.50	0.60%	481	0	481	22	503
38 1002150 Jury Commission	1.00	0.04%	36	0	36	2	37
39 1002410 Juvenile Court Judges	43.50	1.95%	1,551	0	1,551	71	1,622
40 1002420 IV-D Referee Program	9.50	0.42%	339	0	339	16	354
41 1002710 Juvenile Court-Clerk	10.00	0.45%	357	0	357	16	373
42 1003010 Juvenile Svc Center	63.50	2.84%	2,264	0	2,264	104	2,368
44 1003310 County Mayor	10.50	0.47%	374	0	374	17	392
45 1003330 Legislative Delegation	1.00	0.04%	36	0	36	2	37
52 1004210 Probation Office	20.00	0.89%	713	0	713	33	746
54 1004510 Office of Neighborhoods	3.00	0.13%	107	0	107	5	112
55 1004810 Park Maintenance	42.00	1.88%	1,498	0	1,498	69	1,566
59 1004830 Recreation Administration	8.00	0.36%	285	0	285	13	298
63 1005105 Dept of Community Developmer	2.00	0.09%	71	0	71	3	75
65 1005115 Community Svcs	4.50	0.20%	160	0	160	7	168
69 1005142 Senior Ctr & Volunteer Svcs	3.50	0.16%	125	0	125	6	131
71 1005145 Frank Strang Senior Ctr	3.00	0.13%	107	0	107	5	112
72 1005146 South Knox Senior Ctr	3.00	0.13%	107	0	107	5	112
73 1005147 Halls Senior Ctr	1.00	0.04%	36	0	36	2	37
74 1005148 Corryton Senior Ctr	1.50	0.07%	53	0	53	2	56
75 1005149 Carter Senior Center	2.50	0.11%	89	0	89	4	93
76 1005160 Veterans' Svcs	2.50	0.11%	89	0	89	4	93
77 1005400 Support Services	34.50	1.54%	1,230	0	1,230	56	1,287
78 1005403 Preventive Health Svcs	29.00	1.30%	1,034	0	1,034	47	1,081

Knox County, TN  
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ADA/FMLA SVC Allocations

Dept:5 1003320 ADA Compliance Office

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1005406 Dental Svcs	11.50	0.51%	\$410	\$0	\$410	\$19	\$429
81 1005412 Food & Restaurant Inspection	13.00	0.58%	464	0	464	21	485
83 1005421 Diagnostic Svcs	8.00	0.36%	285	0	285	13	298
85 1005430 Pediatric Care Svcs	14.50	0.65%	517	0	517	24	541
86 1005433 Pharmacy	5.00	0.22%	178	0	178	8	186
88 1005439 Animal Control	8.50	0.38%	303	0	303	14	317
89 1005442 School Health Program	1.00	0.04%	36	0	36	2	37
90 1005445 Social Svcs	10.00	0.45%	357	0	357	16	373
91 1005448 Ground Water Svcs	6.50	0.29%	232	0	232	11	242
92 1005451 Vector Control Svcs	4.00	0.18%	143	0	143	7	149
93 1005454 Disease Surveillance & Investig	7.00	0.31%	250	0	250	11	261
94 1005457 Vital Records	4.00	0.18%	143	0	143	7	149
95 1005460 Women's Health Svcs	3.00	0.13%	107	0	107	5	112
96 1005463 Community Health Svcs	17.00	0.76%	606	0	606	28	634
118 1007510 Fire Prevention	10.00	0.45%	357	0	357	16	373
119 1007520 Soil Conservation District	2.00	0.09%	71	0	71	3	75
120 1007530 Codes Administration	19.50	0.87%	695	0	695	32	727
123 1007720 Dirty Lot Ordinance	5.00	0.22%	178	0	178	8	186
124 1008110 Sheriff's Dept Merit System	4.00	0.18%	143	0	143	7	149
125 1008310 Property Assessor	37.00	1.65%	1,319	0	1,319	60	1,380
127 1008320 Equalization Board	4.00	0.18%	143	0	143	7	149
128 1008330 Digitized Mapping	5.00	0.22%	178	0	178	8	186
129 1008510 Public Defender	21.00	0.94%	749	0	749	34	783
138 1008921 Patrol	176.00	7.87%	6,276	0	6,276	288	6,563
139 1008924 Warrants	54.00	2.41%	1,926	0	1,926	88	2,014
140 1008927 Detective	36.00	1.61%	1,284	0	1,284	59	1,343
141 1008928 DUI Litter Pick Up Crew	8.00	0.36%	285	0	285	13	298
142 1008930 Forensics	12.00	0.54%	428	0	428	20	448
143 1008933 Juvenile Division	3.00	0.13%	107	0	107	5	112
147 1008939 Batterer's Treatment	2.00	0.09%	71	0	71	3	75
149 1008942 Narcotics	17.00	0.76%	606	0	606	28	634
150 1008945 Internal Affairs	3.00	0.13%	107	0	107	5	112
151 1008948 Special Svcs	10.00	0.45%	357	0	357	16	373
159 1008957 Auxiliary Svcs	6.00	0.27%	214	0	214	10	224
160 1008960 Correctional Facilities	425.50	19.03%	15,172	0	15,172	695	15,868
165 1008969 Jail Commissary	7.00	0.31%	250	0	250	11	261
166 1008972 Medical Examiner	10.00	0.45%	357	0	357	16	373
171 2350120 PW-Highway Project Mgmt	4.50	0.20%	160	0	160	7	168
172 2350130 PW-Stormwater Mgmt	14.00	0.63%	499	0	499	23	522
174 2350210 PW-Highway & Bridge	84.50	3.78%	3,013	0	3,013	138	3,151
175 2350220 PW-Traffic Control	7.00	0.31%	250	0	250	11	261
178 2350410 PW-Engineering	10.00	0.45%	357	0	357	16	373

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Dept:5 1003320 ADA Compliance Office

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
181 50000(20&30) Vehicle Svc Ctr Fund	21.00	0.94%	\$749	\$0	\$749	\$34	\$783
182 5300010 Retirement Fund	7.50	0.34%	267	0	267	12	280
183 FD 105x General Grants Fund	159.50	7.13%	5,687	0	5,687	261	5,948
184 FD 200x Governmental Library Fund	1.50	0.07%	53	0	53	2	56
185 FD 205x Public Library Fund	179.50	8.03%	6,401	0	6,401	293	6,694
186 FD 210x Solid Waste Fund	28.00	1.25%	998	0	998	46	1,044
187 FD 215x Air Quality Fund	15.00	0.67%	535	0	535	25	559
218 FD 950x Grt School Foundation FD	1.00	0.04%	36	0	36	2	37
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
<b>Subtotal</b>	<b>2,236.50</b>	<b>100.00%</b>	<b>79,749</b>	<b>0</b>	<b>79,749</b>	<b>3,610</b>	<b>83,359</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>TOTAL</b>					<b>79,749</b>		<b>83,359</b>



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Interpreters Allocations

	Interpreters Charges by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	1005415 Health Administration	3,111.80	42.82%	\$0	\$0	\$0	\$0
22	1000320 Civil Sessions Clerk's Office	380.14	5.23%	0	0	0	0
35	1002120 4th Circuit Court Judges Office	1,691.56	23.28%	0	0	0	0
36	1002130 Criminal Court Judge's Office	131.40	1.81%	0	0	0	0
37	1002140 General Sessions Court Judges	681.45	9.38%	0	0	0	0
39	1002410 Juvenile Court Judges	1,270.01	17.48%	0	0	0	0
Subtotal		7,266.36	100.00%	0	0	0	0
Direct Bills					0		0
TOTAL					0		0

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Dept:5 1003320 ADA Compliance Office

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	321	0	321
3 1000920 Internal Audit	107	0	107
4 1003210 Law Department	553	0	553
6 1003610 Human Resources	392	0	392
7 1003910 Mail Room-Operating	75	0	75
8 1005415 Health Administration	485	0	485
9 1005710 Finance	1,268	0	1,268
10 1006010 Purchasing	429	0	429
11 1006020 Property Management	224	0	224
13 1007910 Information Technology	1,641	0	1,641
14 1007920 Records Management	224	0	224
15 1008903 Sheriff Administration	5,855	0	5,855
17 2350110 PW-Administration	149	0	149
18 54000(10&20&30) Risk Mngt Fund	224	0	224
19 1000010 Attorney General	1,361	0	1,361
20 1000020 Bad Check Unit	205	0	205
22 1000320 Civil Sessions Clerk's Office	0	0	0
23 1000330 IV-D Child Support Clerk	634	0	634
26 1000910 County Commission	112	0	112
33 1001810 Election Commission	653	0	653
35 1002120 4th Circuit Court Judges Office	0	0	0
36 1002130 Criminal Court Judge's Office	0	0	0
37 1002140 General Sessions Court Judges	503	0	503
38 1002150 Jury Commission	37	0	37
39 1002410 Juvenile Court Judges	1,622	0	1,622
40 1002420 IV-D Referee Program	354	0	354
41 1002710 Juvenile Court-Clerk	373	0	373
42 1003010 Juvenile Svc Center	2,368	0	2,368
44 1003310 County Mayor	392	0	392
45 1003330 Legislative Delegation	37	0	37
52 1004210 Probation Office	746	0	746
54 1004510 Office of Neighborhoods	112	0	112
55 1004810 Park Maintenance	1,566	0	1,566
59 1004830 Recreation Administration	298	0	298
63 1005105 Dept of Community Developmer	75	0	75
65 1005115 Community Svcs	168	0	168
69 1005142 Senior Ctr & Volunteer Svcs	131	0	131
71 1005145 Frank Strang Senior Ctr	112	0	112
72 1005146 South Knox Senior Ctr	112	0	112
73 1005147 Halls Senior Ctr	37	0	37

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Dept:5 1003320 ADA Compliance Office

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
74 1005148 Corryton Senior Ctr	56	\$0	\$56
75 1005149 Carter Senior Center	93	0	93
76 1005160 Veterans' Svcs	93	0	93
77 1005400 Support Services	1,287	0	1,287
78 1005403 Preventive Health Svcs	1,081	0	1,081
79 1005406 Dental Svcs	429	0	429
81 1005412 Food & Restaurant Inspection	485	0	485
83 1005421 Diagnostic Svcs	298	0	298
85 1005430 Pediatric Care Svcs	541	0	541
86 1005433 Pharmacy	186	0	186
88 1005439 Animal Control	317	0	317
89 1005442 School Health Program	37	0	37
90 1005445 Social Svcs	373	0	373
91 1005448 Ground Water Svcs	242	0	242
92 1005451 Vector Control Svcs	149	0	149
93 1005454 Disease Surveillance & Investig	261	0	261
94 1005457 Vital Records	149	0	149
95 1005460 Women's Health Svcs	112	0	112
96 1005463 Community Health Svcs	634	0	634
118 1007510 Fire Prevention	373	0	373
119 1007520 Soil Conservation District	75	0	75
120 1007530 Codes Administration	727	0	727
123 1007720 Dirty Lot Ordinance	186	0	186
124 1008110 Sheriff's Dept Merit System	149	0	149
125 1008310 Property Assessor	1,380	0	1,380
127 1008320 Equalization Board	149	0	149
128 1008330 Digitized Mapping	186	0	186
129 1008510 Public Defender	783	0	783
138 1008921 Patrol	6,563	0	6,563
139 1008924 Warrants	2,014	0	2,014
140 1008927 Detective	1,343	0	1,343
141 1008928 DUI Litter Pick Up Crew	298	0	298
142 1008930 Forensics	448	0	448
143 1008933 Juvenile Division	112	0	112
147 1008939 Batterer's Treatment	75	0	75
149 1008942 Narcotics	634	0	634
150 1008945 Internal Affairs	112	0	112
151 1008948 Special Svcs	373	0	373
159 1008957 Auxiliary Svcs	224	0	224
160 1008960 Correctional Facilities	15,868	0	15,868
165 1008969 Jail Commissary	261	0	261

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Dept:5 1003320 ADA Compliance Office

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
166 1008972 Medical Examiner	373	\$0	\$373
171 2350120 PW-Highway Project Mgmt	168	0	168
172 2350130 PW-Stormwater Mgmt	522	0	522
174 2350210 PW-Highway & Bridge	3,151	0	3,151
175 2350220 PW-Traffic Control	261	0	261
178 2350410 PW-Engineering	373	0	373
181 50000(20&30) Vehicle Svc Ctr Fund	783	0	783
182 5300010 Retirement Fund	280	0	280
183 FD 105x General Grants Fund	5,948	0	5,948
184 FD 200x Governmental Library Fund	56	0	56
185 FD 205x Public Library Fund	6,694	0	6,694
186 FD 210x Solid Waste Fund	1,044	0	1,044
187 FD 215x Air Quality Fund	559	0	559
218 FD 950x Grt School Foundation FD	37	0	37
999 2nd Allocation Orphans	(0)	0	(0)
<b>Total</b>	<b>83,359</b>	<b>0</b>	<b>83,359</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 (Excl: School FD 240x).

**Bright Start Wellness** – Costs are allocated based on the number of FTE's per department (Excl: School FD 240x).

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Dept:6 1003610 Human Resources

A. DEPARTMENT COSTS

		Amount	General Admin	Human Resources	Bright Start Wellness
Salaries	S1	\$620,709	\$0	\$620,709	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	157,058	0	157,058	0
		777,767	0	777,767	0
<b>SUPPLY &amp; SERVICES COST</b>					
Services	P	56,489	0	39,480	17,009
Supplies/Materials	P	7,657	0	1,079	6,578
Disallowed	D	45,836	0	0	0
DEPARTMENT Cost Total		109,982	0	40,559	23,587
<b>ADJUSTMENTS</b>					
Disallowed	D	(45,836)	0	0	0
Total		841,913	0	818,326	23,587
General Admin Distribution			0	0	0
Grand Total		\$841,913		\$818,326	\$23,587

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Dept:6 1003610 Human Resources

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Human Resources	Bright Start Wellness
1 Equipment Use	\$4,020	\$0	\$3,907	\$113
Subtotal - Equipment Use	4,020	0	3,907	113
2 County - City Bldg	6,697	0	6,509	188
Subtotal - Building Use County-City Bldg	6,697	0	6,509	188
3 Audit Services	668	0	649	19
Subtotal - 1000920 Internal Audit	668	0	649	19
4 Contract Review	1,838	0	1,787	51
Subtotal - 1003210 Law Department	1,838	0	1,787	51
5 ADA/FMLA SVC	374	0	364	10
Subtotal - 1003320 ADA Compliance Offi	374	0	364	10
7 Mail Room	0	258	251	7
Subtotal - 1003910 Mail Room-Operating	0	258	251	7
9 Budget	0	364	354	10
9 Accounting	0	1,990	1,934	56
9 Accounts Payable	0	1,006	978	28
9 Payroll	0	3,850	3,742	108
9 Accounts Receivable	0	346	336	10
Subtotal - 1005710 Finance	0	7,556	7,344	212
10 Purchasing	0	2,548	2,477	71
Subtotal - 1006010 Purchasing	0	2,548	2,477	71
11 Property Management	0	2,796	2,718	78
Subtotal - 1006020 Property Managemen	0	2,796	2,718	78
12 General Fund Audit	0	1,708	1,660	48
Subtotal - 1006930 Auditing Contract	0	1,708	1,660	48
13 Network Support - County	0	3,106	3,019	87

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Dept:6 1003610 Human Resources

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Human Resources	Bright Start Wellness
13 Network Support - All Users	\$0	\$4,500	\$4,374	\$126
Subtotal - 1007910 Information Technolo	0	7,606	7,393	213
14 Records Storage	0	142	138	4
Subtotal - 1007920 Records Managemen	0	142	138	4
16 County Trustee	0	779	757	22
Subtotal - 1009710 County Trustee	0	779	757	22
18 Risk Overhead	0	286	278	8
Subtotal - 54000(10&20&30) Risk Mngt F	0	286	278	8
2 County - City Bldg	0	267	260	7
Subtotal - Building Use County-City Bldg	0	267	260	7
3 Audit Services	0	22	21	1
Subtotal - 1000920 Internal Audit	0	22	21	1
4 Contract Review	0	55	53	2
Subtotal - 1003210 Law Department	0	55	53	2
5 ADA/FMLA SVC	0	17	17	0
Subtotal - 1003320 ADA Compliance Offi	0	17	17	0
Total Incoming	13,597	24,040	36,583	1,054
			%97.20	%2.80
C. TOTAL ALLOCATED		\$879,550	\$854,909	\$24,641



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Dept:6 1003610 Human Resources

Human Resources 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%	\$3,361	\$0	\$3,361	\$0	\$3,361
3 1000920 Internal Audit	3.00	0.13%	1,120	0	1,120	0	1,120
4 1003210 Law Department	15.50	0.70%	5,788	0	5,788	0	5,788
5 1003320 ADA Compliance Office	1.00	0.04%	373	0	373	0	373
7 1003910 Mail Room-Operating	2.00	0.09%	747	0	747	21	768
8 1005415 Health Administration	13.00	0.58%	4,854	0	4,854	138	4,992
9 1005710 Finance	34.00	1.53%	12,695	0	12,695	361	13,057
10 1006010 Purchasing	11.50	0.52%	4,294	0	4,294	122	4,416
11 1006020 Property Management	6.00	0.27%	2,240	0	2,240	64	2,304
13 1007910 Information Technology	44.00	1.98%	16,429	0	16,429	468	16,897
14 1007920 Records Management	6.00	0.27%	2,240	0	2,240	64	2,304
15 1008903 Sheriff Administration	157.00	7.05%	58,622	0	58,622	1,669	60,291
17 2350110 PW-Administration	4.00	0.18%	1,494	0	1,494	43	1,536
18 54000(10&20&30) Risk Mngt Fund	6.00	0.27%	2,240	0	2,240	64	2,304
19 1000010 Attorney General	36.50	1.64%	13,629	0	13,629	388	14,017
20 1000020 Bad Check Unit	5.50	0.25%	2,054	0	2,054	58	2,112
23 1000330 IV-D Child Support Clerk	17.00	0.76%	6,348	0	6,348	181	6,528
26 1000910 County Commission	3.00	0.13%	1,120	0	1,120	32	1,152
33 1001810 Election Commission	17.50	0.79%	6,534	0	6,534	186	6,720
37 1002140 General Sessions Court Judges	13.50	0.61%	5,041	0	5,041	143	5,184
38 1002150 Jury Commission	1.00	0.04%	373	0	373	11	384
39 1002410 Juvenile Court Judges	43.50	1.95%	16,243	0	16,243	462	16,705
40 1002420 IV-D Referee Program	9.50	0.43%	3,547	0	3,547	101	3,648
41 1002710 Juvenile Court-Clerk	10.00	0.45%	3,734	0	3,734	106	3,840
42 1003010 Juvenile Svc Center	63.50	2.85%	23,710	0	23,710	675	24,385
44 1003310 County Mayor	10.50	0.47%	3,921	0	3,921	112	4,032
45 1003330 Legislative Delegation	1.00	0.04%	373	0	373	11	384
52 1004210 Probation Office	20.00	0.90%	7,468	0	7,468	213	7,680
54 1004510 Office of Neighborhoods	3.00	0.13%	1,120	0	1,120	32	1,152
55 1004810 Park Maintenance	42.00	1.89%	15,682	0	15,682	446	16,129
59 1004830 Recreation Administration	8.00	0.36%	2,987	0	2,987	85	3,072
63 1005105 Dept of Community Development	2.00	0.09%	747	0	747	21	768
65 1005115 Community Svcs	4.50	0.20%	1,680	0	1,680	48	1,728
69 1005142 Senior Ctr & Volunteer Svcs	3.50	0.16%	1,307	0	1,307	37	1,344
71 1005145 Frank Strang Senior Ctr	3.00	0.13%	1,120	0	1,120	32	1,152
72 1005146 South Knox Senior Ctr	3.00	0.13%	1,120	0	1,120	32	1,152
73 1005147 Halls Senior Ctr	1.00	0.04%	373	0	373	11	384
74 1005148 Corryton Senior Ctr	1.50	0.07%	560	0	560	16	576
75 1005149 Carter Senior Center	2.50	0.11%	933	0	933	27	960
76 1005160 Veterans' Svcs	2.50	0.11%	933	0	933	27	960
77 1005400 Support Services	34.50	1.55%	12,882	0	12,882	367	13,249
78 1005403 Preventive Health Svcs	29.00	1.30%	10,828	0	10,828	308	11,137

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Dept:6 1003610 Human Resources

Human Resources Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1005406 Dental Svcs	11.50	0.52%	\$4,294	\$0	\$4,294	\$122	\$4,416
81 1005412 Food & Restaurant Inspection	13.00	0.58%	4,854	0	4,854	138	4,992
83 1005421 Diagnostic Svcs	8.00	0.36%	2,987	0	2,987	85	3,072
85 1005430 Pediatric Care Svcs	14.50	0.65%	5,414	0	5,414	154	5,568
86 1005433 Pharmacy	5.00	0.22%	1,867	0	1,867	53	1,920
88 1005439 Animal Control	8.50	0.38%	3,174	0	3,174	90	3,264
89 1005442 School Health Program	1.00	0.04%	373	0	373	11	384
90 1005445 Social Svcs	10.00	0.45%	3,734	0	3,734	106	3,840
91 1005448 Ground Water Svcs	6.50	0.29%	2,427	0	2,427	69	2,496
92 1005451 Vector Control Svcs	4.00	0.18%	1,494	0	1,494	43	1,536
93 1005454 Disease Surveillance & Investig	7.00	0.31%	2,614	0	2,614	74	2,688
94 1005457 Vital Records	4.00	0.18%	1,494	0	1,494	43	1,536
95 1005460 Women's Health Svcs	3.00	0.13%	1,120	0	1,120	32	1,152
96 1005463 Community Health Svcs	17.00	0.76%	6,348	0	6,348	181	6,528
118 1007510 Fire Prevention	10.00	0.45%	3,734	0	3,734	106	3,840
119 1007520 Soil Conservation District	2.00	0.09%	747	0	747	21	768
120 1007530 Codes Administration	19.50	0.88%	7,281	0	7,281	207	7,488
123 1007720 Dirty Lot Ordinance	5.00	0.22%	1,867	0	1,867	53	1,920
124 1008110 Sheriff's Dept Merit System	4.00	0.18%	1,494	0	1,494	43	1,536
125 1008310 Property Assessor	37.00	1.66%	13,815	0	13,815	393	14,209
127 1008320 Equalization Board	4.00	0.18%	1,494	0	1,494	43	1,536
128 1008330 Digitized Mapping	5.00	0.22%	1,867	0	1,867	53	1,920
129 1008510 Public Defender	21.00	0.94%	7,841	0	7,841	223	8,064
138 1008921 Patrol	176.00	7.90%	65,717	0	65,717	1,871	67,587
139 1008924 Warrants	54.00	2.42%	20,163	0	20,163	574	20,737
140 1008927 Detective	36.00	1.62%	13,442	0	13,442	383	13,825
141 1008928 DUI Litter Pick Up Crew	8.00	0.36%	2,987	0	2,987	85	3,072
142 1008930 Forensics	12.00	0.54%	4,481	0	4,481	128	4,608
143 1008933 Juvenile Division	3.00	0.13%	1,120	0	1,120	32	1,152
147 1008939 Batterer's Treatment	2.00	0.09%	747	0	747	21	768
149 1008942 Narcotics	17.00	0.76%	6,348	0	6,348	181	6,528
150 1008945 Internal Affairs	3.00	0.13%	1,120	0	1,120	32	1,152
151 1008948 Special Svcs	10.00	0.45%	3,734	0	3,734	106	3,840
159 1008957 Auxiliary Svcs	6.00	0.27%	2,240	0	2,240	64	2,304
160 1008960 Correctional Facilities	425.50	19.11%	158,878	0	158,878	4,522	163,400
165 1008969 Jail Commissary	7.00	0.31%	2,614	0	2,614	74	2,688
166 1008972 Medical Examiner	10.00	0.45%	3,734	0	3,734	106	3,840
171 2350120 PW-Highway Project Mgmt	4.50	0.20%	1,680	0	1,680	48	1,728
172 2350130 PW-Stormwater Mgmt	14.00	0.63%	5,227	0	5,227	149	5,376
174 2350210 PW-Highway & Bridge	84.50	3.79%	31,552	0	31,552	898	32,450
175 2350220 PW-Traffic Control	7.00	0.31%	2,614	0	2,614	74	2,688
178 2350410 PW-Engineering	10.00	0.45%	3,734	0	3,734	106	3,840

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:6 1003610 Human Resources

Human Resources Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
181 50000(20&30) Vehicle Svc Ctr Fund	21.00	0.94%	\$7,841	\$0	\$7,841	\$223	\$8,064
182 5300010 Retirement Fund	7.50	0.34%	2,800	0	2,800	80	2,880
183 FD 105x General Grants Fund	159.50	7.16%	59,556	0	59,556	1,695	61,251
184 FD 200x Governmental Library Fund	1.50	0.07%	560	0	560	16	576
185 FD 205x Public Library Fund	179.50	8.06%	67,024	0	67,024	1,908	68,932
186 FD 210x Solid Waste Fund	28.00	1.26%	10,455	0	10,455	298	10,753
187 FD 215x Air Quality Fund	15.00	0.67%	5,601	0	5,601	159	5,760
218 FD 950x Grt School Foundation FD	1.00	0.04%	373	0	373	11	384
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	2,227.00	100.00%	831,542	0	831,542	23,366	854,909
Direct Bills					0		0
TOTAL					831,542		854,909

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:6 1003610 Human Resources

Bright Start Wellness 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%	\$95	\$0	\$95	\$0	\$95
3 1000920 Internal Audit	3.00	0.13%	32	0	32	0	32
4 1003210 Law Department	15.50	0.68%	164	0	164	0	164
5 1003320 ADA Compliance Office	1.00	0.04%	11	0	11	0	11
7 1003910 Mail Room-Operating	2.00	0.09%	21	0	21	1	22
8 1005415 Health Administration	13.00	0.57%	138	0	138	4	142
9 1005710 Finance	34.00	1.50%	360	0	360	10	370
10 1006010 Purchasing	11.50	0.51%	122	0	122	3	125
11 1006020 Property Management	6.00	0.27%	64	0	64	2	65
13 1007910 Information Technology	44.00	1.94%	466	0	466	13	479
14 1007920 Records Management	6.00	0.27%	64	0	64	2	65
15 1008903 Sheriff Administration	157.00	6.94%	1,663	0	1,663	47	1,710
17 2350110 PW-Administration	4.00	0.18%	42	0	42	1	44
18 54000(10&20&30) Risk Mngt Fund	6.00	0.27%	64	0	64	2	65
19 1000010 Attorney General	36.50	1.61%	387	0	387	11	398
20 1000020 Bad Check Unit	5.50	0.24%	58	0	58	2	60
23 1000330 IV-D Child Support Clerk	17.00	0.75%	180	0	180	5	185
26 1000910 County Commission	3.00	0.13%	32	0	32	1	33
33 1001810 Election Commission	17.50	0.77%	185	0	185	5	191
37 1002140 General Sessions Court Judges	13.50	0.60%	143	0	143	4	147
38 1002150 Jury Commission	1.00	0.04%	11	0	11	0	11
39 1002410 Juvenile Court Judges	43.50	1.92%	461	0	461	13	474
40 1002420 IV-D Referee Program	9.50	0.42%	101	0	101	3	103
41 1002710 Juvenile Court-Clerk	10.00	0.44%	106	0	106	3	109
42 1003010 Juvenile Svc Center	63.50	2.81%	673	0	673	19	692
44 1003310 County Mayor	10.50	0.46%	111	0	111	3	114
45 1003330 Legislative Delegation	1.00	0.04%	11	0	11	0	11
52 1004210 Probation Office	20.00	0.88%	212	0	212	6	218
54 1004510 Office of Neighborhoods	3.00	0.13%	32	0	32	1	33
55 1004810 Park Maintenance	42.00	1.86%	445	0	445	13	457
59 1004830 Recreation Administration	8.00	0.35%	85	0	85	2	87
63 1005105 Dept of Community Developmer	2.00	0.09%	21	0	21	1	22
65 1005115 Community Svcs	4.50	0.20%	48	0	48	1	49
69 1005142 Senior Ctr & Volunteer Svcs	3.50	0.15%	37	0	37	1	38
71 1005145 Frank Strang Senior Ctr	3.00	0.13%	32	0	32	1	33
72 1005146 South Knox Senior Ctr	3.00	0.13%	32	0	32	1	33
73 1005147 Halls Senior Ctr	1.00	0.04%	11	0	11	0	11
74 1005148 Corryton Senior Ctr	1.50	0.07%	16	0	16	0	16
75 1005149 Carter Senior Center	2.50	0.11%	26	0	26	1	27
76 1005160 Veterans' Svcs	2.50	0.11%	26	0	26	1	27
77 1005400 Support Services	34.50	1.52%	365	0	365	10	376
78 1005403 Preventive Health Svcs	29.00	1.28%	307	0	307	9	316

Knox County, TN  
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8/1/2011  
Dept:6 1003610 Human Resources

Bright Start Wellness 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%	\$122	\$0	\$122	\$3	\$125
81 1005412 Food & Restaurant Inspection	13.00	0.57%	138	0	138	4	142
83 1005421 Diagnostic Svcs	8.00	0.35%	85	0	85	2	87
85 1005430 Pediatric Care Svcs	14.50	0.64%	154	0	154	4	158
86 1005433 Pharmacy	5.00	0.22%	53	0	53	2	54
88 1005439 Animal Control	8.50	0.38%	90	0	90	3	93
89 1005442 School Health Program	1.00	0.04%	11	0	11	0	11
90 1005445 Social Svcs	10.00	0.44%	106	0	106	3	109
91 1005448 Ground Water Svcs	6.50	0.29%	69	0	69	2	71
92 1005451 Vector Control Svcs	4.00	0.18%	42	0	42	1	44
93 1005454 Disease Surveillance & Investig	7.00	0.31%	74	0	74	2	76
94 1005457 Vital Records	4.00	0.18%	42	0	42	1	44
95 1005460 Women's Health Svcs	3.00	0.13%	32	0	32	1	33
96 1005463 Community Health Svcs	17.00	0.75%	180	0	180	5	185
118 1007510 Fire Prevention	10.00	0.44%	106	0	106	3	109
119 1007520 Soil Conservation District	2.00	0.09%	21	0	21	1	22
120 1007530 Codes Administration	19.50	0.86%	207	0	207	6	212
123 1007720 Dirty Lot Ordinance	5.00	0.22%	53	0	53	2	54
124 1008110 Sheriff's Dept Merit System	4.00	0.18%	42	0	42	1	44
125 1008310 Property Assessor	37.00	1.63%	392	0	392	11	403
127 1008320 Equalization Board	4.00	0.18%	42	0	42	1	44
128 1008330 Digitized Mapping	5.00	0.22%	53	0	53	2	54
129 1008510 Public Defender	21.00	0.93%	222	0	222	6	229
138 1008921 Patrol	357.00	15.78%	3,781	0	3,781	108	3,889
159 1008957 Auxiliary Svcs	6.00	0.27%	64	0	64	2	65
160 1008960 Correctional Facilities	425.50	18.80%	4,507	0	4,507	128	4,635
165 1008969 Jail Commissary	7.00	0.31%	74	0	74	2	76
166 1008972 Medical Examiner	10.00	0.44%	106	0	106	3	109
171 2350120 PW-Highway Project Mgmt	4.50	0.20%	48	0	48	1	49
172 2350130 PW-Stormwater Mgmt	14.00	0.62%	148	0	148	4	152
174 2350210 PW-Highway & Bridge	84.50	3.73%	895	0	895	25	920
175 2350220 PW-Traffic Control	7.00	0.31%	74	0	74	2	76
178 2350410 PW-Engineering	10.00	0.44%	106	0	106	3	109
181 50000(20&30) Vehicle Svc Ctr Fund	21.00	0.93%	222	0	222	6	229
182 5300010 Retirement Fund	7.50	0.33%	79	0	79	2	82
183 FD 105x General Grants Fund	159.50	7.05%	1,689	0	1,689	48	1,737
184 FD 200x Governmental Library Fund	1.50	0.07%	16	0	16	0	16
185 FD 205x Public Library Fund	179.50	7.93%	1,901	0	1,901	54	1,955
186 FD 210x Solid Waste Fund	28.00	1.24%	297	0	297	8	305
187 FD 215x Air Quality Fund	15.00	0.66%	159	0	159	5	163
218 FD 950x Grt School Foundation FD	1.00	0.04%	11	0	11	0	11
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:6 1003610 Human Resources

Bright Start Wellness Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,263.00	100.00%	23,968	0	23,968	674	24,641
Direct Bills					0		0
TOTAL					23,968		24,641

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:6 1003610 Human Resources

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	3,361	95	3,456
3 1000920 Internal Audit	1,120	32	1,152
4 1003210 Law Department	5,788	164	5,952
5 1003320 ADA Compliance Office	373	11	384
7 1003910 Mail Room-Operating	768	22	790
8 1005415 Health Administration	4,992	142	5,134
9 1005710 Finance	13,057	370	13,427
10 1006010 Purchasing	4,416	125	4,541
11 1006020 Property Management	2,304	65	2,369
13 1007910 Information Technology	16,897	479	17,376
14 1007920 Records Management	2,304	65	2,369
15 1008903 Sheriff Administration	60,291	1,710	62,001
17 2350110 PW-Administration	1,536	44	1,580
18 54000(10&20&30) Risk Mngt Fund	2,304	65	2,369
19 1000010 Attorney General	14,017	398	14,414
20 1000020 Bad Check Unit	2,112	60	2,172
23 1000330 IV-D Child Support Clerk	6,528	185	6,714
26 1000910 County Commission	1,152	33	1,185
33 1001810 Election Commission	6,720	191	6,911
37 1002140 General Sessions Court Judges	5,184	147	5,331
38 1002150 Jury Commission	384	11	395
39 1002410 Juvenile Court Judges	16,705	474	17,179
40 1002420 IV-D Referee Program	3,648	103	3,752
41 1002710 Juvenile Court-Clerk	3,840	109	3,949
42 1003010 Juvenile Svc Center	24,385	692	25,077
44 1003310 County Mayor	4,032	114	4,147
45 1003330 Legislative Delegation	384	11	395
52 1004210 Probation Office	7,680	218	7,898
54 1004510 Office of Neighborhoods	1,152	33	1,185
55 1004810 Park Maintenance	16,129	457	16,586
59 1004830 Recreation Administration	3,072	87	3,159
63 1005105 Dept of Community Developmer	768	22	790
65 1005115 Community Svcs	1,728	49	1,777
69 1005142 Senior Ctr & Volunteer Svcs	1,344	38	1,382
71 1005145 Frank Strang Senior Ctr	1,152	33	1,185
72 1005146 South Knox Senior Ctr	1,152	33	1,185
73 1005147 Halls Senior Ctr	384	11	395
74 1005148 Corryton Senior Ctr	576	16	592
75 1005149 Carter Senior Center	960	27	987
76 1005160 Veterans' Svcs	960	27	987

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:6 1003610 Human Resources

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
77 1005400 Support Services	13,249	\$376	\$13,624
78 1005403 Preventive Health Svcs	11,137	316	11,452
79 1005406 Dental Svcs	4,416	125	4,541
81 1005412 Food & Restaurant Inspection	4,992	142	5,134
83 1005421 Diagnostic Svcs	3,072	87	3,159
85 1005430 Pediatric Care Svcs	5,568	158	5,726
86 1005433 Pharmacy	1,920	54	1,975
88 1005439 Animal Control	3,264	93	3,357
89 1005442 School Health Program	384	11	395
90 1005445 Social Svcs	3,840	109	3,949
91 1005448 Ground Water Svcs	2,496	71	2,567
92 1005451 Vector Control Svcs	1,536	44	1,580
93 1005454 Disease Surveillance & Investig	2,688	76	2,764
94 1005457 Vital Records	1,536	44	1,580
95 1005460 Women's Health Svcs	1,152	33	1,185
96 1005463 Community Health Svcs	6,528	185	6,714
118 1007510 Fire Prevention	3,840	109	3,949
119 1007520 Soil Conservation District	768	22	790
120 1007530 Codes Administration	7,488	212	7,701
123 1007720 Dirty Lot Ordinance	1,920	54	1,975
124 1008110 Sheriff's Dept Merit System	1,536	44	1,580
125 1008310 Property Assessor	14,209	403	14,612
127 1008320 Equalization Board	1,536	44	1,580
128 1008330 Digitized Mapping	1,920	54	1,975
129 1008510 Public Defender	8,064	229	8,293
138 1008921 Patrol	67,587	3,889	71,476
139 1008924 Warrants	20,737	0	20,737
140 1008927 Detective	13,825	0	13,825
141 1008928 DUI Litter Pick Up Crew	3,072	0	3,072
142 1008930 Forensics	4,608	0	4,608
143 1008933 Juvenile Division	1,152	0	1,152
147 1008939 Batterer's Treatment	768	0	768
149 1008942 Narcotics	6,528	0	6,528
150 1008945 Internal Affairs	1,152	0	1,152
151 1008948 Special Svcs	3,840	0	3,840
159 1008957 Auxilliary Svcs	2,304	65	2,369
160 1008960 Correctional Facilities	163,400	4,635	168,035
165 1008969 Jail Commissary	2,688	76	2,764
166 1008972 Medical Examiner	3,840	109	3,949
171 2350120 PW-Highway Project Mgmt	1,728	49	1,777
172 2350130 PW-Stormwater Mgmt	5,376	152	5,529



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:6 1003610 Human Resources

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
174 2350210 PW-Highway & Bridge	32,450	\$920	\$33,370
175 2350220 PW-Traffic Control	2,688	76	2,764
178 2350410 PW-Engineering	3,840	109	3,949
181 50000(20&30) Vehicle Svc Ctr Fund	8,064	229	8,293
182 5300010 Retirement Fund	2,880	82	2,962
183 FD 105x General Grants Fund	61,251	1,737	62,988
184 FD 200x Governmental Library Fund	576	16	592
185 FD 205x Public Library Fund	68,932	1,955	70,887
186 FD 210x Solid Waste Fund	10,753	305	11,058
187 FD 215x Air Quality Fund	5,760	163	5,924
218 FD 950x Grt School Foundation FD	384	11	395
999 2nd Allocation Orphans	(0)	(0)	(0)
<b>Total</b>	<b>854,909</b>	<b>24,641</b>	<b>879,550</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
8/1/2011  
Dept:7 1003910 Mail Room-Operating

A. DEPARTMENT COSTS

		Amount	General Admin	Mail Room
Salaries	S1	\$47,872	\$0	\$47,872
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	26,564	0	26,564
		74,436	0	74,436
 SUPPLY & SERVICES COST				
Services	S	14,607	0	14,607
Supplies/Materials	S	2,270	0	2,270
Disallowed	D	8,283	0	0
DEPARTMENT Cost Total		25,160	0	16,877
 ADJUSTMENTS				
Disallowed	D	(8,283)	0	0
 Total				
		91,313	0	91,313
General Admin Distribution			0	0
Grand Total		\$91,313		\$91,313

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:7 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 Bldg	1,265	0	1,265
3 Audit Services	238	0	238
Subtotal - 1000920 Internal Audit	238	0	238
4 Contract Review	206	0	206
Subtotal - 1003210 Law Department	206	0	206
5 ADA/FMLA SVC	71	0	71
Subtotal - 1003320 ADA Compliance Offi	71	0	71
6 Human Resources	747	0	747
6 Bright Start Wellness	21	0	21
Subtotal - 1003610 Human Resources	768	0	768
9 Budget	0	41	41
9 Accounting	0	710	710
9 Accounts Payable	0	189	189
9 Payroll	0	431	431
Subtotal - 1005710 Finance	0	1,371	1,371
10 Purchasing	0	50	50
Subtotal - 1006010 Purchasing	0	50	50
11 Property Management	0	37	37
Subtotal - 1006020 Property Managemen	0	37	37
12 General Fund Audit	0	609	609
Subtotal - 1006930 Auditing Contract	0	609	609
13 Network Support - County	0	717	717

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011

Dept:7 1003910 Mail Room-Operating

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Mail Room
13 Network Support - All Users	\$0	\$1,038	\$1,038
Subtotal - 1007910 Information Technolo	0	1,755	1,755
16 County Trustee	0	278	278
Subtotal - 1009710 County Trustee	0	278	278
2 County - City Bldg	0	51	51
Subtotal - Building Use County-City Bldg	0	51	51
3 Audit Services	0	8	8
Subtotal - 1000920 Internal Audit	0	8	8
4 Contract Review	0	6	6
Subtotal - 1003210 Law Department	0	6	6
5 ADA/FMLA SVC	0	3	3
Subtotal - 1003320 ADA Compliance Offi	0	3	3
6 Human Resources	0	21	21
6 Bright Start Wellness	0	1	1
Subtotal - 1003610 Human Resources	0	22	22
Total Incoming	2,626	4,190	6,816
			%100.00
C. TOTAL ALLOCATED		\$98,129	\$98,129

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Mail Room Allocations

Dept:7 1003910 Mail Room-Operating

	Chargebacks by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1003210 Law Department	1,438.62	0.43%	\$400	\$0	\$400	\$0	\$400
5 1003320 ADA Compliance Office	134.00	0.04%	37	0	37	0	37
6 1003610 Human Resources	928.96	0.27%	258	0	258	0	258
9 1005710 Finance	17,515.07	5.18%	4,870	0	4,870	219	5,089
10 1006010 Purchasing	1,192.40	0.35%	332	0	332	15	346
11 1006020 Property Management	21.94	0.01%	6	0	6	0	6
13 1007910 Information Technology	421.20	0.12%	117	0	117	5	122
14 1007920 Records Management	779.11	0.23%	217	0	217	10	226
15 1008903 Sheriff Administration	31,894.54	9.44%	8,868	0	8,868	398	9,267
16 1009710 County Trustee	18,563.15	5.49%	5,161	0	5,161	232	5,393
18 54000(10&20&30) Risk Mngt Fund	99.00	0.03%	28	0	28	1	29
19 1000010 Attorney General	11,133.49	3.30%	3,096	0	3,096	139	3,235
21 1000310 Circuit Court Clerk's Office	10,501.74	3.11%	2,920	0	2,920	131	3,051
22 1000320 Civil Sessions Clerk's Office	7,092.52	2.10%	1,972	0	1,972	89	2,061
24 1000610 Probate Court	10,936.73	3.24%	3,041	0	3,041	137	3,178
25 1000620 Chancery Court	18,034.20	5.34%	5,014	0	5,014	225	5,240
26 1000910 County Commission	216.78	0.06%	60	0	60	3	63
28 1000930 Codes Commission	0.86	0.00%	0	0	0	0	0
29 1001210 County Clerk's Office	5,882.76	1.74%	1,636	0	1,636	74	1,709
30 1001510 4th Circuit Court Clerk Office	47,432.31	14.04%	13,188	0	13,188	593	13,781
31 1001520 Criminal Court Clerk's Office	8,281.71	2.45%	2,303	0	2,303	103	2,406
32 1001530 Criminal Sessions Clerk Office	13,371.28	3.96%	3,718	0	3,718	167	3,885
33 1001810 Election Commission	44,123.39	13.06%	12,268	0	12,268	551	12,819
34 1002110 Circuit Court Judge's Office	66.22	0.02%	18	0	18	1	19
35 1002120 4th Circuit Court Judges Office	922.40	0.27%	256	0	256	12	268
36 1002130 Criminal Court Judge's Office	64.08	0.02%	18	0	18	1	19
37 1002140 General Sessions Court Judges	514.98	0.15%	143	0	143	6	150
38 1002150 Jury Commission	5,132.23	1.52%	1,427	0	1,427	64	1,491
40 1002420 IV-D Referee Program	194.47	0.06%	54	0	54	2	57
44 1003310 County Mayor	2,864.50	0.85%	796	0	796	36	832
47 1003360 Read With Me	99.69	0.03%	28	0	28	1	29
49 1003370 UT/Knox County Extension	34.67	0.01%	10	0	10	0	10
52 1004210 Probation Office	373.05	0.11%	104	0	104	5	108
54 1004510 Office of Neighborhoods	2,699.86	0.80%	751	0	751	34	784
59 1004830 Recreation Administration	98.29	0.03%	27	0	27	1	29
63 1005105 Dept of Community Developme	155.73	0.05%	43	0	43	2	45
69 1005142 Senior Ctr & Volunteer Svcs	23.86	0.01%	7	0	7	0	7
72 1005146 South Knox Senior Ctr	1,060.08	0.31%	295	0	295	13	308
73 1005147 Halls Senior Ctr	2,982.03	0.88%	829	0	829	37	866
75 1005149 Carter Senior Center	639.18	0.19%	178	0	178	8	186
76 1005160 Veterans' Svcs	127.34	0.04%	35	0	35	2	37
118 1007510 Fire Prevention	1,390.68	0.41%	387	0	387	17	404

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Mail Room Allocations

Dept:7 1003910 Mail Room-Operating

	Chargebacks by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 1007530 Codes Administration	3,159.51	0.94%	\$878	\$0	\$878	\$39	\$918
124 1008110 Sheriff's Dept Merit System	3,532.40	1.05%	982	0	982	44	1,026
125 1008310 Property Assessor	14,989.12	4.44%	4,168	0	4,168	187	4,355
130 1008710 Register of Deeds Office	19,895.46	5.89%	5,532	0	5,532	249	5,780
171 2350120 PW-Highway Project Mgmt	6.35	0.00%	2	0	2	0	2
172 2350130 PW-Stormwater Mgmt	108.57	0.03%	30	0	30	1	32
173 2350135 Stormwater Ordinance Violation	65.04	0.02%	18	0	18	1	19
174 2350210 PW-Highway & Bridge	0.55	0.00%	0	0	0	0	0
178 2350410 PW-Engineering	46.73	0.01%	13	0	13	1	14
183 FD 105x General Grants Fund	352.80	0.10%	98	0	98	4	103
185 FD 205x Public Library Fund	473.28	0.14%	132	0	132	6	138
186 FD 210x Solid Waste Fund	175.68	0.05%	49	0	49	2	51
202 FD 520x Employees Benefit Fund	4,953.97	1.47%	1,377	0	1,377	62	1,439
203 FD 530x Retirement Operations	6,443.62	1.91%	1,792	0	1,792	81	1,872
214 FD 920x MPC Fund	13,407.69	3.97%	3,728	0	3,728	168	3,895
216 FD 930x GIS Fund	104.98	0.03%	29	0	29	1	31
219 FD 999xxxx PBA700x	496.68	0.15%	138	0	138	6	144
242 City of Knox	206.22	0.06%	57	0	57	3	60
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	337,857.75	100.00%	93,939	0	93,939	4,190	98,129
Direct Bills					0		0
TOTAL					93,939		98,129

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:7 1003910 Mail Room-Operating

ALLOCATION SUMMARY

Department	Mail Room	Total
0 DIRECT BILLED	0	\$0
4 1003210 Law Department	400	400
5 1003320 ADA Compliance Office	37	37
6 1003610 Human Resources	258	258
9 1005710 Finance	5,089	5,089
10 1006010 Purchasing	346	346
11 1006020 Property Management	6	6
13 1007910 Information Technology	122	122
14 1007920 Records Management	226	226
15 1008903 Sheriff Administration	9,267	9,267
16 1009710 County Trustee	5,393	5,393
18 54000(10&20&30) Risk Mngt Fund	29	29
19 1000010 Attorney General	3,235	3,235
21 1000310 Circuit Court Clerk's Office	3,051	3,051
22 1000320 Civil Sessions Clerk's Office	2,061	2,061
24 1000610 Probate Court	3,178	3,178
25 1000620 Chancery Court	5,240	5,240
26 1000910 County Commission	63	63
28 1000930 Codes Commission	0	0
29 1001210 County Clerk's Office	1,709	1,709
30 1001510 4th Circuit Court Clerk Office	13,781	13,781
31 1001520 Criminal Court Clerk's Office	2,406	2,406
32 1001530 Criminal Sessions Clerk Office	3,885	3,885
33 1001810 Election Commission	12,819	12,819
34 1002110 Circuit Court Judge's Office	19	19
35 1002120 4th Circuit Court Judges Office	268	268
36 1002130 Criminal Court Judge's Office	19	19
37 1002140 General Sessions Court Judges	150	150
38 1002150 Jury Commission	1,491	1,491
40 1002420 IV-D Referee Program	57	57
44 1003310 County Mayor	832	832
47 1003360 Read With Me	29	29
49 1003370 UT/Knox County Extension	10	10
52 1004210 Probation Office	108	108
54 1004510 Office of Neighborhoods	784	784
59 1004830 Recreation Administration	29	29
63 1005105 Dept of Community Development	45	45
69 1005142 Senior Ctr & Volunteer Svcs	7	7
72 1005146 South Knox Senior Ctr	308	308
73 1005147 Halls Senior Ctr	866	866
75 1005149 Carter Senior Center	186	186



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:7 1003910 Mail Room-Operating

ALLOCATION SUMMARY

Department	Mail Room	Total
76 1005160 Veterans' Svcs	37	\$37
118 1007510 Fire Prevention	404	404
120 1007530 Codes Administration	918	918
124 1008110 Sheriff's Dept Merit System	1,026	1,026
125 1008310 Property Assessor	4,355	4,355
130 1008710 Register of Deeds Office	5,780	5,780
171 2350120 PW-Highway Project Mgmt	2	2
172 2350130 PW-Stormwater Mgmt	32	32
173 2350135 Stormwater Ordiance Violation	19	19
174 2350210 PW-Highway & Bridge	0	0
178 2350410 PW-Engineering	14	14
183 FD 105x General Grants Fund	103	103
185 FD 205x Public Library Fund	138	138
186 FD 210x Solid Waste Fund	51	51
202 FD 520x Employees Benefit Fund	1,439	1,439
203 FD 530x Retirement Operations	1,872	1,872
214 FD 920x MPC Fund	3,895	3,895
216 FD 930x GIS Fund	31	31
219 FD 999xxxx PBA700x	144	144
242 City of Knox	60	60
999 2nd Allocation Orphans	(0)	(0)
<b>Total</b>	<b>98,129</b>	<b>98,129</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
8/1/2011  
Dept:8 1005415 Health Administration

A. DEPARTMENT COSTS

		Amount	General Admin	Department Administration
Salaries	S1	\$717,513	\$0	\$717,513
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	203,914	0	203,914
		921,427	0	921,427
SUPPLY & SERVICES COST				
Services	S	18,285	0	18,285
Supplies and Materials	S	5,030	0	5,030
DEPARTMENT Cost Total		23,315	0	23,315
ADJUSTMENTS				
Total		944,742	0	944,742
General Admin Distribution			0	0
Grand Total		\$944,742		\$944,742

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:8 1005415 Health Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
3 Audit Services	\$966	\$0	\$966
Subtotal - 1000920 Internal Audit	966	0	966
4 Contract Review	1,956	0	1,956
Subtotal - 1003210 Law Department	1,956	0	1,956
5 ADA/FMLA SVC	464	0	464
5 Interpreters	0	0	0
Subtotal - 1003320 ADA Compliance Offi	464	0	464
6 Human Resources	4,854	0	4,854
6 Bright Start Wellness	138	0	138
Subtotal - 1003610 Human Resources	4,992	0	4,992
9 Budget	0	387	387
9 Accounting	0	2,881	2,881
9 Accounts Payable	0	1,144	1,144
9 Payroll	0	2,780	2,780
9 Accounts Receivable	0	734	734
Subtotal - 1005710 Finance	0	7,926	7,926
10 Purchasing	0	366	366
10 P-Card	0	1,551	1,551
Subtotal - 1006010 Purchasing	0	1,917	1,917
11 Property Management	0	15,473	15,473
Subtotal - 1006020 Property Managemen	0	15,473	15,473
12 General Fund Audit	0	2,473	2,473
Subtotal - 1006930 Auditing Contract	0	2,473	2,473
13 Network Support - County	0	68,335	68,335
13 Network Support - All Users	0	98,995	98,995
Subtotal - 1007910 Information Technolo	0	167,330	167,330
14 Records Storage	0	19,979	19,979

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:8 1005415 Health Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1007920 Records Managemen	\$0	\$19,979	\$19,979
16 County Trustee	0	1,127	1,127
Subtotal - 1009710 County Trustee	0	1,127	1,127
3 Audit Services	0	32	32
Subtotal - 1000920 Internal Audit	0	32	32
4 Contract Review	0	59	59
Subtotal - 1003210 Law Department	0	59	59
5 ADA/FMLA SVC	0	21	21
5 Interpreters	0	0	0
Subtotal - 1003320 ADA Compliance Offi	0	21	21
6 Human Resources	0	138	138
6 Bright Start Wellness	0	4	4
Subtotal - 1003610 Human Resources	0	142	142
Total Incoming	8,378	216,479	224,857 %100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$1,169,599</b>	<b>\$1,169,599</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Department Administration Allocations

Dept:8 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%	\$186,304	\$0	\$186,304	\$42,315	\$228,619
78 1005403 Preventive Health Svcs	29.00	16.43%	156,603	0	156,603	35,569	192,172
79 1005406 Dental Svcs	11.50	6.52%	62,101	0	62,101	14,105	76,206
81 1005412 Food & Restaurant Inspection	13.00	7.37%	70,201	0	70,201	15,945	86,146
83 1005421 Diagnostic Svcs	8.00	4.53%	43,201	0	43,201	9,812	53,013
85 1005430 Pediatric Care Svcs	14.50	8.22%	78,302	0	78,302	17,784	96,086
86 1005433 Pharmacy	5.00	2.83%	27,001	0	27,001	6,133	33,133
88 1005439 Animal Control	8.50	4.82%	45,901	0	45,901	10,425	56,326
89 1005442 School Health Program	1.00	0.57%	5,400	0	5,400	1,227	6,627
90 1005445 Social Svcs	10.00	5.67%	54,001	0	54,001	12,265	66,266
91 1005448 Ground Water Svcs	6.50	3.68%	35,101	0	35,101	7,972	43,073
92 1005451 Vector Control Svcs	4.00	2.27%	21,600	0	21,600	4,906	26,506
93 1005454 Disease Surveillance & Investig	7.00	3.97%	37,801	0	37,801	8,586	46,386
94 1005457 Vital Records	4.00	2.27%	21,600	0	21,600	4,906	26,506
95 1005460 Women's Health Svcs	3.00	1.70%	16,200	0	16,200	3,680	19,880
96 1005463 Community Health Svcs	17.00	9.63%	91,802	0	91,802	20,851	112,653
Subtotal	176.50	100.00%	953,120	0	953,120	216,479	1,169,599
Direct Bills					0		0
TOTAL					953,120		1,169,599

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:8 1005415 Health Administration

ALLOCATION SUMMARY

Department	Department Administration	Total
0 DIRECT BILLED	0	\$0
77 1005400 Support Services	228,619	228,619
78 1005403 Preventive Health Svcs	192,172	192,172
79 1005406 Dental Svcs	76,206	76,206
81 1005412 Food & Restaurant Inspection	86,146	86,146
83 1005421 Diagnostic Svcs	53,013	53,013
85 1005430 Pediatric Care Svcs	96,086	96,086
86 1005433 Pharmacy	33,133	33,133
88 1005439 Animal Control	56,326	56,326
89 1005442 School Health Program	6,627	6,627
90 1005445 Social Svcs	66,266	66,266
91 1005448 Ground Water Svcs	43,073	43,073
92 1005451 Vector Control Svcs	26,506	26,506
93 1005454 Disease Surveillance & Investig	46,386	46,386
94 1005457 Vital Records	26,506	26,506
95 1005460 Women's Health Svcs	19,880	19,880
96 1005463 Community Health Svcs	112,653	112,653
Total	1,169,599	1,169,599

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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.

**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 2009  
8/1/2011  
Dept:9 1005710 Finance

A. DEPARTMENT COSTS

		Amount	General Admin	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
Salaries	S1	\$1,390,669	\$305,947	\$152,974	\$347,667	\$166,880	\$347,667	\$69,533
<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	359,032	78,987	39,494	89,758	43,084	89,758	17,952
		1,749,701	384,934	192,468	437,425	209,964	437,425	87,485
SUPPLY & SERVICES COST								
Services	S	310,893	68,396	34,198	77,723	37,307	77,723	15,545
Supplies/Materials	S	45,857	10,089	5,044	11,464	5,503	11,464	2,293
Disallowed	D	78,624	0	0	0	0	0	0
DEPARTMENT Cost Total		435,374	78,485	39,242	89,187	42,810	89,187	17,838
ADJUSTMENTS								
Disallowed	D	(78,624)	0	0	0	0	0	0
Total		2,106,451	463,419	231,710	526,612	252,774	526,612	105,323
General Admin Distribution			(463,419)	65,354	148,532	71,295	148,532	29,706
Grand Total		\$2,106,450		\$297,064	\$675,144	\$324,069	\$675,144	\$135,029

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:9 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 Bldg	11,966	0	1,688	3,835	1,841	3,835	767
3 Audit Services	846	0	119	271	130	271	54
Subtotal - 1000920 Internal Audit	846	0	119	271	130	271	54
4 Contract Review	4,524	0	638	1,450	696	1,450	290
Subtotal - 1003210 Law Department	4,524	0	638	1,450	696	1,450	290
5 ADA/FMLA SVC	1,212	0	171	388	186	388	78
Subtotal - 1003320 ADA Compliance Offi	1,212	0	171	388	186	388	78
6 Human Resources	12,695	0	1,790	4,069	1,953	4,069	814
6 Bright Start Wellness	360	0	51	115	55	115	23
Subtotal - 1003610 Human Resources	13,055	0	1,841	4,184	2,008	4,184	837
7 Mail Room	4,870	0	687	1,561	749	1,561	312
Subtotal - 1003910 Mail Room-Operating	4,870	0	687	1,561	749	1,561	312
10 Purchasing	0	4,729	667	1,516	728	1,516	303
10 P-Card	0	352	50	113	54	113	23
Subtotal - 1006010 Purchasing	0	5,081	717	1,629	782	1,629	326
11 Property Management	0	3,207	452	1,028	493	1,028	206
Subtotal - 1006020 Property Managemen	0	3,207	452	1,028	493	1,028	206
12 General Fund Audit	0	2,165	305	694	333	694	139
Subtotal - 1006930 Auditing Contract	0	2,165	305	694	333	694	139
13 Network Support - County	0	8,841	1,247	2,834	1,360	2,834	567
13 Network Support - All Users	0	12,807	1,806	4,105	1,970	4,105	821
Subtotal - 1007910 Information Technolo	0	21,648	3,053	6,938	3,330	6,938	1,388
14 Records Storage	0	24,088	3,397	7,721	3,706	7,721	1,544

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:9 1005710 Finance

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
Subtotal - 1007920 Records Managemen	\$0	\$24,088	\$3,397	\$7,721	\$3,706	\$7,721	\$1,544
16 County Trustee	0	987	139	316	152	316	63
Subtotal - 1009710 County Trustee	0	987	139	316	152	316	63
18 Risk Overhead	0	24	3	8	4	8	2
Subtotal - 54000(10&20&30) Risk Mngt F	0	24	3	8	4	8	2
2 County - City Bldg	0	478	67	153	74	153	31
Subtotal - Building Use County-City Bldg	0	478	67	153	74	153	31
3 Audit Services	0	28	4	9	4	9	2
Subtotal - 1000920 Internal Audit	0	28	4	9	4	9	2
4 Contract Review	0	136	19	44	21	44	9
Subtotal - 1003210 Law Department	0	136	19	44	21	44	9
5 ADA/FMLA SVC	0	56	8	18	9	18	4
Subtotal - 1003320 ADA Compliance Offi	0	56	8	18	9	18	4
6 Human Resources	0	361	51	116	56	116	23
6 Bright Start Wellness	0	10	1	3	2	3	1
Subtotal - 1003610 Human Resources	0	371	52	119	57	119	24
7 Mail Room	0	219	31	70	34	70	14
Subtotal - 1003910 Mail Room-Operating	0	219	31	70	34	70	14
Total Incoming	42,276	58,488	14,210	32,296	15,502	32,296	6,459
			%14.10	%32.05	%15.38	%32.05	%6.41
C. TOTAL ALLOCATED		\$2,207,214	\$311,274	\$707,440	\$339,571	\$707,440	\$141,489

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:9 1005710 Finance

Budget Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	229,994.16	0.03%	\$94	\$0	\$94	\$0	\$94
4 1003210 Law Department	1,726,929.38	0.23%	707	0	707	0	707
5 1003320 ADA Compliance Office	79,203.05	0.01%	32	0	32	0	32
6 1003610 Human Resources	887,748.62	0.12%	364	0	364	0	364
7 1003910 Mail Room-Operating	99,595.94	0.01%	41	0	41	0	41
8 1005415 Health Administration	944,742.18	0.13%	387	0	387	0	387
10 1006010 Purchasing	809,998.07	0.11%	332	0	332	9	341
11 1006020 Property Management	349,594.81	0.05%	143	0	143	4	147
12 1006930 Auditing Contract	321,150.00	0.04%	132	0	132	4	135
13 1007910 Information Technology	4,635,441.08	0.63%	1,898	0	1,898	52	1,950
14 1007920 Records Management	437,484.78	0.06%	179	0	179	5	184
15 1008903 Sheriff Administration	8,980,217.40	1.21%	3,678	0	3,678	101	3,778
16 1009710 County Trustee	296,662.24	0.04%	121	0	121	3	125
17 2350110 PW-Administration	527,272.22	0.07%	216	0	216	6	222
18 54000(10&20&30) Risk Mngt Fund	4,597,327.37	0.62%	1,883	0	1,883	52	1,934
19 1000010 Attorney General	2,482,594.53	0.34%	1,017	0	1,017	28	1,045
20 1000020 Bad Check Unit	67,955.69	0.01%	28	0	28	1	29
21 1000310 Circuit Court Clerk's Office	92,897.47	0.01%	38	0	38	1	39
22 1000320 Civil Sessions Clerk's Office	119,862.88	0.02%	49	0	49	1	50
23 1000330 IV-D Child Support Clerk	796,214.62	0.11%	326	0	326	9	335
24 1000610 Probate Court	84,160.94	0.01%	34	0	34	1	35
25 1000620 Chancery Court	231,452.03	0.03%	95	0	95	3	97
26 1000910 County Commission	797,855.51	0.11%	327	0	327	9	336
27 1000915 Commission Discretionary	105,925.96	0.01%	43	0	43	1	45
28 1000930 Codes Commission	10,632.69	0.00%	4	0	4	0	4
29 1001210 County Clerk's Office	905,064.89	0.12%	371	0	371	10	381
30 1001510 4th Circuit Court Clerk Office	163,575.78	0.02%	67	0	67	2	69
31 1001520 Criminal Court Clerk's Office	307,520.69	0.04%	126	0	126	3	129
32 1001530 Criminal Sessions Clerk Office	204,226.84	0.03%	84	0	84	2	86
33 1001810 Election Commission	1,858,115.53	0.25%	761	0	761	21	782
34 1002110 Circuit Court Judge's Office	105,594.70	0.01%	43	0	43	1	44
35 1002120 4th Circuit Court Judges Office	35,504.65	0.00%	15	0	15	0	15
36 1002130 Criminal Court Judge's Office	165,819.45	0.02%	68	0	68	2	70
37 1002140 General Sessions Court Judges	1,670,704.42	0.23%	684	0	684	19	703
38 1002150 Jury Commission	282,386.48	0.04%	116	0	116	3	119
39 1002410 Juvenile Court Judges	3,220,992.51	0.44%	1,319	0	1,319	36	1,355
40 1002420 IV-D Referee Program	677,750.04	0.09%	278	0	278	8	285
41 1002710 Juvenile Court-Clerk	651,962.99	0.09%	267	0	267	7	274
42 1003010 Juvenile Svc Center	3,295,698.47	0.45%	1,350	0	1,350	37	1,387
43 1003215 Law Dept Outside Legal Fees	598,029.47	0.08%	245	0	245	7	252
44 1003310 County Mayor	1,121,647.30	0.15%	459	0	459	13	472
45 1003330 Legislative Delegation	63,420.83	0.01%	26	0	26	1	27

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Budget Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1003360 Read With Me	9,628.21	0.00%	\$4	\$0	\$4	\$0	\$4
48 1003362 Family Justice Center	169,620.00	0.02%	69	0	69	2	71
49 1003370 UT/Knox County Extension	333,704.01	0.05%	137	0	137	4	140
51 1003380 Mayor's Education Summit	3,823,874.00	0.52%	1,566	0	1,566	43	1,609
52 1004210 Probation Office	1,104,534.67	0.15%	452	0	452	12	465
54 1004510 Office of Neighborhoods	316,888.44	0.04%	130	0	130	4	133
55 1004810 Park Maintenance	2,340,504.24	0.32%	959	0	959	26	985
56 1004815 County Wide Rehab	28,502.68	0.00%	12	0	12	0	12
58 1004825 U.S. Soccer Complex	187.23	0.00%	0	0	0	0	0
59 1004830 Recreation Administration	1,088,116.70	0.15%	446	0	446	12	458
60 1004835 Legacy Park	50,000.00	0.01%	20	0	20	1	21
61 1004840 Park Improvement-Amusement	134,800.35	0.02%	55	0	55	2	57
63 1005105 Dept of Community Development	339,487.69	0.05%	139	0	139	4	143
64 1005110 Community Services Agencies	2,000,000.00	0.27%	819	0	819	22	841
66 1005120 Indigents Asst (CAC/Pauper)	252,492.00	0.03%	103	0	103	3	106
67 1005130 Economic and Dev Grants	2,166,842.76	0.29%	887	0	887	24	912
68 1005135 John Tarleton Home	681,447.00	0.09%	279	0	279	8	287
69 1005142 Senior Ctr & Volunteer Svcs	105,647.29	0.01%	43	0	43	1	44
71 1005145 Frank Strang Senior Ctr	194,518.95	0.03%	80	0	80	2	82
72 1005146 South Knox Senior Ctr	167,875.10	0.02%	69	0	69	2	71
73 1005147 Halls Senior Ctr	165,989.02	0.02%	68	0	68	2	70
74 1005148 Corryton Senior Ctr	150,176.34	0.02%	62	0	62	2	63
75 1005149 Carter Senior Center	23,147.58	0.00%	9	0	9	0	10
76 1005160 Veterans' Svcs	99,130.49	0.01%	41	0	41	1	42
77 1005400 Support Services	3,074,418.58	0.42%	1,259	0	1,259	34	1,294
78 1005403 Preventive Health Svcs	2,284,351.37	0.31%	936	0	936	26	961
79 1005406 Dental Svcs	931,366.04	0.13%	381	0	381	10	392
80 1005409 Emergency Medical Service	676,103.97	0.09%	277	0	277	8	284
81 1005412 Food & Restaurant Inspection	737,244.64	0.10%	302	0	302	8	310
83 1005421 Diagnostic Svcs	381,346.48	0.05%	156	0	156	4	160
84 1005424 Medical & Dental - Indig Care	5,249,742.96	0.71%	2,150	0	2,150	59	2,209
85 1005430 Pediatric Care Svcs	794,053.53	0.11%	325	0	325	9	334
86 1005433 Pharmacy	260,201.04	0.04%	107	0	107	3	109
87 1005436 Primary Care Svcs	136,792.03	0.02%	56	0	56	2	58
88 1005439 Animal Control	1,105,902.96	0.15%	453	0	453	12	465
89 1005442 School Health Program	375,665.73	0.05%	154	0	154	4	158
90 1005445 Social Svcs	400,545.99	0.05%	164	0	164	4	169
91 1005448 Ground Water Svcs	406,056.46	0.05%	166	0	166	5	171
92 1005451 Vector Control Svcs	113,791.97	0.02%	47	0	47	1	48
93 1005454 Disease Surveillance & Investig	565,205.70	0.08%	231	0	231	6	238
94 1005457 Vital Records	221,945.27	0.03%	91	0	91	2	93
95 1005460 Women's Health Svcs	247,502.97	0.03%	101	0	101	3	104

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Budget Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1005463 Community Health Svcs	1,035,423.55	0.14%	\$424	\$0	\$424	\$12	\$436
97 1005465 Child Car Seat Program	21,143.45	0.00%	9	0	9	0	9
98 1005467 Comm Health Serv Grant Match	242,941.74	0.03%	99	0	99	3	102
101 1006025 Inop Car Lot/Sale Junk Cars	7,833.56	0.00%	3	0	3	0	3
102 1006310 Property and Liability Ins	17,358.00	0.00%	7	0	7	0	7
103 1006605 Planning	900,000.00	0.12%	369	0	369	10	379
104 1006610 GIS	303,757.16	0.04%	124	0	124	3	128
105 1006615 Payments To Cities	128,722.89	0.02%	53	0	53	1	54
106 1006620 Emergency Mangement	54,900.00	0.01%	22	0	22	1	23
107 1006030 Building Maint	603,240.93	0.08%	247	0	247	7	254
108 1006635 CAC	1,493,500.97	0.20%	612	0	612	17	628
109 1006636 CAC-Interest	72,514.86	0.01%	30	0	30	1	31
110 1006645 Oth Operating Transfers	21,278,032.92	2.88%	8,714	0	8,714	238	8,952
111 1006910 Offical's Expense	27,420.32	0.00%	11	0	11	0	12
112 1006920 Equipment	3,144,132.76	0.42%	1,288	0	1,288	35	1,323
113 1006940 Cases Charged to County	610,096.45	0.08%	250	0	250	7	257
114 1006950 Miscellaneous	418,058.56	0.06%	171	0	171	5	176
117 1007210 Community Mediation Center	90,949.38	0.01%	37	0	37	1	38
118 1007510 Fire Prevention	754,610.00	0.10%	309	0	309	8	317
119 1007520 Soil Conservation District	99,591.07	0.01%	41	0	41	1	42
120 1007530 Codes Administration	1,096,305.86	0.15%	449	0	449	12	461
122 1007710 Wastewater	43,105.60	0.01%	18	0	18	0	18
123 1007720 Dirty Lot Ordinance	291,153.32	0.04%	119	0	119	3	122
124 1008110 Sheriff's Dept Merit System	265,952.80	0.04%	109	0	109	3	112
125 1008310 Property Assessor	2,461,620.43	0.33%	1,008	0	1,008	28	1,036
126 1008315 Property Assessor Reappraisal	154,337.91	0.02%	63	0	63	2	65
127 1008320 Equalization Board	17,234.84	0.00%	7	0	7	0	7
128 1008330 Digitized Mapping	203,324.76	0.03%	83	0	83	2	86
129 1008510 Public Defender	1,656,481.78	0.22%	678	0	678	19	697
130 1008710 Register of Deeds Office	212,304.25	0.03%	87	0	87	2	89
131 1008720 Register of Deeds-Data Proc	71,890.92	0.01%	29	0	29	1	30
132 1008900 Court Officers	40,839.08	0.01%	17	0	17	0	17
133 1008906 Records & Communication	467,709.73	0.06%	192	0	192	5	197
135 1008912 Training	196,081.67	0.03%	80	0	80	2	82
136 1008915 Planning & Development	15,105.31	0.00%	6	0	6	0	6
137 1008918 Stop Violence Against Women	36,315.11	0.00%	15	0	15	0	15
138 1008921 Patrol	23,129,990.52	3.13%	9,472	0	9,472	259	9,732
139 1008924 Warrants	276,872.17	0.04%	113	0	113	3	116
140 1008927 Detective	368,090.66	0.05%	151	0	151	4	155
142 1008930 Forensics	75,260.45	0.01%	31	0	31	1	32
143 1008933 Juvenile Division	10,890.33	0.00%	4	0	4	0	5
144 1008936 Special Teams	35,016.51	0.00%	14	0	14	0	15

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	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 1008937 Victim's Rights	309.77	0.00%	\$0	\$0	\$0	\$0	\$0
146 1008938 Chaplain's Fund	92.25	0.00%	0	0	0	0	0
148 1008940 Senior Cit. Awareness	185.52	0.00%	0	0	0	0	0
149 1008942 Narcotics	337,657.10	0.05%	138	0	138	4	142
150 1008945 Internal Affairs	20,168.56	0.00%	8	0	8	0	8
151 1008948 Special Svcs	134,409.72	0.02%	55	0	55	2	57
153 1008951 Dare Donations	9,914.70	0.00%	4	0	4	0	4
154 1008952 Teen Academy - Sheriff	749.69	0.00%	0	0	0	0	0
155 1008953 Sexual Offender Registry	19,966.84	0.00%	8	0	8	0	8
156 1008954 Interest Earned-Inmates	13,471.57	0.00%	6	0	6	0	6
157 1008956 Honor Guard Golf Tournament	7,348.73	0.00%	3	0	3	0	3
159 1008957 Auxiliary Svcs	394,198.52	0.05%	161	0	161	4	166
160 1008960 Correctional Facilities	26,361,315.06	3.56%	10,796	0	10,796	295	11,091
162 1008965 Explorer Post	1,071.00	0.00%	0	0	0	0	0
164 1008967 Helen R McNabb Interch	232,820.25	0.03%	95	0	95	3	98
165 1008969 Jail Commissary	634,101.01	0.09%	260	0	260	7	267
166 1008972 Medical Examiner	951,849.25	0.13%	390	0	390	11	400
168 1008985 Sheriff's K-9 Donations	105.00	0.00%	0	0	0	0	0
169 1008990 KCSO Reserve Training Acader	796.59	0.00%	0	0	0	0	0
171 2350120 PW-Highway Project Mgmt	211,285.26	0.03%	87	0	87	2	89
172 2350130 PW-Stormwater Mgmt	1,132,709.16	0.15%	464	0	464	13	477
173 2350135 Stormwater Ordiance Violation	14,745.98	0.00%	6	0	6	0	6
174 2350210 PW-Highway & Bridge	8,487,465.86	1.15%	3,476	0	3,476	95	3,571
175 2350220 PW-Traffic Control	828,492.87	0.11%	339	0	339	9	349
176 2350310 Capital Outlay	385,280.50	0.05%	158	0	158	4	162
177 2350320 Bridge Construction	100,778.26	0.01%	41	0	41	1	42
178 2350410 PW-Engineering	340,624.23	0.05%	139	0	139	4	143
179 2350425 Subdivision Foreclosures	32,173.44	0.00%	13	0	13	0	14
181 50000(20&30) Vehicle Svc Ctr Fund	3,323,744.06	0.45%	1,361	0	1,361	37	1,398
182 5300010 Retirement Fund	1,563,071.23	0.21%	640	0	640	18	658
183 FD 105x General Grants Fund	10,397,154.56	1.41%	4,258	0	4,258	117	4,374
184 FD 200x Governmental Library Fund	183,009.41	0.02%	75	0	75	2	77
185 FD 205x Public Library Fund	12,990,136.89	1.76%	5,320	0	5,320	146	5,465
186 FD 210x Solid Waste Fund	4,054,136.73	0.55%	1,660	0	1,660	45	1,706
187 FD 215x Air Quality Fund	1,125,221.27	0.15%	461	0	461	13	473
188 FD 220x Hotel/Motel Fundwide	5,563,451.89	0.75%	2,278	0	2,278	62	2,341
189 FD 225x Fire District Fundwide	166,257.78	0.02%	68	0	68	2	70
190 FD 230x Drug Control Fund	574,850.77	0.08%	235	0	235	6	242
191 FD 235 Highway Fundwide	95,093.10	0.01%	39	0	39	1	40
192 FD 240x Gen Purpose School FD	229,496,319.22	31.02%	93,986	0	93,986	2,572	96,558
193 FD 245x School Project Fund	9,731,804.58	1.32%	3,985	0	3,985	109	4,095
194 FD 250x School Federal Projects	26,852,635.56	3.63%	10,997	0	10,997	301	11,298

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Budget Allocations

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 FD 300x Debt Service Fund	59,734,236.16	8.07%	\$24,463	\$0	\$24,463	\$669	\$25,132
196 FD 400x Capital Improvement Fund	32,363,231.77	4.37%	13,254	0	13,254	363	13,616
197 FD 405x Physical Plant Upgrade	40,381,712.94	5.46%	16,538	0	16,538	453	16,990
199 FD 425x Golf Course Fund	710,967.67	0.10%	291	0	291	8	299
200 FD 430x ADA Construction Fund	400,100.28	0.05%	164	0	164	4	168
201 FD 510x Mailroom Fund	300,310.00	0.04%	123	0	123	3	126
202 FD 520x Employees Benefit Fund	27,115,363.13	3.66%	11,105	0	11,105	304	11,408
204 FD 550x Knox County Buildings	8,654,117.62	1.17%	3,544	0	3,544	97	3,641
205 FD 560x Tech Support Fund	266,288.12	0.04%	109	0	109	3	112
206 FD 570x Capital Leasing Fund	553,635.40	0.07%	227	0	227	6	233
207 FD 580x Self Insurance Fund	22,662,218.67	3.06%	9,281	0	9,281	254	9,535
208 FD 610x Municipal Sales Tax	37,909,258.19	5.12%	15,525	0	15,525	425	15,950
210 FD 700 TRGC Admin	464,137.12	0.06%	190	0	190	5	195
214 FD 920x MPC Fund	4,493,690.33	0.61%	1,840	0	1,840	50	1,891
215 FD 925x E-911 Fund	6,922,633.46	0.94%	2,835	0	2,835	78	2,913
216 FD 930x GIS Fund	966,545.81	0.13%	396	0	396	11	407
217 FD 940x Animal Control Fund	2,503,084.04	0.34%	1,025	0	1,025	28	1,053
218 FD 950x Grt School Foundation FD	5,583,336.47	0.75%	2,287	0	2,287	63	2,349
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
<b>Subtotal</b>	<b>739,936,234.60</b>	<b>100.00%</b>	<b>303,026</b>	<b>0</b>	<b>303,026</b>	<b>8,248</b>	<b>311,274</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>TOTAL</b>					<b>303,026</b>		<b>311,274</b>



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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%	\$1,394	\$0	\$1,394	\$0	\$1,394
3	1000920 Internal Audit	323	0.13%	913	0	913	0	913
4	1003210 Law Department	1,141	0.47%	3,226	0	3,226	0	3,226
5	1003320 ADA Compliance Office	238	0.10%	673	0	673	0	673
6	1003610 Human Resources	704	0.29%	1,990	0	1,990	0	1,990
7	1003910 Mail Room-Operating	251	0.10%	710	0	710	0	710
8	1005415 Health Administration	1,019	0.42%	2,881	0	2,881	0	2,881
10	1006010 Purchasing	559	0.23%	1,581	0	1,581	44	1,624
11	1006020 Property Management	380	0.16%	1,074	0	1,074	30	1,104
12	1006930 Auditing Contract	12	0.00%	34	0	34	1	35
13	1007910 Information Technology	663	0.27%	1,875	0	1,875	52	1,926
14	1007920 Records Management	367	0.15%	1,038	0	1,038	29	1,066
15	1008903 Sheriff Administration	2,383	0.98%	6,738	0	6,738	187	6,924
16	1009710 County Trustee	2,656	1.09%	7,510	0	7,510	208	7,717
17	2350110 PW-Administration	1,271	0.52%	3,594	0	3,594	100	3,693
18	54000(10&20&30) Risk Mngt Fund	1,091	0.45%	3,085	0	3,085	85	3,170
19	1000010 Attorney General	1,055	0.43%	2,983	0	2,983	83	3,065
20	1000020 Bad Check Unit	63	0.03%	178	0	178	5	183
21	1000310 Circuit Court Clerk's Office	309	0.13%	874	0	874	24	898
22	1000320 Civil Sessions Clerk's Office	213	0.09%	602	0	602	17	619
23	1000330 IV-D Child Support Clerk	644	0.26%	1,821	0	1,821	50	1,871
24	1000610 Probate Court	174	0.07%	492	0	492	14	506
25	1000620 Chancery Court	277	0.11%	783	0	783	22	805
26	1000910 County Commission	552	0.23%	1,561	0	1,561	43	1,604
27	1000915 Commission Discretionary	318	0.13%	899	0	899	25	924
28	1000930 Codes Commission	19	0.01%	54	0	54	1	55
29	1001210 County Clerk's Office	1,281	0.53%	3,622	0	3,622	100	3,722
30	1001510 4th Circuit Court Clerk Office	269	0.11%	761	0	761	21	782
31	1001520 Criminal Court Clerk's Office	862	0.35%	2,437	0	2,437	67	2,505
32	1001530 Criminal Sessions Clerk Office	495	0.20%	1,400	0	1,400	39	1,438
33	1001810 Election Commission	948	0.39%	2,680	0	2,680	74	2,755
34	1002110 Circuit Court Judge's Office	72	0.03%	204	0	204	6	209
35	1002120 4th Circuit Court Judges Office	90	0.04%	254	0	254	7	262
36	1002130 Criminal Court Judge's Office	126	0.05%	356	0	356	10	366
37	1002140 General Sessions Court Judges	561	0.23%	1,586	0	1,586	44	1,630
38	1002150 Jury Commission	8,250	3.39%	23,326	0	23,326	646	23,972
39	1002410 Juvenile Court Judges	913	0.37%	2,581	0	2,581	71	2,653
40	1002420 IV-D Referee Program	435	0.18%	1,230	0	1,230	34	1,264
41	1002710 Juvenile Court-Clerk	1,117	0.46%	3,158	0	3,158	87	3,246
42	1003010 Juvenile Svc Center	925	0.38%	2,615	0	2,615	72	2,688
44	1003310 County Mayor	833	0.34%	2,355	0	2,355	65	2,420
45	1003330 Legislative Delegation	225	0.09%	636	0	636	18	654

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
46	1003350 Senior Summit	26	0.01%	\$74	\$0	\$74	\$2	\$76
47	1003360 Read With Me	13	0.01%	37	0	37	1	38
48	1003362 Family Justice Center	1	0.00%	3	0	3	0	3
49	1003370 UT/Knox County Extension	148	0.06%	418	0	418	12	430
50	1003372 Knox Co. Farmer Aid	2	0.00%	6	0	6	0	6
51	1003380 Mayor's Education Summit	2	0.00%	6	0	6	0	6
52	1004210 Probation Office	1,049	0.43%	2,966	0	2,966	82	3,048
53	1004215 DUI Traffic School	23	0.01%	65	0	65	2	67
54	1004510 Office of Neighborhoods	203	0.08%	574	0	574	16	590
55	1004810 Park Maintenance	2,744	1.13%	7,758	0	7,758	215	7,973
56	1004815 County Wide Rehab	147	0.06%	416	0	416	12	427
57	1004820 Concord Complex Pool	2	0.00%	6	0	6	0	6
58	1004825 U.S. Soccer Complex	3	0.00%	8	0	8	0	9
59	1004830 Recreation Administration	806	0.33%	2,279	0	2,279	63	2,342
60	1004835 Legacy Park	29	0.01%	82	0	82	2	84
61	1004840 Park Improvement-Amusement	46	0.02%	130	0	130	4	134
62	1004852 10 Mile Greenway Improvement	18	0.01%	51	0	51	1	52
63	1005105 Dept of Community Development	435	0.18%	1,230	0	1,230	34	1,264
64	1005110 Community Services Agencies	209	0.09%	591	0	591	16	607
65	1005115 Community Svcs	245	0.10%	693	0	693	19	712
66	1005120 Indigents Asst (CAC/Pauper)	61	0.03%	172	0	172	5	177
67	1005130 Economic and Dev Grants	63	0.03%	178	0	178	5	183
68	1005135 John Tarleton Home	5	0.00%	14	0	14	0	15
69	1005142 Senior Ctr & Volunteer Svcs	239	0.10%	676	0	676	19	694
70	1005144 Halls Senior-Special Events	56	0.02%	158	0	158	4	163
71	1005145 Frank Strang Senior Ctr	303	0.12%	857	0	857	24	880
72	1005146 South Knox Senior Ctr	250	0.10%	707	0	707	20	726
73	1005147 Halls Senior Ctr	257	0.11%	727	0	727	20	747
74	1005148 Corryton Senior Ctr	219	0.09%	619	0	619	17	636
75	1005149 Carter Senior Center	5	0.00%	14	0	14	0	15
76	1005160 Veterans' Svcs	271	0.11%	766	0	766	21	787
77	1005400 Support Services	882	0.36%	2,494	0	2,494	69	2,563
78	1005403 Preventive Health Svcs	614	0.25%	1,736	0	1,736	48	1,784
79	1005406 Dental Svcs	511	0.21%	1,445	0	1,445	40	1,485
80	1005409 Emergency Medical Service	128	0.05%	362	0	362	10	372
81	1005412 Food & Restaurant Inspection	409	0.17%	1,156	0	1,156	32	1,188
82	1005418 Health Clinics	4	0.00%	11	0	11	0	12
83	1005421 Diagnostic Svcs	429	0.18%	1,213	0	1,213	34	1,247
84	1005424 Medical & Dental - Indig Care	829	0.34%	2,344	0	2,344	65	2,409
85	1005430 Pediatric Care Svcs	292	0.12%	826	0	826	23	848
86	1005433 Pharmacy	677	0.28%	1,914	0	1,914	53	1,967
87	1005436 Primary Care Svcs	36	0.01%	102	0	102	3	105

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
88	1005439 Animal Control	383	0.16%	\$1,083	\$0	\$1,083	\$30	\$1,113
89	1005442 School Health Program	184	0.08%	520	0	520	14	535
90	1005445 Social Svcs	309	0.13%	874	0	874	24	898
91	1005448 Ground Water Svcs	289	0.12%	817	0	817	23	840
92	1005451 Vector Control Svcs	211	0.09%	597	0	597	17	613
93	1005454 Disease Surveillance & Investig	408	0.17%	1,154	0	1,154	32	1,186
94	1005457 Vital Records	235	0.10%	664	0	664	18	683
95	1005460 Women's Health Svcs	283	0.12%	800	0	800	22	822
96	1005463 Community Health Svcs	464	0.19%	1,312	0	1,312	36	1,348
97	1005465 Child Car Seat Program	10	0.00%	28	0	28	1	29
98	1005467 Comm Health Serv Grant Match	23	0.01%	65	0	65	2	67
99	1005720 Finance & Commun-Schools	501	0.21%	1,417	0	1,417	39	1,456
101	1006025 Inop Car Lot/Sale Junk Cars	36	0.01%	102	0	102	3	105
102	1006310 Property and Liability Ins	10	0.00%	28	0	28	1	29
103	1006605 Planning	5	0.00%	14	0	14	0	15
104	1006610 GIS	12	0.00%	34	0	34	1	35
105	1006615 Payments To Cities	5	0.00%	14	0	14	0	15
106	1006620 Emergency Mangement	6	0.00%	17	0	17	0	17
108	1006635 CAC	47,079	19.33%	133,110	0	133,110	3,686	136,797
110	1006645 Oth Operating Transfers	47	0.02%	133	0	133	4	137
111	1006910 Offical's Expense	3	0.00%	8	0	8	0	9
112	1006920 Equipment	243	0.10%	687	0	687	19	706
113	1006940 Cases Charged to County	13	0.01%	37	0	37	1	38
114	1006950 Miscellaneous	147	0.06%	416	0	416	12	427
115	1006970 KCDC Tax Increment	3	0.00%	8	0	8	0	9
116	1006980 Emp Ben General Fund	1	0.00%	3	0	3	0	3
117	1007210 Community Mediation Center	30	0.01%	85	0	85	2	87
118	1007510 Fire Prevention	753	0.31%	2,129	0	2,129	59	2,188
119	1007520 Soil Conservation District	250	0.10%	707	0	707	20	726
120	1007530 Codes Administration	2,187	0.90%	6,183	0	6,183	171	6,355
121	1007535 Code Adm-Tedford Road Fire	10	0.00%	28	0	28	1	29
122	1007710 Wastewater	27	0.01%	76	0	76	2	78
123	1007720 Dirty Lot Ordinance	256	0.11%	724	0	724	20	744
124	1008110 Sheriff's Dept Merit System	348	0.14%	984	0	984	27	1,011
125	1008310 Property Assessor	609	0.25%	1,722	0	1,722	48	1,770
127	1008320 Equalization Board	16	0.01%	45	0	45	1	46
128	1008330 Digitized Mapping	206	0.08%	582	0	582	16	599
129	1008510 Public Defender	1,192	0.49%	3,370	0	3,370	93	3,464
130	1008710 Register of Deeds Office	248	0.10%	701	0	701	19	721
131	1008720 Register of Deeds-Data Proc	52	0.02%	147	0	147	4	151
132	1008900 Court Officers	184	0.08%	520	0	520	14	535
133	1008906 Records & Communication	392	0.16%	1,108	0	1,108	31	1,139

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
134	1008909 School Security	95	0.04%	\$269	\$0	\$269	\$7	\$276
135	1008912 Training	482	0.20%	1,363	0	1,363	38	1,401
136	1008915 Planning & Development	127	0.05%	359	0	359	10	369
137	1008918 Stop Violence Against Women	172	0.07%	486	0	486	13	500
138	1008921 Patrol	3,277	1.35%	9,265	0	9,265	257	9,522
139	1008924 Warrants	435	0.18%	1,230	0	1,230	34	1,264
140	1008927 Detective	602	0.25%	1,702	0	1,702	47	1,749
142	1008930 Forensics	269	0.11%	761	0	761	21	782
143	1008933 Juvenile Division	76	0.03%	215	0	215	6	221
144	1008936 Special Teams	126	0.05%	356	0	356	10	366
145	1008937 Victim's Rights	29	0.01%	82	0	82	2	84
146	1008938 Chaplain's Fund	3	0.00%	8	0	8	0	9
147	1008939 Batterer's Treatment	2	0.00%	6	0	6	0	6
148	1008940 Senior Cit. Awareness	5	0.00%	14	0	14	0	15
149	1008942 Narcotics	559	0.23%	1,581	0	1,581	44	1,624
150	1008945 Internal Affairs	169	0.07%	478	0	478	13	491
151	1008948 Special Svcs	543	0.22%	1,535	0	1,535	43	1,578
152	1008950 Inmate Education	1	0.00%	3	0	3	0	3
153	1008951 Dare Donations	40	0.02%	113	0	113	3	116
154	1008952 Teen Academy - Sheriff	45	0.02%	127	0	127	4	131
155	1008953 Sexual Offender Registry	72	0.03%	204	0	204	6	209
156	1008954 Interest Earned-Inmates	14	0.01%	40	0	40	1	41
158	1008905 Donations/Sheriff-Target	1	0.00%	3	0	3	0	3
159	1008957 Auxiliary Svcs	393	0.16%	1,111	0	1,111	31	1,142
160	1008960 Correctional Facilities	4,798	1.97%	13,566	0	13,566	376	13,941
161	1008963 Temporary Detention Facilities	108	0.04%	305	0	305	8	314
162	1008965 Explorer Post	20	0.01%	57	0	57	2	58
163	1008966 Wal-Mart Foundation	2	0.00%	6	0	6	0	6
164	1008967 Helen R McNabb Interch	16	0.01%	45	0	45	1	46
165	1008969 Jail Commissary	608	0.25%	1,719	0	1,719	48	1,767
166	1008972 Medical Examiner	464	0.19%	1,312	0	1,312	36	1,348
167	1008980 Sheriff's Radio Rebanding	4	0.00%	11	0	11	0	12
168	1008985 Sheriff's K-9 Donations	1	0.00%	3	0	3	0	3
170	1009720 Property Sale	1	0.00%	3	0	3	0	3
171	2350120 PW-Highway Project Mgmt	261	0.11%	738	0	738	20	758
172	2350130 PW-Stormwater Mgmt	525	0.22%	1,484	0	1,484	41	1,525
173	2350135 Stormwater Ordinance Violation	22	0.01%	62	0	62	2	64
174	2350210 PW-Highway & Bridge	1,838	0.75%	5,197	0	5,197	144	5,341
175	2350220 PW-Traffic Control	2,170	0.89%	6,135	0	6,135	170	6,305
176	2350310 Capital Outlay	13	0.01%	37	0	37	1	38
177	2350320 Bridge Construction	11	0.00%	31	0	31	1	32
178	2350410 PW-Engineering	320	0.13%	905	0	905	25	930

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2350425 Subdivision Foreclosures	7	0.00%	\$20	\$0	\$20	\$1	\$20
181 50000(20&30) Vehicle Svc Ctr Fund	7,128	2.93%	20,154	0	20,154	558	20,712
182 5300010 Retirement Fund	1,034	0.42%	2,924	0	2,924	81	3,004
183 FD 105x General Grants Fund	10,795	4.43%	30,522	0	30,522	845	31,367
184 FD 200x Governmental Library Fund	818	0.34%	2,313	0	2,313	64	2,377
185 FD 205x Public Library Fund	3,628	1.49%	10,258	0	10,258	284	10,542
186 FD 210x Solid Waste Fund	3,482	1.43%	9,845	0	9,845	273	10,118
187 FD 215x Air Quality Fund	1,975	0.81%	5,584	0	5,584	155	5,739
188 FD 220x Hotel/Motel Fundwide	158	0.06%	447	0	447	12	459
189 FD 225x Fire District Fundwide	57	0.02%	161	0	161	4	166
190 FD 230x Drug Control Fund	1,040	0.43%	2,940	0	2,940	81	3,022
192 FD 240x Gen Purpose School FD	42,366	17.39%	119,785	0	119,785	3,317	123,102
193 FD 245x School Project Fund	3,737	1.53%	10,566	0	10,566	293	10,859
194 FD 250x School Federal Projects	10,147	4.17%	28,689	0	28,689	795	29,484
195 FD 300x Debt Service Fund	2,781	1.14%	7,863	0	7,863	218	8,081
196 FD 400x Capital Improvement Fund	1,556	0.64%	4,399	0	4,399	122	4,521
197 FD 405x Physical Plant Upgrade	1,425	0.59%	4,029	0	4,029	112	4,141
198 FD 410x Recreation Con Fundwide	87	0.04%	246	0	246	7	253
199 FD 425x Golf Course Fund	48	0.02%	136	0	136	4	139
200 FD 430x ADA Construction Fund	83	0.03%	235	0	235	6	241
201 FD 510x Mailroom Fund	236	0.10%	667	0	667	18	686
202 FD 520x Employees Benefit Fund	2,163	0.89%	6,116	0	6,116	169	6,285
204 FD 550x Knox County Buildings	182	0.07%	515	0	515	14	529
205 FD 560x Tech Support Fund	409	0.17%	1,156	0	1,156	32	1,188
206 FD 570x Capital Leasing Fund	2,287	0.94%	6,466	0	6,466	179	6,645
207 FD 580x Self Insurance Fund	866	0.36%	2,449	0	2,449	68	2,516
208 FD 610x Municipal Sales Tax	103	0.04%	291	0	291	8	299
209 FD 630x Juvenile Court Agency Fundwide	4	0.00%	11	0	11	0	12
211 FD 905x Public Building Fund	4,892	2.01%	13,832	0	13,832	383	14,215
212 FD 910x Chancery Court Fund	952	0.39%	2,692	0	2,692	75	2,766
213 FD 915x Circuit/Civil	1,313	0.54%	3,712	0	3,712	103	3,815
214 FD 920x MPC Fund	2,843	1.17%	8,038	0	8,038	223	8,261
215 FD 925x E-911 Fund	3,670	1.51%	10,376	0	10,376	287	10,664
216 FD 930x GIS Fund	1,021	0.42%	2,887	0	2,887	80	2,967
217 FD 940x Animal Control Fund	4,179	1.72%	11,816	0	11,816	327	12,143
218 FD 950x Grt School Foundation FD	2,451	1.01%	6,930	0	6,930	192	7,122
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%	688,694	0	688,694	18,746	707,440
Direct Bills					0		0
TOTAL					688,694		707,440

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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%	\$619	\$0	\$619	\$0	\$619
3 1000920 Internal Audit	68	0.06%	214	0	214	0	214
4 1003210 Law Department	839	0.80%	2,638	0	2,638	0	2,638
5 1003320 ADA Compliance Office	85	0.08%	267	0	267	0	267
6 1003610 Human Resources	320	0.30%	1,006	0	1,006	0	1,006
7 1003910 Mail Room-Operating	60	0.06%	189	0	189	0	189
8 1005415 Health Administration	364	0.35%	1,144	0	1,144	0	1,144
10 1006010 Purchasing	221	0.21%	695	0	695	19	714
11 1006020 Property Management	144	0.14%	453	0	453	13	465
12 1006930 Auditing Contract	7	0.01%	22	0	22	1	23
13 1007910 Information Technology	337	0.32%	1,059	0	1,059	29	1,089
14 1007920 Records Management	121	0.12%	380	0	380	11	391
15 1008903 Sheriff Administration	1,350	1.28%	4,244	0	4,244	118	4,362
16 1009710 County Trustee	287	0.27%	902	0	902	25	927
17 2350110 PW-Administration	669	0.64%	2,103	0	2,103	58	2,162
18 54000(10&20&30) Risk Mngt Fund	619	0.59%	1,946	0	1,946	54	2,000
19 1000010 Attorney General	643	0.61%	2,022	0	2,022	56	2,078
21 1000310 Circuit Court Clerk's Office	251	0.24%	789	0	789	22	811
22 1000320 Civil Sessions Clerk's Office	139	0.13%	437	0	437	12	449
23 1000330 IV-D Child Support Clerk	182	0.17%	572	0	572	16	588
24 1000610 Probate Court	121	0.12%	380	0	380	11	391
25 1000620 Chancery Court	202	0.19%	635	0	635	18	653
26 1000910 County Commission	223	0.21%	701	0	701	19	721
27 1000915 Commission Discretionary	318	0.30%	1,000	0	1,000	28	1,027
28 1000930 Codes Commission	14	0.01%	44	0	44	1	45
29 1001210 County Clerk's Office	1,166	1.11%	3,666	0	3,666	102	3,767
30 1001510 4th Circuit Court Clerk Office	202	0.19%	635	0	635	18	653
31 1001520 Criminal Court Clerk's Office	646	0.61%	2,031	0	2,031	56	2,087
32 1001530 Criminal Sessions Clerk Office	234	0.22%	736	0	736	20	756
33 1001810 Election Commission	358	0.34%	1,126	0	1,126	31	1,157
34 1002110 Circuit Court Judge's Office	58	0.06%	182	0	182	5	187
35 1002120 4th Circuit Court Judges Office	69	0.07%	217	0	217	6	223
36 1002130 Criminal Court Judge's Office	91	0.09%	286	0	286	8	294
37 1002140 General Sessions Court Judges	291	0.28%	915	0	915	25	940
38 1002150 Jury Commission	8,074	7.68%	25,384	0	25,384	704	26,088
39 1002410 Juvenile Court Judges	447	0.43%	1,405	0	1,405	39	1,444
40 1002420 IV-D Referee Program	177	0.17%	556	0	556	15	572
41 1002710 Juvenile Court-Clerk	409	0.39%	1,286	0	1,286	36	1,322
42 1003010 Juvenile Svc Center	518	0.49%	1,629	0	1,629	45	1,674
44 1003310 County Mayor	436	0.41%	1,371	0	1,371	38	1,409
45 1003330 Legislative Delegation	30	0.03%	94	0	94	3	97
46 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
47 1003360 Read With Me	8	0.01%	\$25	\$0	\$25	\$1	\$26
49 1003370 UT/Knox County Extension	105	0.10%	330	0	330	9	339
50 1003372 Knox Co. Farmer Aid	1	0.00%	3	0	3	0	3
52 1004210 Probation Office	243	0.23%	764	0	764	21	785
53 1004215 DUI Traffic School	10	0.01%	31	0	31	1	32
54 1004510 Office of Neighborhoods	35	0.03%	110	0	110	3	113
55 1004810 Park Maintenance	1,887	1.79%	5,933	0	5,933	165	6,097
56 1004815 County Wide Rehab	72	0.07%	226	0	226	6	233
57 1004820 Concord Complex Pool	1	0.00%	3	0	3	0	3
58 1004825 U.S. Soccer Complex	3	0.00%	9	0	9	0	10
59 1004830 Recreation Administration	356	0.34%	1,119	0	1,119	31	1,150
60 1004835 Legacy Park	20	0.02%	63	0	63	2	65
61 1004840 Park Improvement-Amusement	24	0.02%	75	0	75	2	78
62 1004852 10 Mile Greenway Improvement	6	0.01%	19	0	19	1	19
63 1005105 Dept of Community Development	38	0.04%	119	0	119	3	123
64 1005110 Community Services Agencies	193	0.18%	607	0	607	17	624
65 1005115 Community Svcs	58	0.06%	182	0	182	5	187
66 1005120 Indigents Asst (CAC/Pauper)	58	0.06%	182	0	182	5	187
67 1005130 Economic and Dev Grants	45	0.04%	141	0	141	4	145
68 1005135 John Tarleton Home	4	0.00%	13	0	13	0	13
69 1005142 Senior Ctr & Volunteer Svcs	21	0.02%	66	0	66	2	68
70 1005144 Halls Senior-Special Events	25	0.02%	79	0	79	2	81
71 1005145 Frank Strang Senior Ctr	124	0.12%	390	0	390	11	401
72 1005146 South Knox Senior Ctr	80	0.08%	252	0	252	7	258
73 1005147 Halls Senior Ctr	83	0.08%	261	0	261	7	268
74 1005148 Corryton Senior Ctr	63	0.06%	198	0	198	5	204
76 1005160 Veterans' Svcs	80	0.08%	252	0	252	7	258
77 1005400 Support Services	565	0.54%	1,776	0	1,776	49	1,826
78 1005403 Preventive Health Svcs	295	0.28%	927	0	927	26	953
79 1005406 Dental Svcs	289	0.27%	909	0	909	25	934
80 1005409 Emergency Medical Service	99	0.09%	311	0	311	9	320
81 1005412 Food & Restaurant Inspection	123	0.12%	387	0	387	11	397
82 1005418 Health Clinics	1	0.00%	3	0	3	0	3
83 1005421 Diagnostic Svcs	202	0.19%	635	0	635	18	653
84 1005424 Medical & Dental - Indig Care	786	0.75%	2,471	0	2,471	69	2,540
85 1005430 Pediatric Care Svcs	96	0.09%	302	0	302	8	310
86 1005433 Pharmacy	437	0.42%	1,374	0	1,374	38	1,412
87 1005436 Primary Care Svcs	19	0.02%	60	0	60	2	61
88 1005439 Animal Control	62	0.06%	195	0	195	5	200
89 1005442 School Health Program	19	0.02%	60	0	60	2	61
90 1005445 Social Svcs	110	0.10%	346	0	346	10	355
91 1005448 Ground Water Svcs	50	0.05%	157	0	157	4	162



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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 1005451 Vector Control Svcs	22	0.02%	\$69	\$0	\$69	\$2	\$71
93 1005454 Disease Surveillance & Investig	201	0.19%	632	0	632	18	649
94 1005457 Vital Records	48	0.05%	151	0	151	4	155
95 1005460 Women's Health Svcs	69	0.07%	217	0	217	6	223
96 1005463 Community Health Svcs	239	0.23%	751	0	751	21	772
97 1005465 Child Car Seat Program	6	0.01%	19	0	19	1	19
99 1005720 Finance & Commun-Schools	499	0.47%	1,569	0	1,569	44	1,612
101 1006025 Inop Car Lot/Sale Junk Cars	30	0.03%	94	0	94	3	97
102 1006310 Property and Liability Ins	9	0.01%	28	0	28	1	29
105 1006615 Payments To Cities	4	0.00%	13	0	13	0	13
106 1006620 Emergency Mangement	1	0.00%	3	0	3	0	3
108 1006635 CAC	10	0.01%	31	0	31	1	32
111 1006910 Offical's Expense	1	0.00%	3	0	3	0	3
112 1006920 Equipment	232	0.22%	729	0	729	20	750
113 1006940 Cases Charged to County	12	0.01%	38	0	38	1	39
114 1006950 Miscellaneous	132	0.13%	415	0	415	12	427
115 1006970 KCDC Tax Increment	2	0.00%	6	0	6	0	6
117 1007210 Community Mediation Center	30	0.03%	94	0	94	3	97
118 1007510 Fire Prevention	412	0.39%	1,295	0	1,295	36	1,331
119 1007520 Soil Conservation District	90	0.09%	283	0	283	8	291
120 1007530 Codes Administration	180	0.17%	566	0	566	16	582
121 1007535 Code Adm-Tedford Road Fire	10	0.01%	31	0	31	1	32
122 1007710 Wastewater	27	0.03%	85	0	85	2	87
123 1007720 Dirty Lot Ordinance	15	0.01%	47	0	47	1	48
124 1008110 Sheriff's Dept Merit System	142	0.14%	446	0	446	12	459
125 1008310 Property Assessor	213	0.20%	670	0	670	19	688
127 1008320 Equalization Board	3	0.00%	9	0	9	0	10
129 1008510 Public Defender	846	0.80%	2,660	0	2,660	74	2,733
130 1008710 Register of Deeds Office	212	0.20%	667	0	667	18	685
131 1008720 Register of Deeds-Data Proc	30	0.03%	94	0	94	3	97
132 1008900 Court Officers	139	0.13%	437	0	437	12	449
133 1008906 Records & Communication	331	0.31%	1,041	0	1,041	29	1,069
134 1008909 School Security	68	0.06%	214	0	214	6	220
135 1008912 Training	320	0.30%	1,006	0	1,006	28	1,034
136 1008915 Planning & Development	104	0.10%	327	0	327	9	336
137 1008918 Stop Violence Against Women	139	0.13%	437	0	437	12	449
138 1008921 Patrol	2,375	2.26%	7,467	0	7,467	207	7,674
139 1008924 Warrants	368	0.35%	1,157	0	1,157	32	1,189
140 1008927 Detective	505	0.48%	1,588	0	1,588	44	1,632
142 1008930 Forensics	195	0.19%	613	0	613	17	630
143 1008933 Juvenile Division	60	0.06%	189	0	189	5	194
144 1008936 Special Teams	86	0.08%	270	0	270	7	278

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 1008937 Victim's Rights	17	0.02%	\$53	\$0	\$53	\$1	\$55
146 1008938 Chaplain's Fund	2	0.00%	6	0	6	0	6
148 1008940 Senior Cit. Awareness	1	0.00%	3	0	3	0	3
149 1008942 Narcotics	463	0.44%	1,456	0	1,456	40	1,496
150 1008945 Internal Affairs	127	0.12%	399	0	399	11	410
151 1008948 Special Svcs	428	0.41%	1,346	0	1,346	37	1,383
153 1008951 Dare Donations	12	0.01%	38	0	38	1	39
154 1008952 Teen Academy - Sheriff	20	0.02%	63	0	63	2	65
155 1008953 Sexual Offender Registry	6	0.01%	19	0	19	1	19
156 1008954 Interest Earned-Inmates	2	0.00%	6	0	6	0	6
159 1008957 Auxiliary Svcs	134	0.13%	421	0	421	12	433
160 1008960 Correctional Facilities	3,820	3.63%	12,010	0	12,010	333	12,343
161 1008963 Temporary Detention Facilities	101	0.10%	318	0	318	9	326
162 1008965 Explorer Post	2	0.00%	6	0	6	0	6
164 1008967 Helen R McNabb Interch	8	0.01%	25	0	25	1	26
165 1008969 Jail Commissary	370	0.35%	1,163	0	1,163	32	1,195
166 1008972 Medical Examiner	182	0.17%	572	0	572	16	588
171 2350120 PW-Highway Project Mgmt	28	0.03%	88	0	88	2	90
172 2350130 PW-Stormwater Mgmt	190	0.18%	597	0	597	17	614
174 2350210 PW-Highway & Bridge	1,314	1.25%	4,131	0	4,131	115	4,246
175 2350220 PW-Traffic Control	1,910	1.82%	6,005	0	6,005	167	6,171
176 2350310 Capital Outlay	13	0.01%	41	0	41	1	42
177 2350320 Bridge Construction	10	0.01%	31	0	31	1	32
178 2350410 PW-Engineering	80	0.08%	252	0	252	7	258
181 50000(20&30) Vehicle Svc Ctr Fund	6,395	6.08%	20,105	0	20,105	558	20,663
182 5300010 Retirement Fund	598	0.57%	1,880	0	1,880	52	1,932
183 FD 105x General Grants Fund	2,875	2.73%	9,039	0	9,039	251	9,289
184 FD 200x Governmental Library Fund	228	0.22%	717	0	717	20	737
185 FD 205x Public Library Fund	2,540	2.42%	7,985	0	7,985	221	8,207
186 FD 210x Solid Waste Fund	1,904	1.81%	5,986	0	5,986	166	6,152
187 FD 215x Air Quality Fund	746	0.71%	2,345	0	2,345	65	2,410
188 FD 220x Hotel/Motel Fundwide	69	0.07%	217	0	217	6	223
189 FD 225x Fire District Fundwide	24	0.02%	75	0	75	2	78
190 FD 230x Drug Control Fund	205	0.19%	644	0	644	18	662
192 FD 240x Gen Purpose School FD	25,850	24.58%	81,269	0	81,269	2,254	83,523
193 FD 245x School Project Fund	1,776	1.69%	5,584	0	5,584	155	5,738
194 FD 250x School Federal Projects	6,407	6.09%	20,143	0	20,143	559	20,701
195 FD 300x Debt Service Fund	175	0.17%	550	0	550	15	565
196 FD 400x Capital Improvement Fund	1,062	1.01%	3,339	0	3,339	93	3,431
197 FD 405x Physical Plant Upgrade	1,190	1.13%	3,741	0	3,741	104	3,845
198 FD 410x Recreation Con Fundwide	12	0.01%	38	0	38	1	39
199 FD 425x Golf Course Fund	16	0.02%	50	0	50	1	52

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
200 FD 430x ADA Construction Fund	50	0.05%	\$157	\$0	\$157	\$4	\$162
201 FD 510x Mailroom Fund	148	0.14%	465	0	465	13	478
202 FD 520x Employees Benefit Fund	566	0.54%	1,779	0	1,779	49	1,829
204 FD 550x Knox County Buildings	52	0.05%	163	0	163	5	168
205 FD 560x Tech Support Fund	292	0.28%	918	0	918	25	943
206 FD 570x Capital Leasing Fund	5	0.00%	16	0	16	0	16
207 FD 580x Self Insurance Fund	56	0.05%	176	0	176	5	181
208 FD 610x Municipal Sales Tax	35	0.03%	110	0	110	3	113
212 FD 910x Chancery Court Fund	2	0.00%	6	0	6	0	6
213 FD 915x Circuit/Civil	19	0.02%	60	0	60	2	61
214 FD 920x MPC Fund	1,302	1.24%	4,093	0	4,093	114	4,207
215 FD 925x E-911 Fund	1,638	1.56%	5,150	0	5,150	143	5,292
216 FD 930x GIS Fund	276	0.26%	868	0	868	24	892
217 FD 940x Animal Control Fund	1,797	1.71%	5,650	0	5,650	157	5,806
218 FD 950x Grt School Foundation FD	1,385	1.32%	4,354	0	4,354	121	4,475
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
<b>Subtotal</b>	<b>105,148</b>	<b>100.00%</b>	<b>330,573</b>	<b>0</b>	<b>330,573</b>	<b>8,998</b>	<b>339,571</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>TOTAL</b>					<b>330,573</b>		<b>339,571</b>

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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%	\$1,940	\$0	\$1,940	\$0	\$1,940
3 1000920 Internal Audit	84	0.09%	647	0	647	0	647
4 1003210 Law Department	434	0.49%	3,342	0	3,342	0	3,342
5 1003320 ADA Compliance Office	28	0.03%	216	0	216	0	216
6 1003610 Human Resources	500	0.56%	3,850	0	3,850	0	3,850
7 1003910 Mail Room-Operating	56	0.06%	431	0	431	0	431
8 1005415 Health Administration	361	0.40%	2,780	0	2,780	0	2,780
10 1006010 Purchasing	344	0.38%	2,649	0	2,649	74	2,722
11 1006020 Property Management	143	0.16%	1,101	0	1,101	31	1,132
13 1007910 Information Technology	1,149	1.28%	8,847	0	8,847	246	9,093
14 1007920 Records Management	156	0.17%	1,201	0	1,201	33	1,235
15 1008903 Sheriff Administration	4,360	4.87%	33,571	0	33,571	932	34,503
17 2350110 PW-Administration	115	0.13%	885	0	885	25	910
18 54000(10&20&30) Risk Mngt Fund	166	0.19%	1,278	0	1,278	35	1,314
19 1000010 Attorney General	1,476	1.65%	11,365	0	11,365	315	11,680
20 1000020 Bad Check Unit	139	0.16%	1,070	0	1,070	30	1,100
23 1000330 IV-D Child Support Clerk	491	0.55%	3,781	0	3,781	105	3,886
26 1000910 County Commission	546	0.61%	4,204	0	4,204	117	4,321
33 1001810 Election Commission	1,886	2.11%	14,522	0	14,522	403	14,925
37 1002140 General Sessions Court Judges	331	0.37%	2,549	0	2,549	71	2,619
38 1002150 Jury Commission	28	0.03%	216	0	216	6	222
39 1002410 Juvenile Court Judges	1,190	1.33%	9,163	0	9,163	254	9,417
40 1002420 IV-D Referee Program	255	0.29%	1,963	0	1,963	54	2,018
41 1002710 Juvenile Court-Clerk	270	0.30%	2,079	0	2,079	58	2,137
42 1003010 Juvenile Svc Center	1,669	1.87%	12,851	0	12,851	357	13,208
44 1003310 County Mayor	281	0.31%	2,164	0	2,164	60	2,224
45 1003330 Legislative Delegation	28	0.03%	216	0	216	6	222
52 1004210 Probation Office	551	0.62%	4,243	0	4,243	118	4,360
54 1004510 Office of Neighborhoods	84	0.09%	647	0	647	18	665
55 1004810 Park Maintenance	1,158	1.29%	8,916	0	8,916	247	9,164
59 1004830 Recreation Administration	353	0.39%	2,718	0	2,718	75	2,793
63 1005105 Dept of Community Developmer	85	0.10%	654	0	654	18	673
65 1005115 Community Svcs	78	0.09%	601	0	601	17	617
69 1005142 Senior Ctr & Volunteer Svcs	100	0.11%	770	0	770	21	791
71 1005145 Frank Strang Senior Ctr	83	0.09%	639	0	639	18	657
72 1005146 South Knox Senior Ctr	48	0.05%	370	0	370	10	380
73 1005147 Halls Senior Ctr	34	0.04%	262	0	262	7	269
74 1005148 Corryton Senior Ctr	46	0.05%	354	0	354	10	364
76 1005160 Veterans' Svcs	82	0.09%	631	0	631	18	649
77 1005400 Support Services	844	0.94%	6,499	0	6,499	180	6,679
78 1005403 Preventive Health Svcs	810	0.91%	6,237	0	6,237	173	6,410
79 1005406 Dental Svcs	331	0.37%	2,549	0	2,549	71	2,619

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 1005412 Food & Restaurant Inspection	321	0.36%	\$2,472	\$0	\$2,472	\$69	\$2,540
83 1005421 Diagnostic Svcs	207	0.23%	1,594	0	1,594	44	1,638
85 1005430 Pediatric Care Svcs	375	0.42%	2,887	0	2,887	80	2,968
86 1005433 Pharmacy	112	0.13%	862	0	862	24	886
89 1005442 School Health Program	28	0.03%	216	0	216	6	222
90 1005445 Social Svcs	270	0.30%	2,079	0	2,079	58	2,137
91 1005448 Ground Water Svcs	212	0.24%	1,632	0	1,632	45	1,678
92 1005451 Vector Control Svcs	83	0.09%	639	0	639	18	657
93 1005454 Disease Surveillance & Investig	159	0.18%	1,224	0	1,224	34	1,258
94 1005457 Vital Records	112	0.13%	862	0	862	24	886
95 1005460 Women's Health Svcs	84	0.09%	647	0	647	18	665
96 1005463 Community Health Svcs	279	0.31%	2,148	0	2,148	60	2,208
108 1006635 CAC	15,399	17.22%	118,569	0	118,569	3,291	121,860
118 1007510 Fire Prevention	271	0.30%	2,087	0	2,087	58	2,145
119 1007520 Soil Conservation District	54	0.06%	416	0	416	12	427
120 1007530 Codes Administration	533	0.60%	4,104	0	4,104	114	4,218
123 1007720 Dirty Lot Ordinance	134	0.15%	1,032	0	1,032	29	1,060
124 1008110 Sheriff's Dept Merit System	112	0.13%	862	0	862	24	886
125 1008310 Property Assessor	970	1.08%	7,469	0	7,469	207	7,676
127 1008320 Equalization Board	26	0.03%	200	0	200	6	206
128 1008330 Digitized Mapping	127	0.14%	978	0	978	27	1,005
129 1008510 Public Defender	1,000	1.12%	7,700	0	7,700	214	7,913
138 1008921 Patrol	9,719	10.87%	74,834	0	74,834	2,077	76,911
159 1008957 Auxillary Svcs	597	0.67%	4,597	0	4,597	128	4,724
160 1008960 Correctional Facilities	11,635	13.01%	89,587	0	89,587	2,486	92,073
165 1008969 Jail Commissary	195	0.22%	1,501	0	1,501	42	1,543
166 1008972 Medical Examiner	282	0.32%	2,171	0	2,171	60	2,232
171 2350120 PW-Highway Project Mgmt	79	0.09%	608	0	608	17	625
173 2350135 Stormwater Ordiance Violation	389	0.43%	2,995	0	2,995	83	3,078
174 2350210 PW-Highway & Bridge	2,080	2.33%	16,016	0	16,016	444	16,460
175 2350220 PW-Traffic Control	195	0.22%	1,501	0	1,501	42	1,543
178 2350410 PW-Engineering	168	0.19%	1,294	0	1,294	36	1,329
181 50000(20&30) Vehicle Svc Ctr Fund	580	0.65%	4,466	0	4,466	124	4,590
182 5300010 Retirement Fund	234	0.26%	1,802	0	1,802	50	1,852
183 FD 105x General Grants Fund	3,706	4.14%	28,535	0	28,535	792	29,327
184 FD 200x Governmental Library Fund	54	0.06%	416	0	416	12	427
185 FD 205x Public Library Fund	5,708	6.38%	43,950	0	43,950	1,220	45,170
186 FD 210x Solid Waste Fund	750	0.84%	5,775	0	5,775	160	5,935
187 FD 215x Air Quality Fund	390	0.44%	3,003	0	3,003	83	3,086
188 FD 220x Hotel/Motel Fundwide	113	0.13%	870	0	870	24	894
196 FD 400x Capital Improvement Fund	100	0.11%	770	0	770	21	791
211 FD 905x Public Building Fund	3,394	3.79%	26,133	0	26,133	725	26,858

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
212 FD 910x Chancery Court Fund	735	0.82%	\$5,659	\$0	\$5,659	\$157	\$5,816
213 FD 915x Circuit/Civil	986	1.10%	7,592	0	7,592	211	7,803
214 FD 920x MPC Fund	1,226	1.37%	9,440	0	9,440	262	9,702
215 FD 925x E-911 Fund	2,208	2.47%	17,001	0	17,001	472	17,473
216 FD 930x GIS Fund	254	0.28%	1,956	0	1,956	54	2,010
217 FD 940x Animal Control Fund	1,345	1.50%	10,356	0	10,356	287	10,644
218 FD 950x Grt School Foundation FD	28	0.03%	216	0	216	6	222
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	89,443	100.00%	688,694	0	688,694	18,746	707,440
Direct Bills					0		0
TOTAL					688,694		707,440

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	1	0.00%	\$5	\$0	\$5	\$0	\$5
4 1003210 Law Department	8	0.03%	43	0	43	0	43
5 1003320 ADA Compliance Office	1	0.00%	5	0	5	0	5
6 1003610 Human Resources	65	0.25%	346	0	346	0	346
8 1005415 Health Administration	138	0.53%	734	0	734	0	734
10 1006010 Purchasing	32	0.12%	170	0	170	5	175
11 1006020 Property Management	39	0.15%	208	0	208	6	213
13 1007910 Information Technology	10	0.04%	53	0	53	1	55
14 1007920 Records Management	23	0.09%	122	0	122	3	126
15 1008903 Sheriff Administration	429	1.66%	2,283	0	2,283	63	2,346
16 1009710 County Trustee	2,212	8.55%	11,773	0	11,773	323	12,096
17 2350110 PW-Administration	147	0.57%	782	0	782	21	804
18 54000(10&20&30) Risk Mngt Fund	58	0.22%	309	0	309	8	317
19 1000010 Attorney General	29	0.11%	154	0	154	4	159
20 1000020 Bad Check Unit	1	0.00%	5	0	5	0	5
21 1000310 Circuit Court Clerk's Office	35	0.14%	186	0	186	5	191
22 1000320 Civil Sessions Clerk's Office	44	0.17%	234	0	234	6	241
24 1000610 Probate Court	26	0.10%	138	0	138	4	142
25 1000620 Chancery Court	43	0.17%	229	0	229	6	235
26 1000910 County Commission	4	0.02%	21	0	21	1	22
29 1001210 County Clerk's Office	33	0.13%	176	0	176	5	180
30 1001510 4th Circuit Court Clerk Office	44	0.17%	234	0	234	6	241
31 1001520 Criminal Court Clerk's Office	177	0.68%	942	0	942	26	968
32 1001530 Criminal Sessions Clerk Office	221	0.85%	1,176	0	1,176	32	1,209
33 1001810 Election Commission	46	0.18%	245	0	245	7	252
37 1002140 General Sessions Court Judges	2	0.01%	11	0	11	0	11
39 1002410 Juvenile Court Judges	27	0.10%	144	0	144	4	148
40 1002420 IV-D Referee Program	15	0.06%	80	0	80	2	82
41 1002710 Juvenile Court-Clerk	203	0.78%	1,080	0	1,080	30	1,110
42 1003010 Juvenile Svc Center	60	0.23%	319	0	319	9	328
44 1003310 County Mayor	12	0.05%	64	0	64	2	66
46 1003350 Senior Summit	3	0.01%	16	0	16	0	16
47 1003360 Read With Me	2	0.01%	11	0	11	0	11
50 1003372 Knox Co. Farmer Aid	1	0.00%	5	0	5	0	5
52 1004210 Probation Office	551	2.13%	2,933	0	2,933	80	3,013
53 1004215 DUI Traffic School	11	0.04%	59	0	59	2	60
54 1004510 Office of Neighborhoods	404	1.56%	2,150	0	2,150	59	2,209
55 1004810 Park Maintenance	2	0.01%	11	0	11	0	11
59 1004830 Recreation Administration	125	0.48%	665	0	665	18	684
61 1004840 Park Improvement-Amusement	6	0.02%	32	0	32	1	33
64 1005110 Community Services Agencies	1	0.00%	5	0	5	0	5
65 1005115 Community Svcs	1	0.00%	5	0	5	0	5

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 1005120 Indigents Asst (CAC/Pauper)	1	0.00%	\$5	\$0	\$5	\$0	\$5
69 1005142 Senior Ctr & Volunteer Svcs	4	0.02%	21	0	21	1	22
70 1005144 Halls Senior-Special Events	19	0.07%	101	0	101	3	104
71 1005145 Frank Strang Senior Ctr	14	0.05%	75	0	75	2	77
72 1005146 South Knox Senior Ctr	13	0.05%	69	0	69	2	71
73 1005147 Halls Senior Ctr	18	0.07%	96	0	96	3	98
74 1005148 Corryton Senior Ctr	8	0.03%	43	0	43	1	44
77 1005400 Support Services	1	0.00%	5	0	5	0	5
79 1005406 Dental Svcs	1	0.00%	5	0	5	0	5
81 1005412 Food & Restaurant Inspection	4	0.02%	21	0	21	1	22
84 1005424 Medical & Dental - Indig Care	11	0.04%	59	0	59	2	60
85 1005430 Pediatric Care Svcs	1	0.00%	5	0	5	0	5
86 1005433 Pharmacy	10	0.04%	53	0	53	1	55
92 1005451 Vector Control Svcs	1	0.00%	5	0	5	0	5
93 1005454 Disease Surveillance & Investig	1	0.00%	5	0	5	0	5
97 1005465 Child Car Seat Program	3	0.01%	16	0	16	0	16
99 1005720 Finance & Commun-Schools	1	0.00%	5	0	5	0	5
101 1006025 Inop Car Lot/Sale Junk Cars	6	0.02%	32	0	32	1	33
106 1006620 Emergency Mangement	1	0.00%	5	0	5	0	5
108 1006635 CAC	3,059	11.82%	16,281	0	16,281	447	16,728
118 1007510 Fire Prevention	20	0.08%	106	0	106	3	109
120 1007530 Codes Administration	1,684	6.51%	8,963	0	8,963	246	9,209
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
129 1008510 Public Defender	45	0.17%	240	0	240	7	246
130 1008710 Register of Deeds Office	3	0.01%	16	0	16	0	16
131 1008720 Register of Deeds-Data Proc	11	0.04%	59	0	59	2	60
132 1008900 Court Officers	2	0.01%	11	0	11	0	11
136 1008915 Planning & Development	14	0.05%	75	0	75	2	77
137 1008918 Stop Violence Against Women	2	0.01%	11	0	11	0	11
138 1008921 Patrol	147	0.57%	782	0	782	21	804
139 1008924 Warrants	1	0.00%	5	0	5	0	5
142 1008930 Forensics	55	0.21%	293	0	293	8	301
144 1008936 Special Teams	8	0.03%	43	0	43	1	44
145 1008937 Victim's Rights	5	0.02%	27	0	27	1	27
147 1008939 Batterer's Treatment	1	0.00%	5	0	5	0	5
148 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	27
152 1008950 Inmate Education	1	0.00%	5	0	5	0	5
153 1008951 Dare Donations	23	0.09%	122	0	122	3	126



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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%	\$80	\$0	\$80	\$2	\$82
155 1008953 Sexual Offender Registry	54	0.21%	287	0	287	8	295
156 1008954 Interest Earned-Inmates	11	0.04%	59	0	59	2	60
158 1008905 Donations/Sheriff-Target	1	0.00%	5	0	5	0	5
159 1008957 Auxiliary Svcs	2	0.01%	11	0	11	0	11
160 1008960 Correctional Facilities	155	0.60%	825	0	825	23	848
162 1008965 Explorer Post	14	0.05%	75	0	75	2	77
163 1008966 Wal-Mart Foundation	1	0.00%	5	0	5	0	5
164 1008967 Helen R McNabb Interch	7	0.03%	37	0	37	1	38
166 1008972 Medical Examiner	6	0.02%	32	0	32	1	33
167 1008980 Sheriff's Radio Rebanding	1	0.00%	5	0	5	0	5
168 1008985 Sheriff's K-9 Donations	1	0.00%	5	0	5	0	5
172 2350130 PW-Stormwater Mgmt	2	0.01%	11	0	11	0	11
173 2350135 Stormwater Ordiance Violation	22	0.09%	117	0	117	3	120
174 2350210 PW-Highway & Bridge	76	0.29%	405	0	405	11	416
175 2350220 PW-Traffic Control	6	0.02%	32	0	32	1	33
178 2350410 PW-Engineering	3	0.01%	16	0	16	0	16
179 2350425 Subdivision Foreclosures	5	0.02%	27	0	27	1	27
181 50000(20&30) Vehicle Svc Ctr Fund	103	0.40%	548	0	548	15	563
182 5300010 Retirement Fund	44	0.17%	234	0	234	6	241
183 FD 105x General Grants Fund	825	3.19%	4,391	0	4,391	121	4,512
184 FD 200x Governmental Library Fund	306	1.18%	1,629	0	1,629	45	1,673
185 FD 205x Public Library Fund	202	0.78%	1,075	0	1,075	30	1,105
186 FD 210x Solid Waste Fund	213	0.82%	1,134	0	1,134	31	1,165
187 FD 215x Air Quality Fund	57	0.22%	303	0	303	8	312
188 FD 220x Hotel/Motel Fundwide	31	0.12%	165	0	165	5	170
190 FD 230x Drug Control Fund	333	1.29%	1,772	0	1,772	49	1,821
192 FD 240x Gen Purpose School FD	3,444	13.31%	18,330	0	18,330	503	18,834
193 FD 245x School Project Fund	596	2.30%	3,172	0	3,172	87	3,259
194 FD 250x School Federal Projects	460	1.78%	2,448	0	2,448	67	2,516
195 FD 300x Debt Service Fund	283	1.09%	1,506	0	1,506	41	1,548
196 FD 400x Capital Improvement Fund	44	0.17%	234	0	234	6	241
197 FD 405x Physical Plant Upgrade	79	0.31%	420	0	420	12	432
198 FD 410x Recreation Con Fundwide	21	0.08%	112	0	112	3	115
199 FD 425x Golf Course Fund	5	0.02%	27	0	27	1	27
201 FD 510x Mailroom Fund	24	0.09%	128	0	128	4	131
202 FD 520x Employees Benefit Fund	1,039	4.01%	5,530	0	5,530	152	5,682
205 FD 560x Tech Support Fund	4	0.02%	21	0	21	1	22
206 FD 570x Capital Leasing Fund	2	0.01%	11	0	11	0	11
207 FD 580x Self Insurance Fund	590	2.28%	3,140	0	3,140	86	3,226
208 FD 610x Municipal Sales Tax	46	0.18%	245	0	245	7	252
211 FD 905x Public Building Fund	2,043	7.89%	10,874	0	10,874	298	11,172

Knox County, TN  
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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
212 FD 910x Chancery Court Fund	438	1.69%	\$2,331	\$0	\$2,331	\$64	\$2,395
213 FD 915x Circuit/Civil	511	1.97%	2,720	0	2,720	75	2,794
214 FD 920x MPC Fund	861	3.33%	4,583	0	4,583	126	4,708
215 FD 925x E-911 Fund	707	2.73%	3,763	0	3,763	103	3,866
216 FD 930x GIS Fund	196	0.76%	1,043	0	1,043	29	1,072
217 FD 940x Animal Control Fund	1,407	5.44%	7,489	0	7,489	206	7,694
218 FD 950x Grt School Foundation FD	71	0.27%	378	0	378	10	388
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	25,879	100.00%	137,740	0	137,740	3,749	141,489
Direct Bills					0		0
TOTAL					137,740		141,489

Knox County, TN  
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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 Bidg	0	1,394	619	1,940	0	3,954
3 1000920 Internal Audit	94	913	214	647	5	1,873
4 1003210 Law Department	707	3,226	2,638	3,342	43	9,955
5 1003320 ADA Compliance Office	32	673	267	216	5	1,194
6 1003610 Human Resources	364	1,990	1,006	3,850	346	7,556
7 1003910 Mail Room-Operating	41	710	189	431	0	1,370
8 1005415 Health Administration	387	2,881	1,144	2,780	734	7,927
10 1006010 Purchasing	341	1,624	714	2,722	175	5,576
11 1006020 Property Management	147	1,104	465	1,132	213	3,061
12 1006930 Auditing Contract	135	35	23	0	0	193
13 1007910 Information Technology	1,950	1,926	1,089	9,093	55	14,113
14 1007920 Records Management	184	1,066	391	1,235	126	3,002
15 1008903 Sheriff Administration	3,778	6,924	4,362	34,503	2,346	51,913
16 1009710 County Trustee	125	7,717	927	0	12,096	20,866
17 2350110 PW-Administration	222	3,693	2,162	910	804	7,790
18 54000(10&20&30) Risk Mngt Fund	1,934	3,170	2,000	1,314	317	8,735
19 1000010 Attorney General	1,045	3,065	2,078	11,680	159	18,026
20 1000020 Bad Check Unit	29	183	0	1,100	5	1,317
21 1000310 Circuit Court Clerk's Office	39	898	811	0	191	1,939
22 1000320 Civil Sessions Clerk's Office	50	619	449	0	241	1,359
23 1000330 IV-D Child Support Clerk	335	1,871	588	3,886	0	6,680
24 1000610 Probate Court	35	506	391	0	142	1,074
25 1000620 Chancery Court	97	805	653	0	235	1,790
26 1000910 County Commission	336	1,604	721	4,321	22	7,003
27 1000915 Commission Discretionary	45	924	1,027	0	0	1,996
28 1000930 Codes Commission	4	55	45	0	0	105
29 1001210 County Clerk's Office	381	3,722	3,767	0	180	8,051
30 1001510 4th Circuit Court Clerk Office	69	782	653	0	241	1,744
31 1001520 Criminal Court Clerk's Office	129	2,505	2,087	0	968	5,689
32 1001530 Criminal Sessions Clerk Office	86	1,438	756	0	1,209	3,489
33 1001810 Election Commission	782	2,755	1,157	14,925	252	19,869
34 1002110 Circuit Court Judge's Office	44	209	187	0	0	441
35 1002120 4th Circuit Court Judges Office	15	262	223	0	0	499
36 1002130 Criminal Court Judge's Office	70	366	294	0	0	730
37 1002140 General Sessions Court Judges	703	1,630	940	2,619	11	5,904
38 1002150 Jury Commission	119	23,972	26,088	222	0	50,400
39 1002410 Juvenile Court Judges	1,355	2,653	1,444	9,417	148	15,017
40 1002420 IV-D Referee Program	285	1,264	572	2,018	82	4,221
41 1002710 Juvenile Court-Clerk	274	3,246	1,322	2,137	1,110	8,088
42 1003010 Juvenile Svc Center	1,387	2,688	1,674	13,208	328	19,284

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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
43 1003215 Law Dept Outside Legal Fees	252	\$0	\$0	\$0	\$0	\$252
44 1003310 County Mayor	472	2,420	1,409	2,224	66	6,590
45 1003330 Legislative Delegation	27	654	97	222	0	999
46 1003350 Senior Summit	0	76	42	0	16	134
47 1003360 Read With Me	4	38	26	0	11	79
48 1003362 Family Justice Center	71	3	0	0	0	74
49 1003370 UT/Knox County Extension	140	430	339	0	0	910
50 1003372 Knox Co. Farmer Aid	0	6	3	0	5	15
51 1003380 Mayor's Education Summit	1,609	6	0	0	0	1,615
52 1004210 Probation Office	465	3,048	785	4,360	3,013	11,671
53 1004215 DUI Traffic School	0	67	32	0	60	159
54 1004510 Office of Neighborhoods	133	590	113	665	2,209	3,710
55 1004810 Park Maintenance	985	7,973	6,097	9,164	11	24,230
56 1004815 County Wide Rehab	12	427	233	0	0	672
57 1004820 Concord Complex Pool	0	6	3	0	0	9
58 1004825 U.S. Soccer Complex	0	9	10	0	0	18
59 1004830 Recreation Administration	458	2,342	1,150	2,793	684	7,427
60 1004835 Legacy Park	21	84	65	0	0	170
61 1004840 Park Improvement-Amusement	57	134	78	0	33	301
62 1004852 10 Mile Greenway Improvement	0	52	19	0	0	72
63 1005105 Dept of Community Development	143	1,264	123	673	0	2,202
64 1005110 Community Services Agencies	841	607	624	0	5	2,078
65 1005115 Community Svcs	0	712	187	617	5	1,522
66 1005120 Indigents Asst (CAC/Pauper)	106	177	187	0	5	476
67 1005130 Economic and Dev Grants	912	183	145	0	0	1,240
68 1005135 John Tarleton Home	287	15	13	0	0	314
69 1005142 Senior Ctr & Volunteer Svcs	44	694	68	791	22	1,620
70 1005144 Halls Senior-Special Events	0	163	81	0	104	347
71 1005145 Frank Strang Senior Ctr	82	880	401	657	77	2,096
72 1005146 South Knox Senior Ctr	71	726	258	380	71	1,506
73 1005147 Halls Senior Ctr	70	747	268	269	98	1,452
74 1005148 Corryton Senior Ctr	63	636	204	364	44	1,311
75 1005149 Carter Senior Center	10	15	0	0	0	24
76 1005160 Veterans' Svcs	42	787	258	649	0	1,737
77 1005400 Support Services	1,294	2,563	1,826	6,679	5	12,366
78 1005403 Preventive Health Svcs	961	1,784	953	6,410	0	10,108
79 1005406 Dental Svcs	392	1,485	934	2,619	5	5,435
80 1005409 Emergency Medical Service	284	372	320	0	0	976
81 1005412 Food & Restaurant Inspection	310	1,188	397	2,540	22	4,458
82 1005418 Health Clinics	0	12	3	0	0	15
83 1005421 Diagnostic Svcs	160	1,247	653	1,638	0	3,698

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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
84 1005424 Medical & Dental - Indig Care	2,209	\$2,409	\$2,540	\$0	\$60	\$7,217
85 1005430 Pediatric Care Svcs	334	848	310	2,968	5	4,466
86 1005433 Pharmacy	109	1,967	1,412	886	55	4,430
87 1005436 Primary Care Svcs	58	105	61	0	0	224
88 1005439 Animal Control	465	1,113	200	0	0	1,778
89 1005442 School Health Program	158	535	61	222	0	976
90 1005445 Social Svcs	169	898	355	2,137	0	3,558
91 1005448 Ground Water Svcs	171	840	162	1,678	0	2,850
92 1005451 Vector Control Svcs	48	613	71	657	5	1,394
93 1005454 Disease Surveillance & Investig	238	1,186	649	1,258	5	3,336
94 1005457 Vital Records	93	683	155	886	0	1,818
95 1005460 Women's Health Svcs	104	822	223	665	0	1,814
96 1005463 Community Health Svcs	436	1,348	772	2,208	0	4,764
97 1005465 Child Car Seat Program	9	29	19	0	16	74
98 1005467 Comm Health Serv Grant Match	102	67	0	0	0	169
99 1005720 Finance & Commun-Schools	0	1,456	1,612	0	5	3,074
101 1006025 Inop Car Lot/Sale Junk Cars	3	105	97	0	33	238
102 1006310 Property and Liability Ins	7	29	29	0	0	65
103 1006605 Planning	379	15	0	0	0	393
104 1006610 GIS	128	35	0	0	0	163
105 1006615 Payments To Cities	54	15	13	0	0	82
106 1006620 Emergency Mangement	23	17	3	0	5	49
107 1006030 Building Maint	254	0	0	0	0	254
108 1006635 CAC	628	136,797	32	121,860	16,728	276,045
109 1006636 CAC-Interest	31	0	0	0	0	31
110 1006645 Oth Operating Transfers	8,952	137	0	0	0	9,089
111 1006910 Offical's Expense	12	9	3	0	0	23
112 1006920 Equipment	1,323	706	750	0	0	2,779
113 1006940 Cases Charged to County	257	38	39	0	0	333
114 1006950 Miscellaneous	176	427	427	0	0	1,030
115 1006970 KCDC Tax Increment	0	9	6	0	0	15
116 1006980 Emp Ben General Fund	0	3	0	0	0	3
117 1007210 Community Mediation Center	38	87	97	0	0	222
118 1007510 Fire Prevention	317	2,188	1,331	2,145	109	6,091
119 1007520 Soil Conservation District	42	726	291	427	0	1,486
120 1007530 Codes Administration	461	6,355	582	4,218	9,209	20,824
121 1007535 Code Adm-Tedford Road Fire	0	29	32	0	0	61
122 1007710 Wastewater	18	78	87	0	0	184
123 1007720 Dirty Lot Ordinance	122	744	48	1,060	11	1,986
124 1008110 Sheriff's Dept Merit System	112	1,011	459	886	11	2,479
125 1008310 Property Assessor	1,036	1,770	688	7,676	44	11,213

Knox County, TN  
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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
126 1008315 Property Assessor Reappraisal	65	\$0	\$0	\$0	\$0	\$65
127 1008320 Equalization Board	7	46	10	206	0	269
128 1008330 Digitized Mapping	86	599	0	1,005	0	1,689
129 1008510 Public Defender	697	3,464	2,733	7,913	246	15,054
130 1008710 Register of Deeds Office	89	721	685	0	16	1,511
131 1008720 Register of Deeds-Data Proc	30	151	97	0	60	338
132 1008900 Court Officers	17	535	449	0	11	1,012
133 1008906 Records & Communication	197	1,139	1,069	0	0	2,405
134 1008909 School Security	0	276	220	0	0	496
135 1008912 Training	82	1,401	1,034	0	0	2,517
136 1008915 Planning & Development	6	369	336	0	77	788
137 1008918 Stop Violence Against Women	15	500	449	0	11	975
138 1008921 Patrol	9,732	9,522	7,674	76,911	804	104,642
139 1008924 Warrants	116	1,264	1,189	0	5	2,575
140 1008927 Detective	155	1,749	1,632	0	0	3,536
142 1008930 Forensics	32	782	630	0	301	1,744
143 1008933 Juvenile Division	5	221	194	0	0	419
144 1008936 Special Teams	15	366	278	0	44	702
145 1008937 Victim's Rights	0	84	55	0	27	167
146 1008938 Chaplain's Fund	0	9	6	0	0	15
147 1008939 Batterer's Treatment	0	6	0	0	5	11
148 1008940 Senior Cit. Awareness	0	15	3	0	11	29
149 1008942 Narcotics	142	1,624	1,496	0	0	3,262
150 1008945 Internal Affairs	8	491	410	0	11	921
151 1008948 Special Svcs	57	1,578	1,383	0	27	3,045
152 1008950 Inmate Education	0	3	0	0	5	8
153 1008951 Dare Donations	4	116	39	0	126	285
154 1008952 Teen Academy - Sheriff	0	131	65	0	82	278
155 1008953 Sexual Offender Registry	8	209	19	0	295	532
156 1008954 Interest Earned-Inmates	6	41	6	0	60	113
157 1008956 Honor Guard Golf Tournament	3	0	0	0	0	3
158 1008905 Donations/Sheriff-Target	0	3	0	0	5	8
159 1008957 Auxiliary Svcs	166	1,142	433	4,724	11	6,476
160 1008960 Correctional Facilities	11,091	13,941	12,343	92,073	848	130,296
161 1008963 Temporary Detention Facilities	0	314	326	0	0	640
162 1008965 Explorer Post	0	58	6	0	77	142
163 1008966 Wal-Mart Foundation	0	6	0	0	5	11
164 1008967 Helen R McNabb Interch	98	46	26	0	38	209
165 1008969 Jail Commissary	267	1,767	1,195	1,543	0	4,772
166 1008972 Medical Examiner	400	1,348	588	2,232	33	4,601
167 1008980 Sheriff's Radio Rebanding	0	12	0	0	5	17

Knox County, TN  
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Fiscal Year 2009  
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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
168 1008985 Sheriff's K-9 Donations	0	\$3	\$0	\$0	\$5	\$8
169 1008990 KCSO Reserve Training Acader	0	0	0	0	0	0
170 1009720 Property Sale	0	3	0	0	0	3
171 2350120 PW-Highway Project Mgmt	89	758	90	625	0	1,563
172 2350130 PW-Stormwater Mgmt	477	1,525	614	0	11	2,627
173 2350135 Stormwater Ordiance Violation	6	64	0	3,078	120	3,269
174 2350210 PW-Highway & Bridge	3,571	5,341	4,246	16,460	416	30,033
175 2350220 PW-Traffic Control	349	6,305	6,171	1,543	33	14,401
176 2350310 Capital Outlay	162	38	42	0	0	242
177 2350320 Bridge Construction	42	32	32	0	0	107
178 2350410 PW-Engineering	143	930	258	1,329	16	2,677
179 2350425 Subdivision Foreclosures	14	20	0	0	27	61
181 50000(20&30) Vehicle Svc Ctr Fund	1,398	20,712	20,663	4,590	563	47,926
182 5300010 Retirement Fund	658	3,004	1,932	1,852	241	7,687
183 FD 105x General Grants Fund	4,374	31,367	9,289	29,327	4,512	78,870
184 FD 200x Governmental Library Fund	77	2,377	737	427	1,673	5,291
185 FD 205x Public Library Fund	5,465	10,542	8,207	45,170	1,105	70,489
186 FD 210x Solid Waste Fund	1,706	10,118	6,152	5,935	1,165	25,075
187 FD 215x Air Quality Fund	473	5,739	2,410	3,086	312	12,020
188 FD 220x Hotel/Motel Fundwide	2,341	459	223	894	170	4,087
189 FD 225x Fire District Fundwide	70	166	78	0	0	313
190 FD 230x Drug Control Fund	242	3,022	662	0	1,821	5,747
191 FD 235 Highway Fundwide	40	0	0	0	0	40
192 FD 240x Gen Purpose School FD	96,558	123,102	83,523	0	18,834	322,016
193 FD 245x School Project Fund	4,095	10,859	5,738	0	3,259	23,951
194 FD 250x School Federal Projects	11,298	29,484	20,701	0	2,516	63,999
195 FD 300x Debt Service Fund	25,132	8,081	565	0	1,548	35,326
196 FD 400x Capital Improvement Fund	13,616	4,521	3,431	791	241	22,601
197 FD 405x Physical Plant Upgrade	16,990	4,141	3,845	0	432	25,408
198 FD 410x Recreation Con Fundwide	0	253	39	0	115	406
199 FD 425x Golf Course Fund	299	139	52	0	27	518
200 FD 430x ADA Construction Fund	168	241	162	0	0	571
201 FD 510x Mailroom Fund	126	686	478	0	131	1,422
202 FD 520x Employees Benefit Fund	11,408	6,285	1,829	0	5,682	25,204
204 FD 550x Knox County Buildings	3,641	529	168	0	0	4,338
205 FD 560x Tech Support Fund	112	1,188	943	0	22	2,266
206 FD 570x Capital Leasing Fund	233	6,645	16	0	11	6,905
207 FD 580x Self Insurance Fund	9,535	2,516	181	0	3,226	15,459
208 FD 610x Municipal Sales Tax	15,950	299	113	0	252	16,614
209 FD 630x Juvenile Court Agency Fundwid	0	12	0	0	0	12
210 FD 700 TRGC Admin	195	0	0	0	0	195

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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
211 FD 905x Public Building Fund	0	\$14,215	\$0	\$26,858	\$11,172	\$52,245
212 FD 910x Chancery Court Fund	0	2,766	6	5,816	2,395	10,984
213 FD 915x Circuit/Civil	0	3,815	61	7,803	2,794	14,474
214 FD 920x MPC Fund	1,891	8,261	4,207	9,702	4,708	28,769
215 FD 925x E-911 Fund	2,913	10,664	5,292	17,473	3,866	40,208
216 FD 930x GIS Fund	407	2,967	892	2,010	1,072	7,347
217 FD 940x Animal Control Fund	1,053	12,143	5,806	10,644	7,694	37,340
218 FD 950x Grt School Foundation FD	2,349	7,122	4,475	222	388	14,556
999 2nd Allocation Orphans	(0)	(0)	0	0	0	0
<b>Total</b>	<b>311,274</b>	<b>707,440</b>	<b>339,571</b>	<b>707,440</b>	<b>141,489</b>	<b>2,207,214</b>



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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.

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Dept:10 1006010 Purchasing

A. DEPARTMENT COSTS

		Amount	General Admin	Purchasing	P-Card
Salaries	S1	\$582,308	\$174,692	\$366,854	\$40,762
<i>Salary % Split</i>			<i>30.00%</i>	<i>63.00%</i>	<i>7.00%</i>
Benefits	S	171,778	51,533	108,220	12,024
		754,086	226,225	475,074	52,786
<b>SUPPLY &amp; SERVICES COST</b>					
Services	S	32,458	9,737	20,449	2,272
Supplies / Material	S	(3,279)	(984)	(2,066)	(230)
Disallowed	D	26,733	0	0	0
DEPARTMENT Cost Total		55,912	8,753	18,383	2,042
<b>ADJUSTMENTS</b>					
Disallowed	D	(26,733)	0	0	0
Total		783,265	234,978	493,457	54,828
General Admin Distribution			(234,978)	211,480	23,498
Grand Total		\$783,263		\$704,937	\$78,326

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
1 Equipment Use	\$3,015	\$0	\$2,714	\$301
Subtotal - Equipment Use	3,015	0	2,714	301
3 Audit Services	530	0	477	53
Subtotal - 1000920 Internal Audit	530	0	477	53
4 Contract Review	1,677	0	1,509	168
Subtotal - 1003210 Law Department	1,677	0	1,509	168
5 ADA/FMLA SVC	410	0	369	41
Subtotal - 1003320 ADA Compliance Offi	410	0	369	41
6 Human Resources	4,294	0	3,865	429
6 Bright Start Wellness	122	0	110	12
Subtotal - 1003610 Human Resources	4,416	0	3,974	442
7 Mail Room	332	0	299	33
Subtotal - 1003910 Mail Room-Operating	332	0	299	33
9 Budget	332	0	299	33
9 Accounting	1,581	0	1,423	158
9 Accounts Payable	695	0	626	69
9 Payroll	2,649	0	2,384	265
9 Accounts Receivable	170	0	153	17
Subtotal - 1005710 Finance	5,427	0	4,884	543
10 P-Card	0	1,741	1,567	174
Subtotal - 1006010 Purchasing	0	1,741	1,567	174
11 Property Management	0	2,274	2,047	227
Subtotal - 1006020 Property Managemen	0	2,274	2,047	227
12 General Fund Audit	0	1,356	1,220	136
Subtotal - 1006930 Auditing Contract	0	1,356	1,220	136
13 Network Support - County	0	1,435,991	1,292,393	143,598

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
13 Network Support - All Users	\$0	\$2,080,278	\$1,872,252	\$208,026
Subtotal - 1007910 Information Technolo	0	3,516,269	3,164,645	351,624
14 Records Storage	0	4,959	4,463	496
Subtotal - 1007920 Records Managemen	0	4,959	4,463	496
16 County Trustee	0	618	556	62
Subtotal - 1009710 County Trustee	0	618	556	62
18 Risk Overhead	0	477	429	48
Subtotal - 54000(10&20&30) Risk Mngt F	0	477	429	48
3 Audit Services	0	17	15	2
Subtotal - 1000920 Internal Audit	0	17	15	2
4 Contract Review	0	50	45	5
Subtotal - 1003210 Law Department	0	50	45	5
5 ADA/FMLA SVC	0	19	17	2
Subtotal - 1003320 ADA Compliance Offi	0	19	17	2
6 Human Resources	0	122	110	12
6 Bright Start Wellness	0	3	3	0
Subtotal - 1003610 Human Resources	0	125	113	12
7 Mail Room	0	15	14	1
Subtotal - 1003910 Mail Room-Operating	0	15	14	1
9 Budget	0	9	8	1
9 Accounting	0	44	40	4
9 Accounts Payable	0	19	17	2
9 Payroll	0	74	67	7
9 Accounts Receivable	0	5	5	0
Subtotal - 1005710 Finance	0	151	136	15
Total Incoming	15,807	3,528,071	3,189,493	354,385
			%90.00	%10.00
C. TOTAL ALLOCATED		\$4,327,141	\$3,894,431	\$432,710

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Purchasing Allocations

	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%	\$200	\$0	\$200	\$0	\$200
3 1000920 Internal Audit	6	0.01%	100	0	100	0	100
4 1003210 Law Department	37	0.09%	616	0	616	0	616
5 1003320 ADA Compliance Office	29	0.07%	483	0	483	0	483
6 1003610 Human Resources	153	0.35%	2,548	0	2,548	0	2,548
7 1003910 Mail Room-Operating	3	0.01%	50	0	50	0	50
8 1005415 Health Administration	22	0.05%	366	0	366	0	366
9 1005710 Finance	284	0.66%	4,729	0	4,729	0	4,729
11 1006020 Property Management	51	0.12%	849	0	849	3,798	4,647
12 1006930 Auditing Contract	1	0.00%	17	0	17	74	91
13 1007910 Information Technology	138	0.32%	2,298	0	2,298	10,276	12,574
14 1007920 Records Management	35	0.08%	583	0	583	2,606	3,189
15 1008903 Sheriff Administration	78	0.18%	1,299	0	1,299	5,808	7,107
16 1009710 County Trustee	57	0.13%	949	0	949	4,244	5,193
17 2350110 PW-Administration	6	0.01%	100	0	100	447	547
18 54000(10&20&30) Risk Mngt Fund	324	0.75%	5,395	0	5,395	24,126	29,521
19 1000010 Attorney General	44	0.10%	733	0	733	3,276	4,009
21 1000310 Circuit Court Clerk's Office	136	0.31%	2,265	0	2,265	10,127	12,391
22 1000320 Civil Sessions Clerk's Office	68	0.16%	1,132	0	1,132	5,063	6,196
23 1000330 IV-D Child Support Clerk	114	0.26%	1,898	0	1,898	8,489	10,387
24 1000610 Probate Court	85	0.20%	1,415	0	1,415	6,329	7,745
25 1000620 Chancery Court	103	0.24%	1,715	0	1,715	7,670	9,385
26 1000910 County Commission	18	0.04%	300	0	300	1,340	1,640
29 1001210 County Clerk's Office	62	0.14%	1,032	0	1,032	4,617	5,649
30 1001510 4th Circuit Court Clerk Office	40	0.09%	666	0	666	2,978	3,645
31 1001520 Criminal Court Clerk's Office	22	0.05%	366	0	366	1,638	2,004
32 1001530 Criminal Sessions Clerk Office	10	0.02%	167	0	167	745	911
33 1001810 Election Commission	5	0.01%	83	0	83	372	456
34 1002110 Circuit Court Judge's Office	11	0.03%	183	0	183	819	1,002
35 1002120 4th Circuit Court Judges Office	34	0.08%	566	0	566	2,532	3,098
36 1002130 Criminal Court Judge's Office	74	0.17%	1,232	0	1,232	5,510	6,742
37 1002140 General Sessions Court Judges	156	0.36%	2,598	0	2,598	11,616	14,214
38 1002150 Jury Commission	3	0.01%	50	0	50	223	273
39 1002410 Juvenile Court Judges	170	0.39%	2,831	0	2,831	12,658	15,489
40 1002420 IV-D Referee Program	33	0.08%	550	0	550	2,457	3,007
41 1002710 Juvenile Court-Clerk	158	0.37%	2,631	0	2,631	11,765	14,396
42 1003010 Juvenile Svc Center	388	0.90%	6,461	0	6,461	28,891	35,352
44 1003310 County Mayor	14	0.03%	233	0	233	1,042	1,276
45 1003330 Legislative Delegation	16	0.04%	266	0	266	1,191	1,458
46 1003350 Senior Summit	4	0.01%	67	0	67	298	364
52 1004210 Probation Office	106	0.25%	1,765	0	1,765	7,893	9,658
55 1004810 Park Maintenance	49	0.11%	816	0	816	3,649	4,465

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Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
56	1004815 County Wide Rehab	19	0.04%	\$316	\$0	\$316	\$1,415	\$1,731
58	1004825 U.S. Soccer Complex	1	0.00%	17	0	17	74	91
59	1004830 Recreation Administration	45	0.10%	749	0	749	3,351	4,100
61	1004840 Park Improvement-Amusement	18	0.04%	300	0	300	1,340	1,640
63	1005105 Dept of Community Development	35	0.08%	583	0	583	2,606	3,189
69	1005142 Senior Ctr & Volunteer Svcs	7	0.02%	117	0	117	521	638
71	1005145 Frank Strang Senior Ctr	97	0.22%	1,615	0	1,615	7,223	8,838
72	1005146 South Knox Senior Ctr	97	0.22%	1,615	0	1,615	7,223	8,838
73	1005147 Halls Senior Ctr	49	0.11%	816	0	816	3,649	4,465
74	1005148 Corryton Senior Ctr	42	0.10%	699	0	699	3,127	3,827
76	1005160 Veterans' Svcs	27	0.06%	450	0	450	2,010	2,460
77	1005400 Support Services	592	1.37%	9,858	0	9,858	44,081	53,939
78	1005403 Preventive Health Svcs	22	0.05%	366	0	366	1,638	2,004
79	1005406 Dental Svcs	36	0.08%	599	0	599	2,681	3,280
80	1005409 Emergency Medical Service	12	0.03%	200	0	200	894	1,093
81	1005412 Food & Restaurant Inspection	66	0.15%	1,099	0	1,099	4,914	6,013
83	1005421 Diagnostic Svcs	49	0.11%	816	0	816	3,649	4,465
85	1005430 Pediatric Care Svcs	66	0.15%	1,099	0	1,099	4,914	6,013
86	1005433 Pharmacy	14	0.03%	233	0	233	1,042	1,276
90	1005445 Social Svcs	8	0.02%	133	0	133	596	729
91	1005448 Ground Water Svcs	30	0.07%	500	0	500	2,234	2,733
92	1005451 Vector Control Svcs	7	0.02%	117	0	117	521	638
93	1005454 Disease Surveillance & Investig	11	0.03%	183	0	183	819	1,002
94	1005457 Vital Records	2	0.00%	33	0	33	149	182
95	1005460 Women's Health Svcs	15	0.03%	250	0	250	1,117	1,367
96	1005463 Community Health Svcs	40	0.09%	666	0	666	2,978	3,645
97	1005465 Child Car Seat Program	11	0.03%	183	0	183	819	1,002
101	1006025 Inop Car Lot/Sale Junk Cars	3	0.01%	50	0	50	223	273
102	1006310 Property and Liability Ins	1	0.00%	17	0	17	74	91
108	1006635 CAC	2,263	5.24%	37,682	0	37,682	168,507	206,189
112	1006920 Equipment	454	1.05%	7,560	0	7,560	33,806	41,365
114	1006950 Miscellaneous	1	0.00%	17	0	17	74	91
118	1007510 Fire Prevention	13	0.03%	216	0	216	968	1,184
119	1007520 Soil Conservation District	2	0.00%	33	0	33	149	182
120	1007530 Codes Administration	65	0.15%	1,082	0	1,082	4,840	5,922
121	1007535 Code Adm-Tedford Road Fire	3	0.01%	50	0	50	223	273
123	1007720 Dirty Lot Ordinance	1	0.00%	17	0	17	74	91
124	1008110 Sheriff's Dept Merit System	13	0.03%	216	0	216	968	1,184
125	1008310 Property Assessor	9	0.02%	150	0	150	670	820
129	1008510 Public Defender	50	0.12%	833	0	833	3,723	4,556
130	1008710 Register of Deeds Office	42	0.10%	699	0	699	3,127	3,827
131	1008720 Register of Deeds-Data Proc	22	0.05%	366	0	366	1,638	2,004

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Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
132	1008900 Court Officers	13	0.03%	\$216	\$0	\$216	\$968	\$1,184
133	1008906 Records & Communication	34	0.08%	566	0	566	2,532	3,098
135	1008912 Training	109	0.25%	1,815	0	1,815	8,116	9,931
136	1008915 Planning & Development	4	0.01%	67	0	67	298	364
137	1008918 Stop Violence Against Women	8	0.02%	133	0	133	596	729
138	1008921 Patrol	221	0.51%	3,680	0	3,680	16,456	20,136
139	1008924 Warrants	62	0.14%	1,032	0	1,032	4,617	5,649
140	1008927 Detective	59	0.14%	982	0	982	4,393	5,376
142	1008930 Forensics	72	0.17%	1,199	0	1,199	5,361	6,560
143	1008933 Juvenile Division	2	0.00%	33	0	33	149	182
144	1008936 Special Teams	49	0.11%	816	0	816	3,649	4,465
149	1008942 Narcotics	57	0.13%	949	0	949	4,244	5,193
150	1008945 Internal Affairs	6	0.01%	100	0	100	447	547
151	1008948 Special Svcs	86	0.20%	1,432	0	1,432	6,404	7,836
153	1008951 Dare Donations	52	0.12%	866	0	866	3,872	4,738
155	1008953 Sexual Offender Registry	1	0.00%	17	0	17	74	91
156	1008954 Interest Earned-Inmates	6	0.01%	100	0	100	447	547
159	1008957 Auxiliary Svcs	4	0.01%	67	0	67	298	364
160	1008960 Correctional Facilities	2,949	6.83%	49,105	0	49,105	219,587	268,693
161	1008963 Temporary Detention Facilities	13	0.03%	216	0	216	968	1,184
165	1008969 Jail Commissary	2,014	4.66%	33,536	0	33,536	149,966	183,502
166	1008972 Medical Examiner	4	0.01%	67	0	67	298	364
172	2350130 PW-Stormwater Mgmt	10	0.02%	167	0	167	745	911
174	2350210 PW-Highway & Bridge	239	0.55%	3,980	0	3,980	17,796	21,776
175	2350220 PW-Traffic Control	166	0.38%	2,764	0	2,764	12,361	15,125
176	2350310 Capital Outlay	3	0.01%	50	0	50	223	273
177	2350320 Bridge Construction	2	0.00%	33	0	33	149	182
178	2350410 PW-Engineering	4	0.01%	67	0	67	298	364
181	50000(20&30) Vehicle Svc Ctr Fund	401	0.93%	6,677	0	6,677	29,859	36,536
182	5300010 Retirement Fund	7	0.02%	117	0	117	521	638
183	FD 105x General Grants Fund	812	1.88%	13,521	0	13,521	60,463	73,984
184	FD 200x Governmental Library Fund	8	0.02%	133	0	133	596	729
185	FD 205x Public Library Fund	1,223	2.83%	20,365	0	20,365	91,067	111,431
186	FD 210x Solid Waste Fund	14	0.03%	233	0	233	1,042	1,276
187	FD 215x Air Quality Fund	305	0.71%	5,079	0	5,079	22,711	27,790
190	FD 230x Drug Control Fund	191	0.44%	3,180	0	3,180	14,222	17,403
192	FD 240x Gen Purpose School FD	14,243	32.98%	237,168	0	237,168	1,060,557	1,297,725
193	FD 245x School Project Fund	1,657	3.84%	27,592	0	27,592	123,383	150,975
194	FD 250x School Federal Projects	6,890	15.95%	114,729	0	114,729	513,041	627,770
196	FD 400x Capital Improvement Fund	162	0.38%	2,698	0	2,698	12,063	14,760
197	FD 405x Physical Plant Upgrade	1,254	2.90%	20,881	0	20,881	93,375	114,256
199	FD 425x Golf Course Fund	9	0.02%	150	0	150	670	820

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Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
200 FD 430x ADA Construction Fund	4	0.01%	\$67	\$0	\$67	\$298	\$364
201 FD 510x Mailroom Fund	3	0.01%	50	0	50	223	273
205 FD 560x Tech Support Fund	183	0.42%	3,047	0	3,047	13,626	16,674
206 FD 570x Capital Leasing Fund	4	0.01%	67	0	67	298	364
214 FD 920x MPC Fund	116	0.27%	1,932	0	1,932	8,638	10,569
215 FD 925x E-911 Fund	115	0.27%	1,915	0	1,915	8,563	10,478
216 FD 930x GIS Fund	41	0.09%	683	0	683	3,053	3,736
217 FD 940x Animal Control Fund	383	0.89%	6,378	0	6,378	28,519	34,896
218 FD 950x Grt School Foundation FD	1,396	3.23%	23,246	0	23,246	103,948	127,194
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	43,189	100.00%	719,164	0	719,164	3,175,267	3,894,431
Direct Bills					0		0
TOTAL					719,164		3,894,431



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P-Card Allocations

	Number of P-Card Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	65	0.45%	\$363	\$0	\$363	\$0	\$363
4 1003210 Law Department	110	0.77%	614	0	614	0	614
8 1005415 Health Administration	278	1.94%	1,551	0	1,551	0	1,551
9 1005710 Finance	63	0.44%	352	0	352	0	352
10 1006010 Purchasing	312	2.18%	1,741	0	1,741	0	1,741
13 1007910 Information Technology	90	0.63%	502	0	502	2,353	2,855
15 1008903 Sheriff Administration	2,062	14.40%	11,505	0	11,505	53,915	65,421
19 1000010 Attorney General	54	0.38%	301	0	301	1,412	1,713
28 1000930 Codes Commission	50	0.35%	279	0	279	1,307	1,586
31 1001520 Criminal Court Clerk's Office	22	0.15%	123	0	123	575	698
33 1001810 Election Commission	129	0.90%	720	0	720	3,373	4,093
36 1002130 Criminal Court Judge's Office	6	0.04%	33	0	33	157	190
37 1002140 General Sessions Court Judges	3	0.02%	17	0	17	78	95
42 1003010 Juvenile Svc Center	173	1.21%	965	0	965	4,523	5,489
49 1003370 UT/Knox County Extension	43	0.30%	240	0	240	1,124	1,364
59 1004830 Recreation Administration	1,308	9.13%	7,298	0	7,298	34,201	41,499
104 1006610 GIS	180	1.26%	1,004	0	1,004	4,706	5,711
108 1006635 CAC	168	1.17%	937	0	937	4,393	5,330
125 1008310 Property Assessor	26	0.18%	145	0	145	680	825
130 1008710 Register of Deeds Office	62	0.43%	346	0	346	1,621	1,967
134 1008909 School Security	56	0.39%	312	0	312	1,464	1,777
166 1008972 Medical Examiner	90	0.63%	502	0	502	2,353	2,855
174 2350210 PW-Highway & Bridge	269	1.88%	1,501	0	1,501	7,034	8,535
178 2350410 PW-Engineering	115	0.80%	642	0	642	3,007	3,649
181 50000(20&30) Vehicle Svc Ctr Fund	247	1.72%	1,378	0	1,378	6,458	7,837
182 5300010 Retirement Fund	71	0.50%	396	0	396	1,856	2,253
184 FD 200x Governmental Library Fund	353	2.46%	1,970	0	1,970	9,230	11,200
186 FD 210x Solid Waste Fund	268	1.87%	1,495	0	1,495	7,007	8,503
193 FD 245x School Project Fund	2,459	17.17%	13,720	0	13,720	64,296	78,016
214 FD 920x MPC Fund	165	1.15%	921	0	921	4,314	5,235
215 FD 925x E-911 Fund	19	0.13%	106	0	106	497	603
217 FD 940x Animal Control Fund	234	1.63%	1,306	0	1,306	6,118	7,424
237 CAC OOA	91	0.64%	508	0	508	2,379	2,887
238 CAC Transit Kitchen	134	0.94%	748	0	748	3,504	4,251
239 Drug Court	79	0.55%	441	0	441	2,066	2,506
240 Fourth Circuit Court Judges	2	0.01%	11	0	11	52	63
241 Stormwater	62	0.43%	346	0	346	1,621	1,967
243 Gen'l Gov't	4,403	30.75%	24,567	0	24,567	115,126	139,693
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)

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P-Card Allocations

	Number of P-Card Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	14,321	100.00%	79,906	0	79,906	352,804	432,710
Direct Bills					0		0
TOTAL					79,906		432,710

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ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	200	0	200
3 1000920 Internal Audit	100	363	463
4 1003210 Law Department	616	614	1,230
5 1003320 ADA Compliance Office	483	0	483
6 1003610 Human Resources	2,548	0	2,548
7 1003910 Mail Room-Operating	50	0	50
8 1005415 Health Administration	366	1,551	1,917
9 1005710 Finance	4,729	352	5,081
10 1006010 Purchasing	0	1,741	1,741
11 1006020 Property Management	4,647	0	4,647
12 1006930 Auditing Contract	91	0	91
13 1007910 Information Technology	12,574	2,855	15,429
14 1007920 Records Management	3,189	0	3,189
15 1008903 Sheriff Administration	7,107	65,421	72,528
16 1009710 County Trustee	5,193	0	5,193
17 2350110 PW-Administration	547	0	547
18 54000(10&20&30) Risk Mngt Fund	29,521	0	29,521
19 1000010 Attorney General	4,009	1,713	5,722
21 1000310 Circuit Court Clerk's Office	12,391	0	12,391
22 1000320 Civil Sessions Clerk's Office	6,196	0	6,196
23 1000330 IV-D Child Support Clerk	10,387	0	10,387
24 1000610 Probate Court	7,745	0	7,745
25 1000620 Chancery Court	9,385	0	9,385
26 1000910 County Commission	1,640	0	1,640
28 1000930 Codes Commission	0	1,586	1,586
29 1001210 County Clerk's Office	5,649	0	5,649
30 1001510 4th Circuit Court Clerk Office	3,645	0	3,645
31 1001520 Criminal Court Clerk's Office	2,004	698	2,702
32 1001530 Criminal Sessions Clerk Office	911	0	911
33 1001810 Election Commission	456	4,093	4,548
34 1002110 Circuit Court Judge's Office	1,002	0	1,002
35 1002120 4th Circuit Court Judges Office	3,098	0	3,098
36 1002130 Criminal Court Judge's Office	6,742	190	6,933
37 1002140 General Sessions Court Judges	14,214	95	14,309
38 1002150 Jury Commission	273	0	273
39 1002410 Juvenile Court Judges	15,489	0	15,489
40 1002420 IV-D Referee Program	3,007	0	3,007
41 1002710 Juvenile Court-Clerk	14,396	0	14,396
42 1003010 Juvenile Svc Center	35,352	5,489	40,841
44 1003310 County Mayor	1,276	0	1,276

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:10 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
45 1003330 Legislative Delegation	1,458	\$0	\$1,458
46 1003350 Senior Summit	364	0	364
49 1003370 UT/Knox County Extension	0	1,364	1,364
52 1004210 Probation Office	9,658	0	9,658
55 1004810 Park Maintenance	4,465	0	4,465
56 1004815 County Wide Rehab	1,731	0	1,731
58 1004825 U.S. Soccer Complex	91	0	91
59 1004830 Recreation Administration	4,100	41,499	45,599
61 1004840 Park Improvement-Amusement	1,640	0	1,640
63 1005105 Dept of Community Development	3,189	0	3,189
69 1005142 Senior Ctr & Volunteer Svcs	638	0	638
71 1005145 Frank Strang Senior Ctr	8,838	0	8,838
72 1005146 South Knox Senior Ctr	8,838	0	8,838
73 1005147 Halls Senior Ctr	4,465	0	4,465
74 1005148 Corryton Senior Ctr	3,827	0	3,827
76 1005160 Veterans' Svcs	2,460	0	2,460
77 1005400 Support Services	53,939	0	53,939
78 1005403 Preventive Health Svcs	2,004	0	2,004
79 1005406 Dental Svcs	3,280	0	3,280
80 1005409 Emergency Medical Service	1,093	0	1,093
81 1005412 Food & Restaurant Inspection	6,013	0	6,013
83 1005421 Diagnostic Svcs	4,465	0	4,465
85 1005430 Pediatric Care Svcs	6,013	0	6,013
86 1005433 Pharmacy	1,276	0	1,276
90 1005445 Social Svcs	729	0	729
91 1005448 Ground Water Svcs	2,733	0	2,733
92 1005451 Vector Control Svcs	638	0	638
93 1005454 Disease Surveillance & Investig	1,002	0	1,002
94 1005457 Vital Records	182	0	182
95 1005460 Women's Health Svcs	1,367	0	1,367
96 1005463 Community Health Svcs	3,645	0	3,645
97 1005465 Child Car Seat Program	1,002	0	1,002
101 1006025 Inop Car Lot/Sale Junk Cars	273	0	273
102 1006310 Property and Liability Ins	91	0	91
104 1006610 GIS	0	5,711	5,711
108 1006635 CAC	206,189	5,330	211,519
112 1006920 Equipment	41,365	0	41,365
114 1006950 Miscellaneous	91	0	91
118 1007510 Fire Prevention	1,184	0	1,184
119 1007520 Soil Conservation District	182	0	182
120 1007530 Codes Administration	5,922	0	5,922

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:10 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
121 1007535 Code Adm-Tedford Road Fire	273	\$0	\$273
123 1007720 Dirty Lot Ordinance	91	0	91
124 1008110 Sheriff's Dept Merit System	1,184	0	1,184
125 1008310 Property Assessor	820	825	1,645
129 1008510 Public Defender	4,556	0	4,556
130 1008710 Register of Deeds Office	3,827	1,967	5,794
131 1008720 Register of Deeds-Data Proc	2,004	0	2,004
132 1008900 Court Officers	1,184	0	1,184
133 1008906 Records & Communication	3,098	0	3,098
134 1008909 School Security	0	1,777	1,777
135 1008912 Training	9,931	0	9,931
136 1008915 Planning & Development	364	0	364
137 1008918 Stop Violence Against Women	729	0	729
138 1008921 Patrol	20,136	0	20,136
139 1008924 Warrants	5,649	0	5,649
140 1008927 Detective	5,376	0	5,376
142 1008930 Forensics	6,560	0	6,560
143 1008933 Juvenile Division	182	0	182
144 1008936 Special Teams	4,465	0	4,465
149 1008942 Narcotics	5,193	0	5,193
150 1008945 Internal Affairs	547	0	547
151 1008948 Special Svcs	7,836	0	7,836
153 1008951 Dare Donations	4,738	0	4,738
155 1008953 Sexual Offender Registry	91	0	91
156 1008954 Interest Earned-Inmates	547	0	547
159 1008957 Auxiliary Svcs	364	0	364
160 1008960 Correctional Facilities	268,693	0	268,693
161 1008963 Temporary Detention Facilities	1,184	0	1,184
165 1008969 Jail Commissary	183,502	0	183,502
166 1008972 Medical Examiner	364	2,855	3,220
172 2350130 PW-Stormwater Mgmt	911	0	911
174 2350210 PW-Highway & Bridge	21,776	8,535	30,311
175 2350220 PW-Traffic Control	15,125	0	15,125
176 2350310 Capital Outlay	273	0	273
177 2350320 Bridge Construction	182	0	182
178 2350410 PW-Engineering	364	3,649	4,013
181 50000(20&30) Vehicle Svc Ctr Fund	36,536	7,837	44,373
182 5300010 Retirement Fund	638	2,253	2,890
183 FD 105x General Grants Fund	73,984	0	73,984
184 FD 200x Governmental Library Fund	729	11,200	11,928
185 FD 205x Public Library Fund	111,431	0	111,431

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:10 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
186 FD 210x Solid Waste Fund	1,276	\$8,503	\$9,778
187 FD 215x Air Quality Fund	27,790	0	27,790
190 FD 230x Drug Control Fund	17,403	0	17,403
192 FD 240x Gen Purpose School FD	1,297,725	0	1,297,725
193 FD 245x School Project Fund	150,975	78,016	228,991
194 FD 250x School Federal Projects	627,770	0	627,770
196 FD 400x Capital Improvement Fund	14,760	0	14,760
197 FD 405x Physical Plant Upgrade	114,256	0	114,256
199 FD 425x Golf Course Fund	820	0	820
200 FD 430x ADA Construction Fund	364	0	364
201 FD 510x Mailroom Fund	273	0	273
205 FD 560x Tech Support Fund	16,674	0	16,674
206 FD 570x Capital Leasing Fund	364	0	364
214 FD 920x MPC Fund	10,569	5,235	15,804
215 FD 925x E-911 Fund	10,478	603	11,081
216 FD 930x GIS Fund	3,736	0	3,736
217 FD 940x Animal Control Fund	34,896	7,424	42,320
218 FD 950x Grt School Foundation FD	127,194	0	127,194
237 CAC OOA	0	2,887	2,887
238 CAC Transit Kitchen	0	4,251	4,251
239 Drug Court	0	2,506	2,506
240 Fourth Circuit Court Judges	0	63	63
241 Stormwater	0	1,967	1,967
243 Gen'l Gov't	0	139,693	139,693
999 2nd Allocation Orphans	0	(0)	0
<b>Total</b>	<b>3,894,431</b>	<b>432,710</b>	<b>4,327,141</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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:

**Property Management** – 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 2009  
8/1/2011

Dept:11 1006020 Property Management

A. DEPARTMENT COSTS

		Amount	General Admin	Property Management	Schools Buying
Salaries	S1	\$201,236	\$48,297	\$130,803	\$22,136
<i>Salary % Split</i>			<i>24.00%</i>	<i>65.00%</i>	<i>11.00%</i>
Benefits	S	59,119	14,189	38,427	6,503
		260,355	62,486	169,230	28,639
SUPPLY & SERVICES COST					
Services	S	28,489	6,837	18,518	3,134
Supplies/Materials	S	8,663	2,079	5,631	953
Disallowed	D	52,088	0	0	0
DEPARTMENT Cost Total		89,240	8,916	24,149	4,087
ADJUSTMENTS					
Disallowed	D	(52,088)	0	0	0
Total		297,507	71,402	193,379	32,726
General Admin Distribution			(71,402)	61,067	10,335
Grand Total		\$297,507		\$254,446	\$43,061



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:11 1006020 Property Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Property Management	Schools Buying
1 Equipment Use	\$398	\$0	\$340	\$58
Subtotal - Equipment Use	398	0	340	58
3 Audit Services	360	0	308	52
Subtotal - 1000920 Internal Audit	360	0	308	52
4 Contract Review	724	0	619	105
Subtotal - 1003210 Law Department	724	0	619	105
5 ADA/FMLA SVC	214	0	183	31
Subtotal - 1003320 ADA Compliance Offi	214	0	183	31
6 Human Resources	2,240	0	1,916	324
6 Bright Start Wellness	64	0	55	9
Subtotal - 1003610 Human Resources	2,304	0	1,971	333
7 Mail Room	6	0	5	1
Subtotal - 1003910 Mail Room-Operating	6	0	5	1
9 Budget	143	0	122	21
9 Accounting	1,074	0	919	155
9 Accounts Payable	453	0	387	66
9 Payroll	1,101	0	942	159
9 Accounts Receivable	208	0	178	30
Subtotal - 1005710 Finance	2,979	0	2,548	431
10 Purchasing	849	0	726	123
Subtotal - 1006010 Purchasing	849	0	726	123
12 General Fund Audit	0	922	789	133
Subtotal - 1006930 Auditing Contract	0	922	789	133
13 Network Support - County	0	1,434	1,226	208
13 Network Support - All Users	0	2,077	1,776	301
Subtotal - 1007910 Information Technolo	0	3,511	3,003	508
16 County Trustee	0	420	359	61

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:11 1006020 Property Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Property Management	Schools Buying
Subtotal - 1009710 County Trustee	\$0	\$420	\$359	\$61
18 Risk Overhead	0	24	21	3
Subtotal - 54000(10&20&30) Risk Mngt F	0	24	21	3
3 Audit Services	0	12	10	2
Subtotal - 1000920 Internal Audit	0	12	10	2
4 Contract Review	0	22	19	3
Subtotal - 1003210 Law Department	0	22	19	3
5 ADA/FMLA SVC	0	10	9	1
Subtotal - 1003320 ADA Compliance Offi	0	10	9	1
6 Human Resources	0	64	55	9
6 Bright Start Wellness	0	2	2	0
Subtotal - 1003610 Human Resources	0	66	56	10
7 Mail Room	0	0	0	0
Subtotal - 1003910 Mail Room-Operating	0	0	0	0
9 Budget	0	4	3	1
9 Accounting	0	30	26	4
9 Accounts Payable	0	13	11	2
9 Payroll	0	31	27	4
9 Accounts Receivable	0	6	5	1
Subtotal - 1005710 Finance	0	84	72	12
10 Purchasing	0	3,798	3,248	550
Subtotal - 1006010 Purchasing	0	3,798	3,248	550
Total Incoming	7,834	8,869	14,285	2,418
			%85.53	%14.47
C. TOTAL ALLOCATED		\$314,210	\$268,732	\$45,478

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Property Management Allocations

Dept:11 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%	\$4,474	\$0	\$4,474	\$0	\$4,474
4 1003210 Law Department	36	0.51%	1,342	0	1,342	0	1,342
5 1003320 ADA Compliance Office	2	0.03%	75	0	75	0	75
6 1003610 Human Resources	75	1.07%	2,796	0	2,796	0	2,796
7 1003910 Mail Room-Operating	1	0.01%	37	0	37	0	37
8 1005415 Health Administration	415	5.93%	15,473	0	15,473	0	15,473
9 1005710 Finance	86	1.23%	3,207	0	3,207	0	3,207
10 1006010 Purchasing	61	0.87%	2,274	0	2,274	0	2,274
13 1007910 Information Technology	228	3.26%	8,501	0	8,501	279	8,780
14 1007920 Records Management	34	0.49%	1,268	0	1,268	42	1,309
15 1008903 Sheriff Administration	1,384	19.76%	51,603	0	51,603	1,691	53,294
16 1009710 County Trustee	82	1.17%	3,057	0	3,057	100	3,158
17 2350110 PW-Administration	236	3.37%	8,799	0	8,799	288	9,088
18 54000(10&20&30) Risk Mngt Fund	3	0.04%	112	0	112	4	116
19 1000010 Attorney General	212	3.03%	7,904	0	7,904	259	8,164
21 1000310 Circuit Court Clerk's Office	58	0.83%	2,163	0	2,163	71	2,233
23 1000330 IV-D Child Support Clerk	1	0.01%	37	0	37	1	39
24 1000610 Probate Court	17	0.24%	634	0	634	21	655
25 1000620 Chancery Court	59	0.84%	2,200	0	2,200	72	2,272
26 1000910 County Commission	39	0.56%	1,454	0	1,454	48	1,502
29 1001210 County Clerk's Office	153	2.18%	5,705	0	5,705	187	5,892
30 1001510 4th Circuit Court Clerk Office	34	0.49%	1,268	0	1,268	42	1,309
31 1001520 Criminal Court Clerk's Office	138	1.97%	5,145	0	5,145	169	5,314
33 1001810 Election Commission	367	5.24%	13,684	0	13,684	448	14,132
34 1002110 Circuit Court Judge's Office	9	0.13%	336	0	336	11	347
35 1002120 4th Circuit Court Judges Office	1	0.01%	37	0	37	1	39
36 1002130 Criminal Court Judge's Office	27	0.39%	1,007	0	1,007	33	1,040
37 1002140 General Sessions Court Judges	94	1.34%	3,505	0	3,505	115	3,620
38 1002150 Jury Commission	4	0.06%	149	0	149	5	154
41 1002710 Juvenile Court-Clerk	105	1.50%	3,915	0	3,915	128	4,043
42 1003010 Juvenile Svc Center	25	0.36%	932	0	932	31	963
44 1003310 County Mayor	33	0.47%	1,230	0	1,230	40	1,271
45 1003330 Legislative Delegation	8	0.11%	298	0	298	10	308
49 1003370 UT/Knox County Extension	17	0.24%	634	0	634	21	655
52 1004210 Probation Office	19	0.27%	708	0	708	23	732
59 1004830 Recreation Administration	14	0.20%	522	0	522	17	539
68 1005135 John Tarleton Home	1,463	20.89%	54,548	0	54,548	1,788	56,336
76 1005160 Veterans' Svcs	3	0.04%	112	0	112	4	116
80 1005409 Emergency Medical Service	14	0.20%	522	0	522	17	539
88 1005439 Animal Control	18	0.26%	671	0	671	22	693
100 1005950 Credit Union	1	0.01%	37	0	37	1	39
118 1007510 Fire Prevention	33	0.47%	1,230	0	1,230	40	1,271

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
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Property Management Allocations

Dept:11 1006020 Property Management

	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%	\$112	\$0	\$112	\$4	\$116
120 1007530 Codes Administration	48	0.69%	1,790	0	1,790	59	1,848
124 1008110 Sheriff's Dept Merit System	14	0.20%	522	0	522	17	539
125 1008310 Property Assessor	93	1.33%	3,468	0	3,468	114	3,581
127 1008320 Equalization Board	21	0.30%	783	0	783	26	809
129 1008510 Public Defender	3	0.04%	112	0	112	4	116
130 1008710 Register of Deeds Office	94	1.34%	3,505	0	3,505	115	3,620
131 1008720 Register of Deeds-Data Proc	19	0.27%	708	0	708	23	732
132 1008900 Court Officers	1	0.01%	37	0	37	1	39
143 1008933 Juvenile Division	1	0.01%	37	0	37	1	39
166 1008972 Medical Examiner	7	0.10%	261	0	261	9	270
174 2350210 PW-Highway & Bridge	1	0.01%	37	0	37	1	39
178 2350410 PW-Engineering	10	0.14%	373	0	373	12	385
182 5300010 Retirement Fund	22	0.31%	820	0	820	27	847
183 FD 105x General Grants Fund	4	0.06%	149	0	149	5	154
184 FD 200x Governmental Library Fund	18	0.26%	671	0	671	22	693
185 FD 205x Public Library Fund	306	4.37%	11,409	0	11,409	374	11,783
186 FD 210x Solid Waste Fund	42	0.60%	1,566	0	1,566	51	1,617
187 FD 215x Air Quality Fund	196	2.80%	7,308	0	7,308	239	7,547
190 FD 230x Drug Control Fund	8	0.11%	298	0	298	10	308
192 FD 240x Gen Purpose School FD	125	1.78%	4,661	0	4,661	153	4,813
196 FD 400x Capital Improvement Fund	76	1.09%	2,834	0	2,834	93	2,927
199 FD 425x Golf Course Fund	8	0.11%	298	0	298	10	308
201 FD 510x Mailroom Fund	27	0.39%	1,007	0	1,007	33	1,040
205 FD 560x Tech Support Fund	29	0.41%	1,081	0	1,081	35	1,117
208 FD 610x Municipal Sales Tax	8	0.11%	298	0	298	10	308
214 FD 920x MPC Fund	54	0.77%	2,013	0	2,013	66	2,079
215 FD 925x E-911 Fund	36	0.51%	1,342	0	1,342	44	1,386
217 FD 940x Animal Control Fund	1	0.01%	37	0	37	1	39
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	7,004	100.00%	261,147	0	261,147	7,585	268,732
Direct Bills					0		0
TOTAL					261,147		268,732

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011

Schools Buying Allocations

Dept:11 1006020 Property Management

	100% Assigned to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
192 FD 240x Gen Purpose School FD	100	100.00%	\$44,194	\$0	\$44,194	\$1,284	\$45,478
Subtotal	100	100.00%	44,194	0	44,194	1,284	45,478
Direct Bills					0		0
TOTAL					44,194		45,478

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:11 1006020 Property Management

ALLOCATION SUMMARY

Department	Property Management	Schools Buying	Total
0 DIRECT BILLED	0	\$0	\$0
2 Building Use County-City Bldg	4,474	0	4,474
4 1003210 Law Department	1,342	0	1,342
5 1003320 ADA Compliance Office	75	0	75
6 1003610 Human Resources	2,796	0	2,796
7 1003910 Mail Room-Operating	37	0	37
8 1005415 Health Administration	15,473	0	15,473
9 1005710 Finance	3,207	0	3,207
10 1006010 Purchasing	2,274	0	2,274
13 1007910 Information Technology	8,780	0	8,780
14 1007920 Records Management	1,309	0	1,309
15 1008903 Sheriff Administration	53,294	0	53,294
16 1009710 County Trustee	3,158	0	3,158
17 2350110 PW-Administration	9,088	0	9,088
18 54000(10&20&30) Risk Mngt Fund	116	0	116
19 1000010 Attorney General	8,164	0	8,164
21 1000310 Circuit Court Clerk's Office	2,233	0	2,233
23 1000330 IV-D Child Support Clerk	39	0	39
24 1000610 Probate Court	655	0	655
25 1000620 Chancery Court	2,272	0	2,272
26 1000910 County Commission	1,502	0	1,502
29 1001210 County Clerk's Office	5,892	0	5,892
30 1001510 4th Circuit Court Clerk Office	1,309	0	1,309
31 1001520 Criminal Court Clerk's Office	5,314	0	5,314
33 1001810 Election Commission	14,132	0	14,132
34 1002110 Circuit Court Judge's Office	347	0	347
35 1002120 4th Circuit Court Judges Office	39	0	39
36 1002130 Criminal Court Judge's Office	1,040	0	1,040
37 1002140 General Sessions Court Judges	3,620	0	3,620
38 1002150 Jury Commission	154	0	154
41 1002710 Juvenile Court-Clerk	4,043	0	4,043
42 1003010 Juvenile Svc Center	963	0	963
44 1003310 County Mayor	1,271	0	1,271
45 1003330 Legislative Delegation	308	0	308
49 1003370 UT/Knox County Extension	655	0	655
52 1004210 Probation Office	732	0	732
59 1004830 Recreation Administration	539	0	539
68 1005135 John Tarleton Home	56,336	0	56,336
76 1005160 Veterans' Svcs	116	0	116
80 1005409 Emergency Medical Service	539	0	539
88 1005439 Animal Control	693	0	693

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:11 1006020 Property Management

ALLOCATION SUMMARY

Department	Property Management	Schools Buying	Total
100 1005950 Credit Union	39	\$0	\$39
118 1007510 Fire Prevention	1,271	0	1,271
119 1007520 Soil Conservation District	116	0	116
120 1007530 Codes Administration	1,848	0	1,848
124 1008110 Sheriff's Dept Merit System	539	0	539
125 1008310 Property Assessor	3,581	0	3,581
127 1008320 Equalization Board	809	0	809
129 1008510 Public Defender	116	0	116
130 1008710 Register of Deeds Office	3,620	0	3,620
131 1008720 Register of Deeds-Data Proc	732	0	732
132 1008900 Court Officers	39	0	39
143 1008933 Juvenile Division	39	0	39
166 1008972 Medical Examiner	270	0	270
174 2350210 PW-Highway & Bridge	39	0	39
178 2350410 PW-Engineering	385	0	385
182 5300010 Retirement Fund	847	0	847
183 FD 105x General Grants Fund	154	0	154
184 FD 200x Governmental Library Fund	693	- 0	693
185 FD 205x Public Library Fund	11,783	0	11,783
186 FD 210x Solid Waste Fund	1,617	0	1,617
187 FD 215x Air Quality Fund	7,547	0	7,547
190 FD 230x Drug Control Fund	308	0	308
192 FD 240x Gen Purpose School FD	4,813	45,478	50,292
196 FD 400x Capital Improvement Fund	2,927	0	2,927
199 FD 425x Golf Course Fund	308	0	308
201 FD 510x Mailroom Fund	1,040	0	1,040
205 FD 560x Tech Support Fund	1,117	0	1,117
208 FD 610x Municipal Sales Tax	308	0	308
214 FD 920x MPC Fund	2,079	0	2,079
215 FD 925x E-911 Fund	1,386	0	1,386
217 FD 940x Animal Control Fund	39	0	39
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>268,732</b>	<b>45,478</b>	<b>314,210</b>

**Knox County, Tennessee  
OMB A-87 Cost Allocation Plan  
FY 2009 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 (General Fund Only).



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:12 1006930 Auditing Contract

A. DEPARTMENT COSTS

		Amount	General Admin	General Fund Audit
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Services	P	321,150	0	321,150
DEPARTMENT Cost Total		321,150	0	321,150
ADJUSTMENTS				
Total		321,150	0	321,150
General Admin Distribution			0	0
Grand Total		\$321,150		\$321,150

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:12 1006930 Auditing Contract

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	General Fund Audit
3 Audit Services	\$11	\$0	\$11
Subtotal - 1000920 Internal Audit	11	0	11
4 Contract Review	665	0	665
Subtotal - 1003210 Law Department	665	0	665
9 Budget	132	0	132
9 Accounting	34	0	34
9 Accounts Payable	22	0	22
Subtotal - 1005710 Finance	188	0	188
10 Purchasing	17	0	17
Subtotal - 1006010 Purchasing	17	0	17
16 County Trustee	0	13	13
Subtotal - 1009710 County Trustee	0	13	13
3 Audit Services	0	0	0
Subtotal - 1000920 Internal Audit	0	0	0
4 Contract Review	0	20	20
Subtotal - 1003210 Law Department	0	20	20
9 Budget	0	4	4
9 Accounting	0	1	1
9 Accounts Payable	0	1	1
Subtotal - 1005710 Finance	0	6	6
10 Purchasing	0	74	74
Subtotal - 1006010 Purchasing	0	74	74
Total Incoming	881	113	994
			%100.00
C. TOTAL ALLOCATED		\$322,144	\$322,144

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:12 1006930 Auditing Contract

General Fund Audit Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.37%	\$1,196	\$0	\$1,196	\$0	\$1,196
3	1000920 Internal Audit	323	0.24%	784	0	784	0	784
4	1003210 Law Department	1,141	0.86%	2,769	0	2,769	0	2,769
5	1003320 ADA Compliance Office	238	0.18%	578	0	578	0	578
6	1003610 Human Resources	704	0.53%	1,708	0	1,708	0	1,708
7	1003910 Mail Room-Operating	251	0.19%	609	0	609	0	609
8	1005415 Health Administration	1,019	0.77%	2,473	0	2,473	0	2,473
9	1005710 Finance	892	0.67%	2,165	0	2,165	0	2,165
10	1006010 Purchasing	559	0.42%	1,356	0	1,356	0	1,356
11	1006020 Property Management	380	0.29%	922	0	922	0	922
13	1007910 Information Technology	663	0.50%	1,609	0	1,609	1	1,609
14	1007920 Records Management	367	0.28%	891	0	891	0	891
15	1008903 Sheriff Administration	2,383	1.80%	5,783	0	5,783	2	5,785
16	1009710 County Trustee	2,656	2.00%	6,445	0	6,445	2	6,448
17	2350110 PW-Administration	1,271	0.96%	3,084	0	3,084	1	3,085
18	54000(10&20&30) Risk Mngt Fund	1,091	0.82%	2,647	0	2,647	1	2,648
19	1000010 Attorney General	1,055	0.79%	2,560	0	2,560	1	2,561
20	1000020 Bad Check Unit	63	0.05%	153	0	153	0	153
21	1000310 Circuit Court Clerk's Office	309	0.23%	750	0	750	0	750
22	1000320 Civil Sessions Clerk's Office	213	0.16%	517	0	517	0	517
23	1000330 IV-D Child Support Clerk	644	0.49%	1,563	0	1,563	1	1,563
24	1000610 Probate Court	174	0.13%	422	0	422	0	422
25	1000620 Chancery Court	277	0.21%	672	0	672	0	672
26	1000910 County Commission	552	0.42%	1,340	0	1,340	0	1,340
27	1000915 Commission Discretionary	318	0.24%	772	0	772	0	772
28	1000930 Codes Commission	19	0.01%	46	0	46	0	46
29	1001210 County Clerk's Office	1,281	0.97%	3,109	0	3,109	1	3,110
30	1001510 4th Circuit Court Clerk Office	269	0.20%	653	0	653	0	653
31	1001520 Criminal Court Clerk's Office	862	0.65%	2,092	0	2,092	1	2,093
32	1001530 Criminal Sessions Clerk Office	495	0.37%	1,201	0	1,201	0	1,202
33	1001810 Election Commission	948	0.71%	2,300	0	2,300	1	2,301
34	1002110 Circuit Court Judge's Office	72	0.05%	175	0	175	0	175
35	1002120 4th Circuit Court Judges Office	90	0.07%	218	0	218	0	218
36	1002130 Criminal Court Judge's Office	126	0.09%	306	0	306	0	306
37	1002140 General Sessions Court Judges	561	0.42%	1,361	0	1,361	1	1,362
38	1002150 Jury Commission	8,250	6.22%	20,020	0	20,020	7	20,027
39	1002410 Juvenile Court Judges	913	0.69%	2,216	0	2,216	1	2,216
40	1002420 IV-D Referee Program	435	0.33%	1,056	0	1,056	0	1,056
41	1002710 Juvenile Court-Clerk	1,117	0.84%	2,711	0	2,711	1	2,712
42	1003010 Juvenile Svc Center	925	0.70%	2,245	0	2,245	1	2,245
44	1003310 County Mayor	833	0.63%	2,021	0	2,021	1	2,022
45	1003330 Legislative Delegation	225	0.17%	546	0	546	0	546

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:12 1006930 Auditing Contract

General Fund Audit Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
46	1003350 Senior Summit	26	0.02%	\$63	\$0	\$63	\$0	\$63
47	1003360 Read With Me	13	0.01%	32	0	32	0	32
48	1003362 Family Justice Center	1	0.00%	2	0	2	0	2
49	1003370 UT/Knox County Extension	148	0.11%	359	0	359	0	359
50	1003372 Knox Co. Farmer Aid	2	0.00%	5	0	5	0	5
51	1003380 Mayor's Education Summit	2	0.00%	5	0	5	0	5
52	1004210 Probation Office	1,049	0.79%	2,546	0	2,546	1	2,546
53	1004215 DUI Traffic School	23	0.02%	56	0	56	0	56
54	1004510 Office of Neighborhoods	203	0.15%	493	0	493	0	493
55	1004810 Park Maintenance	2,744	2.07%	6,659	0	6,659	2	6,661
56	1004815 County Wide Rehab	147	0.11%	357	0	357	0	357
57	1004820 Concord Complex Pool	2	0.00%	5	0	5	0	5
58	1004825 U.S. Soccer Complex	3	0.00%	7	0	7	0	7
59	1004830 Recreation Administration	806	0.61%	1,956	0	1,956	1	1,957
60	1004835 Legacy Park	29	0.02%	70	0	70	0	70
61	1004840 Park Improvement-Amusement	46	0.03%	112	0	112	0	112
62	1004852 10 Mile Greenway Improvement	18	0.01%	44	0	44	0	44
63	1005105 Dept of Community Development	435	0.33%	1,056	0	1,056	0	1,056
64	1005110 Community Services Agencies	209	0.16%	507	0	507	0	507
65	1005115 Community Svcs	245	0.18%	595	0	595	0	595
66	1005120 Indigents Asst (CAC/Pauper)	61	0.05%	148	0	148	0	148
67	1005130 Economic and Dev Grants	63	0.05%	153	0	153	0	153
68	1005135 John Tarleton Home	5	0.00%	12	0	12	0	12
69	1005142 Senior Ctr & Volunteer Svcs	239	0.18%	580	0	580	0	580
70	1005144 Halls Senior-Special Events	56	0.04%	136	0	136	0	136
71	1005145 Frank Strang Senior Ctr	303	0.23%	735	0	735	0	736
72	1005146 South Knox Senior Ctr	250	0.19%	607	0	607	0	607
73	1005147 Halls Senior Ctr	257	0.19%	624	0	624	0	624
74	1005148 Corryton Senior Ctr	219	0.17%	531	0	531	0	532
75	1005149 Carter Senior Center	5	0.00%	12	0	12	0	12
76	1005160 Veterans' Svcs	271	0.20%	658	0	658	0	658
77	1005400 Support Services	882	0.66%	2,140	0	2,140	1	2,141
78	1005403 Preventive Health Svcs	614	0.46%	1,490	0	1,490	1	1,491
79	1005406 Dental Svcs	511	0.39%	1,240	0	1,240	0	1,240
80	1005409 Emergency Medical Service	128	0.10%	311	0	311	0	311
81	1005412 Food & Restaurant Inspection	409	0.31%	992	0	992	0	993
82	1005418 Health Clinics	4	0.00%	10	0	10	0	10
83	1005421 Diagnostic Svcs	429	0.32%	1,041	0	1,041	0	1,041
84	1005424 Medical & Dental - Indig Care	829	0.62%	2,012	0	2,012	1	2,012
85	1005430 Pediatric Care Svcs	292	0.22%	709	0	709	0	709
86	1005433 Pharmacy	677	0.51%	1,643	0	1,643	1	1,643
87	1005436 Primary Care Svcs	36	0.03%	87	0	87	0	87

Knox County, TN  
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General Fund Audit Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88	1005439 Animal Control	0.29%	\$929	\$0	\$929	\$0	\$930
89	1005442 School Health Program	0.14%	447	0	447	0	447
90	1005445 Social Svcs	0.23%	750	0	750	0	750
91	1005448 Ground Water Svcs	0.22%	701	0	701	0	702
92	1005451 Vector Control Svcs	0.16%	512	0	512	0	512
93	1005454 Disease Surveillance & Investig	0.31%	990	0	990	0	990
94	1005457 Vital Records	0.18%	570	0	570	0	570
95	1005460 Women's Health Svcs	0.21%	687	0	687	0	687
96	1005463 Community Health Svcs	0.35%	1,126	0	1,126	0	1,126
97	1005465 Child Car Seat Program	0.01%	24	0	24	0	24
98	1005467 Comm Health Serv Grant Match	0.02%	56	0	56	0	56
99	1005720 Finance & Commun-Schools	0.38%	1,216	0	1,216	0	1,216
101	1006025 Inop Car Lot/Sale Junk Cars	0.03%	87	0	87	0	87
102	1006310 Property and Liability Ins	0.01%	24	0	24	0	24
103	1006605 Planning	0.00%	12	0	12	0	12
104	1006610 GIS	0.01%	29	0	29	0	29
105	1006615 Payments To Cities	0.00%	12	0	12	0	12
106	1006620 Emergency Mangement	0.00%	15	0	15	0	15
108	1006635 CAC	35.48%	114,244	0	114,244	42	114,286
110	1006645 Oth Operating Transfers	0.04%	114	0	114	0	114
111	1006910 Official's Expense	0.00%	7	0	7	0	7
112	1006920 Equipment	0.18%	590	0	590	0	590
113	1006940 Cases Charged to County	0.01%	32	0	32	0	32
114	1006950 Miscellaneous	0.11%	357	0	357	0	357
115	1006970 KCDC Tax Increment	0.00%	7	0	7	0	7
116	1006980 Emp Ben General Fund	0.00%	2	0	2	0	2
117	1007210 Community Mediation Center	0.02%	73	0	73	0	73
118	1007510 Fire Prevention	0.57%	1,827	0	1,827	1	1,828
119	1007520 Soil Conservation District	0.19%	607	0	607	0	607
120	1007530 Codes Administration	1.65%	5,307	0	5,307	2	5,309
121	1007535 Code Adm-Tedford Road Fire	0.01%	24	0	24	0	24
122	1007710 Wastewater	0.02%	66	0	66	0	66
123	1007720 Dirty Lot Ordinance	0.19%	621	0	621	0	621
124	1008110 Sheriff's Dept Merit System	0.26%	844	0	844	0	845
125	1008310 Property Assessor	0.46%	1,478	0	1,478	1	1,478
127	1008320 Equalization Board	0.01%	39	0	39	0	39
128	1008330 Digitized Mapping	0.16%	500	0	500	0	500
129	1008510 Public Defender	0.90%	2,893	0	2,893	1	2,894
130	1008710 Register of Deeds Office	0.19%	602	0	602	0	602
131	1008720 Register of Deeds-Data Proc	0.04%	126	0	126	0	126
132	1008900 Court Officers	0.14%	447	0	447	0	447
133	1008906 Records & Communication	0.30%	951	0	951	0	952

Knox County, TN  
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Dept:12 1006930 Auditing Contract

General Fund Audit Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
134	1008909 School Security	95	0.07%	\$231	\$0	\$231	\$0	\$231
135	1008912 Training	482	0.36%	1,170	0	1,170	0	1,170
136	1008915 Planning & Development	127	0.10%	308	0	308	0	308
137	1008918 Stop Violence Against Women	172	0.13%	417	0	417	0	418
138	1008921 Patrol	3,277	2.47%	7,952	0	7,952	3	7,955
139	1008924 Warrants	435	0.33%	1,056	0	1,056	0	1,056
140	1008927 Detective	602	0.45%	1,461	0	1,461	1	1,461
142	1008930 Forensics	269	0.20%	653	0	653	0	653
143	1008933 Juvenile Division	76	0.06%	184	0	184	0	184
144	1008936 Special Teams	126	0.09%	306	0	306	0	306
145	1008937 Victim's Rights	29	0.02%	70	0	70	0	70
146	1008938 Chaplain's Fund	3	0.00%	7	0	7	0	7
147	1008939 Batterer's Treatment	2	0.00%	5	0	5	0	5
148	1008940 Senior Cit. Awareness	5	0.00%	12	0	12	0	12
149	1008942 Narcotics	559	0.42%	1,356	0	1,356	0	1,357
150	1008945 Internal Affairs	169	0.13%	410	0	410	0	410
151	1008948 Special Svcs	543	0.41%	1,318	0	1,318	0	1,318
152	1008950 Inmate Education	1	0.00%	2	0	2	0	2
153	1008951 Dare Donations	40	0.03%	97	0	97	0	97
154	1008952 Teen Academy - Sheriff	45	0.03%	109	0	109	0	109
155	1008953 Sexual Offender Registry	72	0.05%	175	0	175	0	175
156	1008954 Interest Earned-Inmates	14	0.01%	34	0	34	0	34
158	1008905 Donations/Sheriff-Target	1	0.00%	2	0	2	0	2
159	1008957 Auxiliary Svcs	393	0.30%	954	0	954	0	954
160	1008960 Correctional Facilities	4,798	3.62%	11,643	0	11,643	4	11,647
161	1008963 Temporary Detention Facilities	108	0.08%	262	0	262	0	262
162	1008965 Explorer Post	20	0.02%	49	0	49	0	49
163	1008966 Wal-Mart Foundation	2	0.00%	5	0	5	0	5
164	1008967 Helen R McNabb Interch	16	0.01%	39	0	39	0	39
165	1008969 Jail Commissary	608	0.46%	1,475	0	1,475	1	1,476
166	1008972 Medical Examiner	464	0.35%	1,126	0	1,126	0	1,126
167	1008980 Sheriff's Radio Rebanding	4	0.00%	10	0	10	0	10
168	1008985 Sheriff's K-9 Donations	1	0.00%	2	0	2	0	2
170	1009720 Property Sale	1	0.00%	2	0	2	0	2
171	2350120 PW-Highway Project Mgmt	261	0.20%	633	0	633	0	634
172	2350130 PW-Stormwater Mgmt	525	0.40%	1,274	0	1,274	0	1,274
173	2350135 Stormwater Ordiance Violation	22	0.02%	53	0	53	0	53
174	2350210 PW-Highway & Bridge	1,838	1.39%	4,460	0	4,460	2	4,462
175	2350220 PW-Traffic Control	2,170	1.64%	5,266	0	5,266	2	5,268
176	2350310 Capital Outlay	13	0.01%	32	0	32	0	32
177	2350320 Bridge Construction	11	0.01%	27	0	27	0	27
178	2350410 PW-Engineering	320	0.24%	777	0	777	0	777

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:12 1006930 Auditing Contract

General Fund Audit Allocations

	Accounting Transactions (Gen FD only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2350425 Subdivision Foreclosures	7	0.01%	\$17	\$0	\$17	\$0	\$17
181 50000(20&30) Vehicle Svc Ctr Fund	7,128	5.37%	17,297	0	17,297	6	17,304
182 5300010 Retirement Fund	1,034	0.78%	2,509	0	2,509	1	2,510
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	132,706	100.00%	322,031	0	322,031	113	322,144
Direct Bills					0		0
TOTAL					322,031		322,144

Knox County, TN  
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Dept:12 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	1,196	1,196
3 1000920 Internal Audit	784	784
4 1003210 Law Department	2,769	2,769
5 1003320 ADA Compliance Office	578	578
6 1003610 Human Resources	1,708	1,708
7 1003910 Mail Room-Operating	609	609
8 1005415 Health Administration	2,473	2,473
9 1005710 Finance	2,165	2,165
10 1006010 Purchasing	1,356	1,356
11 1006020 Property Management	922	922
13 1007910 Information Technology	1,609	1,609
14 1007920 Records Management	891	891
15 1008903 Sheriff Administration	5,785	5,785
16 1009710 County Trustee	6,448	6,448
17 2350110 PW-Administration	3,085	3,085
18 54000(10&20&30) Risk Mngt Fund	2,648	2,648
19 1000010 Attorney General	2,561	2,561
20 1000020 Bad Check Unit	153	153
21 1000310 Circuit Court Clerk's Office	750	750
22 1000320 Civil Sessions Clerk's Office	517	517
23 1000330 IV-D Child Support Clerk	1,563	1,563
24 1000610 Probate Court	422	422
25 1000620 Chancery Court	672	672
26 1000910 County Commission	1,340	1,340
27 1000915 Commission Discretionary	772	772
28 1000930 Codes Commission	46	46
29 1001210 County Clerk's Office	3,110	3,110
30 1001510 4th Circuit Court Clerk Office	653	653
31 1001520 Criminal Court Clerk's Office	2,093	2,093
32 1001530 Criminal Sessions Clerk Office	1,202	1,202
33 1001810 Election Commission	2,301	2,301
34 1002110 Circuit Court Judge's Office	175	175
35 1002120 4th Circuit Court Judges Office	218	218
36 1002130 Criminal Court Judge's Office	306	306
37 1002140 General Sessions Court Judges	1,362	1,362
38 1002150 Jury Commission	20,027	20,027
39 1002410 Juvenile Court Judges	2,216	2,216
40 1002420 IV-D Referee Program	1,056	1,056
41 1002710 Juvenile Court-Clerk	2,712	2,712
42 1003010 Juvenile Svc Center	2,245	2,245



Knox County, TN  
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Dept:12 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
44 1003310 County Mayor	2,022	\$2,022
45 1003330 Legislative Delegation	546	546
46 1003350 Senior Summit	63	63
47 1003360 Read With Me	32	32
48 1003362 Family Justice Center	2	2
49 1003370 UT/Knox County Extension	359	359
50 1003372 Knox Co. Farmer Aid	5	5
51 1003380 Mayor's Education Summit	5	5
52 1004210 Probation Office	2,546	2,546
53 1004215 DUI Traffic School	56	56
54 1004510 Office of Neighborhoods	493	493
55 1004810 Park Maintenance	6,661	6,661
56 1004815 County Wide Rehab	357	357
57 1004820 Concord Complex Pool	5	5
58 1004825 U.S. Soccer Complex	7	7
59 1004830 Recreation Administration	1,957	1,957
60 1004835 Legacy Park	70	70
61 1004840 Park Improvement-Amusement	112	112
62 1004852 10 Mile Greenway Improvement	44	44
63 1005105 Dept of Community Development	1,056	1,056
64 1005110 Community Services Agencies	507	507
65 1005115 Community Svcs	595	595
66 1005120 Indigents Asst (CAC/Pauper)	148	148
67 1005130 Economic and Dev Grants	153	153
68 1005135 John Tarleton Home	12	12
69 1005142 Senior Ctr & Volunteer Svcs	580	580
70 1005144 Halls Senior-Special Events	136	136
71 1005145 Frank Strang Senior Ctr	736	736
72 1005146 South Knox Senior Ctr	607	607
73 1005147 Halls Senior Ctr	624	624
74 1005148 Corryton Senior Ctr	532	532
75 1005149 Carter Senior Center	12	12
76 1005160 Veterans' Svcs	658	658
77 1005400 Support Services	2,141	2,141
78 1005403 Preventive Health Svcs	1,491	1,491
79 1005406 Dental Svcs	1,240	1,240
80 1005409 Emergency Medical Service	311	311
81 1005412 Food & Restaurant Inspection	993	993
82 1005418 Health Clinics	10	10
83 1005421 Diagnostic Svcs	1,041	1,041
84 1005424 Medical & Dental - Indig Care	2,012	2,012

Knox County, TN  
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Fiscal Year 2009  
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Dept:12 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
85 1005430 Pediatric Care Svcs	709	\$709
86 1005433 Pharmacy	1,643	1,643
87 1005436 Primary Care Svcs	87	87
88 1005439 Animal Control	930	930
89 1005442 School Health Program	447	447
90 1005445 Social Svcs	750	750
91 1005448 Ground Water Svcs	702	702
92 1005451 Vector Control Svcs	512	512
93 1005454 Disease Surveillance & Investig	990	990
94 1005457 Vital Records	570	570
95 1005460 Women's Health Svcs	687	687
96 1005463 Community Health Svcs	1,126	1,126
97 1005465 Child Car Seat Program	24	24
98 1005467 Comm Health Serv Grant Match	56	56
99 1005720 Finance & Commun-Schools	1,216	1,216
101 1006025 Inop Car Lot/Sale Junk Cars	87	87
102 1006310 Property and Liability Ins	24	24
103 1006605 Planning	12	12
104 1006610 GIS	29	29
105 1006615 Payments To Cities	12	12
106 1006620 Emergency Mangement	15	15
108 1006635 CAC	114,286	114,286
110 1006645 Oth Operating Transfers	114	114
111 1006910 Offical's Expense	7	7
112 1006920 Equipment	590	590
113 1006940 Cases Charged to County	32	32
114 1006950 Miscellaneous	357	357
115 1006970 KCDC Tax Increment	7	7
116 1006980 Emp Ben General Fund	2	2
117 1007210 Community Mediation Center	73	73
118 1007510 Fire Prevention	1,828	1,828
119 1007520 Soil Conservation District	607	607
120 1007530 Codes Administration	5,309	5,309
121 1007535 Code Adm-Tedford Road Fire	24	24
122 1007710 Wastewater	66	66
123 1007720 Dirty Lot Ordinance	621	621
124 1008110 Sheriff's Dept Merit System	845	845
125 1008310 Property Assessor	1,478	1,478
127 1008320 Equalization Board	39	39
128 1008330 Digitized Mapping	500	500
129 1008510 Public Defender	2,894	2,894

ALLOCATION SUMMARY

Department	General Fund Audit	Total
130 1008710 Register of Deeds Office	602	\$602
131 1008720 Register of Deeds-Data Proc	126	126
132 1008900 Court Officers	447	447
133 1008906 Records & Communication	952	952
134 1008909 School Security	231	231
135 1008912 Training	1,170	1,170
136 1008915 Planning & Development	308	308
137 1008918 Stop Violence Against Women	418	418
138 1008921 Patrol	7,955	7,955
139 1008924 Warrants	1,056	1,056
140 1008927 Detective	1,461	1,461
142 1008930 Forensics	653	653
143 1008933 Juvenile Division	184	184
144 1008936 Special Teams	306	306
145 1008937 Victim's Rights	70	70
146 1008938 Chaplain's Fund	7	7
147 1008939 Batterer's Treatment	5	5
148 1008940 Senior Cit. Awareness	12	12
149 1008942 Narcotics	1,357	1,357
150 1008945 Internal Affairs	410	410
151 1008948 Special Svcs	1,318	1,318
152 1008950 Inmate Education	2	2
153 1008951 Dare Donations	97	97
154 1008952 Teen Academy - Sheriff	109	109
155 1008953 Sexual Offender Registry	175	175
156 1008954 Interest Earned-Inmates	34	34
158 1008905 Donations/Sheriff-Target	2	2
159 1008957 Auxiliary Svcs	954	954
160 1008960 Correctional Facilities	11,647	11,647
161 1008963 Temporary Detention Facilities	262	262
162 1008965 Explorer Post	49	49
163 1008966 Wal-Mart Foundation	5	5
164 1008967 Helen R McNabb Interch	39	39
165 1008969 Jail Commissary	1,476	1,476
166 1008972 Medical Examiner	1,126	1,126
167 1008980 Sheriff's Radio Rebanding	10	10
168 1008985 Sheriff's K-9 Donations	2	2
170 1009720 Property Sale	2	2
171 2350120 PW-Highway Project Mgmt	634	634
172 2350130 PW-Stormwater Mgmt	1,274	1,274
173 2350135 Stormwater Ordiance Violation	53	53

Knox County, TN  
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Dept:12 1006930 Auditing Contract

ALLOCATION SUMMARY

Department	General Fund Audit	Total
174 2350210 PW-Highway & Bridge	4,462	\$4,462
175 2350220 PW-Traffic Control	5,268	5,268
176 2350310 Capital Outlay	32	32
177 2350320 Bridge Construction	27	27
178 2350410 PW-Engineering	777	777
179 2350425 Subdivision Foreclosures	17	17
181 50000(20&30) Vehicle Svc Ctr Fund	17,304	17,304
182 5300010 Retirement Fund	2,510	2,510
999 2nd Allocation Orphans	0	0
Total	322,144	322,144

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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

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Dept:13 1007910 Information Technology

A. DEPARTMENT COSTS

		Amount	General Admin	Network Support - County	Network Support - All Users
Salaries	S1	\$2,893,321	\$433,998	\$954,796	\$1,504,527
<i>Salary % Split</i>			<i>15.00%</i>	<i>33.00%</i>	<i>52.00%</i>
Benefits	S	692,762	103,914	228,611	360,236
		3,586,083	537,912	1,183,407	1,864,763
SUPPLY & SERVICES COST					
Services	S	873,381	131,007	288,216	454,158
Supplies/Materials	S	35,779	5,367	11,807	18,605
Disallowed	D	140,198	0	0	0
DEPARTMENT Cost Total		1,049,358	136,374	300,023	472,763
ADJUSTMENTS					
Disallowed	D	(140,198)	0	0	0
Total		4,495,243	674,286	1,483,430	2,337,526
General Admin Distribution			(674,286)	261,782	412,504
Grand Total		\$4,495,242		\$1,745,212	\$2,750,030

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Dept:13 1007910 Information Technology

B. INCOMING COSTS - (Default Spread Expense%)

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 Bldg	17,616	0	6,839	10,777
3 Audit Services	629	0	244	385
Subtotal - 1000920 Internal Audit	629	0	244	385
4 Contract Review	9,597	0	3,726	5,871
Subtotal - 1003210 Law Department	9,597	0	3,726	5,871
5 ADA/FMLA SVC	1,569	0	609	960
Subtotal - 1003320 ADA Compliance Offi	1,569	0	609	960
6 Human Resources	16,429	0	6,378	10,051
6 Bright Start Wellness	466	0	181	285
Subtotal - 1003610 Human Resources	16,895	0	6,559	10,336
7 Mail Room	117	0	45	72
Subtotal - 1003910 Mail Room-Operating	117	0	45	72
9 Budget	1,898	0	737	1,161
9 Accounting	1,875	0	728	1,147
9 Accounts Payable	1,059	0	411	648
9 Payroll	8,847	0	3,435	5,412
9 Accounts Receivable	53	0	21	32
Subtotal - 1005710 Finance	13,732	0	5,331	8,401
10 Purchasing	2,298	0	892	1,406
10 P-Card	502	0	195	307
Subtotal - 1006010 Purchasing	2,800	0	1,087	1,713
11 Property Management	8,501	0	3,300	5,201
Subtotal - 1006020 Property Managemen	8,501	0	3,300	5,201
12 General Fund Audit	1,609	0	625	984

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Dept:13 1007910 Information Technology

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
Subtotal - 1006930 Auditing Contract	\$1,609	\$0	\$625	\$984
16 County Trustee	0	733	285	448
Subtotal - 1009710 County Trustee	0	733	285	448
18 Risk Overhead	0	453	176	277
Subtotal - 54000(10&20&30) Risk Mngt F	0	453	176	277
2 County - City Bldg	0	703	273	430
Subtotal - Building Use County-City Bldg	0	703	273	430
3 Audit Services	0	21	8	13
Subtotal - 1000920 Internal Audit	0	21	8	13
4 Contract Review	0	288	112	176
Subtotal - 1003210 Law Department	0	288	112	176
5 ADA/FMLA SVC	0	72	28	44
Subtotal - 1003320 ADA Compliance Offi	0	72	28	44
6 Human Resources	0	468	182	286
6 Bright Start Wellness	0	13	5	8
Subtotal - 1003610 Human Resources	0	481	187	294
7 Mail Room	0	5	2	3
Subtotal - 1003910 Mail Room-Operating	0	5	2	3
9 Budget	0	52	20	32
9 Accounting	0	52	20	32
9 Accounts Payable	0	29	11	18
9 Payroll	0	246	96	150
9 Accounts Receivable	0	1	0	1
Subtotal - 1005710 Finance	0	380	148	232
10 Purchasing	0	10,276	3,990	6,286



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Dept:13 1007910 Information Technology

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
10 P-Card	\$0	\$2,353	\$914	\$1,439
Subtotal - 1006010 Purchasing	0	12,629	4,903	7,726
11 Property Management	0	279	108	171
Subtotal - 1006020 Property Managemen	0	279	108	171
12 General Fund Audit	0	1	0	1
Subtotal - 1006930 Auditing Contract	0	1	0	1
Total Incoming	92,825	16,045	42,267 %38.82	66,603 %61.18
C. TOTAL ALLOCATED		\$4,604,112	\$1,787,479	\$2,816,633

Knox County, TN  
OMB A-87 Cost Allocation Plan

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Network Support - County Allocations

Dept:13 1007910 Information Technology

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4	0.05%	\$956	\$0	\$956	\$0	\$956
4 1003210 Law Department	27	0.36%	6,451	0	6,451	0	6,451
5 1003320 ADA Compliance Office	1	0.01%	239	0	239	0	239
6 1003610 Human Resources	13	0.17%	3,106	0	3,106	0	3,106
7 1003910 Mail Room-Operating	3	0.04%	717	0	717	0	717
8 1005415 Health Administration	286	3.84%	68,335	0	68,335	0	68,335
9 1005710 Finance	37	0.50%	8,841	0	8,841	0	8,841
10 1006010 Purchasing	6,010	80.62%	1,435,991	0	1,435,991	0	1,435,991
11 1006020 Property Management	6	0.08%	1,434	0	1,434	0	1,434
14 1007920 Records Management	9	0.12%	2,150	0	2,150	52	2,203
15 1008903 Sheriff Administration	16	0.21%	3,823	0	3,823	93	3,916
16 1009710 County Trustee	59	0.79%	14,097	0	14,097	344	14,441
17 2350110 PW-Administration	42	0.56%	10,035	0	10,035	245	10,280
18 54000(10&20&30) Risk Mngt Fund	3	0.04%	717	0	717	17	734
19 1000010 Attorney General	98	1.31%	23,415	0	23,415	572	23,987
21 1000310 Circuit Court Clerk's Office	19	0.25%	4,540	0	4,540	111	4,651
22 1000320 Civil Sessions Clerk's Office	26	0.35%	6,212	0	6,212	152	6,364
24 1000610 Probate Court	10	0.13%	2,389	0	2,389	58	2,448
25 1000620 Chancery Court	24	0.32%	5,734	0	5,734	140	5,874
26 1000910 County Commission	4	0.05%	956	0	956	23	979
28 1000930 Codes Commission	17	0.23%	4,062	0	4,062	99	4,161
29 1001210 County Clerk's Office	92	1.23%	21,982	0	21,982	537	22,518
30 1001510 4th Circuit Court Clerk Office	19	0.25%	4,540	0	4,540	111	4,651
31 1001520 Criminal Court Clerk's Office	28	0.38%	6,690	0	6,690	163	6,853
33 1001810 Election Commission	66	0.89%	15,770	0	15,770	385	16,155
34 1002110 Circuit Court Judge's Office	9	0.12%	2,150	0	2,150	52	2,203
35 1002120 4th Circuit Court Judges Office	8	0.11%	1,911	0	1,911	47	1,958
36 1002130 Criminal Court Judge's Office	10	0.13%	2,389	0	2,389	58	2,448
37 1002140 General Sessions Court Judges	75	1.01%	17,920	0	17,920	437	18,357
38 1002150 Jury Commission	1	0.01%	239	0	239	6	245
39 1002410 Juvenile Court Judges	73	0.98%	17,442	0	17,442	426	17,868
41 1002710 Juvenile Court-Clerk	3	0.04%	717	0	717	17	734
42 1003010 Juvenile Svc Center	2	0.03%	478	0	478	12	490
44 1003310 County Mayor	11	0.15%	2,628	0	2,628	64	2,692
45 1003330 Legislative Delegation	1	0.01%	239	0	239	6	245
52 1004210 Probation Office	17	0.23%	4,062	0	4,062	99	4,161
54 1004510 Office of Neighborhoods	4	0.05%	956	0	956	23	979
59 1004830 Recreation Administration	21	0.28%	5,018	0	5,018	122	5,140
63 1005105 Dept of Community Development	7	0.09%	1,673	0	1,673	41	1,713
69 1005142 Senior Ctr & Volunteer Svcs	1	0.01%	239	0	239	6	245
70 1005144 Halls Senior-Special Events	14	0.19%	3,345	0	3,345	82	3,427
71 1005145 Frank Strang Senior Ctr	10	0.13%	2,389	0	2,389	58	2,448

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Dept:13 1007910 Information Technology

Network Support - County Allocations

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 1005146 South Knox Senior Ctr	4	0.05%	\$956	\$0	\$956	\$23	\$979
74 1005148 Corryton Senior Ctr	8	0.11%	1,911	0	1,911	47	1,958
75 1005149 Carter Senior Center	2	0.03%	478	0	478	12	490
76 1005160 Veterans' Svcs	2	0.03%	478	0	478	12	490
100 1005950 Credit Union	2	0.03%	478	0	478	12	490
118 1007510 Fire Prevention	4	0.05%	956	0	956	23	979
124 1008110 Sheriff's Dept Merit System	6	0.08%	1,434	0	1,434	35	1,469
125 1008310 Property Assessor	55	0.74%	13,141	0	13,141	321	13,462
133 1008906 Records & Communication	4	0.05%	956	0	956	23	979
138 1008921 Patrol	5	0.07%	1,195	0	1,195	29	1,224
139 1008924 Warrants	8	0.11%	1,911	0	1,911	47	1,958
140 1008927 Detective	8	0.11%	1,911	0	1,911	47	1,958
143 1008933 Juvenile Division	6	0.08%	1,434	0	1,434	35	1,469
149 1008942 Narcotics	3	0.04%	717	0	717	17	734
151 1008948 Special Svcs	3	0.04%	717	0	717	17	734
161 1008963 Temporary Detention Facilities	67	0.90%	16,009	0	16,009	391	16,399
181 50000(20&30) Vehicle Svc Ctr Fund	10	0.13%	2,389	0	2,389	58	2,448
182 5300010 Retirement Fund	10	0.13%	2,389	0	2,389	58	2,448
186 FD 210x Solid Waste Fund	7	0.09%	1,673	0	1,673	41	1,713
187 FD 215x Air Quality Fund	3	0.04%	717	0	717	17	734
215 FD 925x E-911 Fund	1	0.01%	239	0	239	6	245
217 FD 940x Animal Control Fund	22	0.30%	5,257	0	5,257	128	5,385
218 FD 950x Grt School Foundation FD	3	0.04%	717	0	717	17	734
220 Historical Society	15	0.20%	3,584	0	3,584	87	3,671
221 Judicial Commissioner	6	0.08%	1,434	0	1,434	35	1,469
235 Art Council	5	0.07%	1,195	0	1,195	29	1,224
Subtotal	7,455	100.00%	1,781,250	0	1,781,250	6,229	1,787,479
Direct Bills					0		0
TOTAL					1,781,250		1,787,479

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Network Support - All Users Allocations

Dept:13 1007910 Information Technology

	Number of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4	0.05%	\$1,385	\$0	\$1,385	\$0	\$1,385
4 1003210 Law Department	27	0.33%	9,346	0	9,346	0	9,346
5 1003320 ADA Compliance Office	1	0.01%	346	0	346	0	346
6 1003610 Human Resources	13	0.16%	4,500	0	4,500	0	4,500
7 1003910 Mail Room-Operating	3	0.04%	1,038	0	1,038	0	1,038
8 1005415 Health Administration	286	3.53%	98,995	0	98,995	0	98,995
9 1005710 Finance	37	0.46%	12,807	0	12,807	0	12,807
10 1006010 Purchasing	6,010	74.12%	2,080,278	0	2,080,278	0	2,080,278
11 1006020 Property Management	6	0.07%	2,077	0	2,077	0	2,077
14 1007920 Records Management	9	0.11%	3,115	0	3,115	51	3,167
15 1008903 Sheriff Administration	16	0.20%	5,538	0	5,538	91	5,629
16 1009710 County Trustee	59	0.73%	20,422	0	20,422	336	20,758
17 2350110 PW-Administration	42	0.52%	14,538	0	14,538	239	14,777
18 54000(10&20&30) Risk Mngt Fund	3	0.04%	1,038	0	1,038	17	1,056
19 1000010 Attorney General	98	1.21%	33,921	0	33,921	559	34,480
21 1000310 Circuit Court Clerk's Office	19	0.23%	6,577	0	6,577	108	6,685
22 1000320 Civil Sessions Clerk's Office	26	0.32%	9,000	0	9,000	148	9,148
24 1000610 Probate Court	10	0.12%	3,461	0	3,461	57	3,518
25 1000620 Chancery Court	24	0.30%	8,307	0	8,307	137	8,444
26 1000910 County Commission	4	0.05%	1,385	0	1,385	23	1,407
28 1000930 Codes Commission	17	0.21%	5,884	0	5,884	97	5,981
29 1001210 County Clerk's Office	92	1.13%	31,845	0	31,845	524	32,369
30 1001510 4th Circuit Court Clerk Office	19	0.23%	6,577	0	6,577	108	6,685
31 1001520 Criminal Court Clerk's Office	28	0.35%	9,692	0	9,692	160	9,851
33 1001810 Election Commission	66	0.81%	22,845	0	22,845	376	23,221
34 1002110 Circuit Court Judge's Office	9	0.11%	3,115	0	3,115	51	3,167
35 1002120 4th Circuit Court Judges Office	8	0.10%	2,769	0	2,769	46	2,815
36 1002130 Criminal Court Judge's Office	10	0.12%	3,461	0	3,461	57	3,518
37 1002140 General Sessions Court Judges	75	0.92%	25,960	0	25,960	428	26,388
38 1002150 Jury Commission	1	0.01%	346	0	346	6	352
39 1002410 Juvenile Court Judges	73	0.90%	25,268	0	25,268	416	25,684
41 1002710 Juvenile Court-Clerk	3	0.04%	1,038	0	1,038	17	1,056
42 1003010 Juvenile Svc Center	2	0.02%	692	0	692	11	704
44 1003310 County Mayor	11	0.14%	3,807	0	3,807	63	3,870
45 1003330 Legislative Delegation	1	0.01%	346	0	346	6	352
52 1004210 Probation Office	17	0.21%	5,884	0	5,884	97	5,981
54 1004510 Office of Neighborhoods	4	0.05%	1,385	0	1,385	23	1,407
59 1004830 Recreation Administration	21	0.26%	7,269	0	7,269	120	7,389
63 1005105 Dept of Community Development	7	0.09%	2,423	0	2,423	40	2,463
69 1005142 Senior Ctr & Volunteer Svcs	1	0.01%	346	0	346	6	352
70 1005144 Halls Senior-Special Events	14	0.17%	4,846	0	4,846	80	4,926
71 1005145 Frank Strang Senior Ctr	10	0.12%	3,461	0	3,461	57	3,518

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Network Support - All Users Allocations

Dept:13 1007910 Information Technology

	Number of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 1005146 South Knox Senior Ctr	4	0.05%	\$1,385	\$0	\$1,385	\$23	\$1,407
74 1005148 Corryton Senior Ctr	8	0.10%	2,769	0	2,769	46	2,815
75 1005149 Carter Senior Center	2	0.02%	692	0	692	11	704
76 1005160 Veterans' Svcs	2	0.02%	692	0	692	11	704
100 1005950 Credit Union	2	0.02%	692	0	692	11	704
118 1007510 Fire Prevention	4	0.05%	1,385	0	1,385	23	1,407
124 1008110 Sheriff's Dept Merit System	6	0.07%	2,077	0	2,077	34	2,111
125 1008310 Property Assessor	55	0.68%	19,037	0	19,037	314	19,351
133 1008906 Records & Communication	4	0.05%	1,385	0	1,385	23	1,407
138 1008921 Patrol	5	0.06%	1,731	0	1,731	29	1,759
139 1008924 Warrants	8	0.10%	2,769	0	2,769	46	2,815
140 1008927 Detective	8	0.10%	2,769	0	2,769	46	2,815
143 1008933 Juvenile Division	6	0.07%	2,077	0	2,077	34	2,111
149 1008942 Narcotics	3	0.04%	1,038	0	1,038	17	1,056
151 1008948 Special Svcs	3	0.04%	1,038	0	1,038	17	1,056
161 1008963 Temporary Detention Facilities	67	0.83%	23,191	0	23,191	382	23,573
181 50000(20&30) Vehicle Svc Ctr Fund	10	0.12%	3,461	0	3,461	57	3,518
182 5300010 Retirement Fund	10	0.12%	3,461	0	3,461	57	3,518
186 FD 210x Solid Waste Fund	7	0.09%	2,423	0	2,423	40	2,463
187 FD 215x Air Quality Fund	3	0.04%	1,038	0	1,038	17	1,056
215 FD 925x E-911 Fund	1	0.01%	346	0	346	6	352
217 FD 940x Animal Control Fund	22	0.27%	7,615	0	7,615	125	7,740
218 FD 950x Grt School Foundation FD	3	0.04%	1,038	0	1,038	17	1,056
220 Historical Society	15	0.18%	5,192	0	5,192	86	5,278
221 Judicial Commissioner	6	0.07%	2,077	0	2,077	34	2,111
222 Internet JIMS users	160	1.97%	55,382	0	55,382	912	56,294
223 District Attorney (state)	106	1.31%	36,690	0	36,690	604	37,295
224 KCDC	4	0.05%	1,385	0	1,385	23	1,407
225 Knoxville Fire Dept	5	0.06%	1,731	0	1,731	29	1,759
226 Knoxville Police Dept	175	2.16%	60,574	0	60,574	998	61,571
227 US Office of Personnel Mgmt	5	0.06%	1,731	0	1,731	29	1,759
228 Public Defender (state)	74	0.91%	25,614	0	25,614	422	26,036
229 Private Bar	48	0.59%	16,615	0	16,615	274	16,888
230 State Probation/Parole	37	0.46%	12,807	0	12,807	211	13,018
231 US Attorney DOJ	1	0.01%	346	0	346	6	352
232 US Probation	25	0.31%	8,653	0	8,653	143	8,796
233 UT Legal Clinic	7	0.09%	2,423	0	2,423	40	2,463
234 UT Police	7	0.09%	2,423	0	2,423	40	2,463
235 Art Council	5	0.06%	1,731	0	1,731	29	1,759
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Network Support - All Users Allocations

Dept:13 1007910 Information Technology

	Number of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	8,109	100.00%	2,806,817	0	2,806,817	9,816	2,816,633
Direct Bills					0		0
TOTAL					2,806,817		2,816,633

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:13 1007910 Information Technology

ALLOCATION SUMMARY

Department	Network Support - County	Network Support - All Users	Total
0 DIRECT BILLED	0	\$0	\$0
3 1000920 Internal Audit	956	1,385	2,340
4 1003210 Law Department	6,451	9,346	15,797
5 1003320 ADA Compliance Office	239	346	585
6 1003610 Human Resources	3,106	4,500	7,606
7 1003910 Mail Room-Operating	717	1,038	1,755
8 1005415 Health Administration	68,335	98,995	167,330
9 1005710 Finance	8,841	12,807	21,648
10 1006010 Purchasing	1,435,991	2,080,278	3,516,268
11 1006020 Property Management	1,434	2,077	3,510
14 1007920 Records Management	2,203	3,167	5,369
15 1008903 Sheriff Administration	3,916	5,629	9,546
16 1009710 County Trustee	14,441	20,758	35,200
17 2350110 PW-Administration	10,280	14,777	25,057
18 54000(10&20&30) Risk Mngt Fund	734	1,056	1,790
19 1000010 Attorney General	23,987	34,480	58,467
21 1000310 Circuit Court Clerk's Office	4,651	6,685	11,335
22 1000320 Civil Sessions Clerk's Office	6,364	9,148	15,512
24 1000610 Probate Court	2,448	3,518	5,966
25 1000620 Chancery Court	5,874	8,444	14,318
26 1000910 County Commission	979	1,407	2,386
28 1000930 Codes Commission	4,161	5,981	10,142
29 1001210 County Clerk's Office	22,518	32,369	54,887
30 1001510 4th Circuit Court Clerk Office	4,651	6,685	11,335
31 1001520 Criminal Court Clerk's Office	6,853	9,851	16,705
33 1001810 Election Commission	16,155	23,221	39,376
34 1002110 Circuit Court Judge's Office	2,203	3,167	5,369
35 1002120 4th Circuit Court Judges Office	1,958	2,815	4,773
36 1002130 Criminal Court Judge's Office	2,448	3,518	5,966
37 1002140 General Sessions Court Judges	18,357	26,388	44,745
38 1002150 Jury Commission	245	352	597
39 1002410 Juvenile Court Judges	17,868	25,684	43,552
41 1002710 Juvenile Court-Clerk	734	1,056	1,790
42 1003010 Juvenile Svc Center	490	704	1,193
44 1003310 County Mayor	2,692	3,870	6,563
45 1003330 Legislative Delegation	245	352	597
52 1004210 Probation Office	4,161	5,981	10,142
54 1004510 Office of Neighborhoods	979	1,407	2,386
59 1004830 Recreation Administration	5,140	7,389	12,529
63 1005105 Dept of Community Development	1,713	2,463	4,176
69 1005142 Senior Ctr & Volunteer Svcs	245	352	597

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:13 1007910 Information Technology

ALLOCATION SUMMARY

Department	Network Support - County	Network Support - All Users	Total
70 1005144 Halls Senior-Special Events	3,427	\$4,926	\$8,352
71 1005145 Frank Strang Senior Ctr	2,448	3,518	5,966
72 1005146 South Knox Senior Ctr	979	1,407	2,386
74 1005148 Corryton Senior Ctr	1,958	2,815	4,773
75 1005149 Carter Senior Center	490	704	1,193
76 1005160 Veterans' Svcs	490	704	1,193
100 1005950 Credit Union	490	704	1,193
118 1007510 Fire Prevention	979	1,407	2,386
124 1008110 Sheriff's Dept Merit System	1,469	2,111	3,580
125 1008310 Property Assessor	13,462	19,351	32,813
133 1008906 Records & Communication	979	1,407	2,386
138 1008921 Patrol	1,224	1,759	2,983
139 1008924 Warrants	1,958	2,815	4,773
140 1008927 Detective	1,958	2,815	4,773
143 1008933 Juvenile Division	1,469	2,111	3,580
149 1008942 Narcotics	734	1,056	1,790
151 1008948 Special Svcs	734	1,056	1,790
161 1008963 Temporary Detention Facilities	16,399	23,573	39,972
181 50000(20&30) Vehicle Svc Ctr Fund	2,448	3,518	5,966
182 5300010 Retirement Fund	2,448	3,518	5,966
186 FD 210x Solid Waste Fund	1,713	2,463	4,176
187 FD 215x Air Quality Fund	734	1,056	1,790
215 FD 925x E-911 Fund	245	352	597
217 FD 940x Animal Control Fund	5,385	7,740	13,125
218 FD 950x Grt School Foundation FD	734	1,056	1,790
220 Historical Society	3,671	5,278	8,949
221 Judicial Commissioner	1,469	2,111	3,580
222 Internet JIMS users	0	56,294	56,294
223 District Attorney (state)	0	37,295	37,295
224 KCDC	0	1,407	1,407
225 Knoxville Fire Dept	0	1,759	1,759
226 Knoxville Police Dept	0	61,571	61,571
227 US Office of Personnel Mgmt	0	1,759	1,759
228 Public Defender (state)	0	26,036	26,036
229 Private Bar	0	16,888	16,888
230 State Probation/Parole	0	13,018	13,018
231 US Attorney DOJ	0	352	352
232 US Probation	0	8,796	8,796
233 UT Legal Clinic	0	2,463	2,463
234 UT Police	0	2,463	2,463
235 Art Council	1,224	1,759	2,983



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:13 1007910 Information Technology

ALLOCATION SUMMARY

Department	Network Support - County	Network Support - All Users	Total
999 2nd Allocation Orphans	0	\$(0)	\$(0)
Total	1,787,479	2,816,633	4,604,112

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009.

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011

Dept:14 1007920 Records Management

A. DEPARTMENT COSTS

		Amount	General Admin	Records Storage
Salaries	S1	\$214,777	\$0	\$214,777
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	74,133	0	74,133
		288,910	0	288,910
SUPPLY & SERVICES COST				
Services	S	13,594	0	13,594
Supplies/Materials	S	5,969	0	5,969
Disallowed	D	130,011	0	0
DEPARTMENT Cost Total		149,574	0	19,563
ADJUSTMENTS				
Disallowed	D	(130,011)	0	0
Total		308,473	0	308,473
General Admin Distribution			0	0
Grand Total		\$308,473		\$308,473

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:14 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
3 Audit Services	348	0	348
Subtotal - 1000920 Internal Audit	348	0	348
4 Contract Review	906	0	906
Subtotal - 1003210 Law Department	906	0	906
5 ADA/FMLA SVC	214	0	214
Subtotal - 1003320 ADA Compliance Offi	214	0	214
6 Human Resources	2,240	0	2,240
6 Bright Start Wellness	64	0	64
Subtotal - 1003610 Human Resources	2,304	0	2,304
7 Mail Room	217	0	217
Subtotal - 1003910 Mail Room-Operating	217	0	217
9 Budget	179	0	179
9 Accounting	1,038	0	1,038
9 Accounts Payable	380	0	380
9 Payroll	1,201	0	1,201
9 Accounts Receivable	122	0	122
Subtotal - 1005710 Finance	2,920	0	2,920
10 Purchasing	583	0	583
Subtotal - 1006010 Purchasing	583	0	583
11 Property Management	1,268	0	1,268
Subtotal - 1006020 Property Managemen	1,268	0	1,268
12 General Fund Audit	891	0	891
Subtotal - 1006930 Auditing Contract	891	0	891
13 Network Support - County	2,150	0	2,150

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:14 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
13 Network Support - All Users	\$3,115	\$0	\$3,115
Subtotal - 1007910 Information Technolo	5,265	0	5,265
16 County Trustee	0	406	406
Subtotal - 1009710 County Trustee	0	406	406
18 Risk Overhead	0	286	286
Subtotal - 54000(10&20&30) Risk Mngt F	0	286	286
3 Audit Services	0	11	11
Subtotal - 1000920 Internal Audit	0	11	11
4 Contract Review	0	27	27
Subtotal - 1003210 Law Department	0	27	27
5 ADA/FMLA SVC	0	10	10
Subtotal - 1003320 ADA Compliance Offi	0	10	10
6 Human Resources	0	64	64
6 Bright Start Wellness	0	2	2
Subtotal - 1003610 Human Resources	0	66	66
7 Mail Room	0	10	10
Subtotal - 1003910 Mail Room-Operating	0	10	10
9 Budget	0	5	5
9 Accounting	0	29	29
9 Accounts Payable	0	11	11
9 Payroll	0	33	33
9 Accounts Receivable	0	3	3
Subtotal - 1005710 Finance	0	81	81
10 Purchasing	0	2,606	2,606
Subtotal - 1006010 Purchasing	0	2,606	2,606
11 Property Management	0	42	42

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:14 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
Subtotal - 1006020 Property Management	\$0	\$42	\$42
12 General Fund Audit	0	0	0
Subtotal - 1006930 Auditing Contract	0	0	0
13 Network Support - County	0	52	52
13 Network Support - All Users	0	51	51
Subtotal - 1007910 Information Technology	0	103	103
Total Incoming	23,377	3,648	27,025 %100.00
C. TOTAL ALLOCATED		\$335,498	\$335,498

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:14 1007920 Records Management

Records Storage Allocations

	Number of Boxes Received	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1003210 Law Department	61	2.60%	\$8,643	\$0	\$8,643	\$0	\$8,643
6 1003610 Human Resources	1	0.04%	142	0	142	0	142
8 1005415 Health Administration	141	6.02%	19,979	0	19,979	0	19,979
9 1005710 Finance	170	7.26%	24,088	0	24,088	0	24,088
10 1006010 Purchasing	35	1.49%	4,959	0	4,959	0	4,959
15 1008903 Sheriff Administration	152	6.49%	21,538	0	21,538	287	21,824
19 1000010 Attorney General	425	18.15%	60,220	0	60,220	802	61,022
21 1000310 Circuit Court Clerk's Office	50	2.13%	7,085	0	7,085	94	7,179
22 1000320 Civil Sessions Clerk's Office	114	4.87%	16,153	0	16,153	215	16,368
29 1001210 County Clerk's Office	115	4.91%	16,295	0	16,295	217	16,512
30 1001510 4th Circuit Court Clerk Office	126	5.38%	17,854	0	17,854	238	18,091
31 1001520 Criminal Court Clerk's Office	25	1.07%	3,542	0	3,542	47	3,590
32 1001530 Criminal Sessions Clerk Office	144	6.15%	20,404	0	20,404	272	20,676
33 1001810 Election Commission	126	5.38%	17,854	0	17,854	238	18,091
52 1004210 Probation Office	45	1.92%	6,376	0	6,376	85	6,461
76 1005160 Veterans' Svcs	1	0.04%	142	0	142	2	144
88 1005439 Animal Control	51	2.18%	7,226	0	7,226	96	7,323
100 1005950 Credit Union	6	0.26%	850	0	850	11	861
120 1007530 Codes Administration	52	2.22%	7,368	0	7,368	98	7,466
125 1008310 Property Assessor	125	5.34%	17,712	0	17,712	236	17,948
129 1008510 Public Defender	174	7.43%	24,655	0	24,655	328	24,983
130 1008710 Register of Deeds Office	7	0.30%	992	0	992	13	1,005
143 1008933 Juvenile Division	4	0.17%	567	0	567	8	574
182 5300010 Retirement Fund	26	1.11%	3,684	0	3,684	49	3,733
192 FD 240x Gen Purpose School FD	83	3.54%	11,761	0	11,761	157	11,917
214 FD 920x MPC Fund	17	0.73%	2,409	0	2,409	32	2,441
219 FD 999xxxx PBA700x	66	2.82%	9,352	0	9,352	124	9,476
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
<b>Subtotal</b>	<b>2,342</b>	<b>100.00%</b>	<b>331,850</b>	<b>0</b>	<b>331,850</b>	<b>3,648</b>	<b>335,498</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>TOTAL</b>					<b>331,850</b>		<b>335,498</b>

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:14 1007920 Records Management

ALLOCATION SUMMARY

Department	Records Storage	Total
0 DIRECT BILLED	0	\$0
4 1003210 Law Department	8,643	8,643
6 1003610 Human Resources	142	142
8 1005415 Health Administration	19,979	19,979
9 1005710 Finance	24,088	24,088
10 1006010 Purchasing	4,959	4,959
15 1008903 Sheriff Administration	21,824	21,824
19 1000010 Attorney General	61,022	61,022
21 1000310 Circuit Court Clerk's Office	7,179	7,179
22 1000320 Civil Sessions Clerk's Office	16,368	16,368
29 1001210 County Clerk's Office	16,512	16,512
30 1001510 4th Circuit Court Clerk Office	18,091	18,091
31 1001520 Criminal Court Clerk's Office	3,590	3,590
32 1001530 Criminal Sessions Clerk Office	20,676	20,676
33 1001810 Election Commission	18,091	18,091
52 1004210 Probation Office	6,461	6,461
76 1005160 Veterans' Svcs	144	144
88 1005439 Animal Control	7,323	7,323
100 1005950 Credit Union	861	861
120 1007530 Codes Administration	7,466	7,466
125 1008310 Property Assessor	17,948	17,948
129 1008510 Public Defender	24,983	24,983
130 1008710 Register of Deeds Office	1,005	1,005
143 1008933 Juvenile Division	574	574
182 5300010 Retirement Fund	3,733	3,733
192 FD 240x Gen Purpose School FD	11,917	11,917
214 FD 920x MPC Fund	2,441	2,441
219 FD 999xxxx PBA700x	9,476	9,476
999 2nd Allocation Orphans	0	0
<b>Total</b>	<b>335,498</b>	<b>335,498</b>



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
 8/1/2011  
 Dept:15 1008903 Sheriff Administration

A. DEPARTMENT COSTS

		Amount	General Admin	Sheriff Administration
Salaries	S1	\$5,951,377	\$0	\$5,951,377
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,757,852	0	1,757,852
		7,709,229	0	7,709,229
<b>SUPPLY &amp; SERVICES COST</b>				
Services	S	152,776	0	152,776
Supplies and Materials	S	234,441	0	234,441
Disallowed	D	883,772	0	0
DEPARTMENT Cost Total		1,270,989	0	387,217
<b>ADJUSTMENTS</b>				
Disallowed	D	(883,772)	0	0
Total		8,096,446	0	8,096,446
General Admin Distribution			0	0
Grand Total		\$8,096,446		\$8,096,446

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:15 1008903 Sheriff Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Sheriff Administration
2 County - City Bldg	\$11,274	\$0	\$11,274
Subtotal - Building Use County-City Bldg	11,274	0	11,274
3 Audit Services	2,260	0	2,260
Subtotal - 1000920 Internal Audit	2,260	0	2,260
4 Contract Review	18,592	0	18,592
Subtotal - 1003210 Law Department	18,592	0	18,592
5 ADA/FMLA SVC	5,598	0	5,598
Subtotal - 1003320 ADA Compliance Offi	5,598	0	5,598
6 Human Resources	58,622	0	58,622
6 Bright Start Wellness	1,663	0	1,663
Subtotal - 1003610 Human Resources	60,285	0	60,285
7 Mail Room	8,868	0	8,868
Subtotal - 1003910 Mail Room-Operating	8,868	0	8,868
9 Budget	3,678	0	3,678
9 Accounting	6,738	0	6,738
9 Accounts Payable	4,244	0	4,244
9 Payroll	33,571	0	33,571
9 Accounts Receivable	2,283	0	2,283
Subtotal - 1005710 Finance	50,514	0	50,514
10 Purchasing	1,299	0	1,299
10 P-Card	11,505	0	11,505
Subtotal - 1006010 Purchasing	12,804	0	12,804
11 Property Management	51,603	0	51,603
Subtotal - 1006020 Property Managemen	51,603	0	51,603
12 General Fund Audit	5,783	0	5,783
Subtotal - 1006930 Auditing Contract	5,783	0	5,783
13 Network Support - County	3,823	0	3,823

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:15 1008903 Sheriff Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Sheriff Administration
13 Network Support - All Users	\$5,538	\$0	\$5,538
Subtotal - 1007910 Information Technolo	9,361	0	9,361
14 Records Storage	21,538	0	21,538
Subtotal - 1007920 Records Managemen	21,538	0	21,538
16 County Trustee	0	2,636	2,636
Subtotal - 1009710 County Trustee	0	2,636	2,636
18 Risk Overhead	0	118,078	118,078
Subtotal - 54000(10&20&30) Risk Mngt F	0	118,078	118,078
2 County - City Bldg	0	450	450
Subtotal - Building Use County-City Bldg	0	450	450
3 Audit Services	0	74	74
Subtotal - 1000920 Internal Audit	0	74	74
4 Contract Review	0	557	557
Subtotal - 1003210 Law Department	0	557	557
5 ADA/FMLA SVC	0	257	257
Subtotal - 1003320 ADA Compliance Offi	0	257	257
6 Human Resources	0	1,669	1,669
6 Bright Start Wellness	0	47	47
Subtotal - 1003610 Human Resources	0	1,716	1,716
7 Mail Room	0	398	398
Subtotal - 1003910 Mail Room-Operating	0	398	398
9 Budget	0	101	101
9 Accounting	0	187	187
9 Accounts Payable	0	118	118
9 Payroll	0	932	932

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:15 1008903 Sheriff Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Sheriff Administration
9 Accounts Receivable	\$0	\$63	\$63
Subtotal - 1005710 Finance	0	1,401	1,401
10 Purchasing	0	5,808	5,808
10 P-Card	0	53,915	53,915
Subtotal - 1006010 Purchasing	0	59,723	59,723
11 Property Management	0	1,691	1,691
Subtotal - 1006020 Property Managemen	0	1,691	1,691
12 General Fund Audit	0	2	2
Subtotal - 1006930 Auditing Contract	0	2	2
13 Network Support - County	0	93	93
13 Network Support - All Users	0	91	91
Subtotal - 1007910 Information Technolo	0	184	184
14 Records Storage	0	287	287
Subtotal - 1007920 Records Managemen	0	287	287
Total Incoming	258,480	187,454	445,934
			%100.00
C. TOTAL ALLOCATED		\$8,542,380	\$8,542,380

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:15 1008903 Sheriff Administration

Sheriff Administration Allocations

	FTE Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1008921 Patrol	176.00	23.17%	\$1,936,099	\$0	\$1,936,099	\$43,439	\$1,979,538
139 1008924 Warrants	54.00	7.11%	594,030	0	594,030	13,328	607,358
140 1008927 Detective	36.00	4.74%	396,020	0	396,020	8,885	404,905
141 1008928 DUI Litter Pick Up Crew	8.00	1.05%	88,004	0	88,004	1,974	89,979
142 1008930 Forensics	12.00	1.58%	132,007	0	132,007	2,962	134,968
143 1008933 Juvenile Division	3.00	0.39%	33,002	0	33,002	740	33,742
147 1008939 Batterer's Treatment	2.00	0.26%	22,001	0	22,001	494	22,495
149 1008942 Narcotics	17.00	2.24%	187,010	0	187,010	4,196	191,205
150 1008945 Internal Affairs	3.00	0.39%	33,002	0	33,002	740	33,742
151 1008948 Special Svcs	10.00	1.32%	110,006	0	110,006	2,468	112,474
159 1008957 Auxiliary Svcs	6.00	0.79%	66,003	0	66,003	1,481	67,484
160 1008960 Correctional Facilities	425.50	56.02%	4,680,739	0	4,680,739	105,019	4,785,757
165 1008969 Jail Commissary	7.00	0.92%	77,004	0	77,004	1,728	78,732
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	759.50	100.00%	8,354,926	0	8,354,926	187,454	8,542,380
Direct Bills					0		0
TOTAL					8,354,926		8,542,380

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:15 1008903 Sheriff Administration

ALLOCATION SUMMARY

Department	Sheriff Administration	Total
0 DIRECT BILLED	0	\$0
138 1008921 Patrol	1,979,538	1,979,538
139 1008924 Warrants	607,358	607,358
140 1008927 Detective	404,905	404,905
141 1008928 DUI Litter Pick Up Crew	89,979	89,979
142 1008930 Forensics	134,968	134,968
143 1008933 Juvenile Division	33,742	33,742
147 1008939 Batterer's Treatment	22,495	22,495
149 1008942 Narcotics	191,205	191,205
150 1008945 Internal Affairs	33,742	33,742
151 1008948 Special Svcs	112,474	112,474
159 1008957 Auxiliary Svcs	67,484	67,484
160 1008960 Correctional Facilities	4,785,757	4,785,757
165 1008969 Jail Commissary	78,732	78,732
999 2nd Allocation Orphans	0	0
Total	8,542,380	8,542,380

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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:

**County Trustee** – Costs are allocated based on the number of accounting transactions processed per department.



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:16 1009710 County Trustee

A. DEPARTMENT COSTS

		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
<b>SUPPLY &amp; SERVICES COST</b>				
Services	P	147,448	0	147,448
Supplies and Materials	P	29,815	0	29,815
Disallowed	D	119,399	0	0
DEPARTMENT Cost Total		296,662	0	177,263
<b>ADJUSTMENTS</b>				
Disallowed	D	(119,399)	0	0
<b>Total</b>		<b>177,263</b>	<b>0</b>	<b>177,263</b>
General Admin Distribution			0	0
Grand Total		\$177,263		\$177,263

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 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 Bldg	11,146	0	11,146
3 Audit Services	2,518	0	2,518
Subtotal - 1000920 Internal Audit	2,518	0	2,518
4 Contract Review	614	0	614
Subtotal - 1003210 Law Department	614	0	614
7 Mail Room	5,161	0	5,161
Subtotal - 1003910 Mail Room-Operating	5,161	0	5,161
9 Budget	121	0	121
9 Accounting	7,510	0	7,510
9 Accounts Payable	902	0	902
9 Accounts Receivable	11,773	0	11,773
Subtotal - 1005710 Finance	20,306	0	20,306
10 Purchasing	949	0	949
Subtotal - 1006010 Purchasing	949	0	949
11 Property Management	3,057	0	3,057
Subtotal - 1006020 Property Managemen	3,057	0	3,057
12 General Fund Audit	6,445	0	6,445
Subtotal - 1006930 Auditing Contract	6,445	0	6,445
13 Network Support - County	14,097	0	14,097
13 Network Support - All Users	20,422	0	20,422
Subtotal - 1007910 Information Technolo	34,519	0	34,519
18 Risk Overhead	0	1,382	1,382

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County Trustee
Subtotal - 54000(10&20&30) Risk Mngt F	\$0	\$1,382	\$1,382
2 County - City Bldg	0	445	445
Subtotal - Building Use County-City Bldg	0	445	445
3 Audit Services	0	83	83
Subtotal - 1000920 Internal Audit	0	83	83
4 Contract Review	0	18	18
Subtotal - 1003210 Law Department	0	18	18
7 Mail Room	0	232	232
Subtotal - 1003910 Mail Room-Operating	0	232	232
9 Budget	0	3	3
9 Accounting	0	208	208
9 Accounts Payable	0	25	25
9 Accounts Receivable	0	323	323
Subtotal - 1005710 Finance	0	559	559
10 Purchasing	0	4,244	4,244
Subtotal - 1006010 Purchasing	0	4,244	4,244
11 Property Management	0	100	100
Subtotal - 1006020 Property Managemen	0	100	100
12 General Fund Audit	0	2	2
Subtotal - 1006930 Auditing Contract	0	2	2
13 Network Support - County	0	344	344
13 Network Support - All Users	0	336	336
Subtotal - 1007910 Information Technolo	0	680	680
Total Incoming	90,226	7,745	97,971
			%100.00
C. TOTAL ALLOCATED		\$275,234	\$275,234

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	Building Use County-City Bldg	493	0.20%	\$545	\$0	\$545	\$0	\$545
3	1000920 Internal Audit	323	0.13%	357	0	357	0	357
4	1003210 Law Department	1,141	0.47%	1,262	0	1,262	0	1,262
5	1003320 ADA Compliance Office	238	0.10%	263	0	263	0	263
6	1003610 Human Resources	704	0.29%	779	0	779	0	779
7	1003910 Mail Room-Operating	251	0.10%	278	0	278	0	278
8	1005415 Health Administration	1,019	0.42%	1,127	0	1,127	0	1,127
9	1005710 Finance	892	0.37%	987	0	987	0	987
10	1006010 Purchasing	559	0.23%	618	0	618	0	618
11	1006020 Property Management	380	0.16%	420	0	420	0	420
12	1006930 Auditing Contract	12	0.00%	13	0	13	0	13
13	1007910 Information Technology	663	0.27%	733	0	733	0	733
14	1007920 Records Management	367	0.15%	406	0	406	0	406
15	1008903 Sheriff Administration	2,383	0.99%	2,636	0	2,636	0	2,636
17	2350110 PW-Administration	1,271	0.53%	1,406	0	1,406	42	1,448
18	54000(10&20&30) Risk Mngt Fund	1,091	0.45%	1,207	0	1,207	36	1,243
19	1000010 Attorney General	1,055	0.44%	1,167	0	1,167	35	1,202
20	1000020 Bad Check Unit	63	0.03%	70	0	70	2	72
21	1000310 Circuit Court Clerk's Office	309	0.13%	342	0	342	10	352
22	1000320 Civil Sessions Clerk's Office	213	0.09%	236	0	236	7	243
23	1000330 IV-D Child Support Clerk	644	0.27%	712	0	712	21	734
24	1000610 Probate Court	174	0.07%	192	0	192	6	198
25	1000620 Chancery Court	277	0.11%	306	0	306	9	316
26	1000910 County Commission	552	0.23%	611	0	611	18	629
27	1000915 Commission Discretionary	318	0.13%	352	0	352	11	362
28	1000930 Codes Commission	19	0.01%	21	0	21	1	22
29	1001210 County Clerk's Office	1,281	0.53%	1,417	0	1,417	43	1,460
30	1001510 4th Circuit Court Clerk Office	269	0.11%	298	0	298	9	307
31	1001520 Criminal Court Clerk's Office	862	0.36%	954	0	954	29	982
32	1001530 Criminal Sessions Clerk Office	495	0.20%	548	0	548	16	564
33	1001810 Election Commission	948	0.39%	1,049	0	1,049	32	1,080
34	1002110 Circuit Court Judge's Office	72	0.03%	80	0	80	2	82
35	1002120 4th Circuit Court Judges Office	90	0.04%	100	0	100	3	103
36	1002130 Criminal Court Judge's Office	126	0.05%	139	0	139	4	144
37	1002140 General Sessions Court Judges	561	0.23%	621	0	621	19	639
38	1002150 Jury Commission	8,250	3.41%	9,126	0	9,126	275	9,401
39	1002410 Juvenile Court Judges	913	0.38%	1,010	0	1,010	30	1,040
40	1002420 IV-D Referee Program	435	0.18%	481	0	481	14	496
41	1002710 Juvenile Court-Clerk	1,117	0.46%	1,236	0	1,236	37	1,273
42	1003010 Juvenile Svc Center	925	0.38%	1,023	0	1,023	31	1,054
44	1003310 County Mayor	833	0.34%	921	0	921	28	949
45	1003330 Legislative Delegation	225	0.09%	249	0	249	7	256

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
46	1003350 Senior Summit	26	0.01%	\$29	\$0	\$29	\$1	\$30
47	1003360 Read With Me	13	0.01%	14	0	14	0	15
48	1003362 Family Justice Center	1	0.00%	1	0	1	0	1
49	1003370 UT/Knox County Extension	148	0.06%	164	0	164	5	169
50	1003372 Knox Co. Farmer Aid	2	0.00%	2	0	2	0	2
51	1003380 Mayor's Education Summit	2	0.00%	2	0	2	0	2
52	1004210 Probation Office	1,049	0.43%	1,160	0	1,160	35	1,195
53	1004215 DUI Traffic School	23	0.01%	25	0	25	1	26
54	1004510 Office of Neighborhoods	203	0.08%	225	0	225	7	231
55	1004810 Park Maintenance	2,744	1.13%	3,035	0	3,035	91	3,127
56	1004815 County Wide Rehab	147	0.06%	163	0	163	5	168
57	1004820 Concord Complex Pool	2	0.00%	2	0	2	0	2
58	1004825 U.S. Soccer Complex	3	0.00%	3	0	3	0	3
59	1004830 Recreation Administration	806	0.33%	892	0	892	27	918
60	1004835 Legacy Park	29	0.01%	32	0	32	1	33
61	1004840 Park Improvement-Amusement	46	0.02%	51	0	51	2	52
62	1004852 10 Mile Greenway Improvement	18	0.01%	20	0	20	1	21
63	1005105 Dept of Community Development	435	0.18%	481	0	481	14	496
64	1005110 Community Services Agencies	209	0.09%	231	0	231	7	238
65	1005115 Community Svcs	245	0.10%	271	0	271	8	279
66	1005120 Indigents Asst (CAC/Pauper)	61	0.03%	67	0	67	2	70
67	1005130 Economic and Dev Grants	63	0.03%	70	0	70	2	72
68	1005135 John Tarleton Home	5	0.00%	6	0	6	0	6
69	1005142 Senior Ctr & Volunteer Svcs	239	0.10%	264	0	264	8	272
70	1005144 Halls Senior-Special Events	56	0.02%	62	0	62	2	64
71	1005145 Frank Strang Senior Ctr	303	0.13%	335	0	335	10	345
72	1005146 South Knox Senior Ctr	250	0.10%	277	0	277	8	285
73	1005147 Halls Senior Ctr	257	0.11%	284	0	284	9	293
74	1005148 Corryton Senior Ctr	219	0.09%	242	0	242	7	250
75	1005149 Carter Senior Center	5	0.00%	6	0	6	0	6
76	1005160 Veterans' Svcs	271	0.11%	300	0	300	9	309
77	1005400 Support Services	882	0.36%	976	0	976	29	1,005
78	1005403 Preventive Health Svcs	614	0.25%	679	0	679	20	700
79	1005406 Dental Svcs	511	0.21%	565	0	565	17	582
80	1005409 Emergency Medical Service	128	0.05%	142	0	142	4	146
81	1005412 Food & Restaurant Inspection	409	0.17%	452	0	452	14	466
82	1005418 Health Clinics	4	0.00%	4	0	4	0	5
83	1005421 Diagnostic Svcs	429	0.18%	475	0	475	14	489
84	1005424 Medical & Dental - Indig Care	829	0.34%	917	0	917	28	945
85	1005430 Pediatric Care Svcs	292	0.12%	323	0	323	10	333
86	1005433 Pharmacy	677	0.28%	749	0	749	23	771
87	1005436 Primary Care Svcs	36	0.01%	40	0	40	1	41

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
88	1005439 Animal Control	383	0.16%	\$424	\$0	\$424	\$13	\$436
89	1005442 School Health Program	184	0.08%	204	0	204	6	210
90	1005445 Social Svcs	309	0.13%	342	0	342	10	352
91	1005448 Ground Water Svcs	289	0.12%	320	0	320	10	329
92	1005451 Vector Control Svcs	211	0.09%	233	0	233	7	240
93	1005454 Disease Surveillance & Investig	408	0.17%	451	0	451	14	465
94	1005457 Vital Records	235	0.10%	260	0	260	8	268
95	1005460 Women's Health Svcs	283	0.12%	313	0	313	9	322
96	1005463 Community Health Svcs	464	0.19%	513	0	513	15	529
97	1005465 Child Car Seat Program	10	0.00%	11	0	11	0	11
98	1005467 Comm Health Serv Grant Match	23	0.01%	25	0	25	1	26
99	1005720 Finance & Commun-Schools	501	0.21%	554	0	554	17	571
101	1006025 Inop Car Lot/Sale Junk Cars	36	0.01%	40	0	40	1	41
102	1006310 Property and Liability Ins	10	0.00%	11	0	11	0	11
103	1006605 Planning	5	0.00%	6	0	6	0	6
104	1006610 GIS	12	0.00%	13	0	13	0	14
105	1006615 Payments To Cities	5	0.00%	6	0	6	0	6
106	1006620 Emergency Mangement	6	0.00%	7	0	7	0	7
108	1006635 CAC	47,079	19.47%	52,077	0	52,077	1,569	53,646
110	1006645 Oth Operating Transfers	47	0.02%	52	0	52	2	54
111	1006910 Offical's Expense	3	0.00%	3	0	3	0	3
112	1006920 Equipment	243	0.10%	269	0	269	8	277
113	1006940 Cases Charged to County	13	0.01%	14	0	14	0	15
114	1006950 Miscellaneous	147	0.06%	163	0	163	5	168
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 Center	30	0.01%	33	0	33	1	34
118	1007510 Fire Prevention	753	0.31%	833	0	833	25	858
119	1007520 Soil Conservation District	250	0.10%	277	0	277	8	285
120	1007530 Codes Administration	2,187	0.90%	2,419	0	2,419	73	2,492
121	1007535 Code Adm-Tedford Road Fire	10	0.00%	11	0	11	0	11
122	1007710 Wastewater	27	0.01%	30	0	30	1	31
123	1007720 Dirty Lot Ordinance	256	0.11%	283	0	283	9	292
124	1008110 Sheriff's Dept Merit System	348	0.14%	385	0	385	12	397
125	1008310 Property Assessor	609	0.25%	674	0	674	20	694
127	1008320 Equalization Board	16	0.01%	18	0	18	1	18
128	1008330 Digitized Mapping	206	0.09%	228	0	228	7	235
129	1008510 Public Defender	1,192	0.49%	1,319	0	1,319	40	1,358
130	1008710 Register of Deeds Office	248	0.10%	274	0	274	8	283
131	1008720 Register of Deeds-Data Proc	52	0.02%	58	0	58	2	59
132	1008900 Court Officers	184	0.08%	204	0	204	6	210
133	1008906 Records & Communication	392	0.16%	434	0	434	13	447

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
134	1008909 School Security	95	0.04%	\$105	\$0	\$105	\$3	\$108
135	1008912 Training	482	0.20%	533	0	533	16	549
136	1008915 Planning & Development	127	0.05%	140	0	140	4	145
137	1008918 Stop Violence Against Women	172	0.07%	190	0	190	6	196
138	1008921 Patrol	3,277	1.36%	3,625	0	3,625	109	3,734
139	1008924 Warrants	435	0.18%	481	0	481	14	496
140	1008927 Detective	602	0.25%	666	0	666	20	686
142	1008930 Forensics	269	0.11%	298	0	298	9	307
143	1008933 Juvenile Division	76	0.03%	84	0	84	3	87
144	1008936 Special Teams	126	0.05%	139	0	139	4	144
145	1008937 Victim's Rights	29	0.01%	32	0	32	1	33
146	1008938 Chaplain's Fund	3	0.00%	3	0	3	0	3
147	1008939 Batterer's Treatment	2	0.00%	2	0	2	0	2
148	1008940 Senior Cit. Awareness	5	0.00%	6	0	6	0	6
149	1008942 Narcotics	559	0.23%	618	0	618	19	637
150	1008945 Internal Affairs	169	0.07%	187	0	187	6	193
151	1008948 Special Svcs	543	0.22%	601	0	601	18	619
152	1008950 Inmate Education	1	0.00%	1	0	1	0	1
153	1008951 Dare Donations	40	0.02%	44	0	44	1	46
154	1008952 Teen Academy - Sheriff	45	0.02%	50	0	50	1	51
155	1008953 Sexual Offender Registry	72	0.03%	80	0	80	2	82
156	1008954 Interest Earned-Inmates	14	0.01%	15	0	15	0	16
158	1008905 Donations/Sheriff-Target	1	0.00%	1	0	1	0	1
159	1008957 Auxiliary Svcs	393	0.16%	435	0	435	13	448
160	1008960 Correctional Facilities	4,798	1.98%	5,307	0	5,307	160	5,467
161	1008963 Temporary Detention Facilities	108	0.04%	119	0	119	4	123
162	1008965 Explorer Post	20	0.01%	22	0	22	1	23
163	1008966 Wal-Mart Foundation	2	0.00%	2	0	2	0	2
164	1008967 Helen R McNabb Interch	16	0.01%	18	0	18	1	18
165	1008969 Jail Commissary	608	0.25%	673	0	673	20	693
166	1008972 Medical Examiner	464	0.19%	513	0	513	15	529
167	1008980 Sheriff's Radio Rebanding	4	0.00%	4	0	4	0	5
168	1008985 Sheriff's K-9 Donations	1	0.00%	1	0	1	0	1
170	1009720 Property Sale	1	0.00%	1	0	1	0	1
171	2350120 PW-Highway Project Mgmt	261	0.11%	289	0	289	9	297
172	2350130 PW-Stormwater Mgmt	525	0.22%	581	0	581	17	598
173	2350135 Stormwater Ordinance Violation	22	0.01%	24	0	24	1	25
174	2350210 PW-Highway & Bridge	1,838	0.76%	2,033	0	2,033	61	2,094
175	2350220 PW-Traffic Control	2,170	0.90%	2,400	0	2,400	72	2,473
176	2350310 Capital Outlay	13	0.01%	14	0	14	0	15
177	2350320 Bridge Construction	11	0.00%	12	0	12	0	13
178	2350410 PW-Engineering	320	0.13%	354	0	354	11	365

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 2350425 Subdivision Foreclosures	7	0.00%	\$8	\$0	\$8	\$0	\$8
181 50000(20&30) Vehicle Svc Ctr Fund	7,128	2.95%	7,885	0	7,885	238	8,122
182 5300010 Retirement Fund	1,034	0.43%	1,144	0	1,144	34	1,178
183 FD 105x General Grants Fund	10,795	4.46%	11,941	0	11,941	360	12,301
184 FD 200x Governmental Library Fund	818	0.34%	905	0	905	27	932
185 FD 205x Public Library Fund	3,628	1.50%	4,013	0	4,013	121	4,134
186 FD 210x Solid Waste Fund	3,482	1.44%	3,852	0	3,852	116	3,968
187 FD 215x Air Quality Fund	1,975	0.82%	2,185	0	2,185	66	2,251
188 FD 220x Hotel/Motel Fundwide	158	0.07%	175	0	175	5	180
189 FD 225x Fire District Fundwide	57	0.02%	63	0	63	2	65
190 FD 230x Drug Control Fund	1,040	0.43%	1,150	0	1,150	35	1,185
192 FD 240x Gen Purpose School FD	42,366	17.52%	46,864	0	46,864	1,412	48,276
193 FD 245x School Project Fund	3,737	1.55%	4,134	0	4,134	125	4,258
194 FD 250x School Federal Projects	10,147	4.20%	11,224	0	11,224	338	11,562
195 FD 300x Debt Service Fund	2,781	1.15%	3,076	0	3,076	93	3,169
196 FD 400x Capital Improvement Fund	1,556	0.64%	1,721	0	1,721	52	1,773
197 FD 405x Physical Plant Upgrade	1,425	0.59%	1,576	0	1,576	47	1,624
198 FD 410x Recreation Con Fundwide	87	0.04%	96	0	96	3	99
199 FD 425x Golf Course Fund	48	0.02%	53	0	53	2	55
200 FD 430x ADA Construction Fund	83	0.03%	92	0	92	3	95
201 FD 510x Mailroom Fund	236	0.10%	261	0	261	8	269
202 FD 520x Employees Benefit Fund	2,163	0.89%	2,393	0	2,393	72	2,465
204 FD 550x Knox County Buildings	182	0.08%	201	0	201	6	207
205 FD 560x Tech Support Fund	409	0.17%	452	0	452	14	466
206 FD 570x Capital Leasing Fund	2,287	0.95%	2,530	0	2,530	76	2,606
207 FD 580x Self Insurance Fund	866	0.36%	958	0	958	29	987
208 FD 610x Municipal Sales Tax	103	0.04%	114	0	114	3	117
209 FD 630x Juvenile Court Agency Fundwide	4	0.00%	4	0	4	0	5
211 FD 905x Public Building Fund	4,892	2.02%	5,411	0	5,411	163	5,574
212 FD 910x Chancery Court Fund	952	0.39%	1,053	0	1,053	32	1,085
213 FD 915x Circuit/Civil	1,313	0.54%	1,452	0	1,452	44	1,496
214 FD 920x MPC Fund	2,843	1.18%	3,145	0	3,145	95	3,240
215 FD 925x E-911 Fund	3,670	1.52%	4,060	0	4,060	122	4,182
216 FD 930x GIS Fund	1,021	0.42%	1,129	0	1,129	34	1,163
217 FD 940x Animal Control Fund	4,179	1.73%	4,623	0	4,623	139	4,762
218 FD 950x Grt School Foundation FD	2,451	1.01%	2,711	0	2,711	82	2,793
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	241,816	100.00%	267,489	0	267,489	7,745	275,234
Direct Bills					0		0
TOTAL					267,489		275,234

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	545	545
3 1000920 Internal Audit	357	357
4 1003210 Law Department	1,262	1,262
5 1003320 ADA Compliance Office	263	263
6 1003610 Human Resources	779	779
7 1003910 Mail Room-Operating	278	278
8 1005415 Health Administration	1,127	1,127
9 1005710 Finance	987	987
10 1006010 Purchasing	618	618
11 1006020 Property Management	420	420
12 1006930 Auditing Contract	13	13
13 1007910 Information Technology	733	733
14 1007920 Records Management	406	406
15 1008903 Sheriff Administration	2,636	2,636
17 2350110 PW-Administration	1,448	1,448
18 54000(10&20&30) Risk Mngt Fund	1,243	1,243
19 1000010 Attorney General	1,202	1,202
20 1000020 Bad Check Unit	72	72
21 1000310 Circuit Court Clerk's Office	352	352
22 1000320 Civil Sessions Clerk's Office	243	243
23 1000330 IV-D Child Support Clerk	734	734
24 1000610 Probate Court	198	198
25 1000620 Chancery Court	316	316
26 1000910 County Commission	629	629
27 1000915 Commission Discretionary	362	362
28 1000930 Codes Commission	22	22
29 1001210 County Clerk's Office	1,460	1,460
30 1001510 4th Circuit Court Clerk Office	307	307
31 1001520 Criminal Court Clerk's Office	982	982
32 1001530 Criminal Sessions Clerk Office	564	564
33 1001810 Election Commission	1,080	1,080
34 1002110 Circuit Court Judge's Office	82	82
35 1002120 4th Circuit Court Judges Office	103	103
36 1002130 Criminal Court Judge's Office	144	144
37 1002140 General Sessions Court Judges	639	639
38 1002150 Jury Commission	9,401	9,401
39 1002410 Juvenile Court Judges	1,040	1,040
40 1002420 IV-D Referee Program	496	496
41 1002710 Juvenile Court-Clerk	1,273	1,273
42 1003010 Juvenile Svc Center	1,054	1,054

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
44 1003310 County Mayor	949	\$949
45 1003330 Legislative Delegation	256	256
46 1003350 Senior Summit	30	30
47 1003360 Read With Me	15	15
48 1003362 Family Justice Center	1	1
49 1003370 UT/Knox County Extension	169	169
50 1003372 Knox Co. Farmer Aid	2	2
51 1003380 Mayor's Education Summit	2	2
52 1004210 Probation Office	1,195	1,195
53 1004215 DUI Traffic School	26	26
54 1004510 Office of Neighborhoods	231	231
55 1004810 Park Maintenance	3,127	3,127
56 1004815 County Wide Rehab	168	168
57 1004820 Concord Complex Pool	2	2
58 1004825 U.S. Soccer Complex	3	3
59 1004830 Recreation Administration	918	918
60 1004835 Legacy Park	33	33
61 1004840 Park Improvement-Amusement	52	52
62 1004852 10 Mile Greenway Improvement	21	21
63 1005105 Dept of Community Development	496	496
64 1005110 Community Services Agencies	238	238
65 1005115 Community Svcs	279	279
66 1005120 Indigents Asst (CAC/Pauper)	70	70
67 1005130 Economic and Dev Grants	72	72
68 1005135 John Tarleton Home	6	6
69 1005142 Senior Ctr & Volunteer Svcs	272	272
70 1005144 Halls Senior-Special Events	64	64
71 1005145 Frank Strang Senior Ctr	345	345
72 1005146 South Knox Senior Ctr	285	285
73 1005147 Halls Senior Ctr	293	293
74 1005148 Corryton Senior Ctr	250	250
75 1005149 Carter Senior Center	6	6
76 1005160 Veterans' Svcs	309	309
77 1005400 Support Services	1,005	1,005
78 1005403 Preventive Health Svcs	700	700
79 1005406 Dental Svcs	582	582
80 1005409 Emergency Medical Service	146	146
81 1005412 Food & Restaurant Inspection	466	466
82 1005418 Health Clinics	5	5
83 1005421 Diagnostic Svcs	489	489
84 1005424 Medical & Dental - Indig Care	945	945

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
85 1005430 Pediatric Care Svcs	333	\$333
86 1005433 Pharmacy	771	771
87 1005436 Primary Care Svcs	41	41
88 1005439 Animal Control	436	436
89 1005442 School Health Program	210	210
90 1005445 Social Svcs	352	352
91 1005448 Ground Water Svcs	329	329
92 1005451 Vector Control Svcs	240	240
93 1005454 Disease Surveillance & Investig	465	465
94 1005457 Vital Records	268	268
95 1005460 Women's Health Svcs	322	322
96 1005463 Community Health Svcs	529	529
97 1005465 Child Car Seat Program	11	11
98 1005467 Comm Health Serv Grant Match	26	26
99 1005720 Finance & Commun-Schools	571	571
101 1006025 Inop Car Lot/Sale Junk Cars	41	41
102 1006310 Property and Liability Ins	11	11
103 1006605 Planning	6	6
104 1006610 GIS	14	14
105 1006615 Payments To Cities	6	6
106 1006620 Emergency Mangement	7	7
108 1006635 CAC	53,646	53,646
110 1006645 Oth Operating Transfers	54	54
111 1006910 Offical's Expense	3	3
112 1006920 Equipment	277	277
113 1006940 Cases Charged to County	15	15
114 1006950 Miscellaneous	168	168
115 1006970 KCDC Tax Increment	3	3
116 1006980 Emp Ben General Fund	1	1
117 1007210 Community Mediation Center	34	34
118 1007510 Fire Prevention	858	858
119 1007520 Soil Conservation District	285	285
120 1007530 Codes Administration	2,492	2,492
121 1007535 Code Adm-Tedford Road Fire	11	11
122 1007710 Wastewater	31	31
123 1007720 Dirty Lot Ordinance	292	292
124 1008110 Sheriff's Dept Merit System	397	397
125 1008310 Property Assessor	694	694
127 1008320 Equalization Board	18	18
128 1008330 Digitized Mapping	235	235
129 1008510 Public Defender	1,358	1,358

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
130 1008710 Register of Deeds Office	283	\$283
131 1008720 Register of Deeds-Data Proc	59	59
132 1008900 Court Officers	210	210
133 1008906 Records & Communication	447	447
134 1008909 School Security	108	108
135 1008912 Training	549	549
136 1008915 Planning & Development	145	145
137 1008918 Stop Violence Against Women	196	196
138 1008921 Patrol	3,734	3,734
139 1008924 Warrants	496	496
140 1008927 Detective	686	686
142 1008930 Forensics	307	307
143 1008933 Juvenile Division	87	87
144 1008936 Special Teams	144	144
145 1008937 Victim's Rights	33	33
146 1008938 Chaplain's Fund	3	3
147 1008939 Batterer's Treatment	2	2
148 1008940 Senior Cit. Awareness	6	6
149 1008942 Narcotics	637	637
150 1008945 Internal Affairs	193	193
151 1008948 Special Svcs	619	619
152 1008950 Inmate Education	1	1
153 1008951 Dare Donations	46	46
154 1008952 Teen Academy - Sheriff	51	51
155 1008953 Sexual Offender Registry	82	82
156 1008954 Interest Earned-Inmates	16	16
158 1008905 Donations/Sheriff-Target	1	1
159 1008957 Auxiliary Svcs	448	448
160 1008960 Correctional Facilities	5,467	5,467
161 1008963 Temporary Detention Facilities	123	123
162 1008965 Explorer Post	23	23
163 1008966 Wal-Mart Foundation	2	2
164 1008967 Helen R McNabb Interch	18	18
165 1008969 Jail Commissary	693	693
166 1008972 Medical Examiner	529	529
167 1008980 Sheriff's Radio Rebanding	5	5
168 1008985 Sheriff's K-9 Donations	1	1
170 1009720 Property Sale	1	1
171 2350120 PW-Highway Project Mgmt	297	297
172 2350130 PW-Stormwater Mgmt	598	598
173 2350135 Stormwater Ordinance Violation	25	25

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011  
 Dept:16 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
174 2350210 PW-Highway & Bridge	2,094	\$2,094
175 2350220 PW-Traffic Control	2,473	2,473
176 2350310 Capital Outlay	15	15
177 2350320 Bridge Construction	13	13
178 2350410 PW-Engineering	365	365
179 2350425 Subdivision Foreclosures	8	8
181 50000(20&30) Vehicle Svc Ctr Fund	8,122	8,122
182 5300010 Retirement Fund	1,178	1,178
183 FD 105x General Grants Fund	12,301	12,301
184 FD 200x Governmental Library Fund	932	932
185 FD 205x Public Library Fund	4,134	4,134
186 FD 210x Solid Waste Fund	3,968	3,968
187 FD 215x Air Quality Fund	2,251	2,251
188 FD 220x Hotel/Motel Fundwide	180	180
189 FD 225x Fire District Fundwide	65	65
190 FD 230x Drug Control Fund	1,185	1,185
192 FD 240x Gen Purpose School FD	48,276	48,276
193 FD 245x School Project Fund	4,258	4,258
194 FD 250x School Federal Projects	11,562	11,562
195 FD 300x Debt Service Fund	3,169	3,169
196 FD 400x Capital Improvement Fund	1,773	1,773
197 FD 405x Physical Plant Upgrade	1,624	1,624
198 FD 410x Recreation Con Fundwide	99	99
199 FD 425x Golf Course Fund	55	55
200 FD 430x ADA Construction Fund	95	95
201 FD 510x Mailroom Fund	269	269
202 FD 520x Employees Benefit Fund	2,465	2,465
204 FD 550x Knox County Buildings	207	207
205 FD 560x Tech Support Fund	466	466
206 FD 570x Capital Leasing Fund	2,606	2,606
207 FD 580x Self Insurance Fund	987	987
208 FD 610x Municipal Sales Tax	117	117
209 FD 630x Juvenile Court Agency Fundwide	5	5
211 FD 905x Public Building Fund	5,574	5,574
212 FD 910x Chancery Court Fund	1,085	1,085
213 FD 915x Circuit/Civil	1,496	1,496
214 FD 920x MPC Fund	3,240	3,240
215 FD 925x E-911 Fund	4,182	4,182
216 FD 930x GIS Fund	1,163	1,163
217 FD 940x Animal Control Fund	4,762	4,762
218 FD 950x Grt School Foundation FD	2,793	2,793

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:16 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
999 2nd Allocation Orphans	0	\$0
Total	275,234	275,234

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
8/1/2011  
Dept:17 2350110 PW-Administration

A. DEPARTMENT COSTS

		Amount	General Admin	Department Administration
Salaries	S1	\$231,819	\$0	\$231,819
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	155,661	0	155,661
		387,480	0	387,480
 SUPPLY & SERVICES COST				
Services	S	28,205	0	28,205
Supplies/Materials	S	41,913	0	41,913
Disallowed	D	69,674	0	0
DEPARTMENT Cost Total		139,792	0	70,118
 ADJUSTMENTS				
Disallowed	D	(69,674)	0	0
 Total				
		457,598	0	457,598
General Admin Distribution			0	0
Grand Total		\$457,598		\$457,598

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:17 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
3 Audit Services	\$1,205	\$0	\$1,205
Subtotal - 1000920 Internal Audit	1,205	0	1,205
4 Contract Review	1,092	0	1,092
Subtotal - 1003210 Law Department	1,092	0	1,092
5 ADA/FMLA SVC	143	0	143
Subtotal - 1003320 ADA Compliance Offi	143	0	143
6 Human Resources	1,494	0	1,494
6 Bright Start Wellness	42	0	42
Subtotal - 1003610 Human Resources	1,536	0	1,536
9 Budget	216	0	216
9 Accounting	3,594	0	3,594
9 Accounts Payable	2,103	0	2,103
9 Payroll	885	0	885
9 Accounts Receivable	782	0	782
Subtotal - 1005710 Finance	7,580	0	7,580
10 Purchasing	100	0	100
Subtotal - 1006010 Purchasing	100	0	100
11 Property Management	8,799	0	8,799
Subtotal - 1006020 Property Managemen	8,799	0	8,799
12 General Fund Audit	3,084	0	3,084
Subtotal - 1006930 Auditing Contract	3,084	0	3,084
13 Network Support - County	10,035	0	10,035
13 Network Support - All Users	14,538	0	14,538
Subtotal - 1007910 Information Technolo	24,573	0	24,573
16 County Trustee	1,406	0	1,406
Subtotal - 1009710 County Trustee	1,406	0	1,406
18 Risk Overhead	0	9,748	9,748

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:17 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 54000(10&20&30) Risk Mngt F	\$0	\$9,748	\$9,748
3 Audit Services	0	40	40
Subtotal - 1000920 Internal Audit	0	40	40
4 Contract Review	0	33	33
Subtotal - 1003210 Law Department	0	33	33
5 ADA/FMLA SVC	0	7	7
Subtotal - 1003320 ADA Compliance Offi	0	7	7
6 Human Resources	0	43	43
6 Bright Start Wellness	0	1	1
Subtotal - 1003610 Human Resources	0	44	44
9 Budget	0	6	6
9 Accounting	0	100	100
9 Accounts Payable	0	58	58
9 Payroll	0	25	25
9 Accounts Receivable	0	21	21
Subtotal - 1005710 Finance	0	210	210
10 Purchasing	0	447	447
Subtotal - 1006010 Purchasing	0	447	447
11 Property Management	0	288	288
Subtotal - 1006020 Property Managemen	0	288	288
12 General Fund Audit	0	1	1
Subtotal - 1006930 Auditing Contract	0	1	1
13 Network Support - County	0	245	245
13 Network Support - All Users	0	239	239
Subtotal - 1007910 Information Technolo	0	484	484
16 County Trustee	0	42	42
Subtotal - 1009710 County Trustee	0	42	42
Total Incoming	49,518	11,344	60,862
			%100.00
C. TOTAL ALLOCATED		\$518,460	\$518,460

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:17 2350110 PW-Administration

Department Administration Allocations

	FTE Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 2350120 PW-Highway Project Mgmt	4.50	3.75%	\$19,017	\$0	\$19,017	\$425	\$19,442
172 2350130 PW-Stormwater Mgmt	14.00	11.67%	59,164	0	59,164	1,323	60,487
174 2350210 PW-Highway & Bridge	84.50	70.42%	357,094	0	357,094	7,988	365,082
175 2350220 PW-Traffic Control	7.00	5.83%	29,582	0	29,582	662	30,244
178 2350410 PW-Engineering	10.00	8.33%	42,260	0	42,260	945	43,205
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	120.00	100.00%	507,116	0	507,116	11,344	518,460
Direct Bills					0		0
TOTAL					507,116		518,460

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011  
Dept:17 2350110 PW-Administration

ALLOCATION SUMMARY

Department	Department Administration	Total
0 DIRECT BILLED	0	\$0
171 2350120 PW-Highway Project Mgmt	19,442	19,442
172 2350130 PW-Stormwater Mgmt	60,487	60,487
174 2350210 PW-Highway & Bridge	365,082	365,082
175 2350220 PW-Traffic Control	30,244	30,244
178 2350410 PW-Engineering	43,205	43,205
999 2nd Allocation Orphans	(0)	(0)
Total	518,460	518,460

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2009 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 2009  
8/1/2011

Dept:18 54000(10&20&30) Risk Mngt Fund

A. DEPARTMENT COSTS

		Amount	General Admin	Risk Overhead
Salaries	S1	\$266,337	\$0	\$266,337
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	77,193	0	77,193
		343,530	0	343,530
 SUPPLY & SERVICES COST				
Services	S	164,756	0	164,756
Supplies/Materials	S	39,281	0	39,281
Disallowed	D	4,049,759	0	0
DEPARTMENT Cost Total		4,253,796	0	204,037
 ADJUSTMENTS				
Disallowed	D	(4,049,759)	0	0
 Total				
		547,567	0	547,567
General Admin Distribution			0	0
Grand Total		\$547,567		\$547,567

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

B. INCOMING COSTS - (Default Spread Expense%)

Dept:18 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 Bldg	3,266	0	3,266
3 Audit Services	1,034	0	1,034
Subtotal - 1000920 Internal Audit	1,034	0	1,034
4 Contract Review	9,518	0	9,518
Subtotal - 1003210 Law Department	9,518	0	9,518
5 ADA/FMLA SVC	214	0	214
Subtotal - 1003320 ADA Compliance Offi	214	0	214
6 Human Resources	2,240	0	2,240
6 Bright Start Wellness	64	0	64
Subtotal - 1003610 Human Resources	2,304	0	2,304
7 Mail Room	28	0	28
Subtotal - 1003910 Mail Room-Operating	28	0	28
9 Budget	1,883	0	1,883
9 Accounting	3,085	0	3,085
9 Accounts Payable	1,946	0	1,946
9 Payroll	1,278	0	1,278
9 Accounts Receivable	309	0	309
Subtotal - 1005710 Finance	8,501	0	8,501
10 Purchasing	5,395	0	5,395
Subtotal - 1006010 Purchasing	5,395	0	5,395
11 Property Management	112	0	112
Subtotal - 1006020 Property Managemen	112	0	112
12 General Fund Audit	2,647	0	2,647



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Dept:18 54000(10&20&30) Risk Mngt Fund

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Risk Overhead
Subtotal - 1006930 Auditing Contract	\$2,647	\$0	\$2,647
13 Network Support - County	717	0	717
13 Network Support - All Users	1,038	0	1,038
Subtotal - 1007910 Information Technolo	1,755	0	1,755
16 County Trustee	1,207	0	1,207
Subtotal - 1009710 County Trustee	1,207	0	1,207
2 County - City Bldg	0	130	130
Subtotal - Building Use County-City Bldg	0	130	130
3 Audit Services	0	34	34
Subtotal - 1000920 Internal Audit	0	34	34
4 Contract Review	0	285	285
Subtotal - 1003210 Law Department	0	285	285
5 ADA/FMLA SVC	0	10	10
Subtotal - 1003320 ADA Compliance Offi	0	10	10
6 Human Resources	0	64	64
6 Bright Start Wellness	0	2	2
Subtotal - 1003610 Human Resources	0	66	66
7 Mail Room	0	1	1
Subtotal - 1003910 Mail Room-Operating	0	1	1
9 Budget	0	52	52
9 Accounting	0	85	85
9 Accounts Payable	0	54	54
9 Payroll	0	35	35
9 Accounts Receivable	0	8	8
Subtotal - 1005710 Finance	0	234	234
10 Purchasing	0	24,126	24,126

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
 8/1/2011

Dept:18 54000(10&20&30) Risk Mngt Fund

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Risk Overhead
Subtotal - 1006010 Purchasing	\$0	\$24,126	\$24,126
11 Property Management	0	4	4
Subtotal - 1006020 Property Management	0	4	4
12 General Fund Audit	0	1	1
Subtotal - 1006930 Auditing Contract	0	1	1
13 Network Support - County	0	17	17
13 Network Support - All Users	0	17	17
Subtotal - 1007910 Information Technology	0	34	34
16 County Trustee	0	36	36
Subtotal - 1009710 County Trustee	0	36	36
Total Incoming	36,217	24,961	61,178
			%100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$608,745</b>	<b>\$608,745</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2009  
8/1/2011

Risk Overhead Allocations

Dept:18 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%	\$2,932	\$0	\$2,932	\$0	\$2,932
4 1003210 Law Department	400.00	0.02%	95	0	95	0	95
6 1003610 Human Resources	1,200.00	0.05%	286	0	286	0	286
9 1005710 Finance	100.00	0.00%	24	0	24	0	24
10 1006010 Purchasing	2,000.00	0.08%	477	0	477	0	477
11 1006020 Property Management	100.00	0.00%	24	0	24	0	24
13 1007910 Information Technology	1,900.00	0.08%	453	0	453	0	453
14 1007920 Records Management	1,200.00	0.05%	286	0	286	0	286
15 1008903 Sheriff Administration	495,400.00	20.23%	118,078	0	118,078	0	118,078
16 1009710 County Trustee	5,800.00	0.24%	1,382	0	1,382	0	1,382
17 2350110 PW-Administration	40,900.00	1.67%	9,748	0	9,748	0	9,748
21 1000310 Circuit Court Clerk's Office	400.00	0.02%	95	0	95	5	101
23 1000330 IV-D Child Support Clerk	1,200.00	0.05%	286	0	286	16	302
24 1000610 Probate Court	200.00	0.01%	48	0	48	3	50
25 1000620 Chancery Court	100.00	0.00%	24	0	24	1	25
26 1000910 County Commission	9,900.00	0.40%	2,360	0	2,360	131	2,491
29 1001210 County Clerk's Office	400.00	0.02%	95	0	95	5	101
30 1001510 4th Circuit Court Clerk Office	400.00	0.02%	95	0	95	5	101
31 1001520 Criminal Court Clerk's Office	7,700.00	0.31%	1,835	0	1,835	102	1,937
32 1001530 Criminal Sessions Clerk Office	7,300.00	0.30%	1,740	0	1,740	97	1,836
33 1001810 Election Commission	1,000.00	0.04%	238	0	238	13	252
39 1002410 Juvenile Court Judges	36,200.00	1.48%	8,628	0	8,628	479	9,107
40 1002420 IV-D Referee Program	600.00	0.02%	143	0	143	8	151
41 1002710 Juvenile Court-Clerk	100.00	0.00%	24	0	24	1	25
42 1003010 Juvenile Svc Center	23,700.00	0.97%	5,649	0	5,649	313	5,962
44 1003310 County Mayor	300.00	0.01%	72	0	72	4	75
52 1004210 Probation Office	600.00	0.02%	143	0	143	8	151
55 1004810 Park Maintenance	25,000.00	1.02%	5,959	0	5,959	331	6,289
59 1004830 Recreation Administration	10,700.00	0.44%	2,550	0	2,550	141	2,692
77 1005400 Support Services	23,300.00	0.95%	5,554	0	5,554	308	5,862
106 1006620 Emergency Mangement	1,100.00	0.04%	262	0	262	15	277
114 1006950 Miscellaneous	4,100.00	0.17%	977	0	977	54	1,031
118 1007510 Fire Prevention	300.00	0.01%	72	0	72	4	75
120 1007530 Codes Administration	37,800.00	1.54%	9,010	0	9,010	500	9,509
123 1007720 Dirty Lot Ordinance	400.00	0.02%	95	0	95	5	101
125 1008310 Property Assessor	1,700.00	0.07%	405	0	405	22	428
129 1008510 Public Defender	200.00	0.01%	48	0	48	3	50
130 1008710 Register of Deeds Office	1,200.00	0.05%	286	0	286	16	302
132 1008900 Court Officers	1,400.00	0.06%	334	0	334	19	352
160 1008960 Correctional Facilities	309,400.00	12.63%	73,745	0	73,745	4,091	77,836
161 1008963 Temporary Detention Facilities	1,200.00	0.05%	286	0	286	16	302
166 1008972 Medical Examiner	100.00	0.00%	24	0	24	1	25

Knox County, TN  
OMB A-87 Cost Allocation Plan

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Risk Overhead Allocations

Dept:18 54000(10&20&30) Risk Mngt Fund

	Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 2350130 PW-Stormwater Mgmt	1,600.00	0.07%	\$381	\$0	\$381	\$21	\$403
174 2350210 PW-Highway & Bridge	165,900.00	6.77%	39,542	0	39,542	2,193	41,735
178 2350410 PW-Engineering	1,700.00	0.07%	405	0	405	22	428
181 50000(20&30) Vehicle Svc Ctr Fund	87,600.00	3.58%	20,879	0	20,879	1,158	22,038
185 FD 205x Public Library Fund	20,900.00	0.85%	4,981	0	4,981	276	5,258
186 FD 210x Solid Waste Fund	52,000.00	2.12%	12,394	0	12,394	687	13,082
187 FD 215x Air Quality Fund	5,500.00	0.22%	1,311	0	1,311	73	1,384
192 FD 240x Gen Purpose School FD	1,010,757.22	41.27%	240,913	0	240,913	13,363	254,276
205 FD 560x Tech Support Fund	100.00	0.00%	24	0	24	1	25
215 FD 925x E-911 Fund	31,432.00	1.28%	7,492	0	7,492	416	7,907
216 FD 930x GIS Fund	2,059.00	0.08%	491	0	491	27	518
217 FD 940x Animal Control Fund	436.00	0.02%	104	0	104	6	110
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
<b>Subtotal</b>	<b>2,449,284.22</b>	<b>100.00%</b>	<b>583,784</b>	<b>0</b>	<b>583,784</b>	<b>24,961</b>	<b>608,745</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>TOTAL</b>					<b>583,784</b>		<b>608,745</b>

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Dept:18 54000(10&20&30) Risk Mngt Fund

ALLOCATION SUMMARY

Department	Risk Overhead	Total
0 DIRECT BILLED	0	\$0
2 Building Use County-City Bldg	2,932	2,932
4 1003210 Law Department	95	95
6 1003610 Human Resources	286	286
9 1005710 Finance	24	24
10 1006010 Purchasing	477	477
11 1006020 Property Management	24	24
13 1007910 Information Technology	453	453
14 1007920 Records Management	286	286
15 1008903 Sheriff Administration	118,078	118,078
16 1009710 County Trustee	1,382	1,382
17 2350110 PW-Administration	9,748	9,748
21 1000310 Circuit Court Clerk's Office	101	101
23 1000330 IV-D Child Support Clerk	302	302
24 1000610 Probate Court	50	50
25 1000620 Chancery Court	25	25
26 1000910 County Commission	2,491	2,491
29 1001210 County Clerk's Office	101	101
30 1001510 4th Circuit Court Clerk Office	101	101
31 1001520 Criminal Court Clerk's Office	1,937	1,937
32 1001530 Criminal Sessions Clerk Office	1,836	1,836
33 1001810 Election Commission	252	252
39 1002410 Juvenile Court Judges	9,107	9,107
40 1002420 IV-D Referee Program	151	151
41 1002710 Juvenile Court-Clerk	25	25
42 1003010 Juvenile Svc Center	5,962	5,962
44 1003310 County Mayor	75	75
52 1004210 Probation Office	151	151
55 1004810 Park Maintenance	6,289	6,289
59 1004830 Recreation Administration	2,692	2,692
77 1005400 Support Services	5,862	5,862
106 1006620 Emergency Mangement	277	277
114 1006950 Miscellaneous	1,031	1,031
118 1007510 Fire Prevention	75	75
120 1007530 Codes Administration	9,509	9,509
123 1007720 Dirty Lot Ordinance	101	101
125 1008310 Property Assessor	428	428
129 1008510 Public Defender	50	50
130 1008710 Register of Deeds Office	302	302
132 1008900 Court Officers	352	352
160 1008960 Correctional Facilities	77,836	77,836

Knox County, TN  
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Fiscal Year 2009  
8/1/2011  
Dept:18 54000(10&20&30) Risk Mngt Fund

ALLOCATION SUMMARY

Department	Risk Overhead	Total
161 1008963 Temporary Detention Facilities	302	\$302
166 1008972 Medical Examiner	25	25
172 2350130 PW-Stormwater Mgmt	403	403
174 2350210 PW-Highway & Bridge	41,735	41,735
178 2350410 PW-Engineering	428	428
181 50000(20&30) Vehicle Svc Ctr Fund	22,038	22,038
185 FD 205x Public Library Fund	5,258	5,258
186 FD 210x Solid Waste Fund	13,082	13,082
187 FD 215x Air Quality Fund	1,384	1,384
192 FD 240x Gen Purpose School FD	254,276	254,276
205 FD 560x Tech Support Fund	25	25
215 FD 925x E-911 Fund	7,907	7,907
216 FD 930x GIS Fund	518	518
217 FD 940x Animal Control Fund	110	110
999 2nd Allocation Orphans	(0)	(0)
Total	608,745	608,745