

# **Knox County, Tennessee**

## **OMB A-87 Cost Allocation Plan Fiscal Year 2010**



*Based On Actual Expenditures  
For The Fiscal Year Ended June 30, 2010  
Submitted to the State of Tennessee Comptroller's Office*

**To Be Used to Establish Cost Allocations or Billings for FY 2013**

**September 9, 2012**



**OF AMERICA, INC.**

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**[www.mgtofamerica.com](http://www.mgtofamerica.com)**

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**Based on Actual Expenditures**  
**For The Year Ended June 30, 2010**

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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 2010. 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, 2010, to establish cost allocations or billings for use in Fiscal Year 2013, 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:**                     \_\_\_\_\_

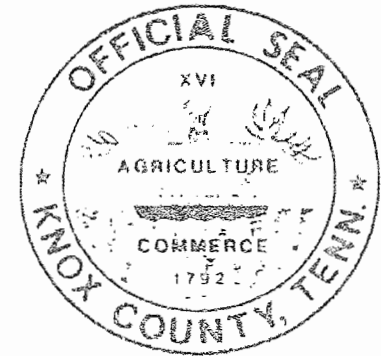
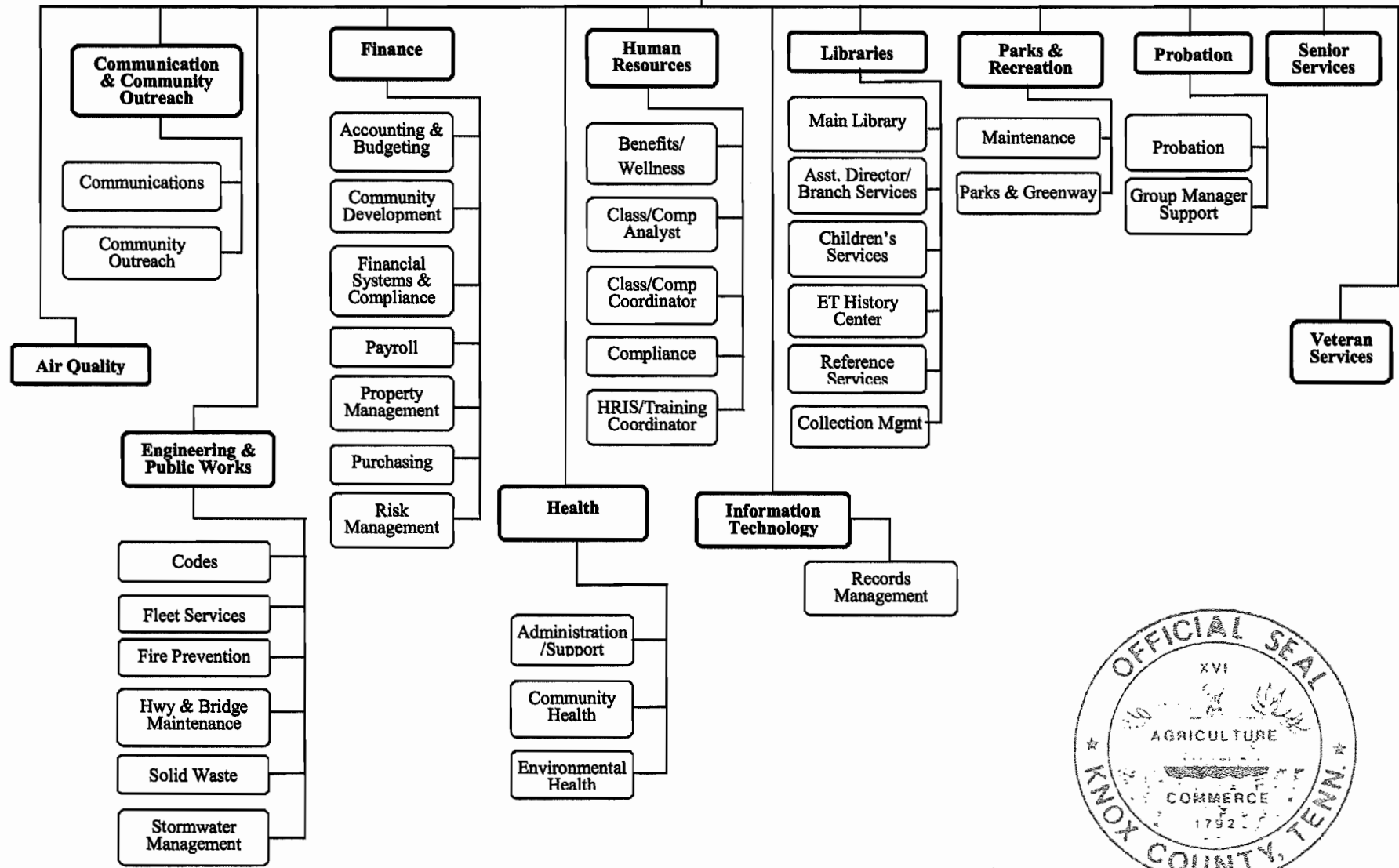
**Date of Execution:**     \_\_\_\_\_

# County Mayor's Staff

# Knox County, Tennessee

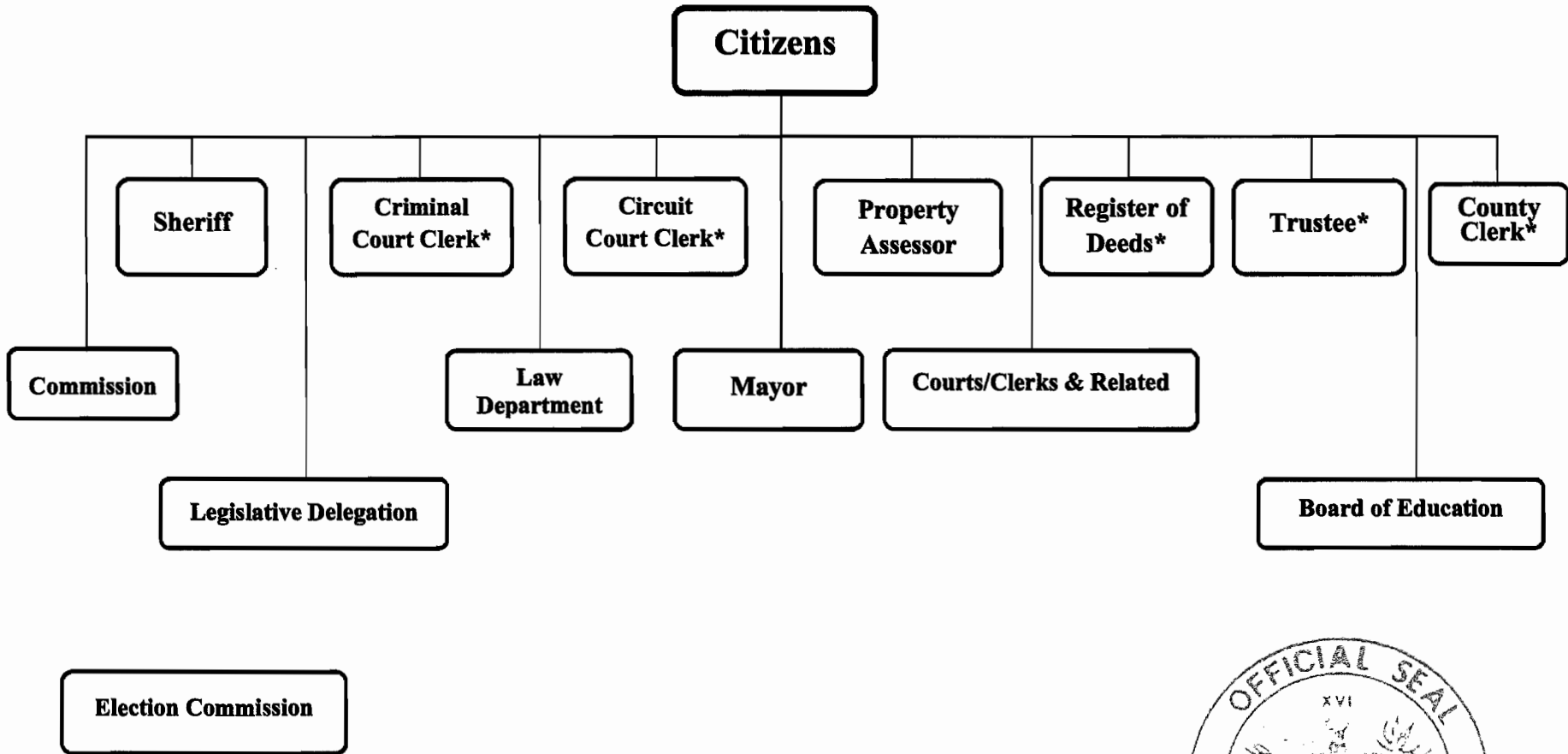
Mayor

Chief of Staff

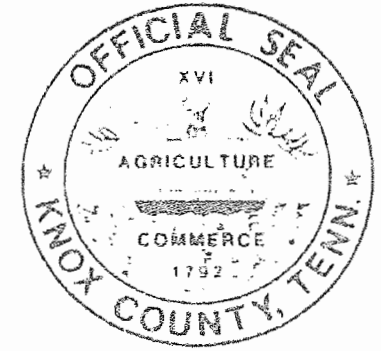


# Elected Offices

# Knox County, Tennessee



**\*Fee Offices**



**KNOX COUNTY, TENNESSEE**



**SECTION 2**

**INDIRECT COST RATE PROPOSAL**



<b>KNOX COUNTY, TENNESSEE</b> <b>PROPOSED FY 2012/2013 INDIRECT COST RATES - OMB A-87</b> <b>Based on Actual Expenditures for the year ended June 30, 2010</b>
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<b>Sub</b>	<b>Accounting</b>	<b>FY 2010</b>	<b>Indirect</b>	<b>FY 2013</b>
<b>Fund</b>	<b>Unit</b>	<b>Salaries (\$)¹</b>	<b>Cost (\$)</b>	<b>Proposed Rate</b>
<b><u>Health Department</u></b>				
	1005400	Support Services	1,236,278	458,047
	1005403	Preventive Health Services	1,358,459	395,462
	1005406	Dental Services	892,191	179,216
	1005409	Emergency Medical	55,761	3,502
	1005412	Food & Restaurant	736,266	197,129
	1005418	Health Clinics	-	
	1005421	Diagnostic Services	322,285	101,205
	1005424	Medical & Dental	-	18,876
	1005425	Indigent Care 3rd Party	-	738
	1005427	Miscellaneous Health	-	1,237
	1005430	Pediatric Care Services	705,277	148,671
	1005433	Pharmacy	352,357	61,989
	1005436	Primary Care Services	-	710
	1005439	Animal Control	-	10,773
	1005442	School Health	43,797	15,605
	1005445	Social Services	397,590	127,861
	1005448	Ground Water Services	367,878	133,952
	1005451	Vector Control Services	39,107	8,725
	1005454	Disease Surveillance	464,240	128,849
	1005457	Vital Records	160,243	57,483
	1005460	Women's Health Services	202,663	44,884
	1005463	Community Health Services	1,070,993	246,686
	1005465	Child Car Seat	-	752
	1005467	Community Health Services	-	221
	1005470	Medical Reserve Corps	-	6
		Total:	<u>8,405,386</u>	<u>2,342,579</u>
				<u>27.87%</u>

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

<b>KNOX COUNTY, TENNESSEE</b> <b>PROPOSED FY 2012/2013 INDIRECT COST RATES - OMB A-87</b> <b>Based on Actual Expenditures for the year ended June 30, 2010</b>
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<b>Accounting Unit</b>	<b>FY 2010 Salaries (\$)¹</b>	<b>Indirect Cost (\$)</b>	<b>FY 2013 Proposed Rate</b>
<b><u>Office of the Sheriff</u></b>			
1008900	Court Services	-	4,656
1008906	Records & Communications	-	11,561
1008909	School Security	-	205
1008912	Training	-	4,894
1008915	Planning & Development	-	2,072
1008918	Stop Violence	-	3,213
1008921	Patrol	23,083,651	3,961,161
1008924	Warrants	-	10,794
1008927	Detective	-	35,593
1008928	DUI Litter Pick Up Crew	-	-
1008930	Forensics	-	9,188
1008933	Juvenile Division	-	46,397
1008936	Special Teams	-	1,069
1008937	Victims Rights	-	28
1008938	Chaplains Fund	-	14
1008939	Batterer's Treatment	-	-
1008940	Senior Citizen Awareness	-	61
1008941	Child Safety Seat (CKPT)	-	6
1008942	Narcotics	-	11,205
1008945	Internal Affairs	-	2,565
1008948	Special Services	-	6,435
1008950	Inmate Education	-	-
1008951	Dare Donations	-	1,262
1008952	Teen Academy	-	509
1008953	Sexual Offender	-	1,540

Rate base is Salaries and Fringe Benefits..

**KNOX COUNTY, TENNESSEE**  
**PROPOSED FY 2012/2013 INDIRECT COST RATES - OMB A-87**  
**Based on Actual Expenditures for the year ended June 30, 2010**

<b>Accounting Unit</b>	<b>FY 2010 Salaries (\$)¹</b>	<b>Indirect Cost (\$)</b>	<b>FY 2013 Proposed Rate</b>
1008954 Interest Earned	-	179	
1008955 Donations/Sheriff Target	-	17	
1008956 Honor Guard Golf	-	666	
1008957 Auxilliary Services	366,836	300,945	
1008960 Correctional Facilities	19,929,654	5,230,628	
1008963 Temporary Detention	-	27	
1008965 Explorer Post	-	320	
1008966 WalMart Foundation	-	-	
1008967 Helen R. McNabb	-	472	
1008969 Jail Commissary	259,132	131,909	
1008972 Medical Examiner	265,266	106,433	
1008980 Sheriff Radio	-	-	
1008985 Sheriff K-9 Donations	-	111	
1008990 KCSO Reserve Training	-	844	
1008991 Fallen Officers	-	14	
1008993 Sheriff Animal Control	-	80,609	
1008995 Sheriff Juvenile Court Officers	-	4,169	
Total:	<u>43,904,538</u>	<u>9,971,771</u>	<u>22.71%</u>

Rate base is Salaries and Fringe Benefits..

**KNOX COUNTY, TENNESSEE**



**SECTION 3**

**RECONCILIATION OF COST ALLOCATION MODEL**

**TO**

**EXPENDITURE REPORT**

**Knox County, TN  
OMB A-87 Cost Allocation Plan FY 2010  
Reconciliation**

<b>Schedule</b>	<b>Department</b>	<b>Dept No</b>	<b>Total Expense</b>	<b>Activities</b>	<b>Basis</b>
1	Equipment Use		\$93,810		
				Equipment Use	Acquisition Cost of Fixed Assets
2	Building Use County - City Bldg		\$421,462		
				Bldg Maint	Sq. Ft. by Dept
3	Internal Audit	1000920	\$359,720		
				Audit Services	Acctng Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
4	Law Department	1003210	\$1,566,269		
				Contract Review	Total Operating Exp by Dept (Excl: School FD240x)
				School	100% Allocated to Schools
				Litigation	100% Assigned to Disallowed
				Gen'l Gov't	Gen'l Gov't / Unallocated
5	ADA Compliance Office	1003320	\$81,153		
				ADA / FMLA SVC	# of FTE by Dept (Excl: FD240 Schools & Cafeteria)
				Interpreters	Interpreters Charges by Dept
				Gen'l Gov't	Gen'l Gov't / Unallocated
6	Human Resources	1003610	\$854,279		
				Human Resources	# of FTE by Dept (Excl: FD240 Schools & Cafeteria)
				Gen'l Gov't	Gen'l Gov't / Unallocated
7	Mail Room - Operating	1003910	\$93,317		
				Mail Room	Chargebacks by Dept
				Gen'l Gov't	Gen'l Gov't / Unallocated
8	Health Administration	1005415	\$935,528		
				Department Administration	FTEs Supervised
9	Finance	1005710	\$2,099,107		
				Budget	Total Operating Exp by Dept
				Accounting	Acctng Trans
				Accounts Payable	A/P Trans
				Payroll	# of FTEs by Dept
				Gen'l Gov't	Gen'l Gov't / Unallocated

**Knox County, TN  
OMB A-87 Cost Allocation Plan FY 2010  
Reconciliation**

<b>Schedule</b>	<b>Department</b>	<b>Dept No</b>	<b>Total Expense</b>	<b>Activities</b>	<b>Basis</b>
10	Purchasing	1006010	\$908,898	Purchasing	# of POs by Dept
				E-Card	# of E-Card Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
11	Property Management	1006020	\$375,360	Property Management	# of Fixed Asset Items by Dept
				School Buying	100% Assigned to Schools
				E-Card	# of E-Card Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
12	Auditing Contract	1006930	\$339,610	General Fund Audit	Acctng Trans (Gen FD only)
13	Information Technology	1007910	\$4,917,104	Network Support - County	# of Workstations - County
				Network Support - All Users	# of Workstations - All Users
				Gen'l Gov't	Gen'l Gov't / Unallocated
14	Records Management	1007920	\$441,608	Records Storage	# of Boxes Received
				Gen'l Gov't	Gen'l Gov't / Unallocated
15	Sheriff Administration	1008903	\$9,429,080	Sheriff Administration	FTEs Supervised
				Gen'l Gov't	Gen'l Gov't / Unallocated
16	County Trustee	1009710	\$280,771	County Trustee	Acctng Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
17	PW-Administration	2350110	\$450,874	Department Administration	FTEs Supervised
				Gen'l Gov't	Gen'l Gov't / Unallocated
18	Risk Mgmt Fund	5400010	\$3,014,089	Risk Overhead	Workers Comp Charges
		5400020		Gen'l Gov't	Gen'l Gov't / Unallocated
		5400030			
	<b>Grand Total</b>		\$26,662,039		

**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 2010.

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 or spread to departmental functions on a percentage basis.

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

**Allocation Summary** - The summary of allocated costs by function.

## **KNOX COUNTY, TENNESSEE**



### **SECTION 5**

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

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

## **KNOX COUNTY, TENNESSEE**



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

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## **KNOX COUNTY, TENNESSEE**



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

- **Summary Schedule**



SUMMARY SCHEDULE

Department	1000010 Attorney General	1000020 Bad Check Unit	1000310 Circuit Court Clerk's Office	1000320 Civil Sessions	1000330 IV- D Child Support	1000610 Probate Court	1000620 Chancery Court	1000910 County Commission	1000915 Commission Discretionary	1000925 Audit Committee
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0
2 Building Use County-City Bldg	24,456	0	5,409	0	0	6,942	23,183	3,141	0	0
3 1000920 Internal Audit	1,057	101	394	249	644	250	318	736	367	93
4 1003210 Law Department	2,689	71	106	116	877	88	234	879	114	26
5 1003320 ADA Compliance Office	1,001	126	0	0	522	157	0	464	0	11
6 1003610 Human Resources	11,758	1,485	0	0	4,332	0	0	5,446	0	124
7 1003910 Mail Room-Operating	3,967	0	3,459	2,265	0	3,967	6,059	59	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	7,722	565	1,748	994	3,265	1,044	1,405	4,238	1,846	267
10 1006010 Purchasing	1,187	0	2,259	2,309	3,054	2,532	3,401	2,781	25	0
11 1006020 Property Management	8,445	0	2,302	0	40	675	2,342	1,548	0	0
12 1006930 Auditing Contract	2,333	222	871	549	1,422	551	701	1,625	811	205
13 1007910 Information Technology	359,393	0	69,678	95,349	0	0	91,682	55,009	0	0
14 1007920 Records Management	28,243	0	30,673	0	0	0	0	1,822	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	982	93	366	231	598	232	295	684	341	86
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	156	0	356	156	1,018	204	156	8,247	156	0
TOTAL CURRENT ALLOCATIONS	453,389	2,663	117,621	102,218	15,772	16,642	129,776	89,589	3,660	812

SUMMARY SCHEDULE

Department	1000926 Ethics Committee	1000930 Codes Commission	1000935 Retirement Office Ops	1001210 County Clerk's Office	1001510 4th Circuit Court Clerk Office	1001520 Criminal Court Clerk's	1001530 Criminal Sessions	1001810 Election Commission	1002110 Circuit Court Judge's	1002120 4th Circuit Court Judges Office
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	7,124	12,377	12,399	0	15,372	4,188
3 1000920 Internal Audit	15	19	665	1,799	276	547	549	854	108	94
4 1003210 Law Department	2	6	1,690	877	146	196	218	1,580	108	41
5 1003320 ADA Compliance Office	0	0	169	0	0	0	0	7,832	46	3,371
6 1003610 Human Resources	0	0	1,980	0	0	0	0	91,956	0	0
7 1003910 Mail Room-Operating	0	0	443	1,659	16,275	2,459	5,308	4,584	17	344
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	66	92	3,161	7,901	1,147	2,025	1,959	22,947	535	392
10 1006010 Purchasing	0	0	99	5,420	2,185	3,085	1,812	449	447	1,350
11 1006020 Property Management	0	0	0	6,276	1,350	5,486	0	14,624	357	48
12 1006930 Auditing Contract	33	43	1,467	3,973	608	1,207	1,212	1,885	239	208
13 1007910 Information Technology	0	80,680	0	352,058	51,342	99,016	0	209,035	33,005	29,338
14 1007920 Records Management	0	0	0	39,632	0	22,018	0	13,362	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	14	18	617	1,671	256	508	510	793	100	87
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	356	356	6,415	6,109	815	156	156
TOTAL CURRENT ALLOCATIONS	130	80,858	10,291	421,622	81,065	155,339	30,076	370,716	50,490	39,617

SUMMARY SCHEDULE

Department	1002130 Criminal Court	1002140 General Sessions	1002150 Jury Commission	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
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,683	\$0
2 Building Use County-City Bldg	23,885	19,070	3,263	4,718	0	0	0	0	6,857	0
3 1000920 Internal Audit	833	541	9,212	908	463	992	1,170	9	1,007	250
4 1003210 Law Department	442	1,793	310	3,594	752	660	3,496	0	1,145	67
5 1003320 ADA Compliance Office	185	3,742	21	2,230	84	232	1,402	0	211	21
6 1003610 Human Resources	0	2,970	248	10,025	990	2,723	16,461	0	2,475	248
7 1003910 Mail Room-Operating	84	64	1,840	0	65	0	0	0	859	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	3,924	3,390	44,843	7,230	2,030	3,790	9,269	42	4,783	731
10 1006010 Purchasing	1,296	3,550	596	4,593	844	2,408	5,120	0	273	621
11 1006020 Property Management	1,073	3,732	159	0	0	4,168	1,109	0	1,310	318
12 1006930 Auditing Contract	1,840	1,195	20,338	2,004	1,021	2,190	2,584	19	2,224	551
13 1007910 Information Technology	33,005	275,046	3,667	245,707	0	14,669	7,335	0	36,673	0
14 1007920 Records Management	0	37,354	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	774	503	8,557	843	430	922	1,087	8	936	232
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	156	156	156	30,087	509	156	19,651	0	305	156
TOTAL CURRENT ALLOCATIONS	67,497	353,106	93,210	311,939	7,188	32,910	68,684	78	62,741	3,195

SUMMARY SCHEDULE

Department	1003350 Senior Summit	1003355 Knox Achieves	1003360 Read With Me	1003362 Family Justice	1003370 UT/Knox County	1003380 Mayor's Education	1004210 Probation Office	1004215 DUI Traffic School	1004510 Office of Neighborhood	1004810 Park Maintenance
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	123	16	1	236	3	960	23	633	3,412
4 1003210 Law Department	6	44	0	178	333	4,023	659	0	359	2,599
5 1003320 ADA Compliance Office	0	0	0	0	0	0	253	0	21	1,022
6 1003610 Human Resources	0	0	0	0	0	0	2,970	0	248	12,005
7 1003910 Mail Room-Operating	0	0	207	0	0	0	114	0	365	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	21	366	59	89	1,069	1,967	3,612	79	2,201	15,856
10 1006010 Purchasing	0	0	0	0	36	0	1,639	0	149	2,235
11 1006020 Property Management	0	0	0	0	684	0	754	0	0	0
12 1006930 Auditing Contract	10	272	36	2	520	7	2,119	50	1,398	7,533
13 1007910 Information Technology	0	0	0	0	0	0	44,007	0	0	0
14 1007920 Records Management	0	0	0	0	0	0	4,252	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	4	114	15	1	219	3	891	21	588	3,169
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	509	0	0	20,771
TOTAL CURRENT ALLOCATIONS	45	919	333	271	3,097	6,003	62,739	173	5,962	68,602

SUMMARY SCHEDULE

Department	1004825 U.S. Soccer Complex	1004830 Recreation Administratio	1004832 New Harvest Farmer's	1004835 Legacy Park	1004840 Park Improvement-	1004848 Concord Park JR Golf	1005105 Dept of Community	1005110 Community Services	1005120 Indigents Asst	1005130 Economic and Dev Grants
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	1,425	1,706	0	0
3 1000920 Internal Audit	23	954	25	1	499	2	532	168	92	72
4 1003210 Law Department	8	1,150	3	53	198	0	267	1,152	259	2,194
5 1003320 ADA Compliance Office	0	348	0	0	0	0	0	0	0	0
6 1003610 Human Resources	0	4,084	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	28	0	0	0	0	35	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	56	4,514	91	31	1,417	5	1,630	1,343	570	1,397
10 1006010 Purchasing	25	7,596	0	0	1,415	0	0	0	0	0
11 1006020 Property Management	0	1,809	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	50	2,107	55	2	1,102	5	1,174	370	203	160
13 1007910 Information Technology	0	113,686	0	0	0	0	29,338	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	21	886	23	1	464	2	494	156	85	67
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	8,909	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	183	146,071	197	88	5,095	14	34,895	4,895	1,209	3,890

SUMMARY SCHEDULE

Department	1005135 John Tarlton	1005142 Senior Ctr & Volunteer	1005143 Senior Picnic	1005144 Halls Senior- Special	1005145 Frank Strang Senior Ctr	1005146 South Knox Senior Ctr	1005147 Halls Senior Ctr	1005148 Corryton Senior Ctr	1005149 Carter Senior Center	1005160 Veterans' 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	5	377	19	38	348	286	321	244	222	307
4 1003210 Law Department	740	115	0	6	207	160	176	155	65	75
5 1003320 ADA Compliance Office	0	32	0	0	63	74	32	32	42	53
6 1003610 Human Resources	0	371	0	0	743	866	371	371	495	619
7 1003910 Mail Room-Operating	0	26	0	0	0	0	999	0	164	23
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	381	1,319	54	117	1,331	1,080	1,053	858	773	1,181
10 1006010 Purchasing	0	273	0	0	2,160	323	1,142	770	745	63
11 1006020 Property Management	58,078	0	0	0	0	0	0	0	0	122
12 1006930 Auditing Contract	12	833	43	84	768	632	709	539	489	678
13 1007910 Information Technology	0	3,667	0	44,007	44,007	22,004	0	29,338	11,002	7,335
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	5	350	18	35	323	266	298	227	206	285
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	156	0	0	156	156	156	156	156	156
TOTAL CURRENT ALLOCATIONS	59,221	7,519	134	44,287	50,106	25,847	5,257	32,690	14,359	10,897

SUMMARY SCHEDULE

Department	1005165 Office of Neighborhood	1005400 Support Services	1005403 Preventive Health Svcs	1005406 Dental Svcs	1005409 Emergency Medical	1005412 Food & Restaurant	1005421 Diagnostic Svcs	1005424 Medical & Dental - Indig	1005425 Indigent CA- 3RD Party	1005427 Misc Health
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	1,250	759	568	217	399	336	1,193	1	0
4 1003210 Law Department	0	3,231	2,153	1,020	814	811	375	5,522	492	832
5 1003320 ADA Compliance Office	190	632	590	264	0	295	148	0	0	0
6 1003610 Human Resources	2,228	7,426	6,931	3,094	0	3,465	1,733	0	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	0	403,691	376,778	168,205	0	188,389	94,195	0	0	0
9 1005710 Finance	469	7,616	5,300	3,239	1,233	2,197	1,601	8,419	242	405
10 1006010 Purchasing	0	10,577	571	1,043	0	323	1,763	0	0	0
11 1006020 Property Management	0	0	0	0	556	0	0	0	0	0
12 1006930 Auditing Contract	0	2,761	1,675	1,255	480	880	742	2,634	2	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	0	1,161	705	528	202	370	312	1,108	1	0
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	313	19,702	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	3,200	458,047	395,462	179,216	3,502	197,129	101,205	18,876	738	1,237

SUMMARY SCHEDULE

Department	1005430 Pediatric Care Svcs	1005433 Pharmacy	1005436 Primary Care Svcs	1005439 Animal Control	1005442 School Health	1005445 Social Svcs	1005448 Ground Water Svcs	1005451 Vector Control Svcs	1005454 Disease Surveillance	1005457 Vital Records
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	362	791	38	108	191	407	302	247	499	282
4 1003210 Law Department	0	456	216	0	396	433	406	66	534	242
5 1003320 ADA Compliance Office	221	84	0	0	21	190	200	11	190	84
6 1003610 Human Resources	2,599	990	0	0	248	2,228	2,352	124	2,228	990
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	141,292	53,825	0	0	13,456	121,107	127,836	6,728	121,107	53,825
9 1005710 Finance	1,672	3,262	287	273	693	2,094	1,463	723	2,526	1,125
10 1006010 Purchasing	1,390	99	50	549	0	124	447	50	199	50
11 1006020 Property Management	0	0	0	849	0	0	0	0	0	0
12 1006930 Auditing Contract	799	1,747	84	239	422	900	666	546	1,102	623
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	8,655	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	336	735	35	100	178	378	280	230	464	262
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>148,671</b>	<b>61,989</b>	<b>710</b>	<b>10,773</b>	<b>15,605</b>	<b>127,861</b>	<b>133,952</b>	<b>8,725</b>	<b>128,849</b>	<b>57,483</b>



SUMMARY SCHEDULE

Department	1005460 Women's Health Svcs	1005463 Community Health Svcs	1005465 Child Car Seat	1005467 Comm Health Serv	1005470 Medical Reserve	1005950 Credit Union	1006025 Inop Car Lot/Sale	1006030 Building Maint	1006310 Property and Liability Ins	1006605 Planning
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	361	450	28	26	1	0	38	540	10	4
4 1003210 Law Department	261	1,146	26	37	0	0	3	633	21	785
5 1003320 ADA Compliance Office	63	369	0	0	0	0	0	190	0	0
6 1003610 Human Resources	743	4,332	0	0	0	0	0	2,228	0	0
7 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1005415 Health Administration	40,369	235,486	0	0	0	0	0	0	0	0
9 1005710 Finance	1,409	3,120	138	77	2	0	128	2,369	58	392
10 1006010 Purchasing	546	372	472	0	0	0	50	894	0	0
11 1006020 Property Management	0	0	0	0	0	40	0	0	0	0
12 1006930 Auditing Contract	797	993	62	57	2	0	84	1,193	21	10
13 1007910 Information Technology	0	0	0	0	0	3,317	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	911	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	335	418	26	24	1	0	35	502	9	4
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	10,233	0	0
TOTAL CURRENT ALLOCATIONS	44,884	246,686	752	221	6	4,268	338	18,782	119	1,195

SUMMARY SCHEDULE

Department	1006610 GIS	1006615 Payments To Cities	1006620 Emergency Mangement	1006635 CAC	1006636 CAC-Interest	1006645 Oth Operating Transfers	1006910 Offical's Expense	1006920 Equipment	1006940 Cases Charged to	1006950 Miscellaneous
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	4,850
3 1000920 Internal Audit	12	4	3	54,014	4	31	8	91	25	372
4 1003210 Law Department	365	129	58	1,909	20	17,704	29	976	485	1,829
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	209	81	38	208,613	19	8,692	51	887	352	2,084
10 1006010 Purchasing	233	0	0	75,440	0	0	0	1,738	0	273
11 1006020 Property Management	57	0	0	240	0	0	0	0	0	0
12 1006930 Auditing Contract	26	10	7	119,246	10	69	17	200	55	821
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	11	4	3	50,171	4	29	7	84	23	345
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	3,411	0	967	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	4,324	228	1,076	509,633	57	26,525	112	3,976	940	10,574

SUMMARY SCHEDULE

Department	1007210 Community Mediation	1007510 Fire Prevention	1007520 Soil Conservation District	1007530 Codes Administratio	1007710 Wastewater	1007720 Dirty Lot Ordinance	1008110 Sheriffs Dept Merit	1008310 Property Assessor	1008315 Property Assessor	1008320 Equalization Board
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	5,251	0	5,228	0	0	0	9,603	0	0
3 1000920 Internal Audit	44	811	240	2,297	30	320	397	980	5	11
4 1003210 Law Department	106	794	102	1,204	46	277	277	2,402	0	25
5 1003320 ADA Compliance Office	0	232	42	337	0	105	84	991	0	169
6 1003610 Human Resources	0	2,723	495	3,960	0	1,238	990	11,634	0	1,980
7 1003910 Mail Room-Operating	0	350	0	739	0	0	543	6,379	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	268	3,710	899	6,898	171	1,147	1,758	6,957	21	452
10 1006010 Purchasing	0	397	25	393	0	0	3,476	747	0	0
11 1006020 Property Management	0	1,310	119	1,990	0	0	556	3,705	0	834
12 1006930 Auditing Contract	98	1,789	530	5,070	67	706	876	2,164	12	24
13 1007910 Information Technology	0	18,336	0	0	0	0	18,336	198,033	0	0
14 1007920 Records Management	0	0	0	6,074	0	0	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	41	753	223	2,133	28	297	368	911	5	10
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	255	156	31,360	0	356	0	1,425	0	0
TOTAL CURRENT ALLOCATIONS	557	36,711	2,831	67,683	342	4,446	27,661	245,931	43	3,505

SUMMARY SCHEDULE

Department	1008330 Digitized Mapping	1008510 Public Defender	1008710 Register of Deeds Office	1008720 Register of Deeds-Data	1008900 Court Officers	1008906 Records & Communicati	1008909 School Security	1008912 Training	1008915 Planning & Development	1008918 Stop Violence Against
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	20,277	0	2,115	6,430	205	0	913	1,216
3 1000920 Internal Audit	226	1,379	282	88	143	425	0	474	129	225
4 1003210 Law Department	226	1,750	214	68	38	480	0	166	12	32
5 1003320 ADA Compliance Office	105	1,068	0	0	0	0	0	0	0	0
6 1003610 Human Resources	1,238	11,881	0	0	0	0	0	0	0	0
7 1003910 Mail Room-Operating	0	0	5,653	0	0	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	861	9,076	1,361	323	602	2,148	0	1,971	615	1,010
10 1006010 Purchasing	0	1,205	300	149	99	745	0	795	0	25
11 1006020 Property Management	0	122	3,763	754	40	0	0	0	0	0
12 1006930 Auditing Contract	499	3,044	623	193	315	938	0	1,047	284	496
13 1007910 Information Technology	0	0	3,667	0	0	0	0	0	0	0
14 1007920 Records Management	0	6,529	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	1,281	262	81	133	395	0	441	119	209
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	203	1,069	0	1,171	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>3,365</b>	<b>37,538</b>	<b>37,471</b>	<b>1,656</b>	<b>4,656</b>	<b>11,561</b>	<b>205</b>	<b>4,894</b>	<b>2,072</b>	<b>3,213</b>

SUMMARY SCHEDULE

Department	1008921 Patrol	1008924 Warrants	1008927 Detective	1008930 Forensics	1008933 Juvenile Division	1008936 Special Teams	1008937 Victim's Rights	1008938 Chaplain's Fund	1008940 Senior Cit. Awareness	1008941 Child Safety Seat CKPT
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	5,822	2,724	19,446	0	0	0	0	0	0	0
3 1000920 Internal Audit	4,028	758	648	349	95	118	4	2	9	1
4 1003210 Law Department	25,983	300	359	58	14	28	0	0	0	0
5 1003320 ADA Compliance Office	8,116	0	0	0	0	0	0	0	0	0
6 1003610 Human Resources	95,298	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	48,157	3,617	3,058	1,455	387	529	10	5	25	2
10 1006010 Purchasing	5,313	1,018	1,241	1,068	0	25	0	0	0	0
11 1006020 Property Management	0	0	0	0	40	0	0	0	0	0
12 1006930 Auditing Contract	8,893	1,673	1,432	771	210	260	10	5	19	2
13 1007910 Information Technology	0	0	0	0	25,671	0	0	0	0	0
14 1007920 Records Management	0	0	8,807	5,163	19,892	0	0	0	0	0
15 1008903 Sheriff Administration	3,755,810	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	3,741	704	602	324	88	109	4	2	8	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
TOTAL CURRENT ALLOCATIONS	3,961,161	10,794	35,593	9,188	46,397	1,069	28	14	61	6

SUMMARY SCHEDULE

Department	1008942 Narcotics	1008945 Internal Affairs	1008948 Special Svcs	1008951 Dare Donations	1008952 Teen Academy -	1008953 Sexual Offender	1008954 Interest Earned-	1008955 Donation/Sh eriff - Target	1008956 Honor Guard Golf	1008957 Auxiliary Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	2,996	1,049	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	739	164	495	56	71	205	18	2	88	418
4 1003210 Law Department	342	17	149	13	5	16	7	0	15	411
5 1003320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	622
6 1003610 Human Resources	0	0	0	0	0	0	0	0	0	7,302
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	3,468	745	2,202	173	210	551	46	8	289	3,048
10 1006010 Purchasing	1,341	74	2,036	844	0	124	50	0	0	50
11 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
12 1006930 Auditing Contract	1,632	363	1,093	124	157	453	41	5	193	923
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	287,783
16 1009710 County Trustee	687	153	460	52	66	191	17	2	81	388
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
TOTAL CURRENT ALLOCATIONS	11,205	2,565	6,435	1,262	509	1,540	179	17	666	300,945

SUMMARY SCHEDULE

Department	1008960 Correctional Facilities	1008963 Temporary Detention	1008965 Explorer Post	1008967 Helen R McNabb	1008969 Jail Commissary	1008972 Medical Examiner	1008985 Sheriff's K-9 Donations	1008990 KCSO Reserve	1008991 Fallen Officers	1008993 Sheriff Animal Control
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	98,895	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	5,439	4	40	26	599	464	11	106	2	0
4 1003210 Law Department	28,246	0	4	186	648	981	4	25	0	0
5 1003320 ADA Compliance Office	9,855	0	0	0	190	211	0	0	0	169
6 1003610 Human Resources	115,719	0	0	0	2,228	2,475	0	0	0	1,980
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	59,926	9	151	179	2,989	2,618	37	381	5	417
10 1006010 Purchasing	55,342	0	0	0	35,579	368	25	0	0	0
11 1006020 Property Management	0	0	0	0	0	307	0	0	0	0
12 1006930 Auditing Contract	12,009	10	88	57	1,322	1,024	24	234	5	0
13 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1007920 Records Management	21,562	0	0	0	0	0	0	0	0	0
15 1008903 Sheriff Administration	4,560,627	0	0	0	87,798	97,554	0	0	0	78,043
16 1009710 County Trustee	5,052	4	37	24	556	431	10	98	2	0
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	257,956	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	5,230,628	27	320	472	131,909	106,433	111	844	14	80,609

SUMMARY SCHEDULE

Department	1008995 Sheriff Juv Ct Officers	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	294	604	51	2,063	2,352	14	13	404
4 1003210 Law Department	0	24	242	1,190	8	8,883	749	246	70	382
5 1003320 ADA Compliance Office	274	0	63	369	0	1,708	148	0	0	105
6 1003610 Human Resources	3,218	0	743	4,332	0	20,050	1,733	0	0	1,238
7 1003910 Mail Room-Operating	0	0	3	547	14	2	0	67	0	251
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	677	17	987	3,316	156	16,156	11,406	183	92	1,578
10 1006010 Purchasing	0	0	0	806	0	2,256	422	223	25	576
11 1006020 Property Management	0	0	0	45	0	349	0	0	0	508
12 1006930 Auditing Contract	0	2	649	1,334	112	4,555	5,192	31	29	892
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	273	561	47	1,916	2,184	13	12	375
17 2350110 PW-Administration	0	0	14,184	82,737	0	382,955	33,095	0	0	23,639
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	143,003	0	0	0	1,476
TOTAL CURRENT ALLOCATIONS	4,169	45	17,438	95,841	388	583,896	57,281	777	241	31,424



SUMMARY SCHEDULE

Department	2350425 Subdivision Foreclosures	Central Cafeteria Fund	5300010 Retirement Fund	50000(20&3 0) Vehicle Svc Ctr Fund	FD 100 General Fund	FD 105x General Grants Fund	FD 200x Government al Library	FD 205x Public Library Fund	FD 210x Solid Waste Fund	FD 215x Air Quality Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	3,838	0	0	3,270	1,749	0	0	0
3 1000920 Internal Audit	18	0	1,161	4,002	9,949	14,102	888	6,242	3,805	2,355
4 1003210 Law Department	139	0	210	3,385	0	0	199	13,571	4,392	1,245
5 1003320 ADA Compliance Office	0	0	0	422	0	3,025	107	3,668	685	337
6 1003610 Human Resources	0	0	0	4,951	0	35,520	495	43,070	8,045	3,960
7 1003910 Mail Room-Operating	0	0	2,169	85	0	79	0	15	10	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	111	32,540	3,432	12,976	27,528	47,070	2,877	38,458	16,760	8,536
10 1006010 Purchasing	0	0	199	7,178	0	19,341	4,277	29,694	5,267	10,403
11 1006020 Property Management	0	0	922	1,181	0	159	1,696	12,147	1,905	7,781
12 1006930 Auditing Contract	41	0	2,563	8,835	21,965	0	0	0	0	0
13 1007910 Information Technology	0	0	33,005	36,673	0	0	0	0	40,340	0
14 1007920 Records Management	0	0	3,189	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	17	0	1,078	3,717	9,242	13,098	825	5,798	3,535	2,187
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	255	44,222	0	0	156	18,073	66,945	4,735
TOTAL CURRENT ALLOCATIONS	326	32,540	52,021	127,627	68,684	135,664	13,269	170,736	151,689	41,539

SUMMARY SCHEDULE

Department	FD 220x Hotel/Motel Fundwide	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
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	317	44	1,190	708	50,057	4,904	12,994	3,538	1,276	1,089
4 1003210 Law Department	4,957	134	612	0	418,996	12,073	46,820	67,493	39,655	40,952
5 1003320 ADA Compliance Office	53	0	0	0	0	0	0	0	21	0
6 1003610 Human Resources	619	0	0	0	0	0	0	0	248	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	3,607	217	3,362	2,204	659,867	22,146	71,217	41,150	24,641	24,802
10 1006010 Purchasing	25	0	2,309	0	209,177	18,497	186,937	0	1,837	22,072
11 1006020 Property Management	0	0	318	0	113,156	0	2,161	0	3,017	0
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1007910 Information Technology	0	0	1,474	0	0	0	0	0	0	0
14 1007920 Records Management	0	0	0	0	0	11,237	0	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	294	41	1,105	658	46,496	4,556	12,069	3,287	1,186	1,012
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	850,279	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	9,872	436	10,370	3,570	2,348,028	73,413	332,198	115,468	71,881	89,927

SUMMARY SCHEDULE

Department	FD 425x Golf Course Fund	FD 430x ADA Construction	FD 500x Vehicle Svc	FD 510x Mailroom Fund	FD 520x Employees Benefit Fund	FD 530x Retirement Operations	FD 540x Self Ins	FD 550x Knox County Buildings	FD 560x Tech Support	FD 570x Capital Leasing Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	146	93	337	200	2,541	171	374	1,161	562	43
4 1003210 Law Department	1	200	3,385	292	31,270	210	3,171	7,125	273	1,384
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	1,439	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	335	502	2,838	909	23,068	732	2,996	8,362	2,475	774
10 1006010 Purchasing	0	223	0	1,415	124	0	0	1,440	5,363	25
11 1006020 Property Management	318	0	0	1,072	0	0	0	0	1,151	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	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	136	86	313	186	2,360	159	347	1,078	522	40
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	122	0
TOTAL CURRENT ALLOCATIONS	936	1,104	6,873	4,074	60,802	1,272	6,888	19,166	10,468	2,266

SUMMARY SCHEDULE

Department	FD 580x Self Insurance Fund	FD 610x Municipal Sales Tax	FD 630x Juvenile Court	FD 700 Three Ridges Golf	FD 901x Trustee Payroll	FD 902x County Clerk Payroll	FD 903x Registrar of Deeds	FD 904x Criminal Court	FD 905x Public Building	FD 910x Chancery Court Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	1,484	111	4	3,973	659	637	539	535	3,246	938
4 1003210 Law Department	24,946	39,120	0	1,012	0	0	0	0	0	0
5 1003320 ADA Compliance Office	0	0	0	949	864	2,087	738	1,961	2,530	611
6 1003610 Human Resources	0	0	0	11,139	10,149	24,505	8,663	23,020	29,703	7,178
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	15,857	19,395	9	14,070	3,568	6,538	2,995	6,005	13,304	3,561
10 1006010 Purchasing	25	0	0	2,086	0	0	0	0	0	0
11 1006020 Property Management	0	318	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	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	1,378	103	4	3,690	612	591	501	497	3,015	871
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>43,690</b>	<b>59,047</b>	<b>17</b>	<b>36,919</b>	<b>15,852</b>	<b>34,358</b>	<b>13,436</b>	<b>32,018</b>	<b>51,798</b>	<b>13,159</b>

SUMMARY SCHEDULE

Department	FD 914x Metro Drug Commission	FD 915x Circuit/Civil	FD 920x MPC Fund	FD 925x E- 911 Fund	FD 930x GIS Fund	FD 935x Railroad	FD 940x Animal Control Fund	FD 950x Grt School Foundation	FD 952x Subdivision Bond	FD 954x Flexible Benefits
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	18	1,109	2,698	4,018	1,147	0	4,835	2,289	17	505
4 1003210 Law Department	0	0	4,075	6,999	1,651	58	3,070	6,288	0	0
5 1003320 ADA Compliance Office	21	941	928	1,834	190	0	1,581	21	0	0
6 1003610 Human Resources	248	9,654	10,891	21,535	2,228	0	18,564	248	0	0
7 1003910 Mail Room-Operating	0	0	3,383	0	2	0	0	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	92	4,441	12,746	21,783	4,624	28	20,703	10,986	49	1,506
10 1006010 Purchasing	0	0	1,506	1,648	497	0	149	26,909	0	0
11 1006020 Property Management	0	0	2,282	1,444	0	0	40	5	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	1,106	0	0
14 1007920 Records Management	0	0	1,518	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	17	1,030	2,506	3,732	1,065	0	4,491	2,126	16	469
17 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
18 54000(10&20&30) Risk Mngt Fund	0	0	5,449	9,673	988	0	30	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>396</b>	<b>17,175</b>	<b>47,982</b>	<b>72,666</b>	<b>12,392</b>	<b>86</b>	<b>53,463</b>	<b>49,978</b>	<b>82</b>	<b>2,480</b>

SUMMARY SCHEDULE

Department	FD 972x Criminal Court	FD 974x Trustee Operating	FD 990x Trustee	FD 993x Finance & Admin	FD 994x Education	FD 995x Payroll	FD 999xxxx PBA700x	Americorps	Historical Society	Homeland Security
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	2,840	655	44,314	6	30	29,511	0	0	0	0
4 1003210 Law Department	0	8,399	0	0	389	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	0	0	0	0	0	0	42	0	0	0
8 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
9 1005710 Finance	6,175	5,515	121,711	14	256	78,293	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	0	0	0	0	0	0	2,580	5,897	7,335
14 1007920 Records Management	0	0	0	0	0	0	6,226	0	0	0
15 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
16 1009710 County Trustee	2,638	608	41,161	6	28	27,412	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>11,653</b>	<b>15,177</b>	<b>207,186</b>	<b>26</b>	<b>703</b>	<b>135,216</b>	<b>6,268</b>	<b>2,580</b>	<b>5,897</b>	<b>7,335</b>

SUMMARY SCHEDULE

Department	Judicial Commissioner	Art Council	CAC OOA	CAC Transit Kitchen	Drug Court	Community Grants	Gen'l Gov't	2nd Allocation Orphans	Total
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,593
2 Building Use County-City Bldg	0	0	0	0	0	0	0	0	371,392
3 1000920 Internal Audit	0	0	0	0	0	0	10,978	0	369,062
4 1003210 Law Department	0	0	0	0	0	0	712,939	0	1,670,836
5 1003320 ADA Compliance Office	0	0	0	0	0	0	762	0	76,840
6 1003610 Human Resources	0	0	0	0	0	0	49,629	0	837,020
7 1003910 Mail Room-Operating	0	0	0	0	0	0	10,440	0	87,950
8 1005415 Health Administration	0	0	0	0	0	0	0	0	2,146,289
9 1005710 Finance	0	0	0	0	0	0	100,779	0	2,232,437
10 1006010 Purchasing	0	0	531	364	97	43	38,152	0	882,492
11 1006020 Property Management	0	0	130	89	24	11	88,447	0	372,767
12 1006930 Auditing Contract	0	0	0	0	0	0	0	0	315,337
13 1007910 Information Technology	22,004	1,474	0	0	0	0	164,363	0	3,073,689
14 1007920 Records Management	0	0	0	0	0	1,974	144,616	0	423,709
15 1008903 Sheriff Administration	0	0	0	0	0	0	1,156,361	0	10,023,976
16 1009710 County Trustee	0	0	0	0	0	0	181,636	0	514,238
17 2350110 PW-Administration	0	0	0	0	0	0	128,388	0	664,998
18 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	1,010,977	0	2,592,385
TOTAL CURRENT ALLOCATIONS	22,004	1,474	661	453	121	2,028	3,798,467	0	26,662,010

## **KNOX COUNTY, TENNESSEE**



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

- **Detail Schedules**



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.

A. DEPARTMENT COSTS

Dept:1 Equipment Use

		Amount	General Admin	Equipment Use
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Equipment Use	P	93,810	0	93,810
DEPARTMENT Cost Total		93,810	0	93,810
ADJUSTMENTS				
Total		93,810	0	93,810
General Admin Distribution			0	0
Grand Total		\$93,810		\$93,810

B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 Equipment Use

No Indirect Costs

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Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Equipment Use Allocations

Dept:1 Equipment Use

	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	19.35%	\$18,156	\$0	\$18,156	\$0	\$18,156
4 1003210 Law Department	57,312.94	4.08%	3,823	0	3,823	0	3,823
5 1003320 ADA Compliance Office	2,331.46	0.17%	156	0	156	0	156
6 1003610 Human Resources	60,277.01	4.29%	4,020	0	4,020	0	4,020
7 1003910 Mail Room-Operating	1,172.00	0.08%	78	0	78	0	78
9 1005710 Finance	140,126.59	9.96%	9,346	0	9,346	0	9,346
10 1006010 Purchasing	45,197.84	3.21%	3,015	0	3,015	0	3,015
11 1006020 Property Management	5,964.00	0.42%	398	0	398	0	398
13 1007910 Information Technology	510,012.88	36.26%	34,018	0	34,018	0	34,018
14 1007920 Records Management	126,844.80	9.02%	8,461	0	8,461	0	8,461
16 1009710 County Trustee	82,628.39	5.87%	5,511	0	5,511	0	5,511
18 54000(10&20&30) Risk Mngt Fund	3,532.00	0.25%	236	0	236	0	236
26 1000910 County Commission	43,626.00	3.10%	2,910	0	2,910	0	2,910
47 1003310 County Mayor	55,211.94	3.93%	3,683	0	3,683	0	3,683
Subtotal	1,406,448.06	100.00%	93,810	0	93,810	0	93,810
Direct Bills					0		0
TOTAL					93,810		93,810

ALLOCATION SUMMARY

Dept:1 Equipment Use

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	9,346	9,346
10 1006010 Purchasing	3,015	3,015
11 1006020 Property Management	398	398
13 1007910 Information Technology	34,018	34,018
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
47 1003310 County Mayor	3,683	3,683
Total	93,810	93,810

**Knox County, Tennessee  
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**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.

A. DEPARTMENT COSTS

Dept:2 Building Use County-City Bldg

		Amount	General Admin	Bldg Maint
Salaries	S	\$0	\$0	\$0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Building Use	P	421,462	0	421,462
DEPARTMENT Cost Total		421,462	0	421,462
ADJUSTMENTS				
Total		421,462	0	421,462
General Admin Distribution			0	0
Grand Total		\$421,462		\$421,462

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:2 Building Use County-City Bldg

Department	First Incoming	Second Incoming	Bldg Maint
1 Equipment Use	\$18,156	\$0	\$18,156
Subtotal - Equipment Use	18,156	0	18,156
11 Property Management	0	4,441	4,441
Subtotal - 1006020 Property Managem	0	4,441	4,441
Total Incoming	18,156	4,441	22,597 %100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$444,059</b>	<b>\$444,059</b>



Bldg Maint Allocations

Dept:2 Building Use County-City Bldg

	Sq. Ft. by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	824.90	0.34%	\$1,511	\$0	\$1,511	\$15	\$1,527
4 1003210 Law Department	3,929.00	1.64%	7,198	0	7,198	73	7,271
6 1003610 Human Resources	3,655.40	1.52%	6,697	0	6,697	68	6,765
7 1003910 Mail Room-Operating	690.70	0.29%	1,265	0	1,265	13	1,278
9 1005710 Finance	6,531.30	2.72%	11,966	0	11,966	121	12,087
13 1007910 Information Technology	9,615.00	4.01%	17,616	0	17,616	178	17,794
15 1008903 Sheriff Administration	6,153.70	2.56%	11,274	0	11,274	114	11,388
16 1009710 County Trustee	6,083.70	2.54%	11,146	0	11,146	113	11,259
18 54000(10&20&30) Risk Mngt Fund	1,782.90	0.74%	3,266	0	3,266	33	3,299
19 1000010 Attorney General	13,214.90	5.51%	24,211	0	24,211	245	24,456
21 1000310 Circuit Court Clerk's Office	2,922.90	1.22%	5,355	0	5,355	54	5,409
24 1000610 Probate Court	3,751.00	1.56%	6,872	0	6,872	69	6,942
25 1000620 Chancery Court	12,527.40	5.22%	22,951	0	22,951	232	23,183
26 1000910 County Commission	1,697.50	0.71%	3,110	0	3,110	31	3,141
33 1001510 4th Circuit Court Clerk Office	3,849.50	1.60%	7,053	0	7,053	71	7,124
34 1001520 Criminal Court Clerk's Office	6,687.80	2.79%	12,253	0	12,253	124	12,377
35 1001530 Criminal Sessions Clerk Office	6,700.20	2.79%	12,275	0	12,275	124	12,399
37 1002110 Circuit Court Judge's Office	8,306.70	3.46%	15,219	0	15,219	154	15,372
38 1002120 4th Circuit Court Judges Office	2,262.80	0.94%	4,146	0	4,146	42	4,188
39 1002130 Criminal Court Judge's Office	12,906.60	5.38%	23,646	0	23,646	239	23,885
40 1002140 General Sessions Court Judg	10,304.80	4.29%	18,879	0	18,879	191	19,070
41 1002150 Jury Commission	1,763.00	0.73%	3,230	0	3,230	33	3,263
42 1002410 Juvenile Court Judges	2,549.50	1.06%	4,671	0	4,671	47	4,718
47 1003310 County Mayor	3,705.20	1.54%	6,788	0	6,788	69	6,857
65 1005105 Dept of Community Developn	770.00	0.32%	1,411	0	1,411	14	1,425
66 1005110 Community Services Agencie	922.00	0.38%	1,689	0	1,689	17	1,706
118 1006950 Miscellaneous	2,621.00	1.09%	4,802	0	4,802	49	4,850
120 1007510 Fire Prevention	2,837.50	1.18%	5,199	0	5,199	53	5,251
122 1007530 Codes Administration	2,825.00	1.18%	5,176	0	5,176	52	5,228
126 1008310 Property Assessor	5,189.00	2.16%	9,507	0	9,507	96	9,603
131 1008710 Register of Deeds Office	10,956.70	4.57%	20,074	0	20,074	203	20,277
133 1008900 Court Officers	1,142.80	0.48%	2,094	0	2,094	21	2,115
134 1008906 Records & Communication	3,474.30	1.45%	6,365	0	6,365	64	6,430
135 1008909 School Security	111.00	0.05%	203	0	203	2	205
137 1008915 Planning & Development	493.50	0.21%	904	0	904	9	913
138 1008918 Stop Violence Against Wome	657.00	0.27%	1,204	0	1,204	12	1,216
139 1008921 Patrol	3,145.80	1.31%	5,763	0	5,763	58	5,822
140 1008924 Warrants	1,471.90	0.61%	2,697	0	2,697	27	2,724
141 1008927 Detective	10,507.70	4.38%	19,251	0	19,251	194	19,446
149 1008942 Narcotics	1,619.00	0.67%	2,966	0	2,966	30	2,996
150 1008945 Internal Affairs	567.00	0.24%	1,039	0	1,039	10	1,049
159 1008960 Correctional Facilities	53,439.00	22.27%	97,906	0	97,906	989	98,895
181 5300010 Retirement Fund	2,073.90	0.86%	3,800	0	3,800	38	3,838

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Bldg Maint Allocations

Dept:2 Building Use County-City Bldg

	Sq. Ft. by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 FD 105x General Grants Fund	1,767.00	0.74%	\$3,237	\$0	\$3,237	\$33	\$3,270
185 FD 200x Governmental Library Fund	945.10	0.39%	1,732	0	1,732	17	1,749
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	239,952.60	100.00%	439,618	0	439,618	4,441	444,059
Direct Bills					0		0
TOTAL					439,618		444,059



ALLOCATION SUMMARY

Dept:2 Building Use County-City Bldg

Department	Bldg Maint	Total
0 DIRECT BILLED	0	\$0
3 1000920 Internal Audit	1,527	1,527
4 1003210 Law Department	7,271	7,271
6 1003610 Human Resources	6,765	6,765
7 1003910 Mail Room-Operating	1,278	1,278
9 1005710 Finance	12,087	12,087
13 1007910 Information Technology	17,794	17,794
15 1008903 Sheriff Administration	11,388	11,388
16 1009710 County Trustee	11,259	11,259
18 54000(10&20&30) Risk Mngt Fund	3,299	3,299
19 1000010 Attorney General	24,456	24,456
21 1000310 Circuit Court Clerk's Office	5,409	5,409
24 1000610 Probate Court	6,942	6,942
25 1000620 Chancery Court	23,183	23,183
26 1000910 County Commission	3,141	3,141
33 1001510 4th Circuit Court Clerk Office	7,124	7,124
34 1001520 Criminal Court Clerk's Office	12,377	12,377
35 1001530 Criminal Sessions Clerk Offic	12,399	12,399
37 1002110 Circuit Court Judge's Office	15,372	15,372
38 1002120 4th Circuit Court Judges Offic	4,188	4,188
39 1002130 Criminal Court Judge's Office	23,885	23,885
40 1002140 General Sessions Court Judg	19,070	19,070
41 1002150 Jury Commission	3,263	3,263
42 1002410 Juvenile Court Judges	4,718	4,718
47 1003310 County Mayor	6,857	6,857
65 1005105 Dept of Community Developn	1,425	1,425
66 1005110 Community Services Agencie	1,706	1,706
118 1006950 Miscellaneous	4,850	4,850
120 1007510 Fire Prevention	5,251	5,251
122 1007530 Codes Administration	5,228	5,228
126 1008310 Property Assessor	9,603	9,603
131 1008710 Register of Deeds Office	20,277	20,277
133 1008900 Court Officers	2,115	2,115
134 1008906 Records & Communication	6,430	6,430
135 1008909 School Security	205	205
137 1008915 Planning & Development	913	913
138 1008918 Stop Violence Against Wome	1,216	1,216
139 1008921 Patrol	5,822	5,822
140 1008924 Warrants	2,724	2,724
141 1008927 Detective	19,446	19,446
149 1008942 Narcotics	2,996	2,996

ALLOCATION SUMMARY

Dept:2 Building Use County-City Bldg

Department	Bldg Maint	Total
150 1008945 Internal Affairs	1,049	\$1,049
159 1008960 Correctional Facilities	98,895	98,895
181 5300010 Retirement Fund	3,838	3,838
184 FD 105x General Grants Fund	3,270	3,270
185 FD 200x Governmental Library Fund	1,749	1,749
999 2nd Allocation Orphans	0	0
Total	444,059	444,059

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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 Fund Only).

A. DEPARTMENT COSTS

Dept:3 1000920 Internal Audit

		Amount	General Admin	Audit Services	Gen'l Gov't
Salaries	S1	\$200,215	\$0	\$200,215	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	45,119	0	45,119	0
		245,334	0	245,334	0
SUPPLY & SERVICES COST					
Services	S	101,471	0	101,471	0
Supplies/Materials	S	2,523	0	2,523	0
Disallowed	P	10,392	0	0	10,392
DEPARTMENT Cost Total		114,386	0	103,994	10,392
ADJUSTMENTS					
Total		359,720	0	349,328	10,392
General Admin Distribution			0	0	0
Grand Total		\$359,720		\$349,328	\$10,392

B. INCOMING COSTS - (Default Spread Expense%)

Dept:3 1000920 Internal Audit

Department	First Incoming	Second Incoming	Audit Services	Gen'l Gov't
2 Bldg Maint	\$1,511	\$0	\$1,467	\$44
Subtotal - Building Use County-City Blk	1,511	0	1,467	44
4 Contract Review	0	352	342	10
Subtotal - 1003210 Law Department	0	352	342	10
5 ADA/FMLA SVC	0	78	76	2
Subtotal - 1003320 ADA Compliance C	0	78	76	2
6 Human Resources	0	937	910	27
Subtotal - 1003610 Human Resources	0	937	910	27
9 Budget	0	171	166	5
9 Accounting	0	736	715	21
9 Accounts Payable	0	298	289	9
9 Payroll	0	194	188	6
Subtotal - 1005710 Finance	0	1,399	1,359	40
10 Purchasing	0	70	68	2
10 E-Card	0	105	102	3
Subtotal - 1006010 Purchasing	0	175	170	5
11 E-Card	0	26	25	1
Subtotal - 1006020 Property Managem	0	26	25	1
12 General Fund Audit	0	804	781	23
Subtotal - 1006930 Auditing Contract	0	804	781	23
13 Network Support - County	0	13,176	12,795	381
13 Network Support - All Users	0	1,472	1,429	43
Subtotal - 1007910 Information Technoc	0	14,648	14,225	423
16 County Trustee	0	334	324	10
Subtotal - 1009710 County Trustee	0	334	324	10
2 Bldg Maint	0	15	15	0
Subtotal - Building Use County-City Blk	0	15	15	0
Total Incoming	1,511	18,768	19,693	586
			%97.11	%2.89
<b>C. TOTAL ALLOCATED</b>		<b>\$379,999</b>	<b>\$369,021</b>	<b>\$10,978</b>

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Audit Services Allocations

Dept:3 1000920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
4	1003210 Law Department	724	0.21%	\$744	\$0	\$744	\$39	\$782
5	1003320 ADA Compliance Office	285	0.08%	293	0	293	15	308
6	1003610 Human Resources	528	0.15%	542	0	542	28	571
7	1003910 Mail Room-Operating	346	0.10%	355	0	355	18	374
8	1005415 Health Administration	635	0.19%	652	0	652	34	686
9	1005710 Finance	814	0.24%	836	0	836	43	880
10	1006010 Purchasing	599	0.18%	615	0	615	32	647
11	1006020 Property Management	475	0.14%	488	0	488	25	513
12	1006930 Auditing Contract	13	0.00%	13	0	13	1	14
13	1007910 Information Technology	712	0.21%	731	0	731	38	769
14	1007920 Records Management	467	0.14%	480	0	480	25	505
15	1008903 Sheriff Administration	2,363	0.69%	2,428	0	2,428	126	2,554
16	1009710 County Trustee	395	0.12%	406	0	406	21	427
17	2350110 PW-Administration	684	0.20%	703	0	703	37	739
18	54000(10&20&30) Risk Mngt Fund	1,072	0.31%	1,101	0	1,101	57	1,159
19	1000010 Attorney General	978	0.29%	1,005	0	1,005	52	1,057
20	1000020 Bad Check Unit	93	0.03%	96	0	96	5	101
21	1000310 Circuit Court Clerk's Office	365	0.11%	375	0	375	19	394
22	1000320 Civil Sessions Clerk's Office	230	0.07%	236	0	236	12	249
23	1000330 IV-D Child Support Clerk	596	0.17%	612	0	612	32	644
24	1000610 Probate Court	231	0.07%	237	0	237	12	250
25	1000620 Chancery Court	294	0.09%	302	0	302	16	318
26	1000910 County Commission	681	0.20%	700	0	700	36	736
27	1000915 Commission Discretionary	340	0.10%	349	0	349	18	367
28	1000925 Audit Committee	86	0.03%	88	0	88	5	93
29	1000926 Ethics Committee	14	0.00%	14	0	14	1	15
30	1000930 Codes Commission	18	0.01%	18	0	18	1	19
31	1000935 Retirement Office Ops	615	0.18%	632	0	632	33	665
32	1001210 County Clerk's Office	1,665	0.49%	1,711	0	1,711	89	1,799
33	1001510 4th Circuit Court Clerk Office	255	0.07%	262	0	262	14	276
34	1001520 Criminal Court Clerk's Office	506	0.15%	520	0	520	27	547
35	1001530 Criminal Sessions Clerk Offic	508	0.15%	522	0	522	27	549
36	1001810 Election Commission	790	0.23%	812	0	812	42	854
37	1002110 Circuit Court Judge's Office	100	0.03%	103	0	103	5	108
38	1002120 4th Circuit Court Judges Office	87	0.03%	89	0	89	5	94
39	1002130 Criminal Court Judge's Office	771	0.23%	792	0	792	41	833
40	1002140 General Sessions Court Judg	501	0.15%	515	0	515	27	541
41	1002150 Jury Commission	8,524	2.50%	8,757	0	8,757	455	9,212
42	1002410 Juvenile Court Judges	840	0.25%	863	0	863	45	908
43	1002420 IV-D Referee Program	428	0.13%	440	0	440	23	463
44	1002710 Juvenile Court-Clerk	918	0.27%	943	0	943	49	992
45	1003010 Juvenile Svc Center	1,083	0.32%	1,113	0	1,113	58	1,170
46	1003215 Law Dept Outside Legal Fees	8	0.00%	8	0	8	0	9





Audit Services Allocations

Dept:3 1000920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
47	1003310 County Mayor	932	0.27%	\$958	\$0	\$958	\$50	\$1,007
48	1003330 Legislative Delegation	231	0.07%	237	0	237	12	250
49	1003350 Senior Summit	4	0.00%	4	0	4	0	4
50	1003355 Knox Achieves	114	0.03%	117	0	117	6	123
51	1003360 Read With Me	15	0.00%	15	0	15	1	16
52	1003362 Family Justice Center	1	0.00%	1	0	1	0	1
53	1003370 UT/Knox County Extension	218	0.06%	224	0	224	12	236
54	1003380 Mayor's Education Summit	3	0.00%	3	0	3	0	3
55	1004210 Probation Office	888	0.26%	912	0	912	47	960
56	1004215 DUI Traffic School	21	0.01%	22	0	22	1	23
57	1004510 Office of Neighborhoods	586	0.17%	602	0	602	31	633
58	1004810 Park Maintenance	3,157	0.92%	3,243	0	3,243	169	3,412
59	1004825 U.S. Soccer Complex	21	0.01%	22	0	22	1	23
60	1004830 Recreation Administration	883	0.26%	907	0	907	47	954
61	1004832 New Harvest Farmer's Marke	23	0.01%	24	0	24	1	25
62	1004835 Legacy Park	1	0.00%	1	0	1	0	1
63	1004840 Park Improvement-Amuseme	462	0.14%	475	0	475	25	499
64	1004848 Concord Park JR Golf Imp	2	0.00%	2	0	2	0	2
65	1005105 Dept of Community Developn	492	0.14%	505	0	505	26	532
66	1005110 Community Services Agencie	155	0.05%	159	0	159	8	168
67	1005120 Indigents Asst (CAC/Pauper)	85	0.02%	87	0	87	5	92
68	1005130 Economic and Dev Grants	67	0.02%	69	0	69	4	72
69	1005135 John Tarleton Home	5	0.00%	5	0	5	0	5
70	1005142 Senior Ctr & Volunteer Svcs	349	0.10%	359	0	359	19	377
71	1005143 Senior Picnic	18	0.01%	18	0	18	1	19
72	1005144 Halls Senior-Special Events	35	0.01%	36	0	36	2	38
73	1005145 Frank Strang Senior Ctr	322	0.09%	331	0	331	17	348
74	1005146 South Knox Senior Ctr	265	0.08%	272	0	272	14	286
75	1005147 Halls Senior Ctr	297	0.09%	305	0	305	16	321
76	1005148 Corryton Senior Ctr	226	0.07%	232	0	232	12	244
77	1005149 Carter Senior Center	205	0.06%	211	0	211	11	222
78	1005160 Veterans' Svcs	284	0.08%	292	0	292	15	307
80	1005400 Support Services	1,157	0.34%	1,189	0	1,189	62	1,250
81	1005403 Preventive Health Svcs	702	0.21%	721	0	721	37	759
82	1005406 Dental Svcs	526	0.15%	540	0	540	28	568
83	1005409 Emergency Medical Service	201	0.06%	207	0	207	11	217
84	1005412 Food & Restaurant Inspector	369	0.11%	379	0	379	20	399
85	1005421 Diagnostic Svcs	311	0.09%	320	0	320	17	336
86	1005424 Medical & Dental - Indig Care	1,104	0.32%	1,134	0	1,134	59	1,193
87	1005425 Indigent CA-3RD Party Refur	1	0.00%	1	0	1	0	1
89	1005430 Pediatric Care Svcs	335	0.10%	344	0	344	18	362
90	1005433 Pharmacy	732	0.21%	752	0	752	39	791
91	1005436 Primary Care Svcs	35	0.01%	36	0	36	2	38

Audit Services Allocations

Dept:3 1000920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
92	1005439 Animal Control	100	0.03%	\$103	\$0	\$103	\$5	\$108
93	1005442 School Health Program	177	0.05%	182	0	182	9	191
94	1005445 Social Svcs	377	0.11%	387	0	387	20	407
95	1005448 Ground Water Svcs	279	0.08%	287	0	287	15	302
96	1005451 Vector Control Svcs	229	0.07%	235	0	235	12	247
97	1005454 Disease Surveillance & Inves	462	0.14%	475	0	475	25	499
98	1005457 Vital Records	261	0.08%	268	0	268	14	282
99	1005460 Women's Health Svcs	334	0.10%	343	0	343	18	361
100	1005463 Community Health Svcs	416	0.12%	427	0	427	22	450
101	1005465 Child Car Seat Program	26	0.01%	27	0	27	1	28
102	1005467 Comm Health Serv Grant Ma	24	0.01%	25	0	25	1	26
103	1005470 Medical Reserve Corps Unit	1	0.00%	1	0	1	0	1
105	1006025 Inop Car Lot/Sale Junk Cars	35	0.01%	36	0	36	2	38
106	1006030 Building Maint	500	0.15%	514	0	514	27	540
107	1006310 Property and Liability Ins	9	0.00%	9	0	9	0	10
108	1006605 Planning	4	0.00%	4	0	4	0	4
109	1006610 GIS	11	0.00%	11	0	11	1	12
110	1006615 Payments To Cities	4	0.00%	4	0	4	0	4
111	1006620 Emergency Mangement	3	0.00%	3	0	3	0	3
112	1006635 CAC	49,978	14.64%	51,346	0	51,346	2,668	54,014
113	1006636 CAC-Interest	4	0.00%	4	0	4	0	4
114	1006645 Oth Operating Transfers	29	0.01%	30	0	30	2	31
115	1006910 Offical's Expense	7	0.00%	7	0	7	0	8
116	1006920 Equipment	84	0.02%	86	0	86	4	91
117	1006940 Cases Charged to County	23	0.01%	24	0	24	1	25
118	1006950 Miscellaneous	344	0.10%	353	0	353	18	372
119	1007210 Community Mediation Center	41	0.01%	42	0	42	2	44
120	1007510 Fire Prevention	750	0.22%	771	0	771	40	811
121	1007520 Soil Conservation District	222	0.07%	228	0	228	12	240
122	1007530 Codes Administration	2,125	0.62%	2,183	0	2,183	113	2,297
123	1007710 Wastewater	28	0.01%	29	0	29	1	30
124	1007720 Dirty Lot Ordinance	296	0.09%	304	0	304	16	320
125	1008110 Sheriff's Dept Merit System	367	0.11%	377	0	377	20	397
126	1008310 Property Assessor	907	0.27%	932	0	932	48	980
127	1008315 Property Assessor Reapprais	5	0.00%	5	0	5	0	5
128	1008320 Equalization Board	10	0.00%	10	0	10	1	11
129	1008330 Digitized Mapping	209	0.06%	215	0	215	11	226
130	1008510 Public Defender	1,276	0.37%	1,311	0	1,311	68	1,379
131	1008710 Register of Deeds Office	261	0.08%	268	0	268	14	282
132	1008720 Register of Deeds-Data Proc	81	0.02%	83	0	83	4	88
133	1008900 Court Officers	132	0.04%	136	0	136	7	143
134	1008906 Records & Communication	393	0.12%	404	0	404	21	425
136	1008912 Training	439	0.13%	451	0	451	23	474

Audit Services Allocations

Dept:3 1000920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
137	1008915 Planning & Development	119	0.03%	\$122	\$0	\$122	\$6	\$129
138	1008918 Stop Violence Against Wome	208	0.06%	214	0	214	11	225
139	1008921 Patrol	3,727	1.09%	3,829	0	3,829	199	4,028
140	1008924 Warrants	701	0.21%	720	0	720	37	758
141	1008927 Detective	600	0.18%	616	0	616	32	648
142	1008930 Forensics	323	0.09%	332	0	332	17	349
143	1008933 Juvenile Division	88	0.03%	90	0	90	5	95
144	1008936 Special Teams	109	0.03%	112	0	112	6	118
145	1008937 Victim's Rights	4	0.00%	4	0	4	0	4
146	1008938 Chaplain's Fund	2	0.00%	2	0	2	0	2
147	1008940 Senior Cit. Awareness	8	0.00%	8	0	8	0	9
148	1008941 Child Safety Seat CKPT	1	0.00%	1	0	1	0	1
149	1008942 Narcotics	684	0.20%	703	0	703	37	739
150	1008945 Internal Affairs	152	0.04%	156	0	156	8	164
151	1008948 Special Svcs	458	0.13%	471	0	471	24	495
152	1008951 Dare Donations	52	0.02%	53	0	53	3	56
153	1008952 Teen Academy - Sheriff	66	0.02%	68	0	68	4	71
154	1008953 Sexual Offender Registry	190	0.06%	195	0	195	10	205
155	1008954 Interest Earned-Inmates	17	0.00%	17	0	17	1	18
156	1008955 Donation/Sheriff - Target	2	0.00%	2	0	2	0	2
157	1008956 Honor Guard Golf Tournament	81	0.02%	83	0	83	4	88
158	1008957 Auxiliary Svcs	387	0.11%	398	0	398	21	418
159	1008960 Correctional Facilities	5,033	1.47%	5,171	0	5,171	269	5,439
160	1008963 Temporary Detention Facilitie	4	0.00%	4	0	4	0	4
161	1008965 Explorer Post	37	0.01%	38	0	38	2	40
162	1008967 Helen R McNabb Interch	24	0.01%	25	0	25	1	26
163	1008969 Jail Commissary	554	0.16%	569	0	569	30	599
164	1008972 Medical Examiner	429	0.13%	441	0	441	23	464
165	1008985 Sheriff's K-9 Donations	10	0.00%	10	0	10	1	11
166	1008990 KCSO Reserve Training Acac	98	0.03%	101	0	101	5	106
167	1008991 Fallen Officers	2	0.00%	2	0	2	0	2
170	1009720 Property Sale	1	0.00%	1	0	1	0	1
171	2350120 PW-Highway Project Mgmt	272	0.08%	279	0	279	15	294
172	2350130 PW-Stormwater Mgmt	559	0.16%	574	0	574	30	604
173	2350135 Stormwater Ordiance Violatio	47	0.01%	48	0	48	3	51
174	2350210 PW-Highway & Bridge	1,909	0.56%	1,961	0	1,961	102	2,063
175	2350220 PW-Traffic Control	2,176	0.64%	2,236	0	2,236	116	2,352
176	2350310 Capital Outlay	13	0.00%	13	0	13	1	14
177	2350320 Bridge Construction	12	0.00%	12	0	12	1	13
178	2350410 PW-Engineering	374	0.11%	384	0	384	20	404
179	2350425 Subdivision Foreclosures	17	0.00%	17	0	17	1	18
181	5300010 Retirement Fund	1,074	0.31%	1,103	0	1,103	57	1,161
182	50000(20&30) Vehicle Svc Ctr Fund	3,703	1.08%	3,804	0	3,804	198	4,002

Audit Services Allocations

Dept:3 1000920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
183	FD 100 General Fund	9,206	2.70%	\$9,458	\$0	\$9,458	\$491	\$9,949
184	FD 105x General Grants Fund	13,048	3.82%	13,405	0	13,405	696	14,102
185	FD 200x Governmental Library Fund	822	0.24%	845	0	845	44	888
186	FD 205x Public Library Fund	5,776	1.69%	5,934	0	5,934	308	6,242
187	FD 210x Solid Waste Fund	3,521	1.03%	3,617	0	3,617	188	3,805
188	FD 215x Air Quality Fund	2,179	0.64%	2,239	0	2,239	116	2,355
189	FD 220x Hotel/Motel Fundwide	293	0.09%	301	0	301	16	317
190	FD 225x Fire District Fundwide	41	0.01%	42	0	42	2	44
191	FD 230x Drug Control Fund	1,101	0.32%	1,131	0	1,131	59	1,190
192	FD 235 Highway Fundwide	655	0.19%	673	0	673	35	708
193	FD 240x Gen Purpose School FD	46,317	13.56%	47,585	0	47,585	2,472	50,057
194	FD 245x School Project Fund	4,538	1.33%	4,662	0	4,662	242	4,904
195	FD 250x School Federal Projects	12,023	3.52%	12,352	0	12,352	642	12,994
196	FD 300x Debt Service Fund	3,274	0.96%	3,364	0	3,364	175	3,538
197	FD 400x Capital Improvement Fund	1,181	0.35%	1,213	0	1,213	63	1,276
198	FD 405x Physical Plant Upgrade	1,008	0.30%	1,036	0	1,036	54	1,089
199	FD 425x Golf Course Fund	135	0.04%	139	0	139	7	146
200	FD 430x ADA Construction Fund	86	0.03%	88	0	88	5	93
201	FD 500x Vehicle Svc	312	0.09%	321	0	321	17	337
202	FD 510x Mailroom Fund	185	0.05%	190	0	190	10	200
203	FD 520x Employees Benefit Fund	2,351	0.69%	2,415	0	2,415	125	2,541
204	FD 530x Retirement Operations	158	0.05%	162	0	162	8	171
205	FD 540x Self Ins	346	0.10%	355	0	355	18	374
206	FD 550x Knox County Buildings	1,074	0.31%	1,103	0	1,103	57	1,161
207	FD 560x Tech Support Fund	520	0.15%	534	0	534	28	562
208	FD 570x Capital Leasing Fund	40	0.01%	41	0	41	2	43
209	FD 580x Self Insurance Fund	1,373	0.40%	1,411	0	1,411	73	1,484
210	FD 610x Municipal Sales Tax	103	0.03%	106	0	106	5	111
211	FD 630x Juvenile Court Agency Fundw	4	0.00%	4	0	4	0	4
212	FD 700 Three Ridges Golf Course Adn	3,676	1.08%	3,777	0	3,777	196	3,973
213	FD 901x Trustee Payroll Foundation	610	0.18%	627	0	627	33	659
214	FD 902x County Clerk Payroll	589	0.17%	605	0	605	31	637
215	FD 903x Registrar of Deeds Payroll	499	0.15%	513	0	513	27	539
216	FD 904x Criminal Court	495	0.14%	509	0	509	26	535
217	FD 905x Public Building Fund	3,003	0.88%	3,085	0	3,085	160	3,246
218	FD 910x Chancery Court Fund	868	0.25%	892	0	892	46	938
219	FD 914x Metro Drug Commission	17	0.00%	17	0	17	1	18
220	FD 915x Circuit/Civil	1,026	0.30%	1,054	0	1,054	55	1,109
221	FD 920x MPC Fund	2,496	0.73%	2,564	0	2,564	133	2,698
222	FD 925x E-911 Fund	3,718	1.09%	3,820	0	3,820	198	4,018
223	FD 930x GIS Fund	1,061	0.31%	1,090	0	1,090	57	1,147
225	FD 940x Animal Control Fund	4,474	1.31%	4,596	0	4,596	239	4,835
226	FD 950x Grt School Foundation FD	2,118	0.62%	2,176	0	2,176	113	2,289

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Audit Services Allocations

Dept:3 1000920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
227 FD 952x Subdivision Bond	16	0.00%	\$16	\$0	\$16	\$1	\$17
228 FD 954x Flexible Benefits	467	0.14%	480	0	480	25	505
229 FD 972x Criminal Court	2,628	0.77%	2,700	0	2,700	140	2,840
230 FD 974x Trustee Operating	606	0.18%	623	0	623	32	655
231 FD 990x Trustee	41,003	12.01%	42,126	0	42,126	2,189	44,314
232 FD 993x Finance & Admin	6	0.00%	6	0	6	0	6
233 FD 994x Education	28	0.01%	29	0	29	1	30
234 FD 995x Payroll	27,306	8.00%	28,054	0	28,054	1,458	29,511
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	341,447	100.00%	350,795	0	350,795	18,226	369,021
Direct Bills					0		0
TOTAL					350,795		369,021



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Gen'l Gov't Allocations

Dept:3 1000920 Internal Audit

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$10,436	\$0	\$10,436	\$542	\$10,978
Subtotal	100	100.00%	10,436	0	10,436	542	10,978
Direct Bills					0		0
TOTAL					10,436		10,978



ALLOCATION SUMMARY

Dept:3 1000920 Internal Audit

Department	Audit Services	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1003210 Law Department	782	0	782
5 1003320 ADA Compliance Office	308	0	308
6 1003610 Human Resources	571	0	571
7 1003910 Mail Room-Operating	374	0	374
8 1005415 Health Administration	686	0	686
9 1005710 Finance	880	0	880
10 1006010 Purchasing	647	0	647
11 1006020 Property Management	513	0	513
12 1006930 Auditing Contract	14	0	14
13 1007910 Information Technology	769	0	769
14 1007920 Records Management	505	0	505
15 1008903 Sheriff Administration	2,554	0	2,554
16 1009710 County Trustee	427	0	427
17 2350110 PW-Administration	739	0	739
18 54000(10&20&30) Risk Mngt Fund	1,159	0	1,159
19 1000010 Attorney General	1,057	0	1,057
20 1000020 Bad Check Unit	101	0	101
21 1000310 Circuit Court Clerk's Office	394	0	394
22 1000320 Civil Sessions Clerk's Office	249	0	249
23 1000330 IV-D Child Support Clerk	644	0	644
24 1000610 Probate Court	250	0	250
25 1000620 Chancery Court	318	0	318
26 1000910 County Commission	736	0	736
27 1000915 Commission Discretionary	367	0	367
28 1000925 Audit Committee	93	0	93
29 1000926 Ethics Committee	15	0	15
30 1000930 Codes Commission	19	0	19
31 1000935 Retirement Office Ops	665	0	665
32 1001210 County Clerk's Office	1,799	0	1,799
33 1001510 4th Circuit Court Clerk Office	276	0	276
34 1001520 Criminal Court Clerk's Office	547	0	547
35 1001530 Criminal Sessions Clerk Office	549	0	549
36 1001810 Election Commission	854	0	854
37 1002110 Circuit Court Judge's Office	108	0	108
38 1002120 4th Circuit Court Judges Office	94	0	94
39 1002130 Criminal Court Judge's Office	833	0	833
40 1002140 General Sessions Court Judg	541	0	541
41 1002150 Jury Commission	9,212	0	9,212
42 1002410 Juvenile Court Judges	908	0	908
43 1002420 IV-D Referee Program	463	0	463

ALLOCATION SUMMARY

Dept:3 1000920 Internal Audit

Department	Audit Services	Gen'l Gov't	Total
44 1002710 Juvenile Court-Clerk	992	\$0	\$992
45 1003010 Juvenile Svc Center	1,170	0	1,170
46 1003215 Law Dept Outside Legal Fees	9	0	9
47 1003310 County Mayor	1,007	0	1,007
48 1003330 Legislative Delegation	250	0	250
49 1003350 Senior Summit	4	0	4
50 1003355 Knox Achieves	123	0	123
51 1003360 Read With Me	16	0	16
52 1003362 Family Justice Center	1	0	1
53 1003370 UT/Knox County Extension	236	0	236
54 1003380 Mayor's Education Summit	3	0	3
55 1004210 Probation Office	960	0	960
56 1004215 DUI Traffic School	23	0	23
57 1004510 Office of Neighborhoods	633	0	633
58 1004810 Park Maintenance	3,412	0	3,412
59 1004825 U.S. Soccer Complex	23	0	23
60 1004830 Recreation Administration	954	0	954
61 1004832 New Harvest Farmer's Marke	25	0	25
62 1004835 Legacy Park	1	0	1
63 1004840 Park Improvement-Amusement	499	0	499
64 1004848 Concord Park JR Golf Imp	2	0	2
65 1005105 Dept of Community Developn	532	0	532
66 1005110 Community Services Agencie	168	0	168
67 1005120 Indigents Asst (CAC/Pauper)	92	0	92
68 1005130 Economic and Dev Grants	72	0	72
69 1005135 John Tarleton Home	5	0	5
70 1005142 Senior Ctr & Volunteer Svcs	377	0	377
71 1005143 Senior Picnic	19	0	19
72 1005144 Halls Senior-Special Events	38	0	38
73 1005145 Frank Strang Senior Ctr	348	0	348
74 1005146 South Knox Senior Ctr	286	0	286
75 1005147 Halls Senior Ctr	321	0	321
76 1005148 Corryton Senior Ctr	244	0	244
77 1005149 Carter Senior Center	222	0	222
78 1005160 Veterans' Svcs	307	0	307
80 1005400 Support Services	1,250	0	1,250
81 1005403 Preventive Health Svcs	759	0	759
82 1005406 Dental Svcs	568	0	568
83 1005409 Emergency Medical Service	217	0	217
84 1005412 Food & Restaurant Inspector	399	0	399
85 1005421 Diagnostic Svcs	336	0	336



ALLOCATION SUMMARY

Dept:3 1000920 Internal Audit

Department	Audit Services	Gen'l Gov't	Total
86 1005424 Medical & Dental - Indig Care	1,193	\$0	\$1,193
87 1005425 Indigent CA-3RD Party Refur	1	0	1
89 1005430 Pediatric Care Svcs	362	0	362
90 1005433 Pharmacy	791	0	791
91 1005436 Primary Care Svcs	38	0	38
92 1005439 Animal Control	108	0	108
93 1005442 School Health Program	191	0	191
94 1005445 Social Svcs	407	0	407
95 1005448 Ground Water Svcs	302	0	302
96 1005451 Vector Control Svcs	247	0	247
97 1005454 Disease Surveillance & Inves	499	0	499
98 1005457 Vital Records	282	0	282
99 1005460 Women's Health Svcs	361	0	361
100 1005463 Community Health Svcs	450	0	450
101 1005465 Child Car Seat Program	28	0	28
102 1005467 Comm Health Serv Grant Ma	26	0	26
103 1005470 Medical Reserve Corps Unit	1	0	1
105 1006025 Inop Car Lot/Sale Junk Cars	38	0	38
106 1006030 Building Maint	540	0	540
107 1006310 Property and Liability Ins	10	0	10
108 1006605 Planning	4	0	4
109 1006610 GIS	12	0	12
110 1006615 Payments To Cities	4	0	4
111 1006620 Emergency Mangement	3	0	3
112 1006635 CAC	54,014	0	54,014
113 1006636 CAC-Interest	4	0	4
114 1006645 Oth Operating Transfers	31	0	31
115 1006910 Offical's Expense	8	0	8
116 1006920 Equipment	91	0	91
117 1006940 Cases Charged to County	25	0	25
118 1006950 Miscellaneous	372	0	372
119 1007210 Community Mediation Center	44	0	44
120 1007510 Fire Prevention	811	0	811
121 1007520 Soil Conservation District	240	0	240
122 1007530 Codes Administration	2,297	0	2,297
123 1007710 Wastewater	30	0	30
124 1007720 Dirty Lot Ordinance	320	0	320
125 1008110 Sheriff's Dept Merit System	397	0	397
126 1008310 Property Assessor	980	0	980
127 1008315 Property Assessor Reapprais	5	0	5
128 1008320 Equalization Board	11	0	11

ALLOCATION SUMMARY

Dept:3 1000920 Internal Audit

Department	Audit Services	Gen'l Gov't	Total
129 1008330 Digitized Mapping	226	\$0	\$226
130 1008510 Public Defender	1,379	0	1,379
131 1008710 Register of Deeds Office	282	0	282
132 1008720 Register of Deeds-Data Proc	88	0	88
133 1008900 Court Officers	143	0	143
134 1008906 Records & Communication	425	0	425
136 1008912 Training	474	0	474
137 1008915 Planning & Development	129	0	129
138 1008918 Stop Violence Against Wome	225	0	225
139 1008921 Patrol	4,028	0	4,028
140 1008924 Warrants	758	0	758
141 1008927 Detective	648	0	648
142 1008930 Forensics	349	0	349
143 1008933 Juvenile Division	95	0	95
144 1008936 Special Teams	118	0	118
145 1008937 Victim's Rights	4	0	4
146 1008938 Chaplain's Fund	2	0	2
147 1008940 Senior Cit. Awareness	9	0	9
148 1008941 Child Safety Seat CKPT	1	0	1
149 1008942 Narcotics	739	0	739
150 1008945 Internal Affairs	164	0	164
151 1008948 Special Svcs	495	0	495
152 1008951 Dare Donations	56	0	56
153 1008952 Teen Academy - Sheriff	71	0	71
154 1008953 Sexual Offender Registry	205	0	205
155 1008954 Interest Earned-Inmates	18	0	18
156 1008955 Donation/Sheriff - Target	2	0	2
157 1008956 Honor Guard Golf Tournament	88	0	88
158 1008957 Auxiliary Svcs	418	0	418
159 1008960 Correctional Facilities	5,439	0	5,439
160 1008963 Temporary Detention Facilitie	4	0	4
161 1008965 Explorer Post	40	0	40
162 1008967 Helen R McNabb Interch	26	0	26
163 1008969 Jail Commissary	599	0	599
164 1008972 Medical Examiner	464	0	464
165 1008985 Sheriff's K-9 Donations	11	0	11
166 1008990 KCSO Reserve Training Acac	106	0	106
167 1008991 Fallen Officers	2	0	2
170 1009720 Property Sale	1	0	1
171 2350120 PW-Highway Project Mgmt	294	0	294
172 2350130 PW-Stormwater Mgmt	604	0	604

ALLOCATION SUMMARY

Dept:3 1000920 Internal Audit

Department	Audit Services	Gen'l Gov't	Total
173 2350135 Stormwater Ordinance Violatio	51	\$0	\$51
174 2350210 PW-Highway & Bridge	2,063	0	2,063
175 2350220 PW-Traffic Control	2,352	0	2,352
176 2350310 Capital Outlay	14	0	14
177 2350320 Bridge Construction	13	0	13
178 2350410 PW-Engineering	404	0	404
179 2350425 Subdivision Foreclosures	18	0	18
181 5300010 Retirement Fund	1,161	0	1,161
182 50000(20&30) Vehicle Svc Ctr Fund	4,002	0	4,002
183 FD 100 General Fund	9,949	0	9,949
184 FD 105x General Grants Fund	14,102	0	14,102
185 FD 200x Governmental Library Fund	888	0	888
186 FD 205x Public Library Fund	6,242	0	6,242
187 FD 210x Solid Waste Fund	3,805	0	3,805
188 FD 215x Air Quality Fund	2,355	0	2,355
189 FD 220x Hotel/Motel Fundwide	317	0	317
190 FD 225x Fire District Fundwide	44	0	44
191 FD 230x Drug Control Fund	1,190	0	1,190
192 FD 235 Highway Fundwide	708	0	708
193 FD 240x Gen Purpose School FD	50,057	0	50,057
194 FD 245x School Project Fund	4,904	0	4,904
195 FD 250x School Federal Projects	12,994	0	12,994
196 FD 300x Debt Service Fund	3,538	0	3,538
197 FD 400x Capital Improvement Fund	1,276	0	1,276
198 FD 405x Physical Plant Upgrade	1,089	0	1,089
199 FD 425x Golf Course Fund	146	0	146
200 FD 430x ADA Construction Fund	93	0	93
201 FD 500x Vehicle Svc	337	0	337
202 FD 510x Mailroom Fund	200	0	200
203 FD 520x Employees Benefit Fund	2,541	0	2,541
204 FD 530x Retirement Operations	171	0	171
205 FD 540x Self Ins	374	0	374
206 FD 550x Knox County Buildings	1,161	0	1,161
207 FD 560x Tech Support Fund	562	0	562
208 FD 570x Capital Leasing Fund	43	0	43
209 FD 580x Self Insurance Fund	1,484	0	1,484
210 FD 610x Municipal Sales Tax	111	0	111
211 FD 630x Juvenile Court Agency Fundw	4	0	4
212 FD 700 Three Ridges Golf Course Adn	3,973	0	3,973
213 FD 901x Trustee Payroll Foundation	659	0	659
214 FD 902x County Clerk Payroll	637	0	637

ALLOCATION SUMMARY

Dept:3 1000920 Internal Audit

Department	Audit Services	Gen'l Gov't	Total
215 FD 903x Registrar of Deeds Payroll	539	\$0	\$539
216 FD 904x Criminal Court	535	0	535
217 FD 905x Public Building Fund	3,246	0	3,246
218 FD 910x Chancery Court Fund	938	0	938
219 FD 914x Metro Drug Commission	18	0	18
220 FD 915x Circuit/Civil	1,109	0	1,109
221 FD 920x MPC Fund	2,698	0	2,698
222 FD 925x E-911 Fund	4,018	0	4,018
223 FD 930x GIS Fund	1,147	0	1,147
225 FD 940x Animal Control Fund	4,835	0	4,835
226 FD 950x Grt School Foundation FD	2,289	0	2,289
227 FD 952x Subdivision Bond	17	0	17
228 FD 954x Flexable Benefits	505	0	505
229 FD 972x Criminal Court	2,840	0	2,840
230 FD 974x Trustee Operating	655	0	655
231 FD 990x Trustee	44,314	0	44,314
232 FD 993x Finance & Admin	6	0	6
233 FD 994x Education	30	0	30
234 FD 995x Payroll	29,511	0	29,511
245 Gen'l Gov't	0	10,978	10,978
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>369,021</b>	<b>10,978</b>	<b>379,999</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

A. DEPARTMENT COSTS

Dept:4 1003210 Law Department

		Amount	General Admin	Contract Review	School	Litigation	Gen'l Gov't
Salaries	S1	\$1,143,279	\$114,328	\$354,416	\$262,954	\$411,580	\$0
Salary % Split			10.00%	31.00%	23.00%	36.00%	.00%
Benefits	S	264,520	26,452	82,001	60,840	95,227	0
		1,407,799	140,780	436,417	323,794	506,807	0
SUPPLY & SERVICES COST							
Services	S	79,963	7,996	24,789	18,391	28,787	0
Supplies/Materials	S	30,890	3,089	9,576	7,105	11,120	0
Disallowed	P	47,617	0	0	0	0	47,617
DEPARTMENT Cost Total		158,470	11,085	34,365	25,496	39,907	47,617
ADJUSTMENTS							
Total		1,566,269	151,865	470,782	349,290	546,714	47,617
General Admin Distribution			(151,865)	50,548	37,503	58,701	5,113
Grand Total		\$1,566,268		\$521,330	\$386,793	\$605,415	\$52,730

B. INCOMING COSTS - (Default Spread Expense%)

Dept:4 1003210 Law Department

Department	First Incoming	Second Incoming	Contract Review	School	Litigation	Gen'l Gov't
1 Equipment Use	\$3,823	\$0	\$1,272	\$944	\$1,478	\$129
Subtotal - Equipment Use	3,823	0	1,272	944	1,478	129
2 Bldg Maint	7,198	0	2,396	1,778	2,782	242
Subtotal - Building Use County-City Blc	7,198	0	2,396	1,778	2,782	242
3 Audit Services	744	0	248	184	288	25
Subtotal - 1000920 Internal Audit	744	0	248	184	288	25
5 ADA/FMLA SVC	0	371	123	92	143	12
Subtotal - 1003320 ADA Compliance C	0	371	123	92	143	12
6 Human Resources	0	4,453	1,482	1,100	1,721	150
Subtotal - 1003610 Human Resources	0	4,453	1,482	1,100	1,721	150
7 Mail Room	0	372	124	92	144	13
Subtotal - 1003910 Mail Room-Operati	0	372	124	92	144	13
9 Budget	0	746	248	184	288	25
9 Accounting	0	1,582	527	391	611	53
9 Accounts Payable	0	987	329	244	382	33
9 Payroll	0	920	306	227	356	31
Subtotal - 1005710 Finance	0	4,235	1,410	1,046	1,637	143
10 Purchasing	0	580	193	143	224	20
10 E-Card	0	240	80	59	93	8
Subtotal - 1006010 Purchasing	0	820	273	203	317	28
11 Property Management	0	1,332	443	329	515	45
11 E-Card	0	59	20	15	23	2
Subtotal - 1006020 Property Managem	0	1,391	463	344	538	47
12 General Fund Audit	0	1,727	575	426	668	58
Subtotal - 1006930 Auditing Contract	0	1,727	575	426	668	58
13 Network Support - County	0	85,647	28,507	21,151	33,105	2,883

**B. INCOMING COSTS - (Default Spread Expense%)**

**Dept:4 1003210 Law Department**

Department	First Incoming	Second Incoming	Contract Review	School	Litigation	Gen'l Gov't
13 Network Support - All Users	\$0	\$9,570	\$3,185	\$2,363	\$3,699	\$322
Subtotal - 1007910 Information Technnc	0	95,217	31,693	23,514	36,805	3,206
14 Records Storage	0	9,066	3,018	2,239	3,504	305
Subtotal - 1007920 Records Managem	0	9,066	3,018	2,239	3,504	305
16 County Trustee	0	717	239	177	277	24
Subtotal - 1009710 County Trustee	0	717	239	177	277	24
18 Risk Overhead	0	156	52	39	60	5
Subtotal - 54000(10&20&30) Risk Mng	0	156	52	39	60	5
2 Bldg Maint	0	73	24	18	28	2
Subtotal - Building Use County-City Blc	0	73	24	18	28	2
3 Audit Services	0	39	13	10	15	1
Subtotal - 1000920 Internal Audit	0	39	13	10	15	1
Total Incoming	11,765	118,637	43,404	32,203	50,405	4,390
			%33.28	%24.70	%38.65	%3.37
<b>C. TOTAL ALLOCATED</b>		<b>\$1,696,670</b>	<b>\$564,734</b>	<b>\$418,996</b>	<b>\$655,820</b>	<b>\$57,120</b>



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
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Contract Review Allocations

Dept:4 1003210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	359,720	0.07%	\$352	\$0	\$352	\$0	\$352
5 1003320 ADA Compliance Office	81,152	0.02%	79	0	79	6	85
6 1003610 Human Resources	854,279	0.16%	836	0	836	63	899
7 1003910 Mail Room-Operating	93,316	0.02%	91	0	91	7	98
8 1005415 Health Administration	935,528	0.17%	915	0	915	69	984
9 1005710 Finance	2,099,108	0.39%	2,054	0	2,054	155	2,208
10 1006010 Purchasing	908,897	0.17%	889	0	889	67	956
11 1006020 Property Management	375,360	0.07%	367	0	367	28	395
12 1006930 Auditing Contract	339,610	0.06%	332	0	332	25	357
13 1007910 Information Technology	4,917,103	0.92%	4,811	0	4,811	362	5,173
14 1007920 Records Management	441,609	0.08%	432	0	432	33	465
15 1008903 Sheriff Administration	9,429,080	1.76%	9,225	0	9,225	694	9,919
16 1009710 County Trustee	280,772	0.05%	275	0	275	21	295
17 2350110 PW-Administration	450,874	0.08%	441	0	441	33	474
18 54000(10&20&30) Risk Mngt Fund	3,014,089	0.56%	2,949	0	2,949	222	3,171
19 1000010 Attorney General	2,555,965	0.48%	2,501	0	2,501	188	2,689
20 1000020 Bad Check Unit	67,409	0.01%	66	0	66	5	71
21 1000310 Circuit Court Clerk's Office	101,057	0.02%	99	0	99	7	106
22 1000320 Civil Sessions Clerk's Office	109,995	0.02%	108	0	108	8	116
23 1000330 IV-D Child Support Clerk	834,122	0.16%	816	0	816	61	877
24 1000610 Probate Court	83,267	0.02%	81	0	81	6	88
25 1000620 Chancery Court	222,601	0.04%	218	0	218	16	234
26 1000910 County Commission	835,573	0.16%	818	0	818	62	879
27 1000915 Commission Discretionary	108,488	0.02%	106	0	106	8	114
28 1000925 Audit Committee	25,105	0.00%	25	0	25	2	26
29 1000926 Ethics Committee	1,881	0.00%	2	0	2	0	2
30 1000930 Codes Commission	5,707	0.00%	6	0	6	0	6
31 1000935 Retirement Office Ops	1,606,858	0.30%	1,572	0	1,572	118	1,690
32 1001210 County Clerk's Office	834,014	0.16%	816	0	816	61	877
33 1001510 4th Circuit Court Clerk Office	138,788	0.03%	136	0	136	10	146
34 1001520 Criminal Court Clerk's Office	185,934	0.03%	182	0	182	14	196
35 1001530 Criminal Sessions Clerk Offic	207,618	0.04%	203	0	203	15	218
36 1001810 Election Commission	1,501,991	0.28%	1,470	0	1,470	111	1,580
37 1002110 Circuit Court Judge's Office	102,982	0.02%	101	0	101	8	108
38 1002120 4th Circuit Court Judges Office	39,201	0.01%	38	0	38	3	41
39 1002130 Criminal Court Judge's Office	420,087	0.08%	411	0	411	31	442
40 1002140 General Sessions Court Judg	1,704,101	0.32%	1,667	0	1,667	125	1,793
41 1002150 Jury Commission	295,054	0.05%	289	0	289	22	310
42 1002410 Juvenile Court Judges	3,415,969	0.64%	3,342	0	3,342	251	3,594
43 1002420 IV-D Referee Program	714,931	0.13%	699	0	699	53	752
44 1002710 Juvenile Court-Clerk	627,714	0.12%	614	0	614	46	660
45 1003010 Juvenile Svc Center	3,323,475	0.62%	3,252	0	3,252	245	3,496
47 1003310 County Mayor	1,088,059	0.20%	1,065	0	1,065	80	1,145

Contract Review Allocations

Dept:4 1003210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1003330 Legislative Delegation	64,146	0.01%	\$63	\$0	\$63	\$5	\$67
49 1003350 Senior Summit	5,338	0.00%	5	0	5	0	6
50 1003355 Knox Achieves	42,009	0.01%	41	0	41	3	44
51 1003360 Read With Me	312	0.00%	0	0	0	0	0
52 1003362 Family Justice Center	169,620	0.03%	166	0	166	12	178
53 1003370 UT/Knox County Extension	316,825	0.06%	310	0	310	23	333
54 1003380 Mayor's Education Summit	3,823,874	0.71%	3,741	0	3,741	281	4,023
55 1004210 Probation Office	626,279	0.12%	613	0	613	46	659
57 1004510 Office of Neighborhoods	340,869	0.06%	334	0	334	25	359
58 1004810 Park Maintenance	2,470,642	0.46%	2,417	0	2,417	182	2,599
59 1004825 U.S. Soccer Complex	8,068	0.00%	8	0	8	1	8
60 1004830 Recreation Administration	1,093,094	0.20%	1,069	0	1,069	80	1,150
61 1004832 New Harvest Farmer's Marke	2,564	0.00%	3	0	3	0	3
62 1004835 Legacy Park	50,000	0.01%	49	0	49	4	53
63 1004840 Park Improvement-Amuseme	188,209	0.04%	184	0	184	14	198
65 1005105 Dept of Community Developn	254,258	0.05%	249	0	249	19	267
66 1005110 Community Services Agencie	1,095,000	0.20%	1,071	0	1,071	81	1,152
67 1005120 Indigents Asst (CAC/Pauper)	245,798	0.05%	240	0	240	18	259
68 1005130 Economic and Dev Grants	2,085,789	0.39%	2,041	0	2,041	154	2,194
69 1005135 John Tarleton Home	703,285	0.13%	688	0	688	52	740
70 1005142 Senior Ctr & Volunteer Svcs	109,602	0.02%	107	0	107	8	115
72 1005144 Halls Senior-Special Events	5,650	0.00%	6	0	6	0	6
73 1005145 Frank Strang Senior Ctr	196,378	0.04%	192	0	192	14	207
74 1005146 South Knox Senior Ctr	151,907	0.03%	149	0	149	11	160
75 1005147 Halls Senior Ctr	167,248	0.03%	164	0	164	12	176
76 1005148 Corryton Senior Ctr	147,790	0.03%	145	0	145	11	155
77 1005149 Carter Senior Center	61,450	0.01%	60	0	60	5	65
78 1005160 Veterans' Svcs	71,014	0.01%	69	0	69	5	75
80 1005400 Support Services	3,071,090	0.57%	3,005	0	3,005	226	3,231
81 1005403 Preventive Health Svcs	2,046,458	0.38%	2,002	0	2,002	151	2,153
82 1005406 Dental Svcs	969,453	0.18%	949	0	949	71	1,020
83 1005409 Emergency Medical Service	773,416	0.14%	757	0	757	57	814
84 1005412 Food & Restaurant Inspector	771,080	0.14%	754	0	754	57	811
85 1005421 Diagnostic Svcs	356,714	0.07%	349	0	349	26	375
86 1005424 Medical & Dental - Indig Care	5,249,013	0.98%	5,136	0	5,136	386	5,522
87 1005425 Indigent CA-3RD Party Refur	468,074	0.09%	458	0	458	34	492
88 1005427 Misc Health	790,458	0.15%	773	0	773	58	832
90 1005433 Pharmacy	433,484	0.08%	424	0	424	32	456
91 1005436 Primary Care Svcs	205,331	0.04%	201	0	201	15	216
93 1005442 School Health Program	376,804	0.07%	369	0	369	28	396
94 1005445 Social Svcs	411,145	0.08%	402	0	402	30	433
95 1005448 Ground Water Svcs	386,271	0.07%	378	0	378	28	406
96 1005451 Vector Control Svcs	62,898	0.01%	62	0	62	5	66

Contract Review Allocations

Dept:4 1003210 Law Department

		Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
97	1005454	Disease Surveillance & Inves	507,137	0.09%	\$496	\$0	\$496	\$37	\$534
98	1005457	Vital Records	229,779	0.04%	225	0	225	17	242
99	1005460	Women's Health Svcs	248,072	0.05%	243	0	243	18	261
100	1005463	Community Health Svcs	1,089,160	0.20%	1,066	0	1,066	80	1,146
101	1005465	Child Car Seat Program	24,338	0.00%	24	0	24	2	26
102	1005467	Comm Health Serv Grant Mai	34,870	0.01%	34	0	34	3	37
105	1006025	Inop Car Lot/Sale Junk Cars	3,032	0.00%	3	0	3	0	3
106	1006030	Building Maint	601,847	0.11%	589	0	589	44	633
107	1006310	Property and Liability Ins	19,816	0.00%	19	0	19	1	21
108	1006605	Planning	746,000	0.14%	730	0	730	55	785
109	1006610	GIS	346,754	0.06%	339	0	339	26	365
110	1006615	Payments To Cities	123,083	0.02%	120	0	120	9	129
111	1006620	Emergency Mangement	55,379	0.01%	54	0	54	4	58
112	1006635	CAC	1,814,478	0.34%	1,775	0	1,775	134	1,909
113	1006636	CAC-Interest	19,227	0.00%	19	0	19	1	20
114	1006645	Oth Operating Transfers	16,828,742	3.13%	16,465	0	16,465	1,239	17,704
115	1006910	Offical's Expense	27,715	0.01%	27	0	27	2	29
116	1006920	Equipment	927,701	0.17%	908	0	908	68	976
117	1006940	Cases Charged to County	460,655	0.09%	451	0	451	34	485
118	1006950	Miscellaneous	1,738,308	0.32%	1,701	0	1,701	128	1,829
119	1007210	Community Mediation Center	100,615	0.02%	98	0	98	7	106
120	1007510	Fire Prevention	755,210	0.14%	739	0	739	56	794
121	1007520	Soil Conservation District	96,850	0.02%	95	0	95	7	102
122	1007530	Codes Administration	1,144,358	0.21%	1,120	0	1,120	84	1,204
123	1007710	Wastewater	44,128	0.01%	43	0	43	3	46
124	1007720	Dirty Lot Ordinance	263,740	0.05%	258	0	258	19	277
125	1008110	Sheriff's Dept Merit System	263,430	0.05%	258	0	258	19	277
126	1008310	Property Assessor	2,282,938	0.43%	2,234	0	2,234	168	2,402
128	1008320	Equalization Board	23,761	0.00%	23	0	23	2	25
129	1008330	Digitized Mapping	214,602	0.04%	210	0	210	16	226
130	1008510	Public Defender	1,663,529	0.31%	1,628	0	1,628	122	1,750
131	1008710	Register of Deeds Office	202,981	0.04%	199	0	199	15	214
132	1008720	Register of Deeds-Data Proc	64,221	0.01%	63	0	63	5	68
133	1008900	Court Officers	36,017	0.01%	35	0	35	3	38
134	1008906	Records & Communication	456,000	0.08%	446	0	446	34	480
136	1008912	Training	157,408	0.03%	154	0	154	12	166
137	1008915	Planning & Development	11,542	0.00%	11	0	11	1	12
138	1008918	Stop Violence Against Wome	30,037	0.01%	29	0	29	2	32
139	1008921	Patrol	24,698,376	4.60%	24,165	0	24,165	1,818	25,983
140	1008924	Warrants	285,329	0.05%	279	0	279	21	300
141	1008927	Detective	341,197	0.06%	334	0	334	25	359
142	1008930	Forensics	55,330	0.01%	54	0	54	4	58
143	1008933	Juvenile Division	13,343	0.00%	13	0	13	1	14

Contract Review Allocations

Dept:4 1003210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 1008936 Special Teams	26,863	0.01%	\$26	\$0	\$26	\$2	\$28
145 1008937 Victim's Rights	475	0.00%	0	0	0	0	0
147 1008940 Senior Cit. Awareness	198	0.00%	0	0	0	0	0
148 1008941 Child Safety Seat CKPT	234	0.00%	0	0	0	0	0
149 1008942 Narcotics	324,800	0.06%	318	0	318	24	342
150 1008945 Internal Affairs	16,561	0.00%	16	0	16	1	17
151 1008948 Special Svcs	141,957	0.03%	139	0	139	10	149
152 1008951 Dare Donations	12,161	0.00%	12	0	12	1	13
153 1008952 Teen Academy - Sheriff	4,767	0.00%	5	0	5	0	5
154 1008953 Sexual Offender Registry	15,106	0.00%	15	0	15	1	16
155 1008954 Interest Earned-Inmates	6,961	0.00%	7	0	7	1	7
156 1008955 Donation/Sheriff - Target	275	0.00%	0	0	0	0	0
157 1008956 Honor Guard Golf Tournament	14,280	0.00%	14	0	14	1	15
158 1008957 Auxiliary Svcs	390,716	0.07%	382	0	382	29	411
159 1008960 Correctional Facilities	26,849,994	5.00%	26,270	0	26,270	1,976	28,246
161 1008965 Explorer Post	4,250	0.00%	4	0	4	0	4
162 1008967 Helen R McNabb Interch	176,486	0.03%	173	0	173	13	186
163 1008969 Jail Commissary	616,033	0.11%	603	0	603	45	648
164 1008972 Medical Examiner	932,836	0.17%	913	0	913	69	981
165 1008985 Sheriff's K-9 Donations	3,952	0.00%	4	0	4	0	4
166 1008990 KCSO Reserve Training Acac	23,962	0.00%	23	0	23	2	25
170 1009720 Property Sale	23,002	0.00%	23	0	23	2	24
171 2350120 PW-Highway Project Mgmt	229,652	0.04%	225	0	225	17	242
172 2350130 PW-Stormwater Mgmt	1,130,929	0.21%	1,106	0	1,106	83	1,190
173 2350135 Stormwater Ordiance Violatio	7,913	0.00%	8	0	8	1	8
174 2350210 PW-Highway & Bridge	8,443,669	1.57%	8,261	0	8,261	621	8,883
175 2350220 PW-Traffic Control	712,218	0.13%	697	0	697	52	749
176 2350310 Capital Outlay	233,536	0.04%	228	0	228	17	246
177 2350320 Bridge Construction	66,997	0.01%	66	0	66	5	70
178 2350410 PW-Engineering	363,581	0.07%	356	0	356	27	382
179 2350425 Subdivision Foreclosures	131,963	0.02%	129	0	129	10	139
181 5300010 Retirement Fund	199,463	0.04%	195	0	195	15	210
182 50000(20&30) Vehicle Svc Ctr Fund	3,217,937	0.60%	3,148	0	3,148	237	3,385
185 FD 200x Governmental Library Fund	189,492	0.04%	185	0	185	14	199
186 FD 205x Public Library Fund	12,900,584	2.40%	12,622	0	12,622	950	13,571
187 FD 210x Solid Waste Fund	4,174,488	0.78%	4,084	0	4,084	307	4,392
188 FD 215x Air Quality Fund	1,183,700	0.22%	1,158	0	1,158	87	1,245
189 FD 220x Hotel/Motel Fundwide	4,711,752	0.88%	4,610	0	4,610	347	4,957
190 FD 225x Fire District Fundwide	127,194	0.02%	124	0	124	9	134
191 FD 230x Drug Control Fund	581,654	0.11%	569	0	569	43	612
194 FD 245x School Project Fund	11,476,567	2.14%	11,229	0	11,229	845	12,073
195 FD 250x School Federal Projects	44,505,807	8.29%	43,544	0	43,544	3,276	46,820
196 FD 300x Debt Service Fund	64,156,600	11.95%	62,770	0	62,770	4,722	67,493

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Contract Review Allocations

Dept:4 1003210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
197 FD 400x Capital Improvement Fund	37,694,839	7.02%	\$36,880	\$0	\$36,880	\$2,775	\$39,655
198 FD 405x Physical Plant Upgrade	38,927,414	7.25%	38,086	0	38,086	2,865	40,952
199 FD 425x Golf Course Fund	869	0.00%	1	0	1	0	1
200 FD 430x ADA Construction Fund	189,853	0.04%	186	0	186	14	200
201 FD 500x Vehicle Svc	3,217,937	0.60%	3,148	0	3,148	237	3,385
202 FD 510x Mailroom Fund	277,307	0.05%	271	0	271	20	292
203 FD 520x Employees Benefit Fund	29,724,495	5.54%	29,082	0	29,082	2,188	31,270
204 FD 530x Retirement Operations	199,463	0.04%	195	0	195	15	210
205 FD 540x Self Ins	3,014,089	0.56%	2,949	0	2,949	222	3,171
206 FD 550x Knox County Buildings	6,772,673	1.26%	6,626	0	6,626	499	7,125
207 FD 560x Tech Support Fund	259,390	0.05%	254	0	254	19	273
208 FD 570x Capital Leasing Fund	1,315,863	0.25%	1,287	0	1,287	97	1,384
209 FD 580x Self Insurance Fund	23,713,301	4.42%	23,201	0	23,201	1,745	24,946
210 FD 610x Municipal Sales Tax	37,186,023	6.93%	36,382	0	36,382	2,737	39,120
212 FD 700 Three Ridges Golf Course Adn	961,679	0.18%	941	0	941	71	1,012
221 FD 920x MPC Fund	3,874,037	0.72%	3,790	0	3,790	285	4,075
222 FD 925x E-911 Fund	6,653,464	1.24%	6,510	0	6,510	490	6,999
223 FD 930x GIS Fund	1,569,211	0.29%	1,535	0	1,535	116	1,651
224 FD 935x Railroad	55,017	0.01%	54	0	54	4	58
225 FD 940x Animal Control Fund	2,918,209	0.54%	2,855	0	2,855	215	3,070
226 FD 950x Grt School Foundation FD	5,977,554	1.11%	5,848	0	5,848	440	6,288
230 FD 974x Trustee Operating	7,983,858	1.49%	7,811	0	7,811	588	8,399
233 FD 994x Education	370,232	0.07%	362	0	362	27	389
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	536,846,527	100.00%	525,246	0	525,246	39,488	564,734
Direct Bills					0		0
TOTAL					525,246		564,734

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

School Allocations

Dept:4 1003210 Law Department

	100% Allocated to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
193 FD 240x Gen Purpose School FD	100	100.00%	\$389,699	\$0	\$389,699	\$29,298	\$418,996
Subtotal	100	100.00%	389,699	0	389,699	29,298	418,996
Direct Bills					0		0
TOTAL					389,699		418,996



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Litigation Allocations

Dept:4 1003210 Law Department

	100% Assigned to Disallowed	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$609,962	\$0	\$609,962	\$45,857	\$655,820
Subtotal	100	100.00%	609,962	0	609,962	45,857	655,820
Direct Bills					0		0
TOTAL					609,962		655,820



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Gen'l Gov't Allocations

Dept:4 1003210 Law Department

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$53,126	\$0	\$53,126	\$3,994	\$57,120
Subtotal	100	100.00%	53,126	0	53,126	3,994	57,120
Direct Bills					0		0
TOTAL					53,126		57,120





ALLOCATION SUMMARY

Dept:4 1003210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	352	0	0	0	352
5 1003320 ADA Compliance Office	85	0	0	0	85
6 1003610 Human Resources	899	0	0	0	899
7 1003910 Mail Room-Operating	98	0	0	0	98
8 1005415 Health Administration	984	0	0	0	984
9 1005710 Finance	2,208	0	0	0	2,208
10 1006010 Purchasing	956	0	0	0	956
11 1006020 Property Management	395	0	0	0	395
12 1006930 Auditing Contract	357	0	0	0	357
13 1007910 Information Technology	5,173	0	0	0	5,173
14 1007920 Records Management	465	0	0	0	465
15 1008903 Sheriff Administration	9,919	0	0	0	9,919
16 1009710 County Trustee	295	0	0	0	295
17 2350110 PW-Administration	474	0	0	0	474
18 54000(10&20&30) Risk Mngt Fund	3,171	0	0	0	3,171
19 1000010 Attorney General	2,689	0	0	0	2,689
20 1000020 Bad Check Unit	71	0	0	0	71
21 1000310 Circuit Court Clerk's Office	106	0	0	0	106
22 1000320 Civil Sessions Clerk's Office	116	0	0	0	116
23 1000330 IV-D Child Support Clerk	877	0	0	0	877
24 1000610 Probate Court	88	0	0	0	88
25 1000620 Chancery Court	234	0	0	0	234
26 1000910 County Commission	879	0	0	0	879
27 1000915 Commission Discretionary	114	0	0	0	114
28 1000925 Audit Committee	26	0	0	0	26
29 1000926 Ethics Committee	2	0	0	0	2
30 1000930 Codes Commission	6	0	0	0	6
31 1000935 Retirement Office Ops	1,690	0	0	0	1,690
32 1001210 County Clerk's Office	877	0	0	0	877
33 1001510 4th Circuit Court Clerk Office	146	0	0	0	146
34 1001520 Criminal Court Clerk's Office	196	0	0	0	196
35 1001530 Criminal Sessions Clerk Office	218	0	0	0	218
36 1001810 Election Commission	1,580	0	0	0	1,580
37 1002110 Circuit Court Judge's Office	108	0	0	0	108
38 1002120 4th Circuit Court Judges Office	41	0	0	0	41
39 1002130 Criminal Court Judge's Office	442	0	0	0	442
40 1002140 General Sessions Court Judg	1,793	0	0	0	1,793
41 1002150 Jury Commission	310	0	0	0	310
42 1002410 Juvenile Court Judges	3,594	0	0	0	3,594
43 1002420 IV-D Referee Program	752	0	0	0	752

ALLOCATION SUMMARY

Dept:4 1003210 Law Department

	Department	Contract Review	School	Litigation	Gen'l Gov't	Total
44	1002710 Juvenile Court-Clerk	660	\$0	\$0	\$0	\$660
45	1003010 Juvenile Svc Center	3,496	0	0	0	3,496
47	1003310 County Mayor	1,145	0	0	0	1,145
48	1003330 Legislative Delegation	67	0	0	0	67
49	1003350 Senior Summit	6	0	0	0	6
50	1003355 Knox Achieves	44	0	0	0	44
51	1003360 Read With Me	0	0	0	0	0
52	1003362 Family Justice Center	178	0	0	0	178
53	1003370 UT/Knox County Extension	333	0	0	0	333
54	1003380 Mayor's Education Summit	4,023	0	0	0	4,023
55	1004210 Probation Office	659	0	0	0	659
57	1004510 Office of Neighborhoods	359	0	0	0	359
58	1004810 Park Maintenance	2,599	0	0	0	2,599
59	1004825 U.S. Soccer Complex	8	0	0	0	8
60	1004830 Recreation Administration	1,150	0	0	0	1,150
61	1004832 New Harvest Farmer's Marke	3	0	0	0	3
62	1004835 Legacy Park	53	0	0	0	53
63	1004840 Park Improvement-Amuseme	198	0	0	0	198
65	1005105 Dept of Community Developn	267	0	0	0	267
66	1005110 Community Services Agencie	1,152	0	0	0	1,152
67	1005120 Indigents Asst (CAC/Pauper)	259	0	0	0	259
68	1005130 Economic and Dev Grants	2,194	0	0	0	2,194
69	1005135 John Tarleton Home	740	0	0	0	740
70	1005142 Senior Ctr & Volunteer Svcs	115	0	0	0	115
72	1005144 Halls Senior-Special Events	6	0	0	0	6
73	1005145 Frank Strang Senior Ctr	207	0	0	0	207
74	1005146 South Knox Senior Ctr	160	0	0	0	160
75	1005147 Halls Senior Ctr	176	0	0	0	176
76	1005148 Corryton Senior Ctr	155	0	0	0	155
77	1005149 Carter Senior Center	65	0	0	0	65
78	1005160 Veterans' Svcs	75	0	0	0	75
80	1005400 Support Services	3,231	0	0	0	3,231
81	1005403 Preventive Health Svcs	2,153	0	0	0	2,153
82	1005406 Dental Svcs	1,020	0	0	0	1,020
83	1005409 Emergency Medical Service	814	0	0	0	814
84	1005412 Food & Restaurant Inspector	811	0	0	0	811
85	1005421 Diagnostic Svcs	375	0	0	0	375
86	1005424 Medical & Dental - Indig Care	5,522	0	0	0	5,522
87	1005425 Indigent CA-3RD Party Refur	492	0	0	0	492
88	1005427 Misc Health	832	0	0	0	832
90	1005433 Pharmacy	456	0	0	0	456

ALLOCATION SUMMARY

Dept:4 1003210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
91 1005436 Primary Care Svcs	216	\$0	\$0	\$0	\$216
93 1005442 School Health Program	396	0	0	0	396
94 1005445 Social Svcs	433	0	0	0	433
95 1005448 Ground Water Svcs	406	0	0	0	406
96 1005451 Vector Control Svcs	66	0	0	0	66
97 1005454 Disease Surveillance & Inves	534	0	0	0	534
98 1005457 Vital Records	242	0	0	0	242
99 1005460 Women's Health Svcs	261	0	0	0	261
100 1005463 Community Health Svcs	1,146	0	0	0	1,146
101 1005465 Child Car Seat Program	26	0	0	0	26
102 1005467 Comm Health Serv Grant Ma	37	0	0	0	37
105 1006025 Inop Car Lot/Sale Junk Cars	3	0	0	0	3
106 1006030 Building Maint	633	0	0	0	633
107 1006310 Property and Liability Ins	21	0	0	0	21
108 1006605 Planning	785	0	0	0	785
109 1006610 GIS	365	0	0	0	365
110 1006615 Payments To Cities	129	0	0	0	129
111 1006620 Emergency Mangement	58	0	0	0	58
112 1006635 CAC	1,909	0	0	0	1,909
113 1006636 CAC-Interest	20	0	0	0	20
114 1006645 Oth Operating Transfers	17,704	0	0	0	17,704
115 1006910 Offical's Expense	29	0	0	0	29
116 1006920 Equipment	976	0	0	0	976
117 1006940 Cases Charged to County	485	0	0	0	485
118 1006950 Miscellaneous	1,829	0	0	0	1,829
119 1007210 Community Mediation Center	106	0	0	0	106
120 1007510 Fire Prevention	794	0	0	0	794
121 1007520 Soil Conservation District	102	0	0	0	102
122 1007530 Codes Administration	1,204	0	0	0	1,204
123 1007710 Wastewater	46	0	0	0	46
124 1007720 Dirty Lot Ordinance	277	0	0	0	277
125 1008110 Sheriff's Dept Merit System	277	0	0	0	277
126 1008310 Property Assessor	2,402	0	0	0	2,402
128 1008320 Equalization Board	25	0	0	0	25
129 1008330 Digitized Mapping	226	0	0	0	226
130 1008510 Public Defender	1,750	0	0	0	1,750
131 1008710 Register of Deeds Office	214	0	0	0	214
132 1008720 Register of Deeds-Data Proc	68	0	0	0	68
133 1008900 Court Officers	38	0	0	0	38
134 1008906 Records & Communication	480	0	0	0	480
136 1008912 Training	166	0	0	0	166

ALLOCATION SUMMARY

Dept:4 1003210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
137 1008915 Planning & Development	12	\$0	\$0	\$0	\$12
138 1008918 Stop Violence Against Wome	32	0	0	0	32
139 1008921 Patrol	25,983	0	0	0	25,983
140 1008924 Warrants	300	0	0	0	300
141 1008927 Detective	359	0	0	0	359
142 1008930 Forensics	58	0	0	0	58
143 1008933 Juvenile Division	14	0	0	0	14
144 1008936 Special Teams	28	0	0	0	28
145 1008937 Victim's Rights	0	0	0	0	0
147 1008940 Senior Cit. Awareness	0	0	0	0	0
148 1008941 Child Safety Seat CKPT	0	0	0	0	0
149 1008942 Narcotics	342	0	0	0	342
150 1008945 Internal Affairs	17	0	0	0	17
151 1008948 Special Svcs	149	0	0	0	149
152 1008951 Dare Donations	13	0	0	0	13
153 1008952 Teen Academy - Sheriff	5	0	0	0	5
154 1008953 Sexual Offender Registry	16	0	0	0	16
155 1008954 Interest Earned-Inmates	7	0	0	0	7
156 1008955 Donation/Sheriff - Target	0	0	0	0	0
157 1008956 Honor Guard Golf Tournament	15	0	0	0	15
158 1008957 Auxiliary Svcs	411	0	0	0	411
159 1008960 Correctional Facilities	28,246	0	0	0	28,246
161 1008965 Explorer Post	4	0	0	0	4
162 1008967 Helen R McNabb Interch	186	0	0	0	186
163 1008969 Jail Commissary	648	0	0	0	648
164 1008972 Medical Examiner	981	0	0	0	981
165 1008985 Sheriff's K-9 Donations	4	0	0	0	4
166 1008990 KCSO Reserve Training Acac	25	0	0	0	25
170 1009720 Property Sale	24	0	0	0	24
171 2350120 PW-Highway Project Mgmt	242	0	0	0	242
172 2350130 PW-Stormwater Mgmt	1,190	0	0	0	1,190
173 2350135 Stormwater Ordiance Violatio	8	0	0	0	8
174 2350210 PW-Highway & Bridge	8,883	0	0	0	8,883
175 2350220 PW-Traffic Control	749	0	0	0	749
176 2350310 Capital Outlay	246	0	0	0	246
177 2350320 Bridge Construction	70	0	0	0	70
178 2350410 PW-Engineering	382	0	0	0	382
179 2350425 Subdivision Foreclosures	139	0	0	0	139
181 5300010 Retirement Fund	210	0	0	0	210
182 50000(20&30) Vehicle Svc Ctr Fund	3,385	0	0	0	3,385
185 FD 200x Governmental Library Fund	199	0	0	0	199

ALLOCATION SUMMARY

Dept:4 1003210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
186 FD 205x Public Library Fund	13,571	\$0	\$0	\$0	\$13,571
187 FD 210x Solid Waste Fund	4,392	0	0	0	4,392
188 FD 215x Air Quality Fund	1,245	0	0	0	1,245
189 FD 220x Hotel/Motel Fundwide	4,957	0	0	0	4,957
190 FD 225x Fire District Fundwide	134	0	0	0	134
191 FD 230x Drug Control Fund	612	0	0	0	612
193 FD 240x Gen Purpose School FD	0	418,996	0	0	418,996
194 FD 245x School Project Fund	12,073	0	0	0	12,073
195 FD 250x School Federal Projects	46,820	0	0	0	46,820
196 FD 300x Debt Service Fund	67,493	0	0	0	67,493
197 FD 400x Capital Improvement Fund	39,655	0	0	0	39,655
198 FD 405x Physical Plant Upgrade	40,952	0	0	0	40,952
199 FD 425x Golf Course Fund	1	0	0	0	1
200 FD 430x ADA Construction Fund	200	0	0	0	200
201 FD 500x Vehicle Svc	3,385	0	0	0	3,385
202 FD 510x Mailroom Fund	292	0	0	0	292
203 FD 520x Employees Benefit Fund	31,270	0	0	0	31,270
204 FD 530x Retirement Operations	210	0	0	0	210
205 FD 540x Self Ins	3,171	0	0	0	3,171
206 FD 550x Knox County Buildings	7,125	0	0	0	7,125
207 FD 560x Tech Support Fund	273	0	0	0	273
208 FD 570x Capital Leasing Fund	1,384	0	0	0	1,384
209 FD 580x Self Insurance Fund	24,946	0	0	0	24,946
210 FD 610x Municipal Sales Tax	39,120	0	0	0	39,120
212 FD 700 Three Ridges Golf Course Adn	1,012	0	0	0	1,012
221 FD 920x MPC Fund	4,075	0	0	0	4,075
222 FD 925x E-911 Fund	6,999	0	0	0	6,999
223 FD 930x GIS Fund	1,651	0	0	0	1,651
224 FD 935x Railroad	58	0	0	0	58
225 FD 940x Animal Control Fund	3,070	0	0	0	3,070
226 FD 950x Grt School Foundation FD	6,288	0	0	0	6,288
230 FD 974x Trustee Operating	8,399	0	0	0	8,399
233 FD 994x Education	389	0	0	0	389
245 Gen'l Gov't	0	0	655,820	57,120	712,939
999 2nd Allocation Orphans	(0)	0	0	0	(0)
Total	564,734	418,996	655,820	57,120	1,696,670

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.

A. DEPARTMENT COSTS

Dept:5 1003320 ADA Compliance Office

		Amount	General Admin	ADA/FMLA SVC	Interpreters	Gen'l Gov't
Salaries	S1	\$50,948	\$0	\$50,948	\$0	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	12,151	0	12,151	0	0
		63,099	0	63,099	0	0
SUPPLY & SERVICES COST						
Services	S	3,727	0	3,727	0	0
Supplies/Materials	S	1,203	0	1,203	0	0
Disallowed	P	500	0	0	0	500
Interpreters	P	12,624	0	0	12,624	0
DEPARTMENT Cost Total		18,054	0	4,930	12,624	500
ADJUSTMENTS						
Total		81,153	0	68,029	12,624	500
General Admin Distribution			0	0	0	0
Grand Total		\$81,153		\$68,029	\$12,624	\$500

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:5 1003320 ADA Compliance Office

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters	Gen'l Gov't
1 Equipment Use	\$156	\$0	\$131	\$24	\$1
Subtotal - Equipment Use	156	0	131	24	1
3 Audit Services	293	0	246	46	2
Subtotal - 1000920 Internal Audit	293	0	246	46	2
4 Contract Review	79	0	66	12	0
Subtotal - 1003210 Law Department	79	0	66	12	0
6 Human Resources	0	234	196	36	1
Subtotal - 1003610 Human Resources	0	234	196	36	1
7 Mail Room	0	29	24	5	0
Subtotal - 1003910 Mail Room-Operati	0	29	24	5	0
9 Budget	0	39	33	6	0
9 Accounting	0	623	522	97	4
9 Accounts Payable	0	355	298	55	2
9 Payroll	0	48	40	7	0
Subtotal - 1005710 Finance	0	1,065	893	166	7
10 Purchasing	0	279	234	43	2
Subtotal - 1006010 Purchasing	0	279	234	43	2
11 Property Management	0	74	62	12	0
Subtotal - 1006020 Property Managem	0	74	62	12	0
12 General Fund Audit	0	680	570	106	4
Subtotal - 1006930 Auditing Contract	0	680	570	106	4
13 Network Support - County	0	3,294	2,761	512	20
13 Network Support - All Users	0	368	308	57	2
Subtotal - 1007910 Information Techn	0	3,662	3,070	570	23
16 County Trustee	0	282	236	44	2



B. INCOMING COSTS - (Default Spread Expense%)

Dept:5 1003320 ADA Compliance Office

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters	Gen'l Gov't
Subtotal - 1009710 County Trustee	\$0	\$282	\$236	\$44	\$2
18 Risk Overhead	0	156	131	24	1
Subtotal - 54000(10&20&30) Risk Mng	0	156	131	24	1
3 Audit Services	0	15	13	2	0
Subtotal - 1000920 Internal Audit	0	15	13	2	0
4 Contract Review	0	6	5	1	0
Subtotal - 1003210 Law Department	0	6	5	1	0
Total Incoming	528	6,482	5,876	1,090	43
			%83.83	%15.56	%0.62
<b>C. TOTAL ALLOCATED</b>		<b>\$88,163</b>	<b>\$73,905</b>	<b>\$13,714</b>	<b>\$543</b>

ADA/FMLA SVC Allocations

Dept:5 1003320 ADA Compliance Office

	# of FTEs by Dept (Excl: FD240)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4.00	0.11%	\$78	\$0	\$78	\$0	\$78
4 1003210 Law Department	19.00	0.54%	371	0	371	0	371
6 1003610 Human Resources	11.50	0.33%	224	0	224	18	242
7 1003910 Mail Room-Operating	2.00	0.06%	39	0	39	3	42
8 1005415 Health Administration	12.00	0.34%	234	0	234	19	253
9 1005710 Finance	31.50	0.90%	615	0	615	49	664
10 1006010 Purchasing	13.00	0.37%	254	0	254	20	274
11 1006020 Property Management	6.00	0.17%	117	0	117	9	126
13 1007910 Information Technology	41.00	1.17%	800	0	800	64	864
14 1007920 Records Management	6.00	0.17%	117	0	117	9	126
15 1008903 Sheriff Administration	169.50	4.83%	3,309	0	3,309	264	3,573
17 2350110 PW-Administration	4.00	0.11%	78	0	78	6	84
18 54000(10&20&30) Risk Mngt Fund	7.00	0.20%	137	0	137	11	148
19 1000010 Attorney General	47.50	1.35%	927	0	927	74	1,001
20 1000020 Bad Check Unit	6.00	0.17%	117	0	117	9	126
23 1000330 IV-D Child Support Clerk	17.50	0.50%	342	0	342	27	369
26 1000910 County Commission	22.00	0.63%	429	0	429	34	464
28 1000925 Audit Committee	0.50	0.01%	10	0	10	1	11
31 1000935 Retirement Office Ops	8.00	0.23%	156	0	156	12	169
36 1001810 Election Commission	371.50	10.59%	7,252	0	7,252	579	7,832
40 1002140 General Sessions Court Judg	12.00	0.34%	234	0	234	19	253
41 1002150 Jury Commission	1.00	0.03%	20	0	20	2	21
42 1002410 Juvenile Court Judges	40.50	1.15%	791	0	791	63	854
43 1002420 IV-D Referee Program	4.00	0.11%	78	0	78	6	84
44 1002710 Juvenile Court-Clerk	11.00	0.31%	215	0	215	17	232
45 1003010 Juvenile Svc Center	66.50	1.90%	1,298	0	1,298	104	1,402
47 1003310 County Mayor	10.00	0.29%	195	0	195	16	211
48 1003330 Legislative Delegation	1.00	0.03%	20	0	20	2	21
55 1004210 Probation Office	12.00	0.34%	234	0	234	19	253
57 1004510 Office of Neighborhoods	1.00	0.03%	20	0	20	2	21
58 1004810 Park Maintenance	48.50	1.38%	947	0	947	76	1,022
60 1004830 Recreation Administration	16.50	0.47%	322	0	322	26	348
70 1005142 Senior Ctr & Volunteer Svcs	1.50	0.04%	29	0	29	2	32
73 1005145 Frank Strang Senior Ctr	3.00	0.09%	59	0	59	5	63
74 1005146 South Knox Senior Ctr	3.50	0.10%	68	0	68	5	74
75 1005147 Halls Senior Ctr	1.50	0.04%	29	0	29	2	32
76 1005148 Corryton Senior Ctr	1.50	0.04%	29	0	29	2	32
77 1005149 Carter Senior Center	2.00	0.06%	39	0	39	3	42
78 1005160 Veterans' Svcs	2.50	0.07%	49	0	49	4	53
79 1005165 Office of Neighborhoods/Corr	9.00	0.26%	176	0	176	14	190
80 1005400 Support Services	30.00	0.86%	586	0	586	47	632
81 1005403 Preventive Health Svcs	28.00	0.80%	547	0	547	44	590
82 1005406 Dental Svcs	12.50	0.36%	244	0	244	19	264

ADA/FMLA SVC Allocations

Dept:5 1003320 ADA Compliance Office

		# of FTEs by Dept (Excl: FD240)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
84	1005412	Food & Restaurant Inspector	14.00	0.40%	\$273	\$0	\$273	\$22	\$295
85	1005421	Diagnostic Svcs	7.00	0.20%	137	0	137	11	148
89	1005430	Pediatric Care Svcs	10.50	0.30%	205	0	205	16	221
90	1005433	Pharmacy	4.00	0.11%	78	0	78	6	84
93	1005442	School Health Program	1.00	0.03%	20	0	20	2	21
94	1005445	Social Svcs	9.00	0.26%	176	0	176	14	190
95	1005448	Ground Water Svcs	9.50	0.27%	185	0	185	15	200
96	1005451	Vector Control Svcs	0.50	0.01%	10	0	10	1	11
97	1005454	Disease Surveillance & Inves	9.00	0.26%	176	0	176	14	190
98	1005457	Vital Records	4.00	0.11%	78	0	78	6	84
99	1005460	Women's Health Svcs	3.00	0.09%	59	0	59	5	63
100	1005463	Community Health Svcs	17.50	0.50%	342	0	342	27	369
106	1006030	Building Maint	9.00	0.26%	176	0	176	14	190
120	1007510	Fire Prevention	11.00	0.31%	215	0	215	17	232
121	1007520	Soil Conservation District	2.00	0.06%	39	0	39	3	42
122	1007530	Codes Administration	16.00	0.46%	312	0	312	25	337
124	1007720	Dirty Lot Ordinance	5.00	0.14%	98	0	98	8	105
125	1008110	Sheriff's Dept Merit System	4.00	0.11%	78	0	78	6	84
126	1008310	Property Assessor	47.00	1.34%	918	0	918	73	991
128	1008320	Equalization Board	8.00	0.23%	156	0	156	12	169
129	1008330	Digitized Mapping	5.00	0.14%	98	0	98	8	105
130	1008510	Public Defender	48.00	1.37%	937	0	937	75	1,012
139	1008921	Patrol	385.00	10.98%	7,516	0	7,516	600	8,116
158	1008957	Auxiliary Svcs	29.50	0.84%	576	0	576	46	622
159	1008960	Correctional Facilities	467.50	13.33%	9,126	0	9,126	729	9,855
163	1008969	Jail Commissary	9.00	0.26%	176	0	176	14	190
164	1008972	Medical Examiner	10.00	0.29%	195	0	195	16	211
168	1008993	Sheriff Animal Control	8.00	0.23%	156	0	156	12	169
169	1008995	Sheriff Juv Ct Officers	13.00	0.37%	254	0	254	20	274
171	2350120	PW-Highway Project Mgmt	3.00	0.09%	59	0	59	5	63
172	2350130	PW-Stormwater Mgmt	17.50	0.50%	342	0	342	27	369
174	2350210	PW-Highway & Bridge	81.00	2.31%	1,581	0	1,581	126	1,708
175	2350220	PW-Traffic Control	7.00	0.20%	137	0	137	11	148
178	2350410	PW-Engineering	5.00	0.14%	98	0	98	8	105
182	50000(20&30)	Vehicle Svc Ctr Fund	20.00	0.57%	390	0	390	31	422
184	FD 105x	General Grants Fund	143.50	4.09%	2,801	0	2,801	224	3,025
185	FD 200x	Governmental Library Fund	2.00	0.06%	39	0	39	3	42
186	FD 205x	Public Library Fund	174.00	4.96%	3,397	0	3,397	271	3,668
187	FD 210x	Solid Waste Fund	32.50	0.93%	634	0	634	51	685
188	FD 215x	Air Quality Fund	16.00	0.46%	312	0	312	25	337
189	FD 220x	Hotel/Motel Fundwide	2.50	0.07%	49	0	49	4	53
197	FD 400x	Capital Improvement Fund	1.00	0.03%	20	0	20	2	21
212	FD 700	Three Ridges Golf Course Adn	45.00	1.28%	878	0	878	70	949

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

ADA/FMLA SVC Allocations

Dept:5 1003320 ADA Compliance Office

	# of FTEs by Dept (Excl: FD240)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
213 FD 901x Trustee Payroll Foundation	41.00	1.17%	\$800	\$0	\$800	\$64	\$864
214 FD 902x County Clerk Payroll	99.00	2.82%	1,933	0	1,933	154	2,087
215 FD 903x Registrar of Deeds Payroll	35.00	1.00%	683	0	683	55	738
216 FD 904x Criminal Court	93.00	2.65%	1,815	0	1,815	145	1,961
217 FD 905x Public Building Fund	120.00	3.42%	2,343	0	2,343	187	2,530
218 FD 910x Chancery Court Fund	29.00	0.83%	566	0	566	45	611
219 FD 914x Metro Drug Commission	1.00	0.03%	20	0	20	2	21
220 FD 915x Circuit/Civil	39.00	1.11%	761	0	761	61	822
221 FD 920x MPC Fund	44.00	1.25%	859	0	859	69	928
222 FD 925x E-911 Fund	87.00	2.48%	1,698	0	1,698	136	1,834
223 FD 930x GIS Fund	9.00	0.26%	176	0	176	14	190
225 FD 940x Animal Control Fund	75.00	2.14%	1,464	0	1,464	117	1,581
226 FD 950x Grt School Foundation FD	1.00	0.03%	20	0	20	2	21
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	3,507.50	100.00%	68,472	0	68,472	5,434	73,905
Direct Bills					0		0
TOTAL					68,472		73,905



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Interpreters Allocations

Dept:5 1003320 ADA Compliance Office

	Interpreters Charges by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1005415 Health Administration	4,120.82	32.64%	\$4,148	\$0	\$4,148	\$329	\$4,477
23 1000330 IV-D Child Support Clerk	141.00	1.12%	142	0	142	11	153
24 1000610 Probate Court	144.80	1.15%	146	0	146	12	157
37 1002110 Circuit Court Judge's Office	42.80	0.34%	43	0	43	3	46
38 1002120 4th Circuit Court Judges Offic	3,103.10	24.58%	3,123	0	3,123	248	3,371
39 1002130 Criminal Court Judge's Office	170.50	1.35%	172	0	172	14	185
40 1002140 General Sessions Court Judg	3,211.75	25.44%	3,233	0	3,233	257	3,489
42 1002410 Juvenile Court Judges	1,267.05	10.04%	1,275	0	1,275	101	1,377
130 1008510 Public Defender	51.80	0.41%	52	0	52	4	56
185 FD 200x Governmental Library Fund	59.60	0.47%	60	0	60	5	65
220 FD 915x Circuit/Civil	109.20	0.87%	110	0	110	9	119
245 Gen'l Gov't	201.30	1.59%	203	0	203	16	219
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	12,623.72	100.00%	12,706	0	12,706	1,008	13,714
Direct Bills					0		0
TOTAL					12,706		13,714



Gen'l Gov't Allocations

Dept:5 1003320 ADA Compliance Office

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$503	\$0	\$503	\$40	\$543
Subtotal	100	100.00%	503	0	503	40	543
Direct Bills					0		0
TOTAL					503		543

ALLOCATION SUMMARY

Dept:5 1003320 ADA Compliance Office

Department	ADA/FMLA SVC	Interpreters	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 1000920 Internal Audit	78	0	0	78
4 1003210 Law Department	371	0	0	371
6 1003610 Human Resources	242	0	0	242
7 1003910 Mail Room-Operating	42	0	0	42
8 1005415 Health Administration	253	4,477	0	4,730
9 1005710 Finance	664	0	0	664
10 1006010 Purchasing	274	0	0	274
11 1006020 Property Management	126	0	0	126
13 1007910 Information Technology	864	0	0	864
14 1007920 Records Management	126	0	0	126
15 1008903 Sheriff Administration	3,573	0	0	3,573
17 2350110 PW-Administration	84	0	0	84
18 54000(10&20&30) Risk Mngt Fund	148	0	0	148
19 1000010 Attorney General	1,001	0	0	1,001
20 1000020 Bad Check Unit	126	0	0	126
23 1000330 IV-D Child Support Clerk	369	153	0	522
24 1000610 Probate Court	0	157	0	157
26 1000910 County Commission	464	0	0	464
28 1000925 Audit Committee	11	0	0	11
31 1000935 Retirement Office Ops	169	0	0	169
36 1001810 Election Commission	7,832	0	0	7,832
37 1002110 Circuit Court Judge's Office	0	46	0	46
38 1002120 4th Circuit Court Judges Office	0	3,371	0	3,371
39 1002130 Criminal Court Judge's Office	0	185	0	185
40 1002140 General Sessions Court Judg	253	3,489	0	3,742
41 1002150 Jury Commission	21	0	0	21
42 1002410 Juvenile Court Judges	854	1,377	0	2,230
43 1002420 IV-D Referee Program	84	0	0	84
44 1002710 Juvenile Court-Clerk	232	0	0	232
45 1003010 Juvenile Svc Center	1,402	0	0	1,402
47 1003310 County Mayor	211	0	0	211
48 1003330 Legislative Delegation	21	0	0	21
55 1004210 Probation Office	253	0	0	253
57 1004510 Office of Neighborhoods	21	0	0	21
58 1004810 Park Maintenance	1,022	0	0	1,022
60 1004830 Recreation Administration	348	0	0	348
70 1005142 Senior Ctr & Volunteer Svcs	32	0	0	32
73 1005145 Frank Strang Senior Ctr	63	0	0	63
74 1005146 South Knox Senior Ctr	74	0	0	74
75 1005147 Halls Senior Ctr	32	0	0	32

ALLOCATION SUMMARY

Dept:5 1003320 ADA Compliance Office

Department	ADA/FMLA SVC	Interpreters	Gen'l Gov't	Total
76 1005148 Corryton Senior Ctr	32	\$0	\$0	\$32
77 1005149 Carter Senior Center	42	0	0	42
78 1005160 Veterans' Svcs	53	0	0	53
79 1005165 Office of Neighborhoods/Corr	190	0	0	190
80 1005400 Support Services	632	0	0	632
81 1005403 Preventive Health Svcs	590	0	0	590
82 1005406 Dental Svcs	264	0	0	264
84 1005412 Food & Restaurant Inspector	295	0	0	295
85 1005421 Diagnostic Svcs	148	0	0	148
89 1005430 Pediatric Care Svcs	221	0	0	221
90 1005433 Pharmacy	84	0	0	84
93 1005442 School Health Program	21	0	0	21
94 1005445 Social Svcs	190	0	0	190
95 1005448 Ground Water Svcs	200	0	0	200
96 1005451 Vector Control Svcs	11	0	0	11
97 1005454 Disease Surveillance & Inves	190	0	0	190
98 1005457 Vital Records	84	0	0	84
99 1005460 Women's Health Svcs	63	0	0	63
100 1005463 Community Health Svcs	369	0	0	369
106 1006030 Building Maint	190	0	0	190
120 1007510 Fire Prevention	232	0	0	232
121 1007520 Soil Conservation District	42	0	0	42
122 1007530 Codes Administration	337	0	0	337
124 1007720 Dirty Lot Ordinance	105	0	0	105
125 1008110 Sheriff's Dept Merit System	84	0	0	84
126 1008310 Property Assessor	991	0	0	991
128 1008320 Equalization Board	169	0	0	169
129 1008330 Digitized Mapping	105	0	0	105
130 1008510 Public Defender	1,012	56	0	1,068
139 1008921 Patrol	8,116	0	0	8,116
158 1008957 Auxiliary Svcs	622	0	0	622
159 1008960 Correctional Facilities	9,855	0	0	9,855
163 1008969 Jail Commissary	190	0	0	190
164 1008972 Medical Examiner	211	0	0	211
168 1008993 Sheriff Animal Control	169	0	0	169
169 1008995 Sheriff Juv Ct Officers	274	0	0	274
171 2350120 PW-Highway Project Mgmt	63	0	0	63
172 2350130 PW-Stormwater Mgmt	369	0	0	369
174 2350210 PW-Highway & Bridge	1,708	0	0	1,708
175 2350220 PW-Traffic Control	148	0	0	148
178 2350410 PW-Engineering	105	0	0	105



ALLOCATION SUMMARY

Dept:5 1003320 ADA Compliance Office

Department	ADA/FMLA SVC	Interpreters	Gen'l Gov't	Total
182 50000(20&30) Vehicle Svc Ctr Fund	422	\$0	\$0	\$422
184 FD 105x General Grants Fund	3,025	0	0	3,025
185 FD 200x Governmental Library Fund	42	65	0	107
186 FD 205x Public Library Fund	3,668	0	0	3,668
187 FD 210x Solid Waste Fund	685	0	0	685
188 FD 215x Air Quality Fund	337	0	0	337
189 FD 220x Hotel/Motel Fundwide	53	0	0	53
197 FD 400x Capital Improvement Fund	21	0	0	21
212 FD 700 Three Ridges Golf Course Adn	949	0	0	949
213 FD 901x Trustee Payroll Foundation	864	0	0	864
214 FD 902x County Clerk Payroll	2,087	0	0	2,087
215 FD 903x Registrar of Deeds Payroll	738	0	0	738
216 FD 904x Criminal Court	1,961	0	0	1,961
217 FD 905x Public Building Fund	2,530	0	0	2,530
218 FD 910x Chancery Court Fund	611	0	0	611
219 FD 914x Metro Drug Commission	21	0	0	21
220 FD 915x Circuit/Civil	822	119	0	941
221 FD 920x MPC Fund	928	0	0	928
222 FD 925x E-911 Fund	1,834	0	0	1,834
223 FD 930x GIS Fund	190	0	0	190
225 FD 940x Animal Control Fund	1,581	0	0	1,581
226 FD 950x Grt School Foundation FD	21	0	0	21
245 Gen'l Gov't	0	219	543	762
999 2nd Allocation Orphans	(0)	0	0	0
<b>Total</b>	<b>73,905</b>	<b>13,714</b>	<b>543</b>	<b>88,163</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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).

A. DEPARTMENT COSTS

Dept:6 1003610 Human Resources

		Amount	General Admin	Human Resources	Gen'l Gov't
Salaries	S1	\$580,183	\$0	\$580,183	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	165,225	0	165,225	0
		745,408	0	745,408	0
SUPPLY & SERVICES COST					
Services	S	54,750	0	54,750	0
Supplies/Materials	S	7,781	0	7,781	0
Disallowed	P	46,340	0	0	46,340
DEPARTMENT Cost Total		108,871	0	62,531	46,340
ADJUSTMENTS					
Total		854,279	0	807,939	46,340
General Admin Distribution			0	0	0
Grand Total		\$854,279		\$807,939	\$46,340

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:6 1003610 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Gen'l Gov't
1 Equipment Use	\$4,020	\$0	\$3,802	\$218
Subtotal - Equipment Use	4,020	0	3,802	218
2 Bldg Maint	6,697	0	6,334	363
Subtotal - Building Use County-City Bl	6,697	0	6,334	363
3 Audit Services	542	0	513	29
Subtotal - 1000920 Internal Audit	542	0	513	29
4 Contract Review	836	0	791	45
Subtotal - 1003210 Law Department	836	0	791	45
5 ADA/FMLA SVC	224	0	212	12
Subtotal - 1003320 ADA Compliance C	224	0	212	12
7 Mail Room	0	371	351	20
Subtotal - 1003910 Mail Room-Operati	0	371	351	20
9 Budget	0	407	385	22
9 Accounting	0	1,154	1,091	63
9 Accounts Payable	0	596	564	32
9 Payroll	0	557	527	30
Subtotal - 1005710 Finance	0	2,714	2,567	147
10 Purchasing	0	2,252	2,130	122
Subtotal - 1006010 Purchasing	0	2,252	2,130	122
11 Property Management	0	2,775	2,624	151
Subtotal - 1006020 Property Managem	0	2,775	2,624	151
12 General Fund Audit	0	1,260	1,192	68
Subtotal - 1006930 Auditing Contract	0	1,260	1,192	68
13 Network Support - County	0	32,941	31,154	1,787
13 Network Support - All Users	0	3,681	3,481	200

B. INCOMING COSTS - (Default Spread Expense%)

Dept:6 1003610 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Gen'l Gov't
Subtotal - 1007910 Information Technrc	\$0	\$36,622	\$34,635	\$1,987
14 Records Storage	0	604	571	33
Subtotal - 1007920 Records Managem	0	604	571	33
16 County Trustee	0	523	495	28
Subtotal - 1009710 County Trustee	0	523	495	28
18 Risk Overhead	0	1,018	963	55
Subtotal - 54000(10&20&30) Risk Mng	0	1,018	963	55
2 Bldg Maint	0	68	64	4
Subtotal - Building Use County-City Blc	0	68	64	4
3 Audit Services	0	28	26	2
Subtotal - 1000920 Internal Audit	0	28	26	2
4 Contract Review	0	63	60	3
Subtotal - 1003210 Law Department	0	63	60	3
5 ADA/FMLA SVC	0	18	17	1
Subtotal - 1003320 ADA Compliance C	0	18	17	1
Total Incoming	12,319	48,316	57,346 %94.58	3,289 %5.42
<b>C. TOTAL ALLOCATED</b>		<b>\$914,914</b>	<b>\$865,285</b>	<b>\$49,629</b>

Human Resources Allocations

Dept:6 1003610 Human Resources

	# of FTEs by Dept (Excl: FD240)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4.00	0.11%	\$937	\$0	\$937	\$0	\$937
4 1003210 Law Department	19.00	0.54%	4,453	0	4,453	0	4,453
5 1003320 ADA Compliance Office	1.00	0.03%	234	0	234	0	234
7 1003910 Mail Room-Operating	2.00	0.06%	469	0	469	26	495
8 1005415 Health Administration	12.00	0.34%	2,812	0	2,812	158	2,970
9 1005710 Finance	31.50	0.90%	7,383	0	7,383	414	7,797
10 1006010 Purchasing	13.00	0.37%	3,047	0	3,047	171	3,218
11 1006020 Property Management	6.00	0.17%	1,406	0	1,406	79	1,485
13 1007910 Information Technology	41.00	1.17%	9,609	0	9,609	539	10,149
14 1007920 Records Management	6.00	0.17%	1,406	0	1,406	79	1,485
15 1008903 Sheriff Administration	169.50	4.85%	39,726	0	39,726	2,230	41,956
17 2350110 PW-Administration	4.00	0.11%	937	0	937	53	990
18 54000(10&20&30) Risk Mngt Fund	7.00	0.20%	1,641	0	1,641	92	1,733
19 1000010 Attorney General	47.50	1.36%	11,133	0	11,133	625	11,758
20 1000020 Bad Check Unit	6.00	0.17%	1,406	0	1,406	79	1,485
23 1000330 IV-D Child Support Clerk	17.50	0.50%	4,101	0	4,101	230	4,332
26 1000910 County Commission	22.00	0.63%	5,156	0	5,156	289	5,446
28 1000925 Audit Committee	0.50	0.01%	117	0	117	7	124
31 1000935 Retirement Office Ops	8.00	0.23%	1,875	0	1,875	105	1,980
36 1001810 Election Commission	371.50	10.62%	87,068	0	87,068	4,888	91,956
40 1002140 General Sessions Court Judg	12.00	0.34%	2,812	0	2,812	158	2,970
41 1002150 Jury Commission	1.00	0.03%	234	0	234	13	248
42 1002410 Juvenile Court Judges	40.50	1.16%	9,492	0	9,492	533	10,025
43 1002420 IV-D Referee Program	4.00	0.11%	937	0	937	53	990
44 1002710 Juvenile Court-Clerk	11.00	0.31%	2,578	0	2,578	145	2,723
45 1003010 Juvenile Svc Center	66.50	1.90%	15,586	0	15,586	875	16,461
47 1003310 County Mayor	10.00	0.29%	2,344	0	2,344	132	2,475
48 1003330 Legislative Delegation	1.00	0.03%	234	0	234	13	248
55 1004210 Probation Office	12.00	0.34%	2,812	0	2,812	158	2,970
57 1004510 Office of Neighborhoods	1.00	0.03%	234	0	234	13	248
58 1004810 Park Maintenance	48.50	1.39%	11,367	0	11,367	638	12,005
60 1004830 Recreation Administration	16.50	0.47%	3,867	0	3,867	217	4,084
70 1005142 Senior Ctr & Volunteer Svcs	1.50	0.04%	352	0	352	20	371
73 1005145 Frank Strang Senior Ctr	3.00	0.09%	703	0	703	39	743
74 1005146 South Knox Senior Ctr	3.50	0.10%	820	0	820	46	866
75 1005147 Halls Senior Ctr	1.50	0.04%	352	0	352	20	371
76 1005148 Corryton Senior Ctr	1.50	0.04%	352	0	352	20	371
77 1005149 Carter Senior Center	2.00	0.06%	469	0	469	26	495
78 1005160 Veterans' Svcs	2.50	0.07%	586	0	586	33	619
79 1005165 Office of Neighborhoods/Corr	9.00	0.26%	2,109	0	2,109	118	2,228
80 1005400 Support Services	30.00	0.86%	7,031	0	7,031	395	7,426
81 1005403 Preventive Health Svcs	28.00	0.80%	6,562	0	6,562	368	6,931
82 1005406 Dental Svcs	12.50	0.36%	2,930	0	2,930	164	3,094

Human Resources Allocations

Dept:6 1003610 Human Resources

		# of FTEs by Dept (Excl: FD240)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
84	1005412	Food & Restaurant Inspector	14.00	0.40%	\$3,281	\$0	\$3,281	\$184	\$3,465
85	1005421	Diagnostic Svcs	7.00	0.20%	1,641	0	1,641	92	1,733
89	1005430	Pediatric Care Svcs	10.50	0.30%	2,461	0	2,461	138	2,599
90	1005433	Pharmacy	4.00	0.11%	937	0	937	53	990
93	1005442	School Health Program	1.00	0.03%	234	0	234	13	248
94	1005445	Social Svcs	9.00	0.26%	2,109	0	2,109	118	2,228
95	1005448	Ground Water Svcs	9.50	0.27%	2,227	0	2,227	125	2,352
96	1005451	Vector Control Svcs	0.50	0.01%	117	0	117	7	124
97	1005454	Disease Surveillance & Inves	9.00	0.26%	2,109	0	2,109	118	2,228
98	1005457	Vital Records	4.00	0.11%	937	0	937	53	990
99	1005460	Women's Health Svcs	3.00	0.09%	703	0	703	39	743
100	1005463	Community Health Svcs	17.50	0.50%	4,101	0	4,101	230	4,332
106	1006030	Building Maint	9.00	0.26%	2,109	0	2,109	118	2,228
120	1007510	Fire Prevention	11.00	0.31%	2,578	0	2,578	145	2,723
121	1007520	Soil Conservation District	2.00	0.06%	469	0	469	26	495
122	1007530	Codes Administration	16.00	0.46%	3,750	0	3,750	211	3,960
124	1007720	Dirty Lot Ordinance	5.00	0.14%	1,172	0	1,172	66	1,238
125	1008110	Sheriff's Dept Merit System	4.00	0.11%	937	0	937	53	990
126	1008310	Property Assessor	47.00	1.34%	11,015	0	11,015	618	11,634
128	1008320	Equalization Board	8.00	0.23%	1,875	0	1,875	105	1,980
129	1008330	Digitized Mapping	5.00	0.14%	1,172	0	1,172	66	1,238
130	1008510	Public Defender	48.00	1.37%	11,250	0	11,250	632	11,881
139	1008921	Patrol	385.00	11.01%	90,232	0	90,232	5,066	95,298
158	1008957	Auxiliary Svcs	29.50	0.84%	6,914	0	6,914	388	7,302
159	1008960	Correctional Facilities	467.50	13.37%	109,568	0	109,568	6,151	115,719
163	1008969	Jail Commissary	9.00	0.26%	2,109	0	2,109	118	2,228
164	1008972	Medical Examiner	10.00	0.29%	2,344	0	2,344	132	2,475
168	1008993	Sheriff Animal Control	8.00	0.23%	1,875	0	1,875	105	1,980
169	1008995	Sheriff Juv Ct Officers	13.00	0.37%	3,047	0	3,047	171	3,218
171	2350120	PW-Highway Project Mgmt	3.00	0.09%	703	0	703	39	743
172	2350130	PW-Stormwater Mgmt	17.50	0.50%	4,101	0	4,101	230	4,332
174	2350210	PW-Highway & Bridge	81.00	2.32%	18,984	0	18,984	1,066	20,050
175	2350220	PW-Traffic Control	7.00	0.20%	1,641	0	1,641	92	1,733
178	2350410	PW-Engineering	5.00	0.14%	1,172	0	1,172	66	1,238
182	50000(20&30)	Vehicle Svc Ctr Fund	20.00	0.57%	4,687	0	4,687	263	4,951
184	FD 105x	General Grants Fund	143.50	4.10%	33,632	0	33,632	1,888	35,520
185	FD 200x	Governmental Library Fund	2.00	0.06%	469	0	469	26	495
186	FD 205x	Public Library Fund	174.00	4.98%	40,780	0	40,780	2,289	43,070
187	FD 210x	Solid Waste Fund	32.50	0.93%	7,617	0	7,617	428	8,045
188	FD 215x	Air Quality Fund	16.00	0.46%	3,750	0	3,750	211	3,960
189	FD 220x	Hotel/Motel Fundwide	2.50	0.07%	586	0	586	33	619
197	FD 400x	Capital Improvement Fund	1.00	0.03%	234	0	234	13	248
212	FD 700	Three Ridges Golf Course Adn	45.00	1.29%	10,547	0	10,547	592	11,139

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Human Resources Allocations

Dept:6 1003610 Human Resources

	# of FTEs by Dept (Excl: FD240)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
213 FD 901x Trustee Payroll Foundation	41.00	1.17%	\$9,609	\$0	\$9,609	\$539	\$10,149
214 FD 902x County Clerk Payroll	99.00	2.83%	23,203	0	23,203	1,303	24,505
215 FD 903x Registrar of Deeds Payroll	35.00	1.00%	8,203	0	8,203	461	8,663
216 FD 904x Criminal Court	93.00	2.66%	21,796	0	21,796	1,224	23,020
217 FD 905x Public Building Fund	120.00	3.43%	28,124	0	28,124	1,579	29,703
218 FD 910x Chancery Court Fund	29.00	0.83%	6,797	0	6,797	382	7,178
219 FD 914x Metro Drug Commission	1.00	0.03%	234	0	234	13	248
220 FD 915x Circuit/Civil	39.00	1.12%	9,140	0	9,140	513	9,654
221 FD 920x MPC Fund	44.00	1.26%	10,312	0	10,312	579	10,891
222 FD 925x E-911 Fund	87.00	2.49%	20,390	0	20,390	1,145	21,535
223 FD 930x GIS Fund	9.00	0.26%	2,109	0	2,109	118	2,228
225 FD 940x Animal Control Fund	75.00	2.14%	17,578	0	17,578	987	18,564
226 FD 950x Grt School Foundation FD	1.00	0.03%	234	0	234	13	248
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	3,497.00	100.00%	819,590	0	819,590	45,695	865,285
Direct Bills					0		0
TOTAL					819,590		865,285



Knox County, TN  
 OMB A-87 Cost Allocation Plan

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Gen'l Gov't Allocations

Dept:6 1003610 Human Resources

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$47,008	\$0	\$47,008	\$2,621	\$49,629
Subtotal	100	100.00%	47,008	0	47,008	2,621	49,629
Direct Bills					0		0
TOTAL					47,008		49,629



ALLOCATION SUMMARY

Dept:6 1003610 Human Resources

Department	Human Resources	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
3 1000920 Internal Audit	937	0	937
4 1003210 Law Department	4,453	0	4,453
5 1003320 ADA Compliance Office	234	0	234
7 1003910 Mail Room-Operating	495	0	495
8 1005415 Health Administration	2,970	0	2,970
9 1005710 Finance	7,797	0	7,797
10 1006010 Purchasing	3,218	0	3,218
11 1006020 Property Management	1,485	0	1,485
13 1007910 Information Technology	10,149	0	10,149
14 1007920 Records Management	1,485	0	1,485
15 1008903 Sheriff Administration	41,956	0	41,956
17 2350110 PW-Administration	990	0	990
18 54000(10&20&30) Risk Mngt Fund	1,733	0	1,733
19 1000010 Attorney General	11,758	0	11,758
20 1000020 Bad Check Unit	1,485	0	1,485
23 1000330 IV-D Child Support Clerk	4,332	0	4,332
26 1000910 County Commission	5,446	0	5,446
28 1000925 Audit Committee	124	0	124
31 1000935 Retirement Office Ops	1,980	0	1,980
36 1001810 Election Commission	91,956	0	91,956
40 1002140 General Sessions Court Judg	2,970	0	2,970
41 1002150 Jury Commission	248	0	248
42 1002410 Juvenile Court Judges	10,025	0	10,025
43 1002420 IV-D Referee Program	990	0	990
44 1002710 Juvenile Court-Clerk	2,723	0	2,723
45 1003010 Juvenile Svc Center	16,461	0	16,461
47 1003310 County Mayor	2,475	0	2,475
48 1003330 Legislative Delegation	248	0	248
55 1004210 Probation Office	2,970	0	2,970
57 1004510 Office of Neighborhoods	248	0	248
58 1004810 Park Maintenance	12,005	0	12,005
60 1004830 Recreation Administration	4,084	0	4,084
70 1005142 Senior Ctr & Volunteer Svcs	371	0	371
73 1005145 Frank Strang Senior Ctr	743	0	743
74 1005146 South Knox Senior Ctr	866	0	866
75 1005147 Halls Senior Ctr	371	0	371
76 1005148 Corryton Senior Ctr	371	0	371
77 1005149 Carter Senior Center	495	0	495
78 1005160 Veterans' Svcs	619	0	619
79 1005165 Office of Neighborhoods/Corr	2,228	0	2,228

ALLOCATION SUMMARY

Dept:6 1003610 Human Resources

Department	Human Resources	Gen'l Gov't	Total
80 1005400 Support Services	7,426	\$0	\$7,426
81 1005403 Preventive Health Svcs	6,931	0	6,931
82 1005406 Dental Svcs	3,094	0	3,094
84 1005412 Food & Restaurant Inspector	3,465	0	3,465
85 1005421 Diagnostic Svcs	1,733	0	1,733
89 1005430 Pediatric Care Svcs	2,599	0	2,599
90 1005433 Pharmacy	990	0	990
93 1005442 School Health Program	248	0	248
94 1005445 Social Svcs	2,228	0	2,228
95 1005448 Ground Water Svcs	2,352	0	2,352
96 1005451 Vector Control Svcs	124	0	124
97 1005454 Disease Surveillance & Inves	2,228	0	2,228
98 1005457 Vital Records	990	0	990
99 1005460 Women's Health Svcs	743	0	743
100 1005463 Community Health Svcs	4,332	0	4,332
106 1006030 Building Maint	2,228	0	2,228
120 1007510 Fire Prevention	2,723	0	2,723
121 1007520 Soil Conservation District	495	0	495
122 1007530 Codes Administration	3,960	0	3,960
124 1007720 Dirty Lot Ordinance	1,238	0	1,238
125 1008110 Sheriff's Dept Merit System	990	0	990
126 1008310 Property Assessor	11,634	0	11,634
128 1008320 Equalization Board	1,980	0	1,980
129 1008330 Digitized Mapping	1,238	0	1,238
130 1008510 Public Defender	11,881	0	11,881
139 1008921 Patrol	95,298	0	95,298
158 1008957 Auxiliary Svcs	7,302	0	7,302
159 1008960 Correctional Facilities	115,719	0	115,719
163 1008969 Jail Commissary	2,228	0	2,228
164 1008972 Medical Examiner	2,475	0	2,475
168 1008993 Sheriff Animal Control	1,980	0	1,980
169 1008995 Sheriff Juv Ct Officers	3,218	0	3,218
171 2350120 PW-Highway Project Mgmt	743	0	743
172 2350130 PW-Stormwater Mgmt	4,332	0	4,332
174 2350210 PW-Highway & Bridge	20,050	0	20,050
175 2350220 PW-Traffic Control	1,733	0	1,733
178 2350410 PW-Engineering	1,238	0	1,238
182 50000(20&30) Vehicle Svc Ctr Fund	4,951	0	4,951
184 FD 105x General Grants Fund	35,520	0	35,520
185 FD 200x Governmental Library Fund	495	0	495
186 FD 205x Public Library Fund	43,070	0	43,070

ALLOCATION SUMMARY

Dept:6 1003610 Human Resources

Department	Human Resources	Gen'l Gov't	Total
187 FD 210x Solid Waste Fund	8,045	\$0	\$8,045
188 FD 215x Air Quality Fund	3,960	0	3,960
189 FD 220x Hotel/Motel Fundwide	619	0	619
197 FD 400x Capital Improvement Fund	248	0	248
212 FD 700 Three Ridges Golf Course Adn	11,139	0	11,139
213 FD 901x Trustee Payroll Foundation	10,149	0	10,149
214 FD 902x County Clerk Payroll	24,505	0	24,505
215 FD 903x Registrar of Deeds Payroll	8,663	0	8,663
216 FD 904x Criminal Court	23,020	0	23,020
217 FD 905x Public Building Fund	29,703	0	29,703
218 FD 910x Chancery Court Fund	7,178	0	7,178
219 FD 914x Metro Drug Commission	248	0	248
220 FD 915x Circuit/Civil	9,654	0	9,654
221 FD 920x MPC Fund	10,891	0	10,891
222 FD 925x E-911 Fund	21,535	0	21,535
223 FD 930x GIS Fund	2,228	0	2,228
225 FD 940x Animal Control Fund	18,564	0	18,564
226 FD 950x Grt School Foundation FD	248	0	248
245 Gen'l Gov't	0	49,629	49,629
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>865,285</b>	<b>49,629</b>	<b>914,914</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.

A. DEPARTMENT COSTS

Dept:7 1003910 Mail Room-Operating

		Amount	General Admin	Mail Room	Gen'l Gov't
Salaries	S1	\$47,899	\$0	\$47,899	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	28,322	0	28,322	0
		76,221	0	76,221	0
SUPPLY & SERVICES COST					
Services	S	6,614	0	6,614	0
Supplies/Materials	S	1,699	0	1,699	0
Disallowed	P	8,783	0	0	8,783
DEPARTMENT Cost Total		17,096	0	8,313	8,783
ADJUSTMENTS					
Total		93,317	0	84,534	8,783
General Admin Distribution			0	0	0
Grand Total		\$93,317		\$84,534	\$8,783

B. INCOMING COSTS - (Default Spread Expense%)

Dept:7 1003910 Mail Room-Operating

Department	First Incoming	Second Incoming	Mail Room	Gen'l Gov't
1 Equipment Use	\$78	\$0	\$71	\$7
Subtotal - Equipment Use	78	0	71	7
2 Bldg Maint	1,265	0	1,146	119
Subtotal - Building Use County-City Blc	1,265	0	1,146	119
3 Audit Services	355	0	322	33
Subtotal - 1000920 Internal Audit	355	0	322	33
4 Contract Review	91	0	82	9
Subtotal - 1003210 Law Department	91	0	82	9
5 ADA/FMLA SVC	39	0	35	4
Subtotal - 1003320 ADA Compliance C	39	0	35	4
6 Human Resources	469	0	425	44
Subtotal - 1003610 Human Resources	469	0	425	44
9 Budget	0	44	40	4
9 Accounting	0	756	685	71
9 Accounts Payable	0	304	275	29
9 Payroll	0	97	88	9
Subtotal - 1005710 Finance	0	1,201	1,088	113
10 Purchasing	0	1,695	1,535	160
Subtotal - 1006010 Purchasing	0	1,695	1,535	160
11 Property Management	0	37	34	3
Subtotal - 1006020 Property Managem	0	37	34	3
12 General Fund Audit	0	825	747	78
Subtotal - 1006930 Auditing Contract	0	825	747	78
13 Network Support - County	0	9,882	8,952	930
13 Network Support - All Users	0	1,104	1,000	104

B. INCOMING COSTS - (Default Spread Expense%)

Dept:7 1003910 Mail Room-Operating

Department	First Incoming	Second Incoming	Mail Room	Gen'l Gov't
Subtotal - 1007910 Information Technnc	\$0	\$10,986	\$9,952	\$1,034
16 County Trustee	0	343	311	32
Subtotal - 1009710 County Trustee	0	343	311	32
18 Risk Overhead	0	156	141	15
Subtotal - 54000(10&20&30) Risk Mng	0	156	141	15
2 Bldg Maint	0	13	12	1
Subtotal - Building Use County-City Blc	0	13	12	1
3 Audit Services	0	18	16	2
Subtotal - 1000920 Internal Audit	0	18	16	2
4 Contract Review	0	7	6	1
Subtotal - 1003210 Law Department	0	7	6	1
5 ADA/FMLA SVC	0	3	3	0
Subtotal - 1003320 ADA Compliance C	0	3	3	0
6 Human Resources	0	26	24	2
Subtotal - 1003610 Human Resources	0	26	24	2
Total Incoming	2,297	15,310	15,950	1,657
			%90.59	%9.41
<b>C. TOTAL ALLOCATED</b>		<b>\$110,924</b>	<b>\$100,484</b>	<b>\$10,440</b>



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	1,287.48	0.43%	\$372	\$0	\$372	\$0	\$372
5 1003320 ADA Compliance Office	100.71	0.03%	29	0	29	0	29
6 1003610 Human Resources	1,283.35	0.43%	371	0	371	0	371
9 1005710 Finance	17,222.52	5.75%	4,980	0	4,980	805	5,785
10 1006010 Purchasing	909.52	0.30%	263	0	263	42	306
11 1006020 Property Management	6.62	0.00%	2	0	2	0	2
13 1007910 Information Technology	646.33	0.22%	187	0	187	30	217
14 1007920 Records Management	881.90	0.29%	255	0	255	41	296
15 1008903 Sheriff Administration	30,556.67	10.20%	8,836	0	8,836	1,428	10,264
16 1009710 County Trustee	15,491.40	5.17%	4,480	0	4,480	724	5,204
18 54000(10&20&30) Risk Mngt Fund	380.18	0.13%	110	0	110	18	128
19 1000010 Attorney General	11,810.29	3.94%	3,415	0	3,415	552	3,967
21 1000310 Circuit Court Clerk's Office	10,298.85	3.44%	2,978	0	2,978	481	3,459
22 1000320 Civil Sessions Clerk's Office	6,743.93	2.25%	1,950	0	1,950	315	2,265
24 1000610 Probate Court	11,810.52	3.94%	3,415	0	3,415	552	3,967
25 1000620 Chancery Court	18,039.16	6.02%	5,217	0	5,217	843	6,059
26 1000910 County Commission	174.77	0.06%	51	0	51	8	59
30 1000930 Codes Commission	0.44	0.00%	0	0	0	0	0
31 1000935 Retirement Office Ops	1,318.49	0.44%	381	0	381	62	443
32 1001210 County Clerk's Office	4,939.97	1.65%	1,429	0	1,429	231	1,659
33 1001510 4th Circuit Court Clerk Office	48,453.14	16.18%	14,012	0	14,012	2,264	16,275
34 1001520 Criminal Court Clerk's Office	7,321.95	2.44%	2,117	0	2,117	342	2,459
35 1001530 Criminal Sessions Clerk Office	15,802.67	5.28%	4,570	0	4,570	738	5,308
36 1001810 Election Commission	13,647.75	4.56%	3,947	0	3,947	638	4,584
37 1002110 Circuit Court Judge's Office	51.22	0.02%	15	0	15	2	17
38 1002120 4th Circuit Court Judges Office	1,024.19	0.34%	296	0	296	48	344
39 1002130 Criminal Court Judge's Office	250.48	0.08%	72	0	72	12	84
40 1002140 General Sessions Court Judg	189.24	0.06%	55	0	55	9	64
41 1002150 Jury Commission	5,476.75	1.83%	1,584	0	1,584	256	1,840
43 1002420 IV-D Referee Program	193.19	0.06%	56	0	56	9	65
47 1003310 County Mayor	2,556.53	0.85%	739	0	739	119	859
51 1003360 Read With Me	617.35	0.21%	179	0	179	29	207
55 1004210 Probation Office	340.42	0.11%	98	0	98	16	114
57 1004510 Office of Neighborhoods	1,085.51	0.36%	314	0	314	51	365
60 1004830 Recreation Administration	82.22	0.03%	24	0	24	4	28
65 1005105 Dept of Community Developn	103.91	0.03%	30	0	30	5	35
70 1005142 Senior Ctr & Volunteer Svcs	78.55	0.03%	23	0	23	4	26
75 1005147 Halls Senior Ctr	2,973.02	0.99%	860	0	860	139	999
77 1005149 Carter Senior Center	488.40	0.16%	141	0	141	23	164
78 1005160 Veterans' Svcs	69.14	0.02%	20	0	20	3	23
120 1007510 Fire Prevention	1,042.72	0.35%	302	0	302	49	350
122 1007530 Codes Administration	2,200.41	0.73%	636	0	636	103	739
125 1008110 Sheriff's Dept Merit System	1,615.07	0.54%	467	0	467	75	543

Knox County, TN  
 OMB A-87 Cost Allocation Plan

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Mail Room Allocations

Dept:7 1003910 Mail Room-Operating

	Chargebacks by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 1008310 Property Assessor	18,990.15	6.34%	\$5,492	\$0	\$5,492	\$887	\$6,379
131 1008710 Register of Deeds Office	16,828.46	5.62%	4,866	0	4,866	786	5,653
171 2350120 PW-Highway Project Mgmt	8.60	0.00%	2	0	2	0	3
172 2350130 PW-Stormwater Mgmt	1,627.93	0.54%	471	0	471	76	547
173 2350135 Stormwater Ordinance Violatio	40.63	0.01%	12	0	12	2	14
174 2350210 PW-Highway & Bridge	4.91	0.00%	1	0	1	0	2
176 2350310 Capital Outlay	198.70	0.07%	57	0	57	9	67
178 2350410 PW-Engineering	747.98	0.25%	216	0	216	35	251
181 5300010 Retirement Fund	6,457.67	2.16%	1,867	0	1,867	302	2,169
182 50000(20&30) Vehicle Svc Ctr Fund	253.47	0.08%	73	0	73	12	85
184 FD 105x General Grants Fund	234.27	0.08%	68	0	68	11	79
186 FD 205x Public Library Fund	44.14	0.01%	13	0	13	2	15
187 FD 210x Solid Waste Fund	30.32	0.01%	9	0	9	1	10
203 FD 520x Employees Benefit Fund	4,283.70	1.43%	1,239	0	1,239	200	1,439
221 FD 920x MPC Fund	10,071.91	3.36%	2,913	0	2,913	471	3,383
223 FD 930x GIS Fund	6.64	0.00%	2	0	2	0	2
235 FD 999xxxx PBA700x	124.31	0.04%	36	0	36	6	42
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	299,520.72	100.00%	86,615	0	86,615	13,869	100,484
Direct Bills					0		0
TOTAL					86,615		100,484

Knox County, TN  
 OMB A-87 Cost Allocation Plan

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Gen'l Gov't Allocations

Dept:7 1003910 Mail Room-Operating

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$8,999	\$0	\$8,999	\$1,441	\$10,440
Subtotal	100	100.00%	8,999	0	8,999	1,441	10,440
Direct Bills					0		0
TOTAL					8,999		10,440



ALLOCATION SUMMARY

Dept:7 1003910 Mail Room-Operating

Department	Mail Room	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1003210 Law Department	372	0	372
5 1003320 ADA Compliance Office	29	0	29
6 1003610 Human Resources	371	0	371
9 1005710 Finance	5,785	0	5,785
10 1006010 Purchasing	306	0	306
11 1006020 Property Management	2	0	2
13 1007910 Information Technology	217	0	217
14 1007920 Records Management	296	0	296
15 1008903 Sheriff Administration	10,264	0	10,264
16 1009710 County Trustee	5,204	0	5,204
18 54000(10&20&30) Risk Mngt Fund	128	0	128
19 1000010 Attorney General	3,967	0	3,967
21 1000310 Circuit Court Clerk's Office	3,459	0	3,459
22 1000320 Civil Sessions Clerk's Office	2,265	0	2,265
24 1000610 Probate Court	3,967	0	3,967
25 1000620 Chancery Court	6,059	0	6,059
26 1000910 County Commission	59	0	59
30 1000930 Codes Commission	0	0	0
31 1000935 Retirement Office Ops	443	0	443
32 1001210 County Clerk's Office	1,659	0	1,659
33 1001510 4th Circuit Court Clerk Office	16,275	0	16,275
34 1001520 Criminal Court Clerk's Office	2,459	0	2,459
35 1001530 Criminal Sessions Clerk Offic	5,308	0	5,308
36 1001810 Election Commission	4,584	0	4,584
37 1002110 Circuit Court Judge's Office	17	0	17
38 1002120 4th Circuit Court Judges Offic	344	0	344
39 1002130 Criminal Court Judge's Office	84	0	84
40 1002140 General Sessions Court Judg	64	0	64
41 1002150 Jury Commission	1,840	0	1,840
43 1002420 IV-D Referee Program	65	0	65
47 1003310 County Mayor	859	0	859
51 1003360 Read With Me	207	0	207
55 1004210 Probation Office	114	0	114
57 1004510 Office of Neighborhoods	365	0	365
60 1004830 Recreation Administration	28	0	28
65 1005105 Dept of Community Developn	35	0	35
70 1005142 Senior Ctr & Volunteer Svcs	26	0	26
75 1005147 Halls Senior Ctr	999	0	999
77 1005149 Carter Senior Center	164	0	164
78 1005160 Veterans' Svcs	23	0	23

ALLOCATION SUMMARY

Dept:7 1003910 Mail Room-Operating

Department	Mail Room	Gen'l Gov't	Total
120 1007510 Fire Prevention	350	\$0	\$350
122 1007530 Codes Administration	739	0	739
125 1008110 Sheriff's Dept Merit System	543	0	543
126 1008310 Property Assessor	6,379	0	6,379
131 1008710 Register of Deeds Office	5,653	0	5,653
171 2350120 PW-Highway Project Mgmt	3	0	3
172 2350130 PW-Stormwater Mgmt	547	0	547
173 2350135 Stormwater Ordinance Violatio	14	0	14
174 2350210 PW-Highway & Bridge	2	0	2
176 2350310 Capital Outlay	67	0	67
178 2350410 PW-Engineering	251	0	251
181 5300010 Retirement Fund	2,169	0	2,169
182 50000(20&30) Vehicle Svc Ctr Fund	85	0	85
184 FD 105x General Grants Fund	79	0	79
186 FD 205x Public Library Fund	15	0	15
187 FD 210x Solid Waste Fund	10	0	10
203 FD 520x Employees Benefit Fund	1,439	0	1,439
221 FD 920x MPC Fund	3,383	0	3,383
223 FD 930x GIS Fund	2	0	2
235 FD 999xxx PBA700x	42	0	42
245 Gen'l Gov't	0	10,440	10,440
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>100,484</b>	<b>10,440</b>	<b>110,924</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.

A. DEPARTMENT COSTS

Dept:8 1005415 Health Administration

		Amount	General Admin	Department Administration
Salaries	S1	\$695,308	\$0	\$695,308
Salary % Split			.00%	100.00%
Benefits	S	214,907	0	214,907
		910,215	0	910,215
SUPPLY & SERVICES COST				
Services	S	20,154	0	20,154
Supplies and Materials	S	5,159	0	5,159
DEPARTMENT Cost Total		25,313	0	25,313
ADJUSTMENTS				
Total		935,528	0	935,528
General Admin Distribution			0	0
Grand Total		\$935,528		\$935,528

**B. INCOMING COSTS - (Default Spread Expense%)**

**Dept:8 1005415 Health Administration**

Department	First Incoming	Second Incoming	Department Administration
3 Audit Services	\$652	\$0	\$652
Subtotal - 1000920 Internal Audit	652	0	652
4 Contract Review	915	0	915
Subtotal - 1003210 Law Department	915	0	915
5 ADA/FMLA SVC	234	0	234
5 Interpreters	4,148	0	4,148
Subtotal - 1003320 ADA Compliance C	4,382	0	4,382
6 Human Resources	2,812	0	2,812
Subtotal - 1003610 Human Resources	2,812	0	2,812
9 Budget	0	446	446
9 Accounting	0	1,387	1,387
9 Accounts Payable	0	454	454
9 Payroll	0	581	581
Subtotal - 1005710 Finance	0	2,868	2,868
10 Purchasing	0	557	557
10 E-Card	0	871	871
Subtotal - 1006010 Purchasing	0	1,428	1,428
11 Property Management	0	15,357	15,357
11 E-Card	0	214	214
Subtotal - 1006020 Property Managem	0	15,571	15,571
12 General Fund Audit	0	1,515	1,515
Subtotal - 1006930 Auditing Contract	0	1,515	1,515
13 Network Support - County	0	1,047,528	1,047,528
13 Network Support - All Users	0	117,047	117,047
Subtotal - 1007910 Information Techno	0	1,164,575	1,164,575
14 Records Storage	0	14,807	14,807



**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:8 1005415 Health Administration

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1007920 Records Managem	\$0	\$14,807	\$14,807
16 County Trustee	0	629	629
Subtotal - 1009710 County Trustee	0	629	629
3 Audit Services	0	34	34
Subtotal - 1000920 Internal Audit	0	34	34
4 Contract Review	0	69	69
Subtotal - 1003210 Law Department	0	69	69
5 ADA/FMLA SVC	0	19	19
5 Interpreters	0	329	329
Subtotal - 1003320 ADA Compliance C	0	348	348
6 Human Resources	0	158	158
Subtotal - 1003610 Human Resources	0	158	158
Total Incoming	8,761	1,202,002	1,210,763 %100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$2,146,291</b>	<b>\$2,146,291</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
9/12/2012

Department Administration Allocations

Dept:8 1005415 Health Administration

	FTEs Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1005400 Support Services	30.00	18.81%	\$177,609	\$0	\$177,609	\$226,082	\$403,691
81 1005403 Preventive Health Svcs	28.00	17.55%	165,769	0	165,769	211,010	376,778
82 1005406 Dental Svcs	12.50	7.84%	74,004	0	74,004	94,201	168,205
84 1005412 Food & Restaurant Inspector	14.00	8.78%	82,884	0	82,884	105,505	188,389
85 1005421 Diagnostic Svcs	7.00	4.39%	41,442	0	41,442	52,752	94,195
89 1005430 Pediatric Care Svcs	10.50	6.58%	62,163	0	62,163	79,129	141,292
90 1005433 Pharmacy	4.00	2.51%	23,681	0	23,681	30,144	53,825
93 1005442 School Health Program	1.00	0.63%	5,920	0	5,920	7,536	13,456
94 1005445 Social Svcs	9.00	5.64%	53,283	0	53,283	67,825	121,107
95 1005448 Ground Water Svcs	9.50	5.96%	56,243	0	56,243	71,593	127,836
96 1005451 Vector Control Svcs	0.50	0.31%	2,960	0	2,960	3,768	6,728
97 1005454 Disease Surveillance & Inves	9.00	5.64%	53,283	0	53,283	67,825	121,107
98 1005457 Vital Records	4.00	2.51%	23,681	0	23,681	30,144	53,825
99 1005460 Women's Health Svcs	3.00	1.88%	17,761	0	17,761	22,608	40,369
100 1005463 Community Health Svcs	17.50	10.97%	103,605	0	103,605	131,881	235,486
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	159.50	100.00%	944,289	0	944,289	1,202,002	2,146,291
Direct Bills					0		0
TOTAL					944,289		2,146,291

ALLOCATION SUMMARY

Dept:8 1005415 Health Administration

Department	Department Administratio n	Total
0 DIRECT BILLED	0	\$0
80 1005400 Support Services	403,691	403,691
81 1005403 Preventive Health Svcs	376,778	376,778
82 1005406 Dental Svcs	168,205	168,205
84 1005412 Food & Restaurant Inspector	188,389	188,389
85 1005421 Diagnostic Svcs	94,195	94,195
89 1005430 Pediatric Care Svcs	141,292	141,292
90 1005433 Pharmacy	53,825	53,825
93 1005442 School Health Program	13,456	13,456
94 1005445 Social Svcs	121,107	121,107
95 1005448 Ground Water Svcs	127,836	127,836
96 1005451 Vector Control Svcs	6,728	6,728
97 1005454 Disease Surveillance & Inves	121,107	121,107
98 1005457 Vital Records	53,825	53,825
99 1005460 Women's Health Svcs	40,369	40,369
100 1005463 Community Health Svcs	235,486	235,486
999 2nd Allocation Orphans	(0)	(0)
Total	2,146,291	2,146,291

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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 2010  
 9/12/2012

A. DEPARTMENT COSTS

Dept:9 1005710 Finance

		Amount	General Admin	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't
Salaries	S1	\$1,467,310	\$220,096	\$264,116	\$454,866	\$234,770	\$293,462	\$0
Salary % Split			15.00%	18.00%	31.00%	16.00%	20.00%	.00%
Benefits	S	404,203	60,630	72,757	125,303	64,672	80,841	0
		1,871,513	280,726	336,873	580,169	299,442	374,303	0
SUPPLY & SERVICES COST								
Services	S	111,930	16,790	20,147	34,698	17,909	22,386	0
Supplies/Materials	S	36,840	5,526	6,631	11,420	5,894	7,368	0
Disallowed	P	78,824	0	0	0	0	0	78,824
DEPARTMENT Cost Total		227,594	22,316	26,778	46,118	23,803	29,754	78,824
ADJUSTMENTS								
Total		2,099,107	303,042	363,651	626,287	323,245	404,057	78,824
General Admin Distribution			(303,042)	61,357	105,671	54,540	68,175	13,300
Grand Total		\$2,099,106		\$425,008	\$731,958	\$377,785	\$472,232	\$92,124



B. INCOMING COSTS - (Default Spread Expense%)

Dept:9 1005710 Finance

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't
1 Equipment Use	\$9,346	\$0	\$1,892	\$3,259	\$1,682	\$2,103	\$410
Subtotal - Equipment Use	9,346	0	1,892	3,259	1,682	2,103	410
2 Bldg Maint	11,966	0	2,423	4,173	2,154	2,692	525
Subtotal - Building Use County-City Blc	11,966	0	2,423	4,173	2,154	2,692	525
3 Audit Services	836	0	169	292	150	188	37
Subtotal - 1000920 Internal Audit	836	0	169	292	150	188	37
4 Contract Review	2,054	0	416	716	370	462	90
Subtotal - 1003210 Law Department	2,054	0	416	716	370	462	90
5 ADA/FMLA SVC	615	0	125	214	111	138	27
Subtotal - 1003320 ADA Compliance C	615	0	125	214	111	138	27
6 Human Resources	7,383	0	1,495	2,574	1,329	1,661	324
Subtotal - 1003610 Human Resources	7,383	0	1,495	2,574	1,329	1,661	324
7 Mail Room	4,980	0	1,008	1,737	896	1,120	219
Subtotal - 1003910 Mail Room-Operati	4,980	0	1,008	1,737	896	1,120	219
10 Purchasing	0	139	28	48	25	31	6
10 E-Card	0	169	34	59	30	38	7
Subtotal - 1006010 Purchasing	0	308	62	107	55	69	14
11 Property Management	0	3,182	644	1,110	573	716	140
11 E-Card	0	42	9	15	8	9	2
Subtotal - 1006020 Property Managem	0	3,224	653	1,124	580	725	141
12 General Fund Audit	0	1,942	393	677	350	437	85
Subtotal - 1006930 Auditing Contract	0	1,942	393	677	350	437	85
13 Network Support - County	0	112,000	22,677	39,054	20,157	25,196	4,915
13 Network Support - All Users	0	12,514	2,534	4,364	2,252	2,815	549
Subtotal - 1007910 Information Technnc	0	124,514	25,210	43,418	22,409	28,012	5,465
14 Records Storage	0	27,499	5,568	9,589	4,949	6,186	1,207

B. INCOMING COSTS - (Default Spread Expense%)

Dept:9 1005710 Finance

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't
Subtotal - 1007920 Records Managem	\$0	\$27,499	\$5,568	\$9,589	\$4,949	\$6,186	\$1,207
16 County Trustee	0	806	163	281	145	181	35
Subtotal - 1009710 County Trustee	0	806	163	281	145	181	35
18 Risk Overhead	0	156	32	54	28	35	7
Subtotal - 54000(10&20&30) Risk Mng	0	156	32	54	28	35	7
2 Bldg Maint	0	121	24	42	22	27	5
Subtotal - Building Use County-City Blc	0	121	24	42	22	27	5
3 Audit Services	0	43	9	15	8	10	2
Subtotal - 1000920 Internal Audit	0	43	9	15	8	10	2
4 Contract Review	0	155	31	54	28	35	7
Subtotal - 1003210 Law Department	0	155	31	54	28	35	7
5 ADA/FMLA SVC	0	49	10	17	9	11	2
Subtotal - 1003320 ADA Compliance C	0	49	10	17	9	11	2
6 Human Resources	0	414	84	144	75	93	18
Subtotal - 1003610 Human Resources	0	414	84	144	75	93	18
7 Mail Room	0	805	163	281	145	181	35
Subtotal - 1003910 Mail Room-Operati	0	805	163	281	145	181	35
Total Incoming	37,180	160,036	39,931	68,769	35,494	44,367	8,655
			%20.25	%34.87	%18.00	%22.50	%4.39
<b>C. TOTAL ALLOCATED</b>		<b>\$2,296,322</b>	<b>\$464,939</b>	<b>\$800,727</b>	<b>\$413,278</b>	<b>\$516,599</b>	<b>\$100,779</b>

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
9/12/2012

Budget Allocations

Dept:9 1005710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	359,720	0.04%	\$171	\$0	\$171	\$0	\$171
4 1003210 Law Department	1,566,268	0.17%	746	0	746	0	746
5 1003320 ADA Compliance Office	81,152	0.01%	39	0	39	0	39
6 1003610 Human Resources	854,279	0.09%	407	0	407	0	407
7 1003910 Mail Room-Operating	93,316	0.01%	44	0	44	0	44
8 1005415 Health Administration	935,528	0.10%	446	0	446	0	446
10 1006010 Purchasing	908,897	0.10%	433	0	433	33	466
11 1006020 Property Management	375,360	0.04%	179	0	179	13	192
12 1006930 Auditing Contract	339,610	0.04%	162	0	162	12	174
13 1007910 Information Technology	4,917,103	0.54%	2,343	0	2,343	176	2,520
14 1007920 Records Management	441,609	0.05%	210	0	210	16	226
15 1008903 Sheriff Administration	9,429,080	1.04%	4,494	0	4,494	338	4,832
16 1009710 County Trustee	280,772	0.03%	134	0	134	10	144
17 2350110 PW-Administration	450,874	0.05%	215	0	215	16	231
18 54000(10&20&30) Risk Mngt Fund	3,014,089	0.33%	1,436	0	1,436	108	1,545
19 1000010 Attorney General	2,555,965	0.28%	1,218	0	1,218	92	1,310
20 1000020 Bad Check Unit	67,409	0.01%	32	0	32	2	35
21 1000310 Circuit Court Clerk's Office	101,057	0.01%	48	0	48	4	52
22 1000320 Civil Sessions Clerk's Office	109,995	0.01%	52	0	52	4	56
23 1000330 IV-D Child Support Clerk	834,122	0.09%	398	0	398	30	427
24 1000610 Probate Court	83,267	0.01%	40	0	40	3	43
25 1000620 Chancery Court	222,601	0.02%	106	0	106	8	114
26 1000910 County Commission	835,573	0.09%	398	0	398	30	428
27 1000915 Commission Discretionary	108,488	0.01%	52	0	52	4	56
28 1000925 Audit Committee	25,105	0.00%	12	0	12	1	13
29 1000926 Ethics Committee	1,881	0.00%	1	0	1	0	1
30 1000930 Codes Commission	5,707	0.00%	3	0	3	0	3
31 1000935 Retirement Office Ops	1,606,858	0.18%	766	0	766	58	823
32 1001210 County Clerk's Office	834,014	0.09%	397	0	397	30	427
33 1001510 4th Circuit Court Clerk Office	138,788	0.02%	66	0	66	5	71
34 1001520 Criminal Court Clerk's Office	185,934	0.02%	89	0	89	7	95
35 1001530 Criminal Sessions Clerk Offic	207,618	0.02%	99	0	99	7	106
36 1001810 Election Commission	1,501,991	0.17%	716	0	716	54	770
37 1002110 Circuit Court Judge's Office	102,982	0.01%	49	0	49	4	53
38 1002120 4th Circuit Court Judges Office	39,201	0.00%	19	0	19	1	20
39 1002130 Criminal Court Judge's Office	420,087	0.05%	200	0	200	15	215
40 1002140 General Sessions Court Judg	1,704,101	0.19%	812	0	812	61	873
41 1002150 Jury Commission	295,054	0.03%	141	0	141	11	151
42 1002410 Juvenile Court Judges	3,415,969	0.38%	1,628	0	1,628	122	1,751
43 1002420 IV-D Referee Program	714,931	0.08%	341	0	341	26	366
44 1002710 Juvenile Court-Clerk	627,714	0.07%	299	0	299	23	322
45 1003010 Juvenile Svc Center	3,323,475	0.37%	1,584	0	1,584	119	1,703
47 1003310 County Mayor	1,088,059	0.12%	519	0	519	39	558



Budget Allocations

Dept:9 1005710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1003330 Legislative Delegation	64,146	0.01%	\$31	\$0	\$31	\$2	\$33
49 1003350 Senior Summit	5,338	0.00%	3	0	3	0	3
50 1003355 Knox Achieves	42,009	0.00%	20	0	20	2	22
51 1003360 Read With Me	312	0.00%	0	0	0	0	0
52 1003362 Family Justice Center	169,620	0.02%	81	0	81	6	87
53 1003370 UT/Knox County Extension	316,825	0.03%	151	0	151	11	162
54 1003380 Mayor's Education Summit	3,823,874	0.42%	1,822	0	1,822	137	1,960
55 1004210 Probation Office	626,279	0.07%	298	0	298	22	321
57 1004510 Office of Neighborhoods	340,869	0.04%	162	0	162	12	175
58 1004810 Park Maintenance	2,470,642	0.27%	1,177	0	1,177	89	1,266
59 1004825 U.S. Soccer Complex	8,068	0.00%	4	0	4	0	4
60 1004830 Recreation Administration	1,093,094	0.12%	521	0	521	39	560
61 1004832 New Harvest Farmer's Marke	2,564	0.00%	1	0	1	0	1
62 1004835 Legacy Park	50,000	0.01%	24	0	24	2	26
63 1004840 Park Improvement-Amuseme	188,209	0.02%	90	0	90	7	96
65 1005105 Dept of Community Developn	254,258	0.03%	121	0	121	9	130
66 1005110 Community Services Agencie	1,095,000	0.12%	522	0	522	39	561
67 1005120 Indigents Asst (CAC/Pauper)	245,798	0.03%	117	0	117	9	126
68 1005130 Economic and Dev Grants	2,085,789	0.23%	994	0	994	75	1,069
69 1005135 John Tarleton Home	703,285	0.08%	335	0	335	25	360
70 1005142 Senior Ctr & Volunteer Svcs	109,602	0.01%	52	0	52	4	56
72 1005144 Halls Senior-Special Events	5,650	0.00%	3	0	3	0	3
73 1005145 Frank Strang Senior Ctr	196,378	0.02%	94	0	94	7	101
74 1005146 South Knox Senior Ctr	151,907	0.02%	72	0	72	5	78
75 1005147 Halls Senior Ctr	167,248	0.02%	80	0	80	6	86
76 1005148 Corryton Senior Ctr	147,790	0.02%	70	0	70	5	76
77 1005149 Carter Senior Center	61,450	0.01%	29	0	29	2	31
78 1005160 Veterans' Svcs	71,014	0.01%	34	0	34	3	36
80 1005400 Support Services	3,071,090	0.34%	1,464	0	1,464	110	1,574
81 1005403 Preventive Health Svcs	2,046,458	0.23%	975	0	975	73	1,049
82 1005406 Dental Svcs	969,453	0.11%	462	0	462	35	497
83 1005409 Emergency Medical Service	773,416	0.09%	369	0	369	28	396
84 1005412 Food & Restaurant Inspector	771,080	0.08%	367	0	367	28	395
85 1005421 Diagnostic Svcs	356,714	0.04%	170	0	170	13	183
86 1005424 Medical & Dental - Indig Care	5,249,013	0.58%	2,502	0	2,502	188	2,690
87 1005425 Indigent CA-3RD Party Refur	468,074	0.05%	223	0	223	17	240
88 1005427 Misc Health	790,458	0.09%	377	0	377	28	405
90 1005433 Pharmacy	433,484	0.05%	207	0	207	16	222
91 1005436 Primary Care Svcs	205,331	0.02%	98	0	98	7	105
93 1005442 School Health Program	376,804	0.04%	180	0	180	14	193
94 1005445 Social Svcs	411,145	0.05%	196	0	196	15	211
95 1005448 Ground Water Svcs	386,271	0.04%	184	0	184	14	198
96 1005451 Vector Control Svcs	62,898	0.01%	30	0	30	2	32

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
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Budget Allocations

Dept:9 1005710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 1005454 Disease Surveillance & Inves	507,137	0.06%	\$242	\$0	\$242	\$18	\$260
98 1005457 Vital Records	229,779	0.03%	110	0	110	8	118
99 1005460 Women's Health Svcs	248,072	0.03%	118	0	118	9	127
100 1005463 Community Health Svcs	1,089,160	0.12%	519	0	519	39	558
101 1005465 Child Car Seat Program	24,338	0.00%	12	0	12	1	12
102 1005467 Comm Health Serv Grant Mai	34,870	0.00%	17	0	17	1	18
105 1006025 Inop Car Lot/Sale Junk Cars	3,032	0.00%	1	0	1	0	2
106 1006030 Building Maint	601,847	0.07%	287	0	287	22	308
107 1006310 Property and Liability Ins	19,816	0.00%	9	0	9	1	10
108 1006605 Planning	746,000	0.08%	356	0	356	27	382
109 1006610 GIS	346,754	0.04%	165	0	165	12	178
110 1006615 Payments To Cities	123,083	0.01%	59	0	59	4	63
111 1006620 Emergency Mangement	55,379	0.01%	26	0	26	2	28
112 1006635 CAC	1,814,478	0.20%	865	0	865	65	930
113 1006636 CAC-Interest	19,227	0.00%	9	0	9	1	10
114 1006645 Oth Operating Transfers	16,828,742	1.85%	8,020	0	8,020	603	8,624
115 1006910 Offical's Expense	27,715	0.00%	13	0	13	1	14
116 1006920 Equipment	927,701	0.10%	442	0	442	33	475
117 1006940 Cases Charged to County	460,655	0.05%	220	0	220	17	236
118 1006950 Miscellaneous	1,738,308	0.19%	828	0	828	62	891
119 1007210 Community Mediation Center	100,615	0.01%	48	0	48	4	52
120 1007510 Fire Prevention	755,210	0.08%	360	0	360	27	387
121 1007520 Soil Conservation District	96,850	0.01%	46	0	46	3	50
122 1007530 Codes Administration	1,144,358	0.13%	545	0	545	41	586
123 1007710 Wastewater	44,128	0.00%	21	0	21	2	23
124 1007720 Dirty Lot Ordinance	263,740	0.03%	126	0	126	9	135
125 1008110 Sheriff's Dept Merit System	263,430	0.03%	126	0	126	9	135
126 1008310 Property Assessor	2,282,938	0.25%	1,088	0	1,088	82	1,170
128 1008320 Equalization Board	23,761	0.00%	11	0	11	1	12
129 1008330 Digitized Mapping	214,602	0.02%	102	0	102	8	110
130 1008510 Public Defender	1,663,529	0.18%	793	0	793	60	852
131 1008710 Register of Deeds Office	202,981	0.02%	97	0	97	7	104
132 1008720 Register of Deeds-Data Proc	64,221	0.01%	31	0	31	2	33
133 1008900 Court Officers	36,017	0.00%	17	0	17	1	18
134 1008906 Records & Communication	456,000	0.05%	217	0	217	16	234
136 1008912 Training	157,408	0.02%	75	0	75	6	81
137 1008915 Planning & Development	11,542	0.00%	6	0	6	0	6
138 1008918 Stop Violence Against Wome	30,037	0.00%	14	0	14	1	15
139 1008921 Patrol	24,698,376	2.72%	11,771	0	11,771	886	12,657
140 1008924 Warrants	285,329	0.03%	136	0	136	10	146
141 1008927 Detective	341,197	0.04%	163	0	163	12	175
142 1008930 Forensics	55,330	0.01%	26	0	26	2	28
143 1008933 Juvenile Division	13,343	0.00%	6	0	6	0	7

Budget Allocations

Dept:9 1005710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 1008936 Special Teams	26,863	0.00%	\$13	\$0	\$13	\$1	\$14
145 1008937 Victim's Rights	475	0.00%	0	0	0	0	0
147 1008940 Senior Cit. Awareness	198	0.00%	0	0	0	0	0
148 1008941 Child Safety Seat CKPT	234	0.00%	0	0	0	0	0
149 1008942 Narcotics	324,800	0.04%	155	0	155	12	166
150 1008945 Internal Affairs	16,561	0.00%	8	0	8	1	8
151 1008948 Special Svcs	141,957	0.02%	68	0	68	5	73
152 1008951 Dare Donations	12,161	0.00%	6	0	6	0	6
153 1008952 Teen Academy - Sheriff	4,767	0.00%	2	0	2	0	2
154 1008953 Sexual Offender Registry	15,106	0.00%	7	0	7	1	8
155 1008954 Interest Earned-Inmates	6,961	0.00%	3	0	3	0	4
156 1008955 Donation/Sheriff - Target	275	0.00%	0	0	0	0	0
157 1008956 Honor Guard Golf Tournament	14,280	0.00%	7	0	7	1	7
158 1008957 Auxiliary Svcs	390,716	0.04%	186	0	186	14	200
159 1008960 Correctional Facilities	26,849,994	2.96%	12,797	0	12,797	963	13,759
161 1008965 Explorer Post	4,250	0.00%	2	0	2	0	2
162 1008967 Helen R McNabb Interch	176,486	0.02%	84	0	84	6	90
163 1008969 Jail Commissary	616,033	0.07%	294	0	294	22	316
164 1008972 Medical Examiner	932,836	0.10%	445	0	445	33	478
165 1008985 Sheriff's K-9 Donations	3,952	0.00%	2	0	2	0	2
166 1008990 KCSO Reserve Training Acac	23,962	0.00%	11	0	11	1	12
170 1009720 Property Sale	23,002	0.00%	11	0	11	1	12
171 2350120 PW-Highway Project Mgmt	229,652	0.03%	109	0	109	8	118
172 2350130 PW-Stormwater Mgmt	1,130,929	0.12%	539	0	539	41	580
173 2350135 Stormwater Ordiance Violatio	7,913	0.00%	4	0	4	0	4
174 2350210 PW-Highway & Bridge	8,443,669	0.93%	4,024	0	4,024	303	4,327
175 2350220 PW-Traffic Control	712,218	0.08%	339	0	339	26	365
176 2350310 Capital Outlay	233,536	0.03%	111	0	111	8	120
177 2350320 Bridge Construction	66,997	0.01%	32	0	32	2	34
178 2350410 PW-Engineering	363,581	0.04%	173	0	173	13	186
179 2350425 Subdivision Foreclosures	131,963	0.01%	63	0	63	5	68
181 5300010 Retirement Fund	199,463	0.02%	95	0	95	7	102
182 50000(20&30) Vehicle Svc Ctr Fund	3,217,937	0.35%	1,534	0	1,534	115	1,649
185 FD 200x Governmental Library Fund	189,492	0.02%	90	0	90	7	97
186 FD 205x Public Library Fund	12,900,584	1.42%	6,148	0	6,148	463	6,611
187 FD 210x Solid Waste Fund	4,174,488	0.46%	1,990	0	1,990	150	2,139
188 FD 215x Air Quality Fund	1,183,700	0.13%	564	0	564	42	607
189 FD 220x Hotel/Motel Fundwide	4,711,752	0.52%	2,246	0	2,246	169	2,415
190 FD 225x Fire District Fundwide	127,194	0.01%	61	0	61	5	65
191 FD 230x Drug Control Fund	581,654	0.06%	277	0	277	21	298
193 FD 240x Gen Purpose School FD	371,242,699	40.91%	176,932	0	176,932	13,312	190,244
194 FD 245x School Project Fund	11,476,567	1.26%	5,470	0	5,470	412	5,881
195 FD 250x School Federal Projects	44,505,807	4.90%	21,211	0	21,211	1,596	22,807

Knox County, TN  
OMB A-87 Cost Allocation Plan

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Budget Allocations

Dept:9 1005710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
196 FD 300x Debt Service Fund	64,156,600	7.07%	\$30,577	\$0	\$30,577	\$2,300	\$32,877
197 FD 400x Capital Improvement Fund	37,694,839	4.15%	17,965	0	17,965	1,352	19,317
198 FD 405x Physical Plant Upgrade	38,927,414	4.29%	18,553	0	18,553	1,396	19,948
199 FD 425x Golf Course Fund	869	0.00%	0	0	0	0	0
200 FD 430x ADA Construction Fund	189,853	0.02%	90	0	90	7	97
201 FD 500x Vehicle Svc	3,217,937	0.35%	1,534	0	1,534	115	1,649
202 FD 510x Mailroom Fund	277,307	0.03%	132	0	132	10	142
203 FD 520x Employees Benefit Fund	29,724,495	3.28%	14,167	0	14,167	1,066	15,232
204 FD 530x Retirement Operations	199,463	0.02%	95	0	95	7	102
205 FD 540x Self Ins	3,014,089	0.33%	1,436	0	1,436	108	1,545
206 FD 550x Knox County Buildings	6,772,673	0.75%	3,228	0	3,228	243	3,471
207 FD 560x Tech Support Fund	259,390	0.03%	124	0	124	9	133
208 FD 570x Capital Leasing Fund	1,315,863	0.14%	627	0	627	47	674
209 FD 580x Self Insurance Fund	23,713,301	2.61%	11,302	0	11,302	850	12,152
210 FD 610x Municipal Sales Tax	37,186,023	4.10%	17,723	0	17,723	1,333	19,056
212 FD 700 Three Ridges Golf Course Adn	961,679	0.11%	458	0	458	34	493
221 FD 920x MPC Fund	3,874,037	0.43%	1,846	0	1,846	139	1,985
222 FD 925x E-911 Fund	6,653,464	0.73%	3,171	0	3,171	239	3,410
223 FD 930x GIS Fund	1,569,211	0.17%	748	0	748	56	804
224 FD 935x Railroad	55,017	0.01%	26	0	26	2	28
225 FD 940x Animal Control Fund	2,918,209	0.32%	1,391	0	1,391	105	1,495
226 FD 950x Grt School Foundation FD	5,977,554	0.66%	2,849	0	2,849	214	3,063
230 FD 974x Trustee Operating	7,983,858	0.88%	3,805	0	3,805	286	4,091
233 FD 994x Education	370,232	0.04%	176	0	176	13	190
Subtotal	907,556,386	100.00%	432,536	0	432,536	32,403	464,939
Direct Bills					0		0
TOTAL					432,536		464,939

Accounting Allocations

Dept:9 1005710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1000920 Internal Audit	337	0.10%	\$736	\$0	\$736	\$0	\$736
4	1003210 Law Department	724	0.21%	1,582	0	1,582	0	1,582
5	1003320 ADA Compliance Office	285	0.08%	623	0	623	0	623
6	1003610 Human Resources	528	0.15%	1,154	0	1,154	0	1,154
7	1003910 Mail Room-Operating	346	0.10%	756	0	756	0	756
8	1005415 Health Administration	635	0.19%	1,387	0	1,387	0	1,387
10	1006010 Purchasing	599	0.18%	1,309	0	1,309	99	1,408
11	1006020 Property Management	475	0.14%	1,038	0	1,038	78	1,116
12	1006930 Auditing Contract	13	0.00%	28	0	28	2	31
13	1007910 Information Technology	712	0.21%	1,556	0	1,556	118	1,673
14	1007920 Records Management	467	0.14%	1,020	0	1,020	77	1,097
15	1008903 Sheriff Administration	2,363	0.69%	5,162	0	5,162	390	5,552
16	1009710 County Trustee	395	0.12%	863	0	863	65	928
17	2350110 PW-Administration	684	0.20%	1,494	0	1,494	113	1,607
18	54000(10&20&30) Risk Mngt Fund	1,072	0.31%	2,342	0	2,342	177	2,519
19	1000010 Attorney General	978	0.29%	2,137	0	2,137	161	2,298
20	1000020 Bad Check Unit	93	0.03%	203	0	203	15	219
21	1000310 Circuit Court Clerk's Office	365	0.11%	797	0	797	60	858
22	1000320 Civil Sessions Clerk's Office	230	0.07%	502	0	502	38	540
23	1000330 IV-D Child Support Clerk	596	0.17%	1,302	0	1,302	98	1,400
24	1000610 Probate Court	231	0.07%	505	0	505	38	543
25	1000620 Chancery Court	294	0.09%	642	0	642	49	691
26	1000910 County Commission	681	0.20%	1,488	0	1,488	112	1,600
27	1000915 Commission Discretionary	340	0.10%	743	0	743	56	799
28	1000925 Audit Committee	86	0.03%	188	0	188	14	202
29	1000926 Ethics Committee	14	0.00%	31	0	31	2	33
30	1000930 Codes Commission	18	0.01%	39	0	39	3	42
31	1000935 Retirement Office Ops	615	0.18%	1,344	0	1,344	102	1,445
32	1001210 County Clerk's Office	1,665	0.49%	3,638	0	3,638	275	3,912
33	1001510 4th Circuit Court Clerk Office	255	0.07%	557	0	557	42	599
34	1001520 Criminal Court Clerk's Office	506	0.15%	1,105	0	1,105	84	1,189
35	1001530 Criminal Sessions Clerk Offic	508	0.15%	1,110	0	1,110	84	1,194
36	1001810 Election Commission	790	0.23%	1,726	0	1,726	130	1,856
37	1002110 Circuit Court Judge's Office	100	0.03%	218	0	218	17	235
38	1002120 4th Circuit Court Judges Office	87	0.03%	190	0	190	14	204
39	1002130 Criminal Court Judge's Office	771	0.23%	1,684	0	1,684	127	1,812
40	1002140 General Sessions Court Judg	501	0.15%	1,095	0	1,095	83	1,177
41	1002150 Jury Commission	8,524	2.50%	18,623	0	18,623	1,407	20,029
42	1002410 Juvenile Court Judges	840	0.25%	1,835	0	1,835	139	1,974
43	1002420 IV-D Referee Program	428	0.13%	935	0	935	71	1,006
44	1002710 Juvenile Court-Clerk	918	0.27%	2,006	0	2,006	152	2,157
45	1003010 Juvenile Svc Center	1,083	0.32%	2,366	0	2,366	179	2,545
46	1003215 Law Dept Outside Legal Fees	8	0.00%	17	0	17	1	19

Accounting Allocations

Dept:9 1005710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
47	1003310 County Mayor	932	0.27%	\$2,036	\$0	\$2,036	\$154	\$2,190
48	1003330 Legislative Delegation	231	0.07%	505	0	505	38	543
49	1003350 Senior Summit	4	0.00%	9	0	9	1	9
50	1003355 Knox Achieves	114	0.03%	249	0	249	19	268
51	1003360 Read With Me	15	0.00%	33	0	33	2	35
52	1003362 Family Justice Center	1	0.00%	2	0	2	0	2
53	1003370 UT/Knox County Extension	218	0.06%	476	0	476	36	512
54	1003380 Mayor's Education Summit	3	0.00%	7	0	7	0	7
55	1004210 Probation Office	888	0.26%	1,940	0	1,940	147	2,087
56	1004215 DUI Traffic School	21	0.01%	46	0	46	3	49
57	1004510 Office of Neighborhoods	586	0.17%	1,280	0	1,280	97	1,377
58	1004810 Park Maintenance	3,157	0.93%	6,897	0	6,897	521	7,418
59	1004825 U.S. Soccer Complex	21	0.01%	46	0	46	3	49
60	1004830 Recreation Administration	883	0.26%	1,929	0	1,929	146	2,075
61	1004832 New Harvest Farmer's Marke	23	0.01%	50	0	50	4	54
62	1004835 Legacy Park	1	0.00%	2	0	2	0	2
63	1004840 Park Improvement-Amuseme	462	0.14%	1,009	0	1,009	76	1,086
64	1004848 Concord Park JR Golf Imp	2	0.00%	4	0	4	0	5
65	1005105 Dept of Community Developn	492	0.14%	1,075	0	1,075	81	1,156
66	1005110 Community Services Agencie	155	0.05%	339	0	339	26	364
67	1005120 Indigents Asst (CAC/Pauper)	85	0.02%	186	0	186	14	200
68	1005130 Economic and Dev Grants	67	0.02%	146	0	146	11	157
69	1005135 John Tarleton Home	5	0.00%	11	0	11	1	12
70	1005142 Senior Ctr & Volunteer Svcs	349	0.10%	762	0	762	58	820
71	1005143 Senior Picnic	18	0.01%	39	0	39	3	42
72	1005144 Halls Senior-Special Events	35	0.01%	76	0	76	6	82
73	1005145 Frank Strang Senior Ctr	322	0.09%	703	0	703	53	757
74	1005146 South Knox Senior Ctr	265	0.08%	579	0	579	44	623
75	1005147 Halls Senior Ctr	297	0.09%	649	0	649	49	698
76	1005148 Corryton Senior Ctr	226	0.07%	494	0	494	37	531
77	1005149 Carter Senior Center	205	0.06%	448	0	448	34	482
78	1005160 Veterans' Svcs	284	0.08%	620	0	620	47	667
80	1005400 Support Services	1,157	0.34%	2,528	0	2,528	191	2,719
81	1005403 Preventive Health Svcs	702	0.21%	1,534	0	1,534	116	1,650
82	1005406 Dental Svcs	526	0.15%	1,149	0	1,149	87	1,236
83	1005409 Emergency Medical Service	201	0.06%	439	0	439	33	472
84	1005412 Food & Restaurant Inspector	369	0.11%	806	0	806	61	867
85	1005421 Diagnostic Svcs	311	0.09%	679	0	679	51	731
86	1005424 Medical & Dental - Indig Care	1,104	0.32%	2,412	0	2,412	182	2,594
87	1005425 Indigent CA-3RD Party Refur	1	0.00%	2	0	2	0	2
89	1005430 Pediatric Care Svcs	335	0.10%	732	0	732	55	787
90	1005433 Pharmacy	732	0.21%	1,599	0	1,599	121	1,720
91	1005436 Primary Care Svcs	35	0.01%	76	0	76	6	82

Accounting Allocations

Dept:9 1005710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
92	1005439 Animal Control	100	0.03%	\$218	\$0	\$218	\$17	\$235
93	1005442 School Health Program	177	0.05%	387	0	387	29	416
94	1005445 Social Svcs	377	0.11%	824	0	824	62	886
95	1005448 Ground Water Svcs	279	0.08%	610	0	610	46	656
96	1005451 Vector Control Svcs	229	0.07%	500	0	500	38	538
97	1005454 Disease Surveillance & Inves	462	0.14%	1,009	0	1,009	76	1,086
98	1005457 Vital Records	261	0.08%	570	0	570	43	613
99	1005460 Women's Health Svcs	334	0.10%	730	0	730	55	785
100	1005463 Community Health Svcs	416	0.12%	909	0	909	69	978
101	1005465 Child Car Seat Program	26	0.01%	57	0	57	4	61
102	1005467 Comm Health Serv Grant Ma	24	0.01%	52	0	52	4	56
103	1005470 Medical Reserve Corps Unit	1	0.00%	2	0	2	0	2
105	1006025 Inop Car Lot/Sale Junk Cars	35	0.01%	76	0	76	6	82
106	1006030 Building Maint	500	0.15%	1,092	0	1,092	83	1,175
107	1006310 Property and Liability Ins	9	0.00%	20	0	20	1	21
108	1006605 Planning	4	0.00%	9	0	9	1	9
109	1006610 GIS	11	0.00%	24	0	24	2	26
110	1006615 Payments To Cities	4	0.00%	9	0	9	1	9
111	1006620 Emergency Mangement	3	0.00%	7	0	7	0	7
112	1006635 CAC	49,978	14.66%	109,188	0	109,188	8,249	117,436
113	1006636 CAC-Interest	4	0.00%	9	0	9	1	9
114	1006645 Oth Operating Transfers	29	0.01%	63	0	63	5	68
115	1006910 Offical's Expense	7	0.00%	15	0	15	1	16
116	1006920 Equipment	84	0.02%	184	0	184	14	197
117	1006940 Cases Charged to County	23	0.01%	50	0	50	4	54
118	1006950 Miscellaneous	344	0.10%	752	0	752	57	808
119	1007210 Community Mediation Center	41	0.01%	90	0	90	7	96
120	1007510 Fire Prevention	750	0.22%	1,639	0	1,639	124	1,762
121	1007520 Soil Conservation District	222	0.07%	485	0	485	37	522
122	1007530 Codes Administration	2,125	0.62%	4,643	0	4,643	351	4,993
123	1007710 Wastewater	28	0.01%	61	0	61	5	66
124	1007720 Dirty Lot Ordinance	296	0.09%	647	0	647	49	696
125	1008110 Sheriff's Dept Merit System	367	0.11%	802	0	802	61	862
126	1008310 Property Assessor	907	0.27%	1,982	0	1,982	150	2,131
127	1008315 Property Assessor Reapprais	5	0.00%	11	0	11	1	12
128	1008320 Equalization Board	10	0.00%	22	0	22	2	23
129	1008330 Digitized Mapping	209	0.06%	457	0	457	34	491
130	1008510 Public Defender	1,276	0.37%	2,788	0	2,788	211	2,998
131	1008710 Register of Deeds Office	261	0.08%	570	0	570	43	613
132	1008720 Register of Deeds-Data Proc	81	0.02%	177	0	177	13	190
133	1008900 Court Officers	132	0.04%	288	0	288	22	310
134	1008906 Records & Communication	393	0.12%	859	0	859	65	923
136	1008912 Training	439	0.13%	959	0	959	72	1,032

Accounting Allocations

Dept:9 1005710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
137	1008915 Planning & Development	119	0.03%	\$260	\$0	\$260	\$20	\$280
138	1008918 Stop Violence Against Wome	208	0.06%	454	0	454	34	489
139	1008921 Patrol	3,727	1.09%	8,142	0	8,142	615	8,758
140	1008924 Warrants	701	0.21%	1,531	0	1,531	116	1,647
141	1008927 Detective	600	0.18%	1,311	0	1,311	99	1,410
142	1008930 Forensics	323	0.09%	706	0	706	53	759
143	1008933 Juvenile Division	88	0.03%	192	0	192	15	207
144	1008936 Special Teams	109	0.03%	238	0	238	18	256
145	1008937 Victim's Rights	4	0.00%	9	0	9	1	9
146	1008938 Chaplain's Fund	2	0.00%	4	0	4	0	5
147	1008940 Senior Cit. Awareness	8	0.00%	17	0	17	1	19
148	1008941 Child Safety Seat CKPT	1	0.00%	2	0	2	0	2
149	1008942 Narcotics	684	0.20%	1,494	0	1,494	113	1,607
150	1008945 Internal Affairs	152	0.04%	332	0	332	25	357
151	1008948 Special Svcs	458	0.13%	1,001	0	1,001	76	1,076
152	1008951 Dare Donations	52	0.02%	114	0	114	9	122
153	1008952 Teen Academy - Sheriff	66	0.02%	144	0	144	11	155
154	1008953 Sexual Offender Registry	190	0.06%	415	0	415	31	446
155	1008954 Interest Earned-Inmates	17	0.00%	37	0	37	3	40
156	1008955 Donation/Sheriff - Target	2	0.00%	4	0	4	0	5
157	1008956 Honor Guard Golf Tournament	81	0.02%	177	0	177	13	190
158	1008957 Auxiliary Svcs	387	0.11%	845	0	845	64	909
159	1008960 Correctional Facilities	5,033	1.48%	10,996	0	10,996	831	11,826
160	1008963 Temporary Detention Facilitie	4	0.00%	9	0	9	1	9
161	1008965 Explorer Post	37	0.01%	81	0	81	6	87
162	1008967 Helen R McNabb Interch	24	0.01%	52	0	52	4	56
163	1008969 Jail Commissary	554	0.16%	1,210	0	1,210	91	1,302
164	1008972 Medical Examiner	429	0.13%	937	0	937	71	1,008
165	1008985 Sheriff's K-9 Donations	10	0.00%	22	0	22	2	23
166	1008990 KCSO Reserve Training Acac	98	0.03%	214	0	214	16	230
167	1008991 Fallen Officers	2	0.00%	4	0	4	0	5
170	1009720 Property Sale	1	0.00%	2	0	2	0	2
171	2350120 PW-Highway Project Mgmt	272	0.08%	594	0	594	45	639
172	2350130 PW-Stormwater Mgmt	559	0.16%	1,221	0	1,221	92	1,314
173	2350135 Stormwater Ordiance Violatio	47	0.01%	103	0	103	8	110
174	2350210 PW-Highway & Bridge	1,909	0.56%	4,171	0	4,171	315	4,486
175	2350220 PW-Traffic Control	2,176	0.64%	4,754	0	4,754	359	5,113
176	2350310 Capital Outlay	13	0.00%	28	0	28	2	31
177	2350320 Bridge Construction	12	0.00%	26	0	26	2	28
178	2350410 PW-Engineering	374	0.11%	817	0	817	62	879
179	2350425 Subdivision Foreclosures	17	0.00%	37	0	37	3	40
181	5300010 Retirement Fund	1,074	0.31%	2,346	0	2,346	177	2,524
182	50000(20&30) Vehicle Svc Ctr Fund	3,703	1.09%	8,090	0	8,090	611	8,701



Accounting Allocations

Dept:9 1005710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
183 FD 100 General Fund	9,206	2.70%	\$20,112	\$0	\$20,112	\$1,519	\$21,632
184 FD 105x General Grants Fund	13,048	3.83%	28,506	0	28,506	2,154	30,660
185 FD 200x Governmental Library Fund	822	0.24%	1,796	0	1,796	136	1,932
186 FD 205x Public Library Fund	5,776	1.69%	12,619	0	12,619	953	13,572
187 FD 210x Solid Waste Fund	3,521	1.03%	7,692	0	7,692	581	8,274
188 FD 215x Air Quality Fund	2,179	0.64%	4,760	0	4,760	360	5,120
189 FD 220x Hotel/Motel Fundwide	293	0.09%	640	0	640	48	688
190 FD 225x Fire District Fundwide	41	0.01%	90	0	90	7	96
191 FD 230x Drug Control Fund	1,101	0.32%	2,405	0	2,405	182	2,587
192 FD 235 Highway Fundwide	655	0.19%	1,431	0	1,431	108	1,539
193 FD 240x Gen Purpose School FD	46,317	13.58%	101,189	0	101,189	7,644	108,834
194 FD 245x School Project Fund	4,538	1.33%	9,914	0	9,914	749	10,663
195 FD 250x School Federal Projects	12,023	3.53%	26,267	0	26,267	1,984	28,251
196 FD 300x Debt Service Fund	3,274	0.96%	7,153	0	7,153	540	7,693
197 FD 400x Capital Improvement Fund	1,181	0.35%	2,580	0	2,580	195	2,775
198 FD 405x Physical Plant Upgrade	1,008	0.30%	2,202	0	2,202	166	2,369
199 FD 425x Golf Course Fund	135	0.04%	295	0	295	22	317
200 FD 430x ADA Construction Fund	86	0.03%	188	0	188	14	202
201 FD 500x Vehicle Svc	312	0.09%	682	0	682	51	733
202 FD 510x Mailroom Fund	185	0.05%	404	0	404	31	435
203 FD 520x Employees Benefit Fund	2,351	0.69%	5,136	0	5,136	388	5,524
204 FD 530x Retirement Operations	158	0.05%	345	0	345	26	371
205 FD 540x Self Ins	346	0.10%	756	0	756	57	813
206 FD 550x Knox County Buildings	1,074	0.31%	2,346	0	2,346	177	2,524
207 FD 560x Tech Support Fund	520	0.15%	1,136	0	1,136	86	1,222
208 FD 570x Capital Leasing Fund	40	0.01%	87	0	87	7	94
209 FD 580x Self Insurance Fund	1,373	0.40%	3,000	0	3,000	227	3,226
210 FD 610x Municipal Sales Tax	103	0.03%	225	0	225	17	242
211 FD 630x Juvenile Court Agency Fundw	4	0.00%	9	0	9	1	9
212 FD 700 Three Ridges Golf Course Adn	3,676	1.08%	8,031	0	8,031	607	8,638
213 FD 901x Trustee Payroll Foundation	610	0.18%	1,333	0	1,333	101	1,433
214 FD 902x County Clerk Payroll	589	0.17%	1,287	0	1,287	97	1,384
215 FD 903x Registrar of Deeds Payroll	499	0.15%	1,090	0	1,090	82	1,173
216 FD 904x Criminal Court	495	0.15%	1,081	0	1,081	82	1,163
217 FD 905x Public Building Fund	3,003	0.88%	6,561	0	6,561	496	7,056
218 FD 910x Chancery Court Fund	868	0.25%	1,896	0	1,896	143	2,040
219 FD 914x Metro Drug Commission	17	0.00%	37	0	37	3	40
220 FD 915x Circuit/Civil	1,026	0.30%	2,242	0	2,242	169	2,411
221 FD 920x MPC Fund	2,496	0.73%	5,453	0	5,453	412	5,865
222 FD 925x E-911 Fund	3,718	1.09%	8,123	0	8,123	614	8,736
223 FD 930x GIS Fund	1,061	0.31%	2,318	0	2,318	175	2,493
225 FD 940x Animal Control Fund	4,474	1.31%	9,774	0	9,774	738	10,513
226 FD 950x Grt School Foundation FD	2,118	0.62%	4,627	0	4,627	350	4,977

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Accounting Allocations

Dept:9 1005710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
227 FD 952x Subdivision Bond	16	0.00%	\$35	\$0	\$35	\$3	\$38
228 FD 954x Flexible Benefits	467	0.14%	1,020	0	1,020	77	1,097
229 FD 972x Criminal Court	2,628	0.77%	5,741	0	5,741	434	6,175
230 FD 974x Trustee Operating	606	0.18%	1,324	0	1,324	100	1,424
231 FD 990x Trustee	41,003	12.03%	89,580	0	89,580	6,767	96,347
232 FD 993x Finance & Admin	6	0.00%	13	0	13	1	14
233 FD 994x Education	28	0.01%	61	0	61	5	66
234 FD 995x Payroll	27,306	8.01%	59,656	0	59,656	4,507	64,163
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	340,970	100.00%	744,922	0	744,922	55,805	800,727
Direct Bills					0		0
TOTAL					744,922		800,727



Accounts Payable Allocations

Dept:9 1005710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	109	0.08%	\$298	\$0	\$298	\$0	\$298
4 1003210 Law Department	361	0.26%	987	0	987	0	987
5 1003320 ADA Compliance Office	130	0.09%	355	0	355	0	355
6 1003610 Human Resources	218	0.16%	596	0	596	0	596
7 1003910 Mail Room-Operating	111	0.08%	304	0	304	0	304
8 1005415 Health Administration	166	0.12%	454	0	454	0	454
10 1006010 Purchasing	247	0.18%	675	0	675	51	726
11 1006020 Property Management	168	0.12%	459	0	459	35	494
12 1006930 Auditing Contract	11	0.01%	30	0	30	2	32
13 1007910 Information Technology	336	0.24%	919	0	919	69	988
14 1007920 Records Management	191	0.14%	522	0	522	39	562
15 1008903 Sheriff Administration	1,345	0.96%	3,678	0	3,678	278	3,955
16 1009710 County Trustee	357	0.25%	976	0	976	74	1,050
17 2350110 PW-Administration	402	0.29%	1,099	0	1,099	83	1,182
18 54000(10&20&30) Risk Mngt Fund	788	0.56%	2,155	0	2,155	163	2,317
19 1000010 Attorney General	558	0.40%	1,526	0	1,526	115	1,641
21 1000310 Circuit Court Clerk's Office	285	0.20%	779	0	779	59	838
22 1000320 Civil Sessions Clerk's Office	135	0.10%	369	0	369	28	397
23 1000330 IV-D Child Support Clerk	179	0.13%	489	0	489	37	526
24 1000610 Probate Court	156	0.11%	427	0	427	32	459
25 1000620 Chancery Court	204	0.15%	558	0	558	42	600
26 1000910 County Commission	362	0.26%	990	0	990	75	1,065
27 1000915 Commission Discretionary	337	0.24%	921	0	921	70	991
28 1000925 Audit Committee	9	0.01%	25	0	25	2	26
29 1000926 Ethics Committee	11	0.01%	30	0	30	2	32
30 1000930 Codes Commission	16	0.01%	44	0	44	3	47
31 1000935 Retirement Office Ops	162	0.12%	443	0	443	33	476
32 1001210 County Clerk's Office	1,211	0.86%	3,311	0	3,311	250	3,561
33 1001510 4th Circuit Court Clerk Office	162	0.12%	443	0	443	33	476
34 1001520 Criminal Court Clerk's Office	252	0.18%	689	0	689	52	741
35 1001530 Criminal Sessions Clerk Office	224	0.16%	612	0	612	46	659
36 1001810 Election Commission	333	0.24%	911	0	911	69	979
37 1002110 Circuit Court Judge's Office	84	0.06%	230	0	230	17	247
38 1002120 4th Circuit Court Judges Office	57	0.04%	156	0	156	12	168
39 1002130 Criminal Court Judge's Office	645	0.46%	1,764	0	1,764	133	1,897
40 1002140 General Sessions Court Judg	243	0.17%	664	0	664	50	715
41 1002150 Jury Commission	8,369	5.95%	22,883	0	22,883	1,728	24,611
42 1002410 Juvenile Court Judges	475	0.34%	1,299	0	1,299	98	1,397
43 1002420 IV-D Referee Program	153	0.11%	418	0	418	32	450
44 1002710 Juvenile Court-Clerk	251	0.18%	686	0	686	52	738
45 1003010 Juvenile Svc Center	530	0.38%	1,449	0	1,449	109	1,559
46 1003215 Law Dept Outside Legal Fees	8	0.01%	22	0	22	2	24
47 1003310 County Mayor	515	0.37%	1,408	0	1,408	106	1,514

Accounts Payable Allocations

Dept:9 1005710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1003330 Legislative Delegation	35	0.02%	\$96	\$0	\$96	\$7	\$103
49 1003350 Senior Summit	3	0.00%	8	0	8	1	9
50 1003355 Knox Achieves	26	0.02%	71	0	71	5	76
51 1003360 Read With Me	8	0.01%	22	0	22	2	24
53 1003370 UT/Knox County Extension	134	0.10%	366	0	366	28	394
55 1004210 Probation Office	197	0.14%	539	0	539	41	579
56 1004215 DUI Traffic School	10	0.01%	27	0	27	2	29
57 1004510 Office of Neighborhoods	203	0.14%	555	0	555	42	597
58 1004810 Park Maintenance	1,580	1.12%	4,320	0	4,320	326	4,646
59 1004825 U.S. Soccer Complex	1	0.00%	3	0	3	0	3
60 1004830 Recreation Administration	347	0.25%	949	0	949	72	1,020
61 1004832 New Harvest Farmer's Marke	12	0.01%	33	0	33	2	35
62 1004835 Legacy Park	1	0.00%	3	0	3	0	3
63 1004840 Park Improvement-Amuseme	80	0.06%	219	0	219	17	235
65 1005105 Dept of Community Developn	117	0.08%	320	0	320	24	344
66 1005110 Community Services Agencie	142	0.10%	388	0	388	29	418
67 1005120 Indigents Asst (CAC/Pauper)	83	0.06%	227	0	227	17	244
68 1005130 Economic and Dev Grants	58	0.04%	159	0	159	12	171
69 1005135 John Tarleton Home	3	0.00%	8	0	8	1	9
70 1005142 Senior Ctr & Volunteer Svcs	124	0.09%	339	0	339	26	365
71 1005143 Senior Picnic	4	0.00%	11	0	11	1	12
72 1005144 Halls Senior-Special Events	11	0.01%	30	0	30	2	32
73 1005145 Frank Strang Senior Ctr	108	0.08%	295	0	295	22	318
74 1005146 South Knox Senior Ctr	67	0.05%	183	0	183	14	197
75 1005147 Halls Senior Ctr	65	0.05%	178	0	178	13	191
76 1005148 Corryton Senior Ctr	59	0.04%	161	0	161	12	174
77 1005149 Carter Senior Center	53	0.04%	145	0	145	11	156
78 1005160 Veterans' Svcs	118	0.08%	323	0	323	24	347
80 1005400 Support Services	599	0.43%	1,638	0	1,638	124	1,761
81 1005403 Preventive Health Svcs	389	0.28%	1,064	0	1,064	80	1,144
82 1005406 Dental Svcs	291	0.21%	796	0	796	60	856
83 1005409 Emergency Medical Service	124	0.09%	339	0	339	26	365
84 1005412 Food & Restaurant Inspector	70	0.05%	191	0	191	14	206
85 1005421 Diagnostic Svcs	110	0.08%	301	0	301	23	323
86 1005424 Medical & Dental - Indig Care	1,066	0.76%	2,915	0	2,915	220	3,135
89 1005430 Pediatric Care Svcs	115	0.08%	314	0	314	24	338
90 1005433 Pharmacy	378	0.27%	1,034	0	1,034	78	1,112
91 1005436 Primary Care Svcs	34	0.02%	93	0	93	7	100
92 1005439 Animal Control	13	0.01%	36	0	36	3	38
93 1005442 School Health Program	11	0.01%	30	0	30	2	32
94 1005445 Social Svcs	180	0.13%	492	0	492	37	529
95 1005448 Ground Water Svcs	39	0.03%	107	0	107	8	115
96 1005451 Vector Control Svcs	43	0.03%	118	0	118	9	126

Accounts Payable Allocations

Dept:9 1005710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 1005454 Disease Surveillance & Inves	242	0.17%	\$662	\$0	\$662	\$50	\$712
98 1005457 Vital Records	63	0.04%	172	0	172	13	185
99 1005460 Women's Health Svcs	116	0.08%	317	0	317	24	341
100 1005463 Community Health Svcs	229	0.16%	626	0	626	47	673
101 1005465 Child Car Seat Program	22	0.02%	60	0	60	5	65
102 1005467 Comm Health Serv Grant Mai	1	0.00%	3	0	3	0	3
105 1006025 Inop Car Lot/Sale Junk Cars	15	0.01%	41	0	41	3	44
106 1006030 Building Maint	142	0.10%	388	0	388	29	418
107 1006310 Property and Liability Ins	9	0.01%	25	0	25	2	26
109 1006610 GIS	2	0.00%	5	0	5	0	6
110 1006615 Payments To Cities	3	0.00%	8	0	8	1	9
111 1006620 Emergency Mangement	1	0.00%	3	0	3	0	3
112 1006635 CAC	30,689	21.82%	83,911	0	83,911	6,335	90,247
115 1006910 Offical's Expense	7	0.00%	19	0	19	1	21
116 1006920 Equipment	73	0.05%	200	0	200	15	215
117 1006940 Cases Charged to County	21	0.01%	57	0	57	4	62
118 1006950 Miscellaneous	131	0.09%	358	0	358	27	385
119 1007210 Community Mediation Center	41	0.03%	112	0	112	8	121
120 1007510 Fire Prevention	336	0.24%	919	0	919	69	988
121 1007520 Soil Conservation District	76	0.05%	208	0	208	16	223
122 1007530 Codes Administration	165	0.12%	451	0	451	34	485
123 1007710 Wastewater	28	0.02%	77	0	77	6	82
124 1007720 Dirty Lot Ordinance	19	0.01%	52	0	52	4	56
125 1008110 Sheriff's Dept Merit System	188	0.13%	514	0	514	39	553
126 1008310 Property Assessor	411	0.29%	1,124	0	1,124	85	1,209
127 1008315 Property Assessor Reapprais	3	0.00%	8	0	8	1	9
130 1008510 Public Defender	927	0.66%	2,535	0	2,535	191	2,726
131 1008710 Register of Deeds Office	219	0.16%	599	0	599	45	644
132 1008720 Register of Deeds-Data Proc	34	0.02%	93	0	93	7	100
133 1008900 Court Officers	93	0.07%	254	0	254	19	273
134 1008906 Records & Communication	337	0.24%	921	0	921	70	991
136 1008912 Training	292	0.21%	798	0	798	60	859
137 1008915 Planning & Development	112	0.08%	306	0	306	23	329
138 1008918 Stop Violence Against Wome	172	0.12%	470	0	470	36	506
139 1008921 Patrol	2,278	1.62%	6,229	0	6,229	470	6,699
140 1008924 Warrants	620	0.44%	1,695	0	1,695	128	1,823
141 1008927 Detective	501	0.36%	1,370	0	1,370	103	1,473
142 1008930 Forensics	227	0.16%	621	0	621	47	668
143 1008933 Juvenile Division	59	0.04%	161	0	161	12	174
144 1008936 Special Teams	88	0.06%	241	0	241	18	259
147 1008940 Senior Cit. Awareness	2	0.00%	5	0	5	0	6
149 1008942 Narcotics	576	0.41%	1,575	0	1,575	119	1,694
150 1008945 Internal Affairs	129	0.09%	353	0	353	27	379

Accounts Payable Allocations

Dept:9 1005710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 1008948 Special Svcs	358	0.25%	\$979	\$0	\$979	\$74	\$1,053
152 1008951 Dare Donations	15	0.01%	41	0	41	3	44
153 1008952 Teen Academy - Sheriff	18	0.01%	49	0	49	4	53
154 1008953 Sexual Offender Registry	33	0.02%	90	0	90	7	97
155 1008954 Interest Earned-Inmates	1	0.00%	3	0	3	0	3
156 1008955 Donation/Sheriff - Target	1	0.00%	3	0	3	0	3
157 1008956 Honor Guard Golf Tournament	31	0.02%	85	0	85	6	91
158 1008957 Auxiliary Svcs	137	0.10%	375	0	375	28	403
159 1008960 Correctional Facilities	3,401	2.42%	9,299	0	9,299	702	10,001
161 1008965 Explorer Post	21	0.01%	57	0	57	4	62
162 1008967 Helen R McNabb Interch	11	0.01%	30	0	30	2	32
163 1008969 Jail Commissary	307	0.22%	839	0	839	63	903
164 1008972 Medical Examiner	208	0.15%	569	0	569	43	612
165 1008985 Sheriff's K-9 Donations	4	0.00%	11	0	11	1	12
166 1008990 KCSO Reserve Training Acac	47	0.03%	129	0	129	10	138
170 1009720 Property Sale	1	0.00%	3	0	3	0	3
171 2350120 PW-Highway Project Mgmt	25	0.02%	68	0	68	5	74
172 2350130 PW-Stormwater Mgmt	174	0.12%	476	0	476	36	512
173 2350135 Stormwater Ordinance Violatio	14	0.01%	38	0	38	3	41
174 2350210 PW-Highway & Bridge	1,063	0.76%	2,907	0	2,907	219	3,126
175 2350220 PW-Traffic Control	1,892	1.35%	5,173	0	5,173	391	5,564
176 2350310 Capital Outlay	11	0.01%	30	0	30	2	32
177 2350320 Bridge Construction	10	0.01%	27	0	27	2	29
178 2350410 PW-Engineering	86	0.06%	235	0	235	18	253
179 2350425 Subdivision Foreclosures	1	0.00%	3	0	3	0	3
181 5300010 Retirement Fund	274	0.19%	749	0	749	57	806
182 50000(20&30) Vehicle Svc Ctr Fund	539	0.38%	1,474	0	1,474	111	1,585
183 FD 100 General Fund	2,005	1.43%	5,482	0	5,482	414	5,896
184 FD 105x General Grants Fund	3,040	2.16%	8,312	0	8,312	628	8,940
185 FD 200x Governmental Library Fund	253	0.18%	692	0	692	52	744
186 FD 205x Public Library Fund	3,134	2.23%	8,569	0	8,569	647	9,216
187 FD 210x Solid Waste Fund	1,583	1.13%	4,328	0	4,328	327	4,655
188 FD 215x Air Quality Fund	672	0.48%	1,837	0	1,837	139	1,976
189 FD 220x Hotel/Motel Fundwide	127	0.09%	347	0	347	26	373
190 FD 225x Fire District Fundwide	19	0.01%	52	0	52	4	56
191 FD 230x Drug Control Fund	162	0.12%	443	0	443	33	476
192 FD 235 Highway Fundwide	226	0.16%	618	0	618	47	665
193 FD 240x Gen Purpose School FD	19,578	13.92%	53,531	0	53,531	4,042	57,573
194 FD 245x School Project Fund	1,905	1.35%	5,209	0	5,209	393	5,602
195 FD 250x School Federal Projects	6,855	4.88%	18,743	0	18,743	1,415	20,158
196 FD 300x Debt Service Fund	197	0.14%	539	0	539	41	579
197 FD 400x Capital Improvement Fund	849	0.60%	2,321	0	2,321	175	2,497
198 FD 405x Physical Plant Upgrade	845	0.60%	2,310	0	2,310	174	2,485

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Accounts Payable Allocations

Dept:9 1005710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
199 FD 425x Golf Course Fund	6	0.00%	\$16	\$0	\$16	\$1	\$18
200 FD 430x ADA Construction Fund	69	0.05%	189	0	189	14	203
201 FD 500x Vehicle Svc	155	0.11%	424	0	424	32	456
202 FD 510x Mailroom Fund	113	0.08%	309	0	309	23	332
203 FD 520x Employees Benefit Fund	786	0.56%	2,149	0	2,149	162	2,311
204 FD 530x Retirement Operations	88	0.06%	241	0	241	18	259
205 FD 540x Self Ins	217	0.15%	593	0	593	45	638
206 FD 550x Knox County Buildings	805	0.57%	2,201	0	2,201	166	2,367
207 FD 560x Tech Support Fund	381	0.27%	1,042	0	1,042	79	1,120
208 FD 570x Capital Leasing Fund	2	0.00%	5	0	5	0	6
209 FD 580x Self Insurance Fund	163	0.12%	446	0	446	34	479
210 FD 610x Municipal Sales Tax	33	0.02%	90	0	90	7	97
212 FD 700 Three Ridges Golf Course Adn	883	0.63%	2,414	0	2,414	182	2,597
218 FD 910x Chancery Court Fund	4	0.00%	11	0	11	1	12
221 FD 920x MPC Fund	886	0.63%	2,423	0	2,423	183	2,605
222 FD 925x E-911 Fund	1,737	1.24%	4,749	0	4,749	359	5,108
223 FD 930x GIS Fund	292	0.21%	798	0	798	60	859
225 FD 940x Animal Control Fund	1,629	1.16%	4,454	0	4,454	336	4,790
226 FD 950x Grt School Foundation FD	984	0.70%	2,690	0	2,690	203	2,894
227 FD 952x Subdivision Bond	4	0.00%	11	0	11	1	12
228 FD 954x Flexible Benefits	139	0.10%	380	0	380	29	409
231 FD 990x Trustee	8,625	6.13%	23,583	0	23,583	1,781	25,363
234 FD 995x Payroll	4,805	3.42%	13,138	0	13,138	992	14,130
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	140,615	100.00%	384,476	0	384,476	28,802	413,278
Direct Bills					0		0
TOTAL					384,476		413,278

Payroll Allocations

Dept:9 1005710 Finance

	# of FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4.00	0.04%	\$194	\$0	\$194	\$0	\$194
4 1003210 Law Department	19.00	0.19%	920	0	920	0	920
5 1003320 ADA Compliance Office	1.00	0.01%	48	0	48	0	48
6 1003610 Human Resources	11.50	0.12%	557	0	557	0	557
7 1003910 Mail Room-Operating	2.00	0.02%	97	0	97	0	97
8 1005415 Health Administration	12.00	0.12%	581	0	581	0	581
10 1006010 Purchasing	13.00	0.13%	629	0	629	47	677
11 1006020 Property Management	6.00	0.06%	291	0	291	22	312
13 1007910 Information Technology	41.00	0.41%	1,985	0	1,985	149	2,135
14 1007920 Records Management	6.00	0.06%	291	0	291	22	312
15 1008903 Sheriff Administration	169.50	1.71%	8,207	0	8,207	618	8,825
17 2350110 PW-Administration	4.00	0.04%	194	0	194	15	208
18 54000(10&20&30) Risk Mngt Fund	7.00	0.07%	339	0	339	26	364
19 1000010 Attorney General	47.50	0.48%	2,300	0	2,300	173	2,473
20 1000020 Bad Check Unit	6.00	0.06%	291	0	291	22	312
23 1000330 IV-D Child Support Clerk	17.50	0.18%	847	0	847	64	911
26 1000910 County Commission	22.00	0.22%	1,065	0	1,065	80	1,145
28 1000925 Audit Committee	0.50	0.01%	24	0	24	2	26
31 1000935 Retirement Office Ops	8.00	0.08%	387	0	387	29	417
36 1001810 Election Commission	371.50	3.74%	17,987	0	17,987	1,354	19,341
40 1002140 General Sessions Court Judg	12.00	0.12%	581	0	581	44	625
41 1002150 Jury Commission	1.00	0.01%	48	0	48	4	52
42 1002410 Juvenile Court Judges	40.50	0.41%	1,961	0	1,961	148	2,109
43 1002420 IV-D Referee Program	4.00	0.04%	194	0	194	15	208
44 1002710 Juvenile Court-Clerk	11.00	0.11%	533	0	533	40	573
45 1003010 Juvenile Svc Center	66.50	0.67%	3,220	0	3,220	242	3,462
47 1003310 County Mayor	10.00	0.10%	484	0	484	36	521
48 1003330 Legislative Delegation	1.00	0.01%	48	0	48	4	52
55 1004210 Probation Office	12.00	0.12%	581	0	581	44	625
57 1004510 Office of Neighborhoods	1.00	0.01%	48	0	48	4	52
58 1004810 Park Maintenance	48.50	0.49%	2,348	0	2,348	177	2,525
60 1004830 Recreation Administration	16.50	0.17%	799	0	799	60	859
70 1005142 Senior Ctr & Volunteer Svcs	1.50	0.02%	73	0	73	5	78
73 1005145 Frank Strang Senior Ctr	3.00	0.03%	145	0	145	11	156
74 1005146 South Knox Senior Ctr	3.50	0.04%	169	0	169	13	182
75 1005147 Halls Senior Ctr	1.50	0.02%	73	0	73	5	78
76 1005148 Corryton Senior Ctr	1.50	0.02%	73	0	73	5	78
77 1005149 Carter Senior Center	2.00	0.02%	97	0	97	7	104
78 1005160 Veterans' Svcs	2.50	0.03%	121	0	121	9	130
79 1005165 Office of Neighborhoods/Corr	9.00	0.09%	436	0	436	33	469
80 1005400 Support Services	30.00	0.30%	1,453	0	1,453	109	1,562
81 1005403 Preventive Health Svcs	28.00	0.28%	1,356	0	1,356	102	1,458
82 1005406 Dental Svcs	12.50	0.13%	605	0	605	46	651



Payroll Allocations

Dept:9 1005710 Finance

	# of FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 1005412 Food & Restaurant Inspector	14.00	0.14%	\$678	\$0	\$678	\$51	\$729
85 1005421 Diagnostic Svcs	7.00	0.07%	339	0	339	26	364
89 1005430 Pediatric Care Svcs	10.50	0.11%	508	0	508	38	547
90 1005433 Pharmacy	4.00	0.04%	194	0	194	15	208
93 1005442 School Health Program	1.00	0.01%	48	0	48	4	52
94 1005445 Social Svcs	9.00	0.09%	436	0	436	33	469
95 1005448 Ground Water Svcs	9.50	0.10%	460	0	460	35	495
96 1005451 Vector Control Svcs	0.50	0.01%	24	0	24	2	26
97 1005454 Disease Surveillance & Inves	9.00	0.09%	436	0	436	33	469
98 1005457 Vital Records	4.00	0.04%	194	0	194	15	208
99 1005460 Women's Health Svcs	3.00	0.03%	145	0	145	11	156
100 1005463 Community Health Svcs	17.50	0.18%	847	0	847	64	911
106 1006030 Building Maint	9.00	0.09%	436	0	436	33	469
120 1007510 Fire Prevention	11.00	0.11%	533	0	533	40	573
121 1007520 Soil Conservation District	2.00	0.02%	97	0	97	7	104
122 1007530 Codes Administration	16.00	0.16%	775	0	775	58	833
124 1007720 Dirty Lot Ordinance	5.00	0.05%	242	0	242	18	260
125 1008110 Sheriff's Dept Merit System	4.00	0.04%	194	0	194	15	208
126 1008310 Property Assessor	47.00	0.47%	2,276	0	2,276	171	2,447
128 1008320 Equalization Board	8.00	0.08%	387	0	387	29	417
129 1008330 Digitized Mapping	5.00	0.05%	242	0	242	18	260
130 1008510 Public Defender	48.00	0.48%	2,324	0	2,324	175	2,499
139 1008921 Patrol	385.00	3.88%	18,641	0	18,641	1,403	20,044
158 1008957 Auxiliary Svcs	29.50	0.30%	1,428	0	1,428	108	1,536
159 1008960 Correctional Facilities	467.50	4.71%	22,635	0	22,635	1,704	24,340
163 1008969 Jail Commissary	9.00	0.09%	436	0	436	33	469
164 1008972 Medical Examiner	10.00	0.10%	484	0	484	36	521
168 1008993 Sheriff Animal Control	8.00	0.08%	387	0	387	29	417
169 1008995 Sheriff Juv Ct Officers	13.00	0.13%	629	0	629	47	677
171 2350120 PW-Highway Project Mgmt	3.00	0.03%	145	0	145	11	156
172 2350130 PW-Stormwater Mgmt	17.50	0.18%	847	0	847	64	911
174 2350210 PW-Highway & Bridge	81.00	0.82%	3,922	0	3,922	295	4,217
175 2350220 PW-Traffic Control	7.00	0.07%	339	0	339	26	364
178 2350410 PW-Engineering	5.00	0.05%	242	0	242	18	260
180 Central Cafeteria Fund	625.00	6.30%	30,261	0	30,261	2,278	32,540
182 50000(20&30) Vehicle Svc Ctr Fund	20.00	0.20%	968	0	968	73	1,041
184 FD 105x General Grants Fund	143.50	1.45%	6,948	0	6,948	523	7,471
185 FD 200x Governmental Library Fund	2.00	0.02%	97	0	97	7	104
186 FD 205x Public Library Fund	174.00	1.75%	8,425	0	8,425	634	9,059
187 FD 210x Solid Waste Fund	32.50	0.33%	1,574	0	1,574	118	1,692
188 FD 215x Air Quality Fund	16.00	0.16%	775	0	775	58	833
189 FD 220x Hotel/Motel Fundwide	2.50	0.03%	121	0	121	9	130
193 FD 240x Gen Purpose School FD	5,824.00	58.67%	281,986	0	281,986	21,230	303,216

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Payroll Allocations

Dept:9 1005710 Finance

	# of FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
197 FD 400x Capital Improvement Fund	1.00	0.01%	\$48	\$0	\$48	\$4	\$52
212 FD 700 Three Ridges Golf Course Adn	45.00	0.45%	2,179	0	2,179	164	2,343
213 FD 901x Trustee Payroll Foundation	41.00	0.41%	1,985	0	1,985	149	2,135
214 FD 902x County Clerk Payroll	99.00	1.00%	4,793	0	4,793	361	5,154
215 FD 903x Registrar of Deeds Payroll	35.00	0.35%	1,695	0	1,695	128	1,822
216 FD 904x Criminal Court	93.00	0.94%	4,503	0	4,503	339	4,842
217 FD 905x Public Building Fund	120.00	1.21%	5,810	0	5,810	437	6,248
218 FD 910x Chancery Court Fund	29.00	0.29%	1,404	0	1,404	106	1,510
219 FD 914x Metro Drug Commission	1.00	0.01%	48	0	48	4	52
220 FD 915x Circuit/Civil	39.00	0.39%	1,888	0	1,888	142	2,030
221 FD 920x MPC Fund	44.00	0.44%	2,130	0	2,130	160	2,291
222 FD 925x E-911 Fund	87.00	0.88%	4,212	0	4,212	317	4,529
223 FD 930x GIS Fund	9.00	0.09%	436	0	436	33	469
225 FD 940x Animal Control Fund	75.00	0.76%	3,631	0	3,631	273	3,905
226 FD 950x Grt School Foundation FD	1.00	0.01%	48	0	48	4	52
Subtotal	9,926.00	100.00%	480,596	0	480,596	36,003	516,599
Direct Bills					0		0
TOTAL					480,596		516,599



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Gen'l Gov't Allocations

Dept:9 1005710 Finance

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$93,755	\$0	\$93,755	\$7,024	\$100,779
Subtotal	100	100.00%	93,755	0	93,755	7,024	100,779
Direct Bills					0		0
TOTAL					93,755		100,779



ALLOCATION SUMMARY

Dept:9 1005710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	171	736	298	194	0	1,399
4 1003210 Law Department	746	1,582	987	920	0	4,235
5 1003320 ADA Compliance Office	39	623	355	48	0	1,065
6 1003610 Human Resources	407	1,154	596	557	0	2,714
7 1003910 Mail Room-Operating	44	756	304	97	0	1,201
8 1005415 Health Administration	446	1,387	454	581	0	2,868
10 1006010 Purchasing	466	1,408	726	677	0	3,276
11 1006020 Property Management	192	1,116	494	312	0	2,115
12 1006930 Auditing Contract	174	31	32	0	0	237
13 1007910 Information Technology	2,520	1,673	988	2,135	0	7,315
14 1007920 Records Management	226	1,097	562	312	0	2,198
15 1008903 Sheriff Administration	4,832	5,552	3,955	8,825	0	23,164
16 1009710 County Trustee	144	928	1,050	0	0	2,122
17 2350110 PW-Administration	231	1,607	1,182	208	0	3,229
18 54000(10&20&30) Risk Mngt Fund	1,545	2,519	2,317	364	0	6,745
19 1000010 Attorney General	1,310	2,298	1,641	2,473	0	7,722
20 1000020 Bad Check Unit	35	219	0	312	0	565
21 1000310 Circuit Court Clerk's Office	52	858	838	0	0	1,748
22 1000320 Civil Sessions Clerk's Office	56	540	397	0	0	994
23 1000330 IV-D Child Support Clerk	427	1,400	526	911	0	3,265
24 1000610 Probate Court	43	543	459	0	0	1,044
25 1000620 Chancery Court	114	691	600	0	0	1,405
26 1000910 County Commission	428	1,600	1,065	1,145	0	4,238
27 1000915 Commission Discretionary	56	799	991	0	0	1,846
28 1000925 Audit Committee	13	202	26	26	0	267
29 1000926 Ethics Committee	1	33	32	0	0	66
30 1000930 Codes Commission	3	42	47	0	0	92
31 1000935 Retirement Office Ops	823	1,445	476	417	0	3,161
32 1001210 County Clerk's Office	427	3,912	3,561	0	0	7,901
33 1001510 4th Circuit Court Clerk Office	71	599	476	0	0	1,147
34 1001520 Criminal Court Clerk's Office	95	1,189	741	0	0	2,025
35 1001530 Criminal Sessions Clerk Office	106	1,194	659	0	0	1,959
36 1001810 Election Commission	770	1,856	979	19,341	0	22,947
37 1002110 Circuit Court Judge's Office	53	235	247	0	0	535
38 1002120 4th Circuit Court Judges Office	20	204	168	0	0	392
39 1002130 Criminal Court Judge's Office	215	1,812	1,897	0	0	3,924
40 1002140 General Sessions Court Judg	873	1,177	715	625	0	3,390
41 1002150 Jury Commission	151	20,029	24,611	52	0	44,843
42 1002410 Juvenile Court Judges	1,751	1,974	1,397	2,109	0	7,230
43 1002420 IV-D Referee Program	366	1,006	450	208	0	2,030

ALLOCATION SUMMARY

Dept:9 1005710 Finance

	Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
44	1002710 Juvenile Court-Clerk	322	\$2,157	\$738	\$573	\$0	\$3,790
45	1003010 Juvenile Svc Center	1,703	2,545	1,559	3,462	0	9,269
46	1003215 Law Dept Outside Legal Fees	0	19	24	0	0	42
47	1003310 County Mayor	558	2,190	1,514	521	0	4,783
48	1003330 Legislative Delegation	33	543	103	52	0	731
49	1003350 Senior Summit	3	9	9	0	0	21
50	1003355 Knox Achieves	22	268	76	0	0	366
51	1003360 Read With Me	0	35	24	0	0	59
52	1003362 Family Justice Center	87	2	0	0	0	89
53	1003370 UT/Knox County Extension	162	512	394	0	0	1,069
54	1003380 Mayor's Education Summit	1,960	7	0	0	0	1,967
55	1004210 Probation Office	321	2,087	579	625	0	3,612
56	1004215 DUI Traffic School	0	49	29	0	0	79
57	1004510 Office of Neighborhoods	175	1,377	597	52	0	2,201
58	1004810 Park Maintenance	1,266	7,418	4,646	2,525	0	15,856
59	1004825 U.S. Soccer Complex	4	49	3	0	0	56
60	1004830 Recreation Administration	560	2,075	1,020	859	0	4,514
61	1004832 New Harvest Farmer's Marke	1	54	35	0	0	91
62	1004835 Legacy Park	26	2	3	0	0	31
63	1004840 Park Improvement-Amuseme	96	1,086	235	0	0	1,417
64	1004848 Concord Park JR Golf Imp	0	5	0	0	0	5
65	1005105 Dept of Community Developn	130	1,156	344	0	0	1,630
66	1005110 Community Services Agencie	561	364	418	0	0	1,343
67	1005120 Indigents Asst (CAC/Pauper)	126	200	244	0	0	570
68	1005130 Economic and Dev Grants	1,069	157	171	0	0	1,397
69	1005135 John Tarleton Home	360	12	9	0	0	381
70	1005142 Senior Ctr & Volunteer Svcs	56	820	365	78	0	1,319
71	1005143 Senior Picnic	0	42	12	0	0	54
72	1005144 Halls Senior-Special Events	3	82	32	0	0	117
73	1005145 Frank Strang Senior Ctr	101	757	318	156	0	1,331
74	1005146 South Knox Senior Ctr	78	623	197	182	0	1,080
75	1005147 Halls Senior Ctr	86	698	191	78	0	1,053
76	1005148 Corryton Senior Ctr	76	531	174	78	0	858
77	1005149 Carter Senior Center	31	482	156	104	0	773
78	1005160 Veterans' Svcs	36	667	347	130	0	1,181
79	1005165 Office of Neighborhoods/Corr	0	0	0	469	0	469
80	1005400 Support Services	1,574	2,719	1,761	1,562	0	7,616
81	1005403 Preventive Health Svcs	1,049	1,650	1,144	1,458	0	5,300
82	1005406 Dental Svcs	497	1,236	856	651	0	3,239
83	1005409 Emergency Medical Service	396	472	365	0	0	1,233
84	1005412 Food & Restaurant Inspector	395	867	206	729	0	2,197

ALLOCATION SUMMARY

Dept:9 1005710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
85 1005421 Diagnostic Svcs	183	\$731	\$323	\$364	\$0	\$1,601
86 1005424 Medical & Dental - Indig Care	2,690	2,594	3,135	0	0	8,419
87 1005425 Indigent CA-3RD Party Refur	240	2	0	0	0	242
88 1005427 Misc Health	405	0	0	0	0	405
89 1005430 Pediatric Care Svcs	0	787	338	547	0	1,672
90 1005433 Pharmacy	222	1,720	1,112	208	0	3,262
91 1005436 Primary Care Svcs	105	82	100	0	0	287
92 1005439 Animal Control	0	235	38	0	0	273
93 1005442 School Health Program	193	416	32	52	0	693
94 1005445 Social Svcs	211	886	529	469	0	2,094
95 1005448 Ground Water Svcs	198	656	115	495	0	1,463
96 1005451 Vector Control Svcs	32	538	126	26	0	723
97 1005454 Disease Surveillance & Inves	260	1,086	712	469	0	2,526
98 1005457 Vital Records	118	613	185	208	0	1,125
99 1005460 Women's Health Svcs	127	785	341	156	0	1,409
100 1005463 Community Health Svcs	558	978	673	911	0	3,120
101 1005465 Child Car Seat Program	12	61	65	0	0	138
102 1005467 Comm Health Serv Grant Ma	18	56	3	0	0	77
103 1005470 Medical Reserve Corps Unit	0	2	0	0	0	2
105 1006025 Inop Car Lot/Sale Junk Cars	2	82	44	0	0	128
106 1006030 Building Maint	308	1,175	418	469	0	2,369
107 1006310 Property and Liability Ins	10	21	26	0	0	58
108 1006605 Planning	382	9	0	0	0	392
109 1006610 GIS	178	26	6	0	0	209
110 1006615 Payments To Cities	63	9	9	0	0	81
111 1006620 Emergency Mangement	28	7	3	0	0	38
112 1006635 CAC	930	117,436	90,247	0	0	208,613
113 1006636 CAC-Interest	10	9	0	0	0	19
114 1006645 Oth Operating Transfers	8,624	68	0	0	0	8,692
115 1006910 Offical's Expense	14	16	21	0	0	51
116 1006920 Equipment	475	197	215	0	0	887
117 1006940 Cases Charged to County	236	54	62	0	0	352
118 1006950 Miscellaneous	891	808	385	0	0	2,084
119 1007210 Community Mediation Center	52	96	121	0	0	268
120 1007510 Fire Prevention	387	1,762	988	573	0	3,710
121 1007520 Soil Conservation District	50	522	223	104	0	899
122 1007530 Codes Administration	586	4,993	485	833	0	6,898
123 1007710 Wastewater	23	66	82	0	0	171
124 1007720 Dirty Lot Ordinance	135	696	56	260	0	1,147
125 1008110 Sheriff's Dept Merit System	135	862	553	208	0	1,758
126 1008310 Property Assessor	1,170	2,131	1,209	2,447	0	6,957

ALLOCATION SUMMARY

Dept:9 1005710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
127 1008315 Property Assessor Reapprais	0	\$12	\$9	\$0	\$0	\$21
128 1008320 Equalization Board	12	23	0	417	0	452
129 1008330 Digitized Mapping	110	491	0	260	0	861
130 1008510 Public Defender	852	2,998	2,726	2,499	0	9,076
131 1008710 Register of Deeds Office	104	613	644	0	0	1,361
132 1008720 Register of Deeds-Data Proc	33	190	100	0	0	323
133 1008900 Court Officers	18	310	273	0	0	602
134 1008906 Records & Communication	234	923	991	0	0	2,148
136 1008912 Training	81	1,032	859	0	0	1,971
137 1008915 Planning & Development	6	280	329	0	0	615
138 1008918 Stop Violence Against Wome	15	489	506	0	0	1,010
139 1008921 Patrol	12,657	8,758	6,699	20,044	0	48,157
140 1008924 Warrants	146	1,647	1,823	0	0	3,617
141 1008927 Detective	175	1,410	1,473	0	0	3,058
142 1008930 Forensics	28	759	668	0	0	1,455
143 1008933 Juvenile Division	7	207	174	0	0	387
144 1008936 Special Teams	14	256	259	0	0	529
145 1008937 Victim's Rights	0	9	0	0	0	10
146 1008938 Chaplain's Fund	0	5	0	0	0	5
147 1008940 Senior Cit. Awareness	0	19	6	0	0	25
148 1008941 Child Safety Seat CKPT	0	2	0	0	0	2
149 1008942 Narcotics	166	1,607	1,694	0	0	3,468
150 1008945 Internal Affairs	8	357	379	0	0	745
151 1008948 Special Svcs	73	1,076	1,053	0	0	2,202
152 1008951 Dare Donations	6	122	44	0	0	173
153 1008952 Teen Academy - Sheriff	2	155	53	0	0	210
154 1008953 Sexual Offender Registry	8	446	97	0	0	551
155 1008954 Interest Earned-Inmates	4	40	3	0	0	46
156 1008955 Donation/Sheriff - Target	0	5	3	0	0	8
157 1008956 Honor Guard Golf Tournament	7	190	91	0	0	289
158 1008957 Auxiliary Svcs	200	909	403	1,536	0	3,048
159 1008960 Correctional Facilities	13,759	11,826	10,001	24,340	0	59,926
160 1008963 Temporary Detention Facilitie	0	9	0	0	0	9
161 1008965 Explorer Post	2	87	62	0	0	151
162 1008967 Helen R McNabb Interch	90	56	32	0	0	179
163 1008969 Jail Commissary	316	1,302	903	469	0	2,989
164 1008972 Medical Examiner	478	1,008	612	521	0	2,618
165 1008985 Sheriff's K-9 Donations	2	23	12	0	0	37
166 1008990 KCSO Reserve Training Acar	12	230	138	0	0	381
167 1008991 Fallen Officers	0	5	0	0	0	5
168 1008993 Sheriff Animal Control	0	0	0	417	0	417

ALLOCATION SUMMARY

Dept:9 1005710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
169 1008995 Sheriff Juv Ct Officers	0	\$0	\$0	\$677	\$0	\$677
170 1009720 Property Sale	12	2	3	0	0	17
171 2350120 PW-Highway Project Mgmt	118	639	74	156	0	987
172 2350130 PW-Stormwater Mgmt	580	1,314	512	911	0	3,316
173 2350135 Stormwater Ordinance Violatio	4	110	41	0	0	156
174 2350210 PW-Highway & Bridge	4,327	4,486	3,126	4,217	0	16,156
175 2350220 PW-Traffic Control	365	5,113	5,564	364	0	11,406
176 2350310 Capital Outlay	120	31	32	0	0	183
177 2350320 Bridge Construction	34	28	29	0	0	92
178 2350410 PW-Engineering	186	879	253	260	0	1,578
179 2350425 Subdivision Foreclosures	68	40	3	0	0	111
180 Central Cafeteria Fund	0	0	0	32,540	0	32,540
181 5300010 Retirement Fund	102	2,524	806	0	0	3,432
182 50000(20&30) Vehicle Svc Ctr Fund	1,649	8,701	1,585	1,041	0	12,976
183 FD 100 General Fund	0	21,632	5,896	0	0	27,528
184 FD 105x General Grants Fund	0	30,660	8,940	7,471	0	47,070
185 FD 200x Governmental Library Fund	97	1,932	744	104	0	2,877
186 FD 205x Public Library Fund	6,611	13,572	9,216	9,059	0	38,458
187 FD 210x Solid Waste Fund	2,139	8,274	4,655	1,692	0	16,760
188 FD 215x Air Quality Fund	607	5,120	1,976	833	0	8,536
189 FD 220x Hotel/Motel Fundwide	2,415	688	373	130	0	3,607
190 FD 225x Fire District Fundwide	65	96	56	0	0	217
191 FD 230x Drug Control Fund	298	2,587	476	0	0	3,362
192 FD 235 Highway Fundwide	0	1,539	665	0	0	2,204
193 FD 240x Gen Purpose School FD	190,244	108,834	57,573	303,216	0	659,867
194 FD 245x School Project Fund	5,881	10,663	5,602	0	0	22,146
195 FD 250x School Federal Projects	22,807	28,251	20,158	0	0	71,217
196 FD 300x Debt Service Fund	32,877	7,693	579	0	0	41,150
197 FD 400x Capital Improvement Fund	19,317	2,775	2,497	52	0	24,641
198 FD 405x Physical Plant Upgrade	19,948	2,369	2,485	0	0	24,802
199 FD 425x Golf Course Fund	0	317	18	0	0	335
200 FD 430x ADA Construction Fund	97	202	203	0	0	502
201 FD 500x Vehicle Svc	1,649	733	456	0	0	2,838
202 FD 510x Mailroom Fund	142	435	332	0	0	909
203 FD 520x Employees Benefit Fund	15,232	5,524	2,311	0	0	23,068
204 FD 530x Retirement Operations	102	371	259	0	0	732
205 FD 540x Self Ins	1,545	813	638	0	0	2,996
206 FD 550x Knox County Buildings	3,471	2,524	2,367	0	0	8,362
207 FD 560x Tech Support Fund	133	1,222	1,120	0	0	2,475
208 FD 570x Capital Leasing Fund	674	94	6	0	0	774
209 FD 580x Self Insurance Fund	12,152	3,226	479	0	0	15,857



ALLOCATION SUMMARY

Dept:9 1005710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
210 FD 610x Municipal Sales Tax	19,056	\$242	\$97	\$0	\$0	\$19,395
211 FD 630x Juvenile Court Agency Fundw	0	9	0	0	0	9
212 FD 700 Three Ridges Golf Course Adn	493	8,638	2,597	2,343	0	14,070
213 FD 901x Trustee Payroll Foundation	0	1,433	0	2,135	0	3,568
214 FD 902x County Clerk Payroll	0	1,384	0	5,154	0	6,538
215 FD 903x Registrar of Deeds Payroll	0	1,173	0	1,822	0	2,995
216 FD 904x Criminal Court	0	1,163	0	4,842	0	6,005
217 FD 905x Public Building Fund	0	7,056	0	6,248	0	13,304
218 FD 910x Chancery Court Fund	0	2,040	12	1,510	0	3,561
219 FD 914x Metro Drug Commission	0	40	0	52	0	92
220 FD 915x Circuit/Civil	0	2,411	0	2,030	0	4,441
221 FD 920x MPC Fund	1,985	5,865	2,605	2,291	0	12,746
222 FD 925x E-911 Fund	3,410	8,736	5,108	4,529	0	21,783
223 FD 930x GIS Fund	804	2,493	859	469	0	4,624
224 FD 935x Railroad	28	0	0	0	0	28
225 FD 940x Animal Control Fund	1,495	10,513	4,790	3,905	0	20,703
226 FD 950x Grt School Foundation FD	3,063	4,977	2,894	52	0	10,986
227 FD 952x Subdivision Bond	0	38	12	0	0	49
228 FD 954x Flexible Benefits	0	1,097	409	0	0	1,506
229 FD 972x Criminal Court	0	6,175	0	0	0	6,175
230 FD 974x Trustee Operating	4,091	1,424	0	0	0	5,515
231 FD 990x Trustee	0	96,347	25,363	0	0	121,711
232 FD 993x Finance & Admin	0	14	0	0	0	14
233 FD 994x Education	190	66	0	0	0	256
234 FD 995x Payroll	0	64,163	14,130	0	0	78,293
245 Gen'l Gov't	0	0	0	0	100,779	100,779
999 2nd Allocation Orphans	0	0	(0)	0	0	0
<b>Total</b>	<b>464,939</b>	<b>800,727</b>	<b>413,278</b>	<b>516,599</b>	<b>100,779</b>	<b>2,296,322</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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 Electronic Card (EP-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.

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

A. DEPARTMENT COSTS

Dept:10 1006010 Purchasing

		Amount	General Admin	Purchasing	E-Card	Property Mgmt	Gen'l Gov't
Salaries	S1	\$640,071	\$89,610	\$480,053	\$25,603	\$44,805	\$0
<i>Salary % Split</i>			<i>14.00%</i>	<i>75.00%</i>	<i>4.00%</i>	<i>7.00%</i>	<i>.00%</i>
Benefits	S	199,091	27,873	149,318	7,964	13,936	0
		839,162	117,483	629,371	33,567	58,741	0
SUPPLY & SERVICES COST							
Services	S	26,913	3,768	20,185	1,077	1,884	0
Supplies / Material	S	15,258	2,136	11,444	610	1,068	0
Disallowed	P	27,565	0	0	0	0	27,565
DEPARTMENT Cost Total		69,736	5,904	31,629	1,687	2,952	27,565
ADJUSTMENTS							
Total		908,898	123,387	661,000	35,254	61,693	27,565
General Admin Distribution			(123,387)	103,829	5,538	9,691	4,330
Grand Total		\$908,899		\$764,829	\$40,792	\$71,384	\$31,895

B. INCOMING COSTS - (Default Spread Expense%)

Dept:10 1006010 Purchasing

Department	First Incoming	Second Incoming	Purchasing	E-Card	Property Mgmt	Gen'l Gov't
1 Equipment Use	\$3,015	\$0	\$2,537	\$135	\$237	\$106
Subtotal - Equipment Use	3,015	0	2,537	135	237	106
3 Audit Services	615	0	518	28	48	22
Subtotal - 1000920 Internal Audit	615	0	518	28	48	22
4 Contract Review	889	0	748	40	70	31
Subtotal - 1003210 Law Department	889	0	748	40	70	31
5 ADA/FMLA SVC	254	0	214	11	20	9
Subtotal - 1003320 ADA Compliance C	254	0	214	11	20	9
6 Human Resources	3,047	0	2,564	137	239	107
Subtotal - 1003610 Human Resources	3,047	0	2,564	137	239	107
7 Mail Room	263	0	221	12	21	9
Subtotal - 1003910 Mail Room-Operati	263	0	221	12	21	9
9 Budget	433	0	364	19	34	15
9 Accounting	1,309	0	1,102	59	103	46
9 Accounts Payable	675	0	568	30	53	24
9 Payroll	629	0	529	28	49	22
Subtotal - 1005710 Finance	3,046	0	2,563	137	239	107
11 Property Management	0	2,257	1,899	101	177	79
Subtotal - 1006020 Property Managem	0	2,257	1,899	101	177	79
12 General Fund Audit	0	1,429	1,202	64	112	50
Subtotal - 1006930 Auditing Contract	0	1,429	1,202	64	112	50
13 Network Support - County	0	46,118	38,808	2,070	3,622	1,618
13 Network Support - All Users	0	5,153	4,336	231	405	181
Subtotal - 1007910 Information Techn	0	51,271	43,144	2,301	4,027	1,799
14 Records Storage	0	5,742	4,832	258	451	201

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:10 1006010 Purchasing

Department	First Incoming	Second Incoming	Purchasing	E-Card	Property Mgmt	Gen'l Gov't
Subtotal - 1007920 Records Managem	\$0	\$5,742	\$4,832	\$258	\$451	\$201
16 County Trustee	0	593	499	27	47	21
Subtotal - 1009710 County Trustee	0	593	499	27	47	21
18 Risk Overhead	0	1,679	1,413	75	132	59
Subtotal - 54000(10&20&30) Risk Mng	0	1,679	1,413	75	132	59
3 Audit Services	0	32	27	1	3	1
Subtotal - 1000920 Internal Audit	0	32	27	1	3	1
4 Contract Review	0	67	56	3	5	2
Subtotal - 1003210 Law Department	0	67	56	3	5	2
5 ADA/FMLA SVC	0	20	17	1	2	1
Subtotal - 1003320 ADA Compliance C	0	20	17	1	2	1
6 Human Resources	0	171	144	8	13	6
Subtotal - 1003610 Human Resources	0	171	144	8	13	6
7 Mail Room	0	42	35	2	3	1
Subtotal - 1003910 Mail Room-Operati	0	42	35	2	3	1
9 Budget	0	33	28	1	3	1
9 Accounting	0	99	83	4	8	3
9 Accounts Payable	0	51	43	2	4	2
9 Payroll	0	47	40	2	4	2
Subtotal - 1005710 Finance	0	230	194	10	18	8
Total Incoming	11,129	63,533	62,827	3,351	5,864	2,620
			%84.15	%4.49	%7.85	%3.51
<b>C. TOTAL ALLOCATED</b>		<b>\$983,561</b>	<b>\$827,656</b>	<b>\$44,142</b>	<b>\$77,247</b>	<b>\$34,515</b>

Purchasing Allocations

Dept:10 1006010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	3	0.01%	\$70	\$0	\$70	\$0	\$70
4 1003210 Law Department	25	0.07%	580	0	580	0	580
5 1003320 ADA Compliance Office	12	0.04%	279	0	279	0	279
6 1003610 Human Resources	97	0.29%	2,252	0	2,252	0	2,252
7 1003910 Mail Room-Operating	73	0.22%	1,695	0	1,695	0	1,695
8 1005415 Health Administration	24	0.07%	557	0	557	0	557
9 1005710 Finance	6	0.02%	139	0	139	0	139
11 1006020 Property Management	38	0.11%	882	0	882	61	943
13 1007910 Information Technology	42	0.13%	975	0	975	68	1,043
14 1007920 Records Management	36	0.11%	836	0	836	58	894
15 1008903 Sheriff Administration	18	0.05%	418	0	418	29	447
16 1009710 County Trustee	169	0.51%	3,923	0	3,923	273	4,196
17 2350110 PW-Administration	16	0.05%	371	0	371	26	397
18 54000(10&20&30) Risk Mngt Fund	61	0.18%	1,416	0	1,416	98	1,515
19 1000010 Attorney General	43	0.13%	998	0	998	69	1,068
21 1000310 Circuit Court Clerk's Office	91	0.27%	2,112	0	2,112	147	2,259
22 1000320 Civil Sessions Clerk's Office	93	0.28%	2,159	0	2,159	150	2,309
23 1000330 IV-D Child Support Clerk	123	0.37%	2,855	0	2,855	199	3,054
24 1000610 Probate Court	102	0.31%	2,368	0	2,368	165	2,532
25 1000620 Chancery Court	137	0.41%	3,180	0	3,180	221	3,401
26 1000910 County Commission	112	0.34%	2,600	0	2,600	181	2,781
27 1000915 Commission Discretionary	1	0.00%	23	0	23	2	25
31 1000935 Retirement Office Ops	4	0.01%	93	0	93	6	99
32 1001210 County Clerk's Office	185	0.55%	4,294	0	4,294	299	4,593
33 1001510 4th Circuit Court Clerk Office	88	0.26%	2,043	0	2,043	142	2,185
34 1001520 Criminal Court Clerk's Office	123	0.37%	2,855	0	2,855	199	3,054
35 1001530 Criminal Sessions Clerk Office	73	0.22%	1,695	0	1,695	118	1,812
36 1001810 Election Commission	9	0.03%	209	0	209	15	223
37 1002110 Circuit Court Judge's Office	18	0.05%	418	0	418	29	447
38 1002120 4th Circuit Court Judges Office	53	0.16%	1,230	0	1,230	86	1,316
39 1002130 Criminal Court Judge's Office	52	0.16%	1,207	0	1,207	84	1,291
40 1002140 General Sessions Court Judg	143	0.43%	3,320	0	3,320	231	3,550
41 1002150 Jury Commission	24	0.07%	557	0	557	39	596
42 1002410 Juvenile Court Judges	185	0.55%	4,294	0	4,294	299	4,593
43 1002420 IV-D Referee Program	34	0.10%	789	0	789	55	844
44 1002710 Juvenile Court-Clerk	97	0.29%	2,252	0	2,252	157	2,408
45 1003010 Juvenile Svc Center	187	0.56%	4,341	0	4,341	302	4,643
47 1003310 County Mayor	11	0.03%	255	0	255	18	273
48 1003330 Legislative Delegation	25	0.07%	580	0	580	40	621
55 1004210 Probation Office	66	0.20%	1,532	0	1,532	107	1,639
57 1004510 Office of Neighborhoods	6	0.02%	139	0	139	10	149
58 1004810 Park Maintenance	90	0.27%	2,089	0	2,089	145	2,235
59 1004825 U.S. Soccer Complex	1	0.00%	23	0	23	2	25

Purchasing Allocations

Dept:10 1006010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1004830 Recreation Administration	100	0.30%	\$2,321	\$0	\$2,321	\$161	\$2,483
63 1004840 Park Improvement-Amuseme	57	0.17%	1,323	0	1,323	92	1,415
70 1005142 Senior Ctr & Volunteer Svcs	11	0.03%	255	0	255	18	273
73 1005145 Frank Strang Senior Ctr	87	0.26%	2,020	0	2,020	140	2,160
74 1005146 South Knox Senior Ctr	13	0.04%	302	0	302	21	323
75 1005147 Halls Senior Ctr	46	0.14%	1,068	0	1,068	74	1,142
76 1005148 Corryton Senior Ctr	31	0.09%	720	0	720	50	770
77 1005149 Carter Senior Center	30	0.09%	696	0	696	48	745
78 1005160 Veterans' Svcs	2	0.01%	46	0	46	3	50
80 1005400 Support Services	426	1.28%	9,889	0	9,889	688	10,577
81 1005403 Preventive Health Svcs	23	0.07%	534	0	534	37	571
82 1005406 Dental Svcs	42	0.13%	975	0	975	68	1,043
84 1005412 Food & Restaurant Inspector	13	0.04%	302	0	302	21	323
85 1005421 Diagnostic Svcs	71	0.21%	1,648	0	1,648	115	1,763
89 1005430 Pediatric Care Svcs	56	0.17%	1,300	0	1,300	90	1,390
90 1005433 Pharmacy	4	0.01%	93	0	93	6	99
91 1005436 Primary Care Svcs	2	0.01%	46	0	46	3	50
94 1005445 Social Svcs	5	0.01%	116	0	116	8	124
95 1005448 Ground Water Svcs	18	0.05%	418	0	418	29	447
96 1005451 Vector Control Svcs	2	0.01%	46	0	46	3	50
97 1005454 Disease Surveillance & Inves	8	0.02%	186	0	186	13	199
98 1005457 Vital Records	2	0.01%	46	0	46	3	50
99 1005460 Women's Health Svcs	22	0.07%	511	0	511	36	546
100 1005463 Community Health Svcs	15	0.04%	348	0	348	24	372
101 1005465 Child Car Seat Program	19	0.06%	441	0	441	31	472
105 1006025 Inop Car Lot/Sale Junk Cars	2	0.01%	46	0	46	3	50
106 1006030 Building Maint	36	0.11%	836	0	836	58	894
112 1006635 CAC	2,999	8.99%	69,617	0	69,617	4,842	74,460
116 1006920 Equipment	70	0.21%	1,625	0	1,625	113	1,738
118 1006950 Miscellaneous	11	0.03%	255	0	255	18	273
120 1007510 Fire Prevention	16	0.05%	371	0	371	26	397
121 1007520 Soil Conservation District	1	0.00%	23	0	23	2	25
122 1007530 Codes Administration	2	0.01%	46	0	46	3	50
125 1008110 Sheriff's Dept Merit System	140	0.42%	3,250	0	3,250	226	3,476
126 1008310 Property Assessor	28	0.08%	650	0	650	45	695
130 1008510 Public Defender	48	0.14%	1,114	0	1,114	78	1,192
131 1008710 Register of Deeds Office	7	0.02%	162	0	162	11	174
132 1008720 Register of Deeds-Data Proc	6	0.02%	139	0	139	10	149
133 1008900 Court Officers	4	0.01%	93	0	93	6	99
134 1008906 Records & Communication	30	0.09%	696	0	696	48	745
136 1008912 Training	32	0.10%	743	0	743	52	795
138 1008918 Stop Violence Against Wome	1	0.00%	23	0	23	2	25
139 1008921 Patrol	214	0.64%	4,968	0	4,968	346	5,313

Purchasing Allocations

Dept:10 1006010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 1008924 Warrants	41	0.12%	\$952	\$0	\$952	\$66	\$1,018
141 1008927 Detective	50	0.15%	1,161	0	1,161	81	1,241
142 1008930 Forensics	43	0.13%	998	0	998	69	1,068
144 1008936 Special Teams	1	0.00%	23	0	23	2	25
149 1008942 Narcotics	54	0.16%	1,254	0	1,254	87	1,341
150 1008945 Internal Affairs	3	0.01%	70	0	70	5	74
151 1008948 Special Svcs	82	0.25%	1,904	0	1,904	132	2,036
152 1008951 Dare Donations	34	0.10%	789	0	789	55	844
154 1008953 Sexual Offender Registry	5	0.01%	116	0	116	8	124
155 1008954 Interest Earned-Inmates	2	0.01%	46	0	46	3	50
158 1008957 Auxiliary Svcs	2	0.01%	46	0	46	3	50
159 1008960 Correctional Facilities	2,229	6.68%	51,743	0	51,743	3,599	55,342
163 1008969 Jail Commissary	1,433	4.30%	33,265	0	33,265	2,314	35,579
164 1008972 Medical Examiner	10	0.03%	232	0	232	16	248
165 1008985 Sheriff's K-9 Donations	1	0.00%	23	0	23	2	25
172 2350130 PW-Stormwater Mgmt	25	0.07%	580	0	580	40	621
174 2350210 PW-Highway & Bridge	40	0.12%	929	0	929	65	993
175 2350220 PW-Traffic Control	17	0.05%	395	0	395	27	422
176 2350310 Capital Outlay	9	0.03%	209	0	209	15	223
177 2350320 Bridge Construction	1	0.00%	23	0	23	2	25
178 2350410 PW-Engineering	5	0.01%	116	0	116	8	124
182 50000(20&30) Vehicle Svc Ctr Fund	95	0.28%	2,205	0	2,205	153	2,359
184 FD 105x General Grants Fund	779	2.34%	18,083	0	18,083	1,258	19,341
185 FD 200x Governmental Library Fund	11	0.03%	255	0	255	18	273
186 FD 205x Public Library Fund	1,196	3.59%	27,763	0	27,763	1,931	29,694
187 FD 210x Solid Waste Fund	173	0.52%	4,016	0	4,016	279	4,295
188 FD 215x Air Quality Fund	419	1.26%	9,726	0	9,726	677	10,403
189 FD 220x Hotel/Motel Fundwide	1	0.00%	23	0	23	2	25
191 FD 230x Drug Control Fund	93	0.28%	2,159	0	2,159	150	2,309
193 FD 240x Gen Purpose School FD	8,425	25.26%	195,574	0	195,574	13,603	209,177
194 FD 245x School Project Fund	745	2.23%	17,294	0	17,294	1,203	18,497
195 FD 250x School Federal Projects	7,174	21.51%	166,534	0	166,534	11,583	178,117
197 FD 400x Capital Improvement Fund	74	0.22%	1,718	0	1,718	119	1,837
198 FD 405x Physical Plant Upgrade	889	2.67%	20,637	0	20,637	1,435	22,072
200 FD 430x ADA Construction Fund	9	0.03%	209	0	209	15	223
202 FD 510x Mailroom Fund	57	0.17%	1,323	0	1,323	92	1,415
203 FD 520x Employees Benefit Fund	5	0.01%	116	0	116	8	124
206 FD 550x Knox County Buildings	58	0.17%	1,346	0	1,346	94	1,440
207 FD 560x Tech Support Fund	216	0.65%	5,014	0	5,014	349	5,363
208 FD 570x Capital Leasing Fund	1	0.00%	23	0	23	2	25
209 FD 580x Self Insurance Fund	1	0.00%	23	0	23	2	25
212 FD 700 Three Ridges Golf Course Adn	84	0.25%	1,950	0	1,950	136	2,086
221 FD 920x MPC Fund	38	0.11%	882	0	882	61	943



Knox County, TN  
 OMB A-87 Cost Allocation Plan

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 9/12/2012

Purchasing Allocations

Dept:10 1006010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
222 FD 925x E-911 Fund	64	0.19%	\$1,486	\$0	\$1,486	\$103	\$1,589
223 FD 930x GIS Fund	20	0.06%	464	0	464	32	497
225 FD 940x Animal Control Fund	6	0.02%	139	0	139	10	149
226 FD 950x Grt School Foundation FD	1,083	3.25%	25,140	0	25,140	1,749	26,889
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	33,351	100.00%	774,194	0	774,194	53,462	827,656
Direct Bills					0		0
TOTAL					774,194		827,656



E-Card Allocations

Dept:10 1006010 Purchasing

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	50	0.26%	\$105	\$0	\$105	\$0	\$105
4 1003210 Law Department	114	0.58%	240	0	240	0	240
8 1005415 Health Administration	413	2.11%	871	0	871	0	871
9 1005710 Finance	80	0.41%	169	0	169	0	169
13 1007910 Information Technology	130	0.66%	274	0	274	20	294
15 1008903 Sheriff Administration	3,159	16.13%	6,661	0	6,661	476	7,137
19 1000010 Attorney General	53	0.27%	112	0	112	8	120
32 1001210 County Clerk's Office	366	1.87%	772	0	772	55	827
34 1001520 Criminal Court Clerk's Office	14	0.07%	30	0	30	2	32
36 1001810 Election Commission	100	0.51%	211	0	211	15	226
38 1002120 4th Circuit Court Judges Office	15	0.08%	32	0	32	2	34
39 1002130 Criminal Court Judge's Office	2	0.01%	4	0	4	0	5
45 1003010 Juvenile Svc Center	211	1.08%	445	0	445	32	477
53 1003370 UT/Knox County Extension	16	0.08%	34	0	34	2	36
60 1004830 Recreation Administration	2,263	11.56%	4,772	0	4,772	341	5,113
78 1005160 Veterans' Svcs	6	0.03%	13	0	13	1	14
92 1005439 Animal Control	243	1.24%	512	0	512	37	549
109 1006610 GIS	103	0.53%	217	0	217	16	233
112 1006635 CAC	434	2.22%	915	0	915	65	981
122 1007530 Codes Administration	152	0.78%	321	0	321	23	343
126 1008310 Property Assessor	23	0.12%	48	0	48	3	52
130 1008510 Public Defender	6	0.03%	13	0	13	1	14
131 1008710 Register of Deeds Office	56	0.29%	118	0	118	8	127
164 1008972 Medical Examiner	53	0.27%	112	0	112	8	120
172 2350130 PW-Stormwater Mgmt	82	0.42%	173	0	173	12	185
174 2350210 PW-Highway & Bridge	559	2.85%	1,179	0	1,179	84	1,263
178 2350410 PW-Engineering	200	1.02%	422	0	422	30	452
181 5300010 Retirement Fund	88	0.45%	186	0	186	13	199
182 50000(20&30) Vehicle Svc Ctr Fund	2,133	10.89%	4,498	0	4,498	321	4,819
185 FD 200x Governmental Library Fund	1,772	9.05%	3,736	0	3,736	267	4,003
187 FD 210x Solid Waste Fund	430	2.20%	907	0	907	65	971
195 FD 250x School Federal Projects	3,904	19.94%	8,232	0	8,232	588	8,820
221 FD 920x MPC Fund	249	1.27%	525	0	525	38	563
222 FD 925x E-911 Fund	26	0.13%	55	0	55	4	59
226 FD 950x Grt School Foundation FD	9	0.05%	19	0	19	1	20
241 CAC OOA	235	1.20%	496	0	496	35	531
242 CAC Transit Kitchen	161	0.82%	339	0	339	24	364
243 Drug Court	43	0.22%	91	0	91	6	97
244 Community Grants	19	0.10%	40	0	40	3	43
245 Gen'l Gov't	1,610	8.22%	3,395	0	3,395	243	3,637
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

Knox County, TN  
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E-Card Allocations

Dept:10 1006010 Purchasing

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	19,582	100.00%	41,291	0	41,291	2,851	44,142
Direct Bills					0		0
TOTAL					41,291		44,142



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Property Mgmt Allocations

Dept:10 1006010 Purchasing

	Direct Assigned Property	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1006020 Property Management	100	100.00%	\$72,258	\$0	\$72,258	\$4,990	\$77,247
Subtotal	100	100.00%	72,258	0	72,258	4,990	77,247
Direct Bills					0		0
TOTAL					72,258		77,247



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Gen'l Gov't Allocations

Dept:10 1006010 Purchasing

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$32,285	\$0	\$32,285	\$2,229	\$34,515
Subtotal	100	100.00%	32,285	0	32,285	2,229	34,515
Direct Bills					0		0
TOTAL					32,285		34,515



ALLOCATION SUMMARY

Dept:10 1006010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	70	105	0	0	175
4 1003210 Law Department	580	240	0	0	821
5 1003320 ADA Compliance Office	279	0	0	0	279
6 1003610 Human Resources	2,252	0	0	0	2,252
7 1003910 Mail Room-Operating	1,695	0	0	0	1,695
8 1005415 Health Administration	557	871	0	0	1,428
9 1005710 Finance	139	169	0	0	308
11 1006020 Property Management	943	0	77,247	0	78,191
13 1007910 Information Technology	1,043	294	0	0	1,336
14 1007920 Records Management	894	0	0	0	894
15 1008903 Sheriff Administration	447	7,137	0	0	7,584
16 1009710 County Trustee	4,196	0	0	0	4,196
17 2350110 PW-Administration	397	0	0	0	397
18 54000(10&20&30) Risk Mngt Fund	1,515	0	0	0	1,515
19 1000010 Attorney General	1,068	120	0	0	1,187
21 1000310 Circuit Court Clerk's Office	2,259	0	0	0	2,259
22 1000320 Civil Sessions Clerk's Office	2,309	0	0	0	2,309
23 1000330 IV-D Child Support Clerk	3,054	0	0	0	3,054
24 1000610 Probate Court	2,532	0	0	0	2,532
25 1000620 Chancery Court	3,401	0	0	0	3,401
26 1000910 County Commission	2,781	0	0	0	2,781
27 1000915 Commission Discretionary	25	0	0	0	25
31 1000935 Retirement Office Ops	99	0	0	0	99
32 1001210 County Clerk's Office	4,593	827	0	0	5,420
33 1001510 4th Circuit Court Clerk Office	2,185	0	0	0	2,185
34 1001520 Criminal Court Clerk's Office	3,054	32	0	0	3,085
35 1001530 Criminal Sessions Clerk Offic	1,812	0	0	0	1,812
36 1001810 Election Commission	223	226	0	0	449
37 1002110 Circuit Court Judge's Office	447	0	0	0	447
38 1002120 4th Circuit Court Judges Offic	1,316	34	0	0	1,350
39 1002130 Criminal Court Judge's Office	1,291	5	0	0	1,296
40 1002140 General Sessions Court Judg	3,550	0	0	0	3,550
41 1002150 Jury Commission	596	0	0	0	596
42 1002410 Juvenile Court Judges	4,593	0	0	0	4,593
43 1002420 IV-D Referee Program	844	0	0	0	844
44 1002710 Juvenile Court-Clerk	2,408	0	0	0	2,408
45 1003010 Juvenile Svc Center	4,643	477	0	0	5,120
47 1003310 County Mayor	273	0	0	0	273
48 1003330 Legislative Delegation	621	0	0	0	621
53 1003370 UT/Knox County Extension	0	36	0	0	36

ALLOCATION SUMMARY

Dept:10 1006010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
55 1004210 Probation Office	1,639	\$0	\$0	\$0	\$1,639
57 1004510 Office of Neighborhoods	149	0	0	0	149
58 1004810 Park Maintenance	2,235	0	0	0	2,235
59 1004825 U.S. Soccer Complex	25	0	0	0	25
60 1004830 Recreation Administration	2,483	5,113	0	0	7,596
63 1004840 Park Improvement-Amuseme	1,415	0	0	0	1,415
70 1005142 Senior Ctr & Volunteer Svcs	273	0	0	0	273
73 1005145 Frank Strang Senior Ctr	2,160	0	0	0	2,160
74 1005146 South Knox Senior Ctr	323	0	0	0	323
75 1005147 Halls Senior Ctr	1,142	0	0	0	1,142
76 1005148 Corryton Senior Ctr	770	0	0	0	770
77 1005149 Carter Senior Center	745	0	0	0	745
78 1005160 Veterans' Svcs	50	14	0	0	63
80 1005400 Support Services	10,577	0	0	0	10,577
81 1005403 Preventive Health Svcs	571	0	0	0	571
82 1005406 Dental Svcs	1,043	0	0	0	1,043
84 1005412 Food & Restaurant Inspector	323	0	0	0	323
85 1005421 Diagnostic Svcs	1,763	0	0	0	1,763
89 1005430 Pediatric Care Svcs	1,390	0	0	0	1,390
90 1005433 Pharmacy	99	0	0	0	99
91 1005436 Primary Care Svcs	50	0	0	0	50
92 1005439 Animal Control	0	549	0	0	549
94 1005445 Social Svcs	124	0	0	0	124
95 1005448 Ground Water Svcs	447	0	0	0	447
96 1005451 Vector Control Svcs	50	0	0	0	50
97 1005454 Disease Surveillance & Inves	199	0	0	0	199
98 1005457 Vital Records	50	0	0	0	50
99 1005460 Women's Health Svcs	546	0	0	0	546
100 1005463 Community Health Svcs	372	0	0	0	372
101 1005465 Child Car Seat Program	472	0	0	0	472
105 1006025 Inop Car Lot/Sale Junk Cars	50	0	0	0	50
106 1006030 Building Maint	894	0	0	0	894
109 1006610 GIS	0	233	0	0	233
112 1006635 CAC	74,460	981	0	0	75,440
116 1006920 Equipment	1,738	0	0	0	1,738
118 1006950 Miscellaneous	273	0	0	0	273
120 1007510 Fire Prevention	397	0	0	0	397
121 1007520 Soil Conservation District	25	0	0	0	25
122 1007530 Codes Administration	50	343	0	0	393
125 1008110 Sheriff's Dept Merit System	3,476	0	0	0	3,476
126 1008310 Property Assessor	695	52	0	0	747

ALLOCATION SUMMARY

Dept:10 1006010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
130 1008510 Public Defender	1,192	\$14	\$0	\$0	\$1,205
131 1008710 Register of Deeds Office	174	127	0	0	300
132 1008720 Register of Deeds-Data Proc	149	0	0	0	149
133 1008900 Court Officers	99	0	0	0	99
134 1008906 Records & Communication	745	0	0	0	745
136 1008912 Training	795	0	0	0	795
138 1008918 Stop Violence Against Wome	25	0	0	0	25
139 1008921 Patrol	5,313	0	0	0	5,313
140 1008924 Warrants	1,018	0	0	0	1,018
141 1008927 Detective	1,241	0	0	0	1,241
142 1008930 Forensics	1,068	0	0	0	1,068
144 1008936 Special Teams	25	0	0	0	25
149 1008942 Narcotics	1,341	0	0	0	1,341
150 1008945 Internal Affairs	74	0	0	0	74
151 1008948 Special Svcs	2,036	0	0	0	2,036
152 1008951 Dare Donations	844	0	0	0	844
154 1008953 Sexual Offender Registry	124	0	0	0	124
155 1008954 Interest Earned-Inmates	50	0	0	0	50
158 1008957 Auxiliary Svcs	50	0	0	0	50
159 1008960 Correctional Facilities	55,342	0	0	0	55,342
163 1008969 Jail Commissary	35,579	0	0	0	35,579
164 1008972 Medical Examiner	248	120	0	0	368
165 1008985 Sheriff's K-9 Donations	25	0	0	0	25
172 2350130 PW-Stormwater Mgmt	621	185	0	0	806
174 2350210 PW-Highway & Bridge	993	1,263	0	0	2,256
175 2350220 PW-Traffic Control	422	0	0	0	422
176 2350310 Capital Outlay	223	0	0	0	223
177 2350320 Bridge Construction	25	0	0	0	25
178 2350410 PW-Engineering	124	452	0	0	576
181 5300010 Retirement Fund	0	199	0	0	199
182 50000(20&30) Vehicle Svc Ctr Fund	2,359	4,819	0	0	7,178
184 FD 105x General Grants Fund	19,341	0	0	0	19,341
185 FD 200x Governmental Library Fund	273	4,003	0	0	4,277
186 FD 205x Public Library Fund	29,694	0	0	0	29,694
187 FD 210x Solid Waste Fund	4,295	971	0	0	5,267
188 FD 215x Air Quality Fund	10,403	0	0	0	10,403
189 FD 220x Hotel/Motel Fundwide	25	0	0	0	25
191 FD 230x Drug Control Fund	2,309	0	0	0	2,309
193 FD 240x Gen Purpose School FD	209,177	0	0	0	209,177
194 FD 245x School Project Fund	18,497	0	0	0	18,497
195 FD 250x School Federal Projects	178,117	8,820	0	0	186,937



ALLOCATION SUMMARY

Dept:10 1006010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
197 FD 400x Capital Improvement Fund	1,837	\$0	\$0	\$0	\$1,837
198 FD 405x Physical Plant Upgrade	22,072	0	0	0	22,072
200 FD 430x ADA Construction Fund	223	0	0	0	223
202 FD 510x Mailroom Fund	1,415	0	0	0	1,415
203 FD 520x Employees Benefit Fund	124	0	0	0	124
206 FD 550x Knox County Buildings	1,440	0	0	0	1,440
207 FD 560x Tech Support Fund	5,363	0	0	0	5,363
208 FD 570x Capital Leasing Fund	25	0	0	0	25
209 FD 580x Self Insurance Fund	25	0	0	0	25
212 FD 700 Three Ridges Golf Course Adn	2,086	0	0	0	2,086
221 FD 920x MPC Fund	943	563	0	0	1,506
222 FD 925x E-911 Fund	1,589	59	0	0	1,648
223 FD 930x GIS Fund	497	0	0	0	497
225 FD 940x Animal Control Fund	149	0	0	0	149
226 FD 950x Grt School Foundation FD	26,889	20	0	0	26,909
241 CAC OOA	0	531	0	0	531
242 CAC Transit Kitchen	0	364	0	0	364
243 Drug Court	0	97	0	0	97
244 Community Grants	0	43	0	0	43
245 Gen'l Gov't	0	3,637	0	34,515	38,152
999 2nd Allocation Orphans	0	0	0	0	0
<b>Total</b>	<b>827,656</b>	<b>44,142</b>	<b>77,247</b>	<b>34,515</b>	<b>983,561</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.

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

A. DEPARTMENT COSTS

Dept:11 1006020 Property Management

		Amount	General Admin	Property Management	Schools Buying	E-Card	Gen'l Gov't
Salaries	S1	\$216,237	\$58,384	\$110,281	\$43,247	\$4,325	\$0
<i>Salary % Split</i>			<i>27.00%</i>	<i>51.00%</i>	<i>20.00%</i>	<i>2.00%</i>	<i>.00%</i>
Benefits	S	66,961	18,079	34,150	13,392	1,339	0
		283,198	76,463	144,431	56,639	5,664	0
SUPPLY & SERVICES COST							
Services	S	33,362	9,008	17,015	6,672	667	0
Supplies/Materials	S	6,512	1,758	3,321	1,302	130	0
Disallowed	P	52,288	0	0	0	0	52,288
DEPARTMENT Cost Total		92,162	10,766	20,336	7,974	797	52,288
ADJUSTMENTS							
Total		375,360	87,229	164,767	64,613	6,461	52,288
General Admin Distribution			(87,229)	49,882	19,561	1,956	15,830
Grand Total		\$375,358		\$214,649	\$84,174	\$8,417	\$68,118

B. INCOMING COSTS - (Default Spread Expense%)

Dept:11 1006020 Property Management

Department	First Incoming	Second Incoming	Property Management	Schools Buying	E-Card	Gen'l Gov't
1 Equipment Use	\$398	\$0	\$228	\$89	\$9	\$72
Subtotal - Equipment Use	398	0	228	89	9	72
3 Audit Services	488	0	279	109	11	89
Subtotal - 1000920 Internal Audit	488	0	279	109	11	89
4 Contract Review	367	0	210	82	8	67
Subtotal - 1003210 Law Department	367	0	210	82	8	67
5 ADA/FMLA SVC	117	0	67	26	3	21
Subtotal - 1003320 ADA Compliance C	117	0	67	26	3	21
6 Human Resources	1,406	0	804	315	32	255
Subtotal - 1003610 Human Resources	1,406	0	804	315	32	255
7 Mail Room	2	0	1	0	0	0
Subtotal - 1003910 Mail Room-Operati	2	0	1	0	0	0
9 Budget	179	0	102	40	4	32
9 Accounting	1,038	0	594	233	23	188
9 Accounts Payable	459	0	262	103	10	83
9 Payroll	291	0	166	65	7	53
Subtotal - 1005710 Finance	1,967	0	1,125	441	44	357
10 Purchasing	882	0	504	198	20	160
10 Property Mgmt	72,258	0	41,321	16,204	1,620	13,113
Subtotal - 1006010 Purchasing	73,140	0	41,825	16,402	1,640	13,273
12 General Fund Audit	0	1,133	648	254	25	206
Subtotal - 1006930 Auditing Contract	0	1,133	648	254	25	206
13 Network Support - County	0	19,765	11,303	4,432	443	3,587
13 Network Support - All Users	0	2,208	1,263	495	50	401
Subtotal - 1007910 Information Technnc	0	21,973	12,565	4,927	493	3,988
14 Records Storage	0	151	86	34	3	27

B. INCOMING COSTS - (Default Spread Expense%)

Dept:11 1006020 Property Management

Department	First Incoming	Second Incoming	Property Management	Schools Buying	E-Card	Gen'l Gov't
Subtotal - 1007920 Records Managem	\$0	\$151	\$86	\$34	\$3	\$27
16 County Trustee	0	471	269	106	11	85
Subtotal - 1009710 County Trustee	0	471	269	106	11	85
18 Risk Overhead	0	156	89	35	3	28
Subtotal - 54000(10&20&30) Risk Mng	0	156	89	35	3	28
3 Audit Services	0	25	14	6	1	5
Subtotal - 1000920 Internal Audit	0	25	14	6	1	5
4 Contract Review	0	28	16	6	1	5
Subtotal - 1003210 Law Department	0	28	16	6	1	5
5 ADA/FMLA SVC	0	9	5	2	0	2
Subtotal - 1003320 ADA Compliance C	0	9	5	2	0	2
6 Human Resources	0	79	45	18	2	14
Subtotal - 1003610 Human Resources	0	79	45	18	2	14
7 Mail Room	0	0	0	0	0	0
Subtotal - 1003910 Mail Room-Operati	0	0	0	0	0	0
9 Budget	0	13	7	3	0	2
9 Accounting	0	78	45	17	2	14
9 Accounts Payable	0	35	20	8	1	6
9 Payroll	0	22	13	5	0	4
Subtotal - 1005710 Finance	0	148	85	33	3	27
10 Purchasing	0	61	35	14	1	11
10 Property Mgmt	0	4,990	2,854	1,119	112	906
Subtotal - 1006010 Purchasing	0	5,051	2,888	1,133	113	917
Total Incoming	77,885	29,224	61,250	24,019	2,402	19,438
			%57.19	%22.43	%2.24	%18.15
<b>C. TOTAL ALLOCATED</b>		<b>\$482,467</b>	<b>\$275,899</b>	<b>\$108,193</b>	<b>\$10,819</b>	<b>\$87,555</b>

Property Management Allocations

Dept:11 1006020 Property Management

	# of Fixed Asset Items by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County-City Bldg	120	1.71%	\$4,441	\$0	\$4,441	\$0	\$4,441
4 1003210 Law Department	36	0.51%	1,332	0	1,332	0	1,332
5 1003320 ADA Compliance Office	2	0.03%	74	0	74	0	74
6 1003610 Human Resources	75	1.07%	2,775	0	2,775	0	2,775
7 1003910 Mail Room-Operating	1	0.01%	37	0	37	0	37
8 1005415 Health Administration	415	5.93%	15,357	0	15,357	0	15,357
9 1005710 Finance	86	1.23%	3,182	0	3,182	0	3,182
10 1006010 Purchasing	61	0.87%	2,257	0	2,257	0	2,257
13 1007910 Information Technology	228	3.26%	8,437	0	8,437	614	9,051
14 1007920 Records Management	34	0.49%	1,258	0	1,258	92	1,350
15 1008903 Sheriff Administration	1,384	19.76%	51,216	0	51,216	3,726	54,942
16 1009710 County Trustee	82	1.17%	3,034	0	3,034	221	3,255
17 2350110 PW-Administration	236	3.37%	8,733	0	8,733	635	9,369
18 54000(10&20&30) Risk Mngt Fund	3	0.04%	111	0	111	8	119
19 1000010 Attorney General	212	3.03%	7,845	0	7,845	571	8,416
21 1000310 Circuit Court Clerk's Office	58	0.83%	2,146	0	2,146	156	2,302
23 1000330 IV-D Child Support Clerk	1	0.01%	37	0	37	3	40
24 1000610 Probate Court	17	0.24%	629	0	629	46	675
25 1000620 Chancery Court	59	0.84%	2,183	0	2,183	159	2,342
26 1000910 County Commission	39	0.56%	1,443	0	1,443	105	1,548
32 1001210 County Clerk's Office	153	2.18%	5,662	0	5,662	412	6,074
33 1001510 4th Circuit Court Clerk Office	34	0.49%	1,258	0	1,258	92	1,350
34 1001520 Criminal Court Clerk's Office	138	1.97%	5,107	0	5,107	371	5,478
36 1001810 Election Commission	367	5.24%	13,581	0	13,581	988	14,569
37 1002110 Circuit Court Judge's Office	9	0.13%	333	0	333	24	357
38 1002120 4th Circuit Court Judges Office	1	0.01%	37	0	37	3	40
39 1002130 Criminal Court Judge's Office	27	0.39%	999	0	999	73	1,072
40 1002140 General Sessions Court Judg	94	1.34%	3,479	0	3,479	253	3,732
41 1002150 Jury Commission	4	0.06%	148	0	148	11	159
44 1002710 Juvenile Court-Clerk	105	1.50%	3,886	0	3,886	283	4,168
45 1003010 Juvenile Svc Center	25	0.36%	925	0	925	67	992
47 1003310 County Mayor	33	0.47%	1,221	0	1,221	89	1,310
48 1003330 Legislative Delegation	8	0.11%	296	0	296	22	318
53 1003370 UT/Knox County Extension	17	0.24%	629	0	629	46	675
55 1004210 Probation Office	19	0.27%	703	0	703	51	754
60 1004830 Recreation Administration	14	0.20%	518	0	518	38	556
69 1005135 John Tarleton Home	1,463	20.89%	54,139	0	54,139	3,938	58,078
78 1005160 Veterans' Svcs	3	0.04%	111	0	111	8	119
83 1005409 Emergency Medical Service	14	0.20%	518	0	518	38	556
92 1005439 Animal Control	18	0.26%	666	0	666	48	715
104 1005950 Credit Union	1	0.01%	37	0	37	3	40
120 1007510 Fire Prevention	33	0.47%	1,221	0	1,221	89	1,310
121 1007520 Soil Conservation District	3	0.04%	111	0	111	8	119

Property Management Allocations

Dept:11 1006020 Property Management

	# of Fixed Asset Items by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 1007530 Codes Administration	48	0.69%	\$1,776	\$0	\$1,776	\$129	\$1,905
125 1008110 Sheriff's Dept Merit System	14	0.20%	518	0	518	38	556
126 1008310 Property Assessor	93	1.33%	3,442	0	3,442	250	3,692
128 1008320 Equalization Board	21	0.30%	777	0	777	57	834
130 1008510 Public Defender	3	0.04%	111	0	111	8	119
131 1008710 Register of Deeds Office	94	1.34%	3,479	0	3,479	253	3,732
132 1008720 Register of Deeds-Data Proc	19	0.27%	703	0	703	51	754
133 1008900 Court Officers	1	0.01%	37	0	37	3	40
143 1008933 Juvenile Division	1	0.01%	37	0	37	3	40
164 1008972 Medical Examiner	7	0.10%	259	0	259	19	278
174 2350210 PW-Highway & Bridge	1	0.01%	37	0	37	3	40
178 2350410 PW-Engineering	10	0.14%	370	0	370	27	397
181 5300010 Retirement Fund	22	0.31%	814	0	814	59	873
184 FD 105x General Grants Fund	4	0.06%	148	0	148	11	159
185 FD 200x Governmental Library Fund	18	0.26%	666	0	666	48	715
186 FD 205x Public Library Fund	306	4.37%	11,324	0	11,324	824	12,147
187 FD 210x Solid Waste Fund	42	0.60%	1,554	0	1,554	113	1,667
188 FD 215x Air Quality Fund	196	2.80%	7,253	0	7,253	528	7,781
191 FD 230x Drug Control Fund	8	0.11%	296	0	296	22	318
193 FD 240x Gen Purpose School FD	125	1.78%	4,626	0	4,626	336	4,962
197 FD 400x Capital Improvement Fund	76	1.09%	2,812	0	2,812	205	3,017
199 FD 425x Golf Course Fund	8	0.11%	296	0	296	22	318
202 FD 510x Mailroom Fund	27	0.39%	999	0	999	73	1,072
207 FD 560x Tech Support Fund	29	0.41%	1,073	0	1,073	78	1,151
210 FD 610x Municipal Sales Tax	8	0.11%	296	0	296	22	318
221 FD 920x MPC Fund	54	0.77%	1,998	0	1,998	145	2,144
222 FD 925x E-911 Fund	36	0.51%	1,332	0	1,332	97	1,429
225 FD 940x Animal Control Fund	1	0.01%	37	0	37	3	40
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	7,004	100.00%	259,188	0	259,188	16,712	275,899
Direct Bills					0		0
TOTAL					259,188		275,899



Schools Buying Allocations

Dept:11 1006020 Property Management

	100% Assigned to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
193 FD 240x Gen Purpose School FD	100	100.00%	\$101,640	\$0	\$101,640	\$6,553	\$108,193
Subtotal	100	100.00%	101,640	0	101,640	6,553	108,193
Direct Bills					0		0
TOTAL					101,640		108,193



E-Card Allocations

Dept:11 1006020 Property Management

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	50	0.26%	\$26	\$0	\$26	\$0	\$26
4 1003210 Law Department	114	0.58%	59	0	59	0	59
8 1005415 Health Administration	413	2.11%	214	0	214	0	214
9 1005710 Finance	80	0.41%	42	0	42	0	42
13 1007910 Information Technology	130	0.66%	67	0	67	5	72
15 1008903 Sheriff Administration	3,159	16.13%	1,640	0	1,640	109	1,749
19 1000010 Attorney General	53	0.27%	28	0	28	2	29
32 1001210 County Clerk's Office	366	1.87%	190	0	190	13	203
34 1001520 Criminal Court Clerk's Office	14	0.07%	7	0	7	0	8
36 1001810 Election Commission	100	0.51%	52	0	52	3	55
38 1002120 4th Circuit Court Judges Offic	15	0.08%	8	0	8	1	8
39 1002130 Criminal Court Judge's Office	2	0.01%	1	0	1	0	1
45 1003010 Juvenile Svc Center	211	1.08%	110	0	110	7	117
53 1003370 UT/Knox County Extension	16	0.08%	8	0	8	1	9
60 1004830 Recreation Administration	2,263	11.56%	1,175	0	1,175	78	1,253
78 1005160 Veterans' Svcs	6	0.03%	3	0	3	0	3
92 1005439 Animal Control	243	1.24%	126	0	126	8	135
109 1006610 GIS	103	0.53%	53	0	53	4	57
112 1006635 CAC	434	2.22%	225	0	225	15	240
122 1007530 Codes Administration	152	0.78%	79	0	79	5	84
126 1008310 Property Assessor	23	0.12%	12	0	12	1	13
130 1008510 Public Defender	6	0.03%	3	0	3	0	3
131 1008710 Register of Deeds Office	56	0.29%	29	0	29	2	31
164 1008972 Medical Examiner	53	0.27%	28	0	28	2	29
172 2350130 PW-Stormwater Mgmt	82	0.42%	43	0	43	3	45
174 2350210 PW-Highway & Bridge	559	2.85%	290	0	290	19	309
178 2350410 PW-Engineering	200	1.02%	104	0	104	7	111
181 5300010 Retirement Fund	88	0.45%	46	0	46	3	49
182 50000(20&30) Vehicle Svc Ctr Fund	2,133	10.89%	1,107	0	1,107	74	1,181
185 FD 200x Governmental Library Fund	1,772	9.05%	920	0	920	61	981
187 FD 210x Solid Waste Fund	430	2.20%	223	0	223	15	238
195 FD 250x School Federal Projects	3,904	19.94%	2,026	0	2,026	135	2,161
221 FD 920x MPC Fund	249	1.27%	129	0	129	9	138
222 FD 925x E-911 Fund	26	0.13%	13	0	13	1	14
226 FD 950x Grt School Foundation FD	9	0.05%	5	0	5	0	5
241 CAC OOA	235	1.20%	122	0	122	8	130
242 CAC Transit Kitchen	161	0.82%	84	0	84	6	89
243 Drug Court	43	0.22%	22	0	22	1	24
244 Community Grants	19	0.10%	10	0	10	1	11
245 Gen'l Gov't	1,610	8.22%	836	0	836	56	891
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

E-Card Allocations

Dept:11 1006020 Property Management

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	19,582	100.00%	10,164	0	10,164	655	10,819
Direct Bills					0		0
TOTAL					10,164		10,819

Gen'l Gov't Allocations

Dept:11 1006020 Property Management

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$82,252	\$0	\$82,252	\$5,303	\$87,555
Subtotal	100	100.00%	82,252	0	82,252	5,303	87,555
Direct Bills					0		0
TOTAL					82,252		87,555

ALLOCATION SUMMARY

Dept:11 1006020 Property Management

Department	Property Management	Schools Buying	E-Card	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
2 Building Use County-City Bldg	4,441	0	0	0	4,441
3 1000920 Internal Audit	0	0	26	0	26
4 1003210 Law Department	1,332	0	59	0	1,391
5 1003320 ADA Compliance Office	74	0	0	0	74
6 1003610 Human Resources	2,775	0	0	0	2,775
7 1003910 Mail Room-Operating	37	0	0	0	37
8 1005415 Health Administration	15,357	0	214	0	15,572
9 1005710 Finance	3,182	0	42	0	3,224
10 1006010 Purchasing	2,257	0	0	0	2,257
13 1007910 Information Technology	9,051	0	72	0	9,123
14 1007920 Records Management	1,350	0	0	0	1,350
15 1008903 Sheriff Administration	54,942	0	1,749	0	56,691
16 1009710 County Trustee	3,255	0	0	0	3,255
17 2350110 PW-Administration	9,369	0	0	0	9,369
18 54000(10&20&30) Risk Mngt Fund	119	0	0	0	119
19 1000010 Attorney General	8,416	0	29	0	8,445
21 1000310 Circuit Court Clerk's Office	2,302	0	0	0	2,302
23 1000330 IV-D Child Support Clerk	40	0	0	0	40
24 1000610 Probate Court	675	0	0	0	675
25 1000620 Chancery Court	2,342	0	0	0	2,342
26 1000910 County Commission	1,548	0	0	0	1,548
32 1001210 County Clerk's Office	6,074	0	203	0	6,276
33 1001510 4th Circuit Court Clerk Office	1,350	0	0	0	1,350
34 1001520 Criminal Court Clerk's Office	5,478	0	8	0	5,486
36 1001810 Election Commission	14,569	0	55	0	14,624
37 1002110 Circuit Court Judge's Office	357	0	0	0	357
38 1002120 4th Circuit Court Judges Offic	40	0	8	0	48
39 1002130 Criminal Court Judge's Office	1,072	0	1	0	1,073
40 1002140 General Sessions Court Judg	3,732	0	0	0	3,732
41 1002150 Jury Commission	159	0	0	0	159
44 1002710 Juvenile Court-Clerk	4,168	0	0	0	4,168
45 1003010 Juvenile Svc Center	992	0	117	0	1,109
47 1003310 County Mayor	1,310	0	0	0	1,310
48 1003330 Legislative Delegation	318	0	0	0	318
53 1003370 UT/Knox County Extension	675	0	9	0	684
55 1004210 Probation Office	754	0	0	0	754
60 1004830 Recreation Administration	556	0	1,253	0	1,809
69 1005135 John Tarleton Home	58,078	0	0	0	58,078
78 1005160 Veterans' Svcs	119	0	3	0	122
83 1005409 Emergency Medical Service	556	0	0	0	556

ALLOCATION SUMMARY

Dept:11 1006020 Property Management

Department	Property Management	Schools Buying	E-Card	Gen'l Gov't	Total
92 1005439 Animal Control	715	\$0	\$135	\$0	\$849
104 1005950 Credit Union	40	0	0	0	40
109 1006610 GIS	0	0	57	0	57
112 1006635 CAC	0	0	240	0	240
120 1007510 Fire Prevention	1,310	0	0	0	1,310
121 1007520 Soil Conservation District	119	0	0	0	119
122 1007530 Codes Administration	1,905	0	84	0	1,990
125 1008110 Sheriff's Dept Merit System	556	0	0	0	556
126 1008310 Property Assessor	3,692	0	13	0	3,705
128 1008320 Equalization Board	834	0	0	0	834
130 1008510 Public Defender	119	0	3	0	122
131 1008710 Register of Deeds Office	3,732	0	31	0	3,763
132 1008720 Register of Deeds-Data Proc	754	0	0	0	754
133 1008900 Court Officers	40	0	0	0	40
143 1008933 Juvenile Division	40	0	0	0	40
164 1008972 Medical Examiner	278	0	29	0	307
172 2350130 PW-Stormwater Mgmt	0	0	45	0	45
174 2350210 PW-Highway & Bridge	40	0	309	0	349
178 2350410 PW-Engineering	397	0	111	0	508
181 5300010 Retirement Fund	873	0	49	0	922
182 50000(20&30) Vehicle Svc Ctr Fund	0	0	1,181	0	1,181
184 FD 105x General Grants Fund	159	0	0	0	159
185 FD 200x Governmental Library Fund	715	0	981	0	1,696
186 FD 205x Public Library Fund	12,147	0	0	0	12,147
187 FD 210x Solid Waste Fund	1,667	0	238	0	1,905
188 FD 215x Air Quality Fund	7,781	0	0	0	7,781
191 FD 230x Drug Control Fund	318	0	0	0	318
193 FD 240x Gen Purpose School FD	4,962	108,193	0	0	113,156
195 FD 250x School Federal Projects	0	0	2,161	0	2,161
197 FD 400x Capital Improvement Fund	3,017	0	0	0	3,017
199 FD 425x Golf Course Fund	318	0	0	0	318
202 FD 510x Mailroom Fund	1,072	0	0	0	1,072
207 FD 560x Tech Support Fund	1,151	0	0	0	1,151
210 FD 610x Municipal Sales Tax	318	0	0	0	318
221 FD 920x MPC Fund	2,144	0	138	0	2,282
222 FD 925x E-911 Fund	1,429	0	14	0	1,444
225 FD 940x Animal Control Fund	40	0	0	0	40
226 FD 950x Grt School Foundation FD	0	0	5	0	5
241 CAC OOA	0	0	130	0	130
242 CAC Transit Kitchen	0	0	89	0	89
243 Drug Court	0	0	24	0	24

ALLOCATION SUMMARY

Dept:11 1006020 Property Management

Department	Property Management	Schools Buying	E-Card	Gen'l Gov't	Total
244 Community Grants	0	\$0	\$11	\$0	\$11
245 Gen'l Gov't	0	0	891	87,555	88,447
999 2nd Allocation Orphans	0	0	0	0	0
Total	275,899	108,193	10,819	87,555	482,467

**Knox County, Tennessee  
OMB A-87 Cost Allocation Plan  
FY 2010 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).

A. DEPARTMENT COSTS

Dept:12 1006930 Auditing Contract

		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	339,610	0	339,610
DEPARTMENT Cost Total		339,610	0	339,610
ADJUSTMENTS				
Total		339,610	0	339,610
General Admin Distribution			0	0
Grand Total		\$339,610		\$339,610



B. INCOMING COSTS - (Default Spread Expense%)

Dept:12 1006930 Auditing Contract

Department	First Incoming	Second Incoming	General Fund Audit
3 Audit Services	\$13	\$0	\$13
Subtotal - 1000920 Internal Audit	13	0	13
4 Contract Review	332	0	332
Subtotal - 1003210 Law Department	332	0	332
9 Budget	162	0	162
9 Accounting	28	0	28
9 Accounts Payable	30	0	30
Subtotal - 1005710 Finance	220	0	220
16 County Trustee	0	13	13
Subtotal - 1009710 County Trustee	0	13	13
3 Audit Services	0	1	1
Subtotal - 1000920 Internal Audit	0	1	1
4 Contract Review	0	25	25
Subtotal - 1003210 Law Department	0	25	25
9 Budget	0	12	12
9 Accounting	0	2	2
9 Accounts Payable	0	2	2
Subtotal - 1005710 Finance	0	16	16
Total Incoming	565	55	620
			%100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$340,230</b>	<b>\$340,230</b>

General Fund Audit Allocations

Dept:12 1006930 Auditing Contract

	Acctng Trans (Gen FD Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1000920 Internal Audit	337	0.24%	\$804	\$0	\$804	\$0	\$804
4	1003210 Law Department	724	0.51%	1,727	0	1,727	0	1,727
5	1003320 ADA Compliance Office	285	0.20%	680	0	680	0	680
6	1003610 Human Resources	528	0.37%	1,260	0	1,260	0	1,260
7	1003910 Mail Room-Operating	346	0.24%	825	0	825	0	825
8	1005415 Health Administration	635	0.45%	1,515	0	1,515	0	1,515
9	1005710 Finance	814	0.57%	1,942	0	1,942	0	1,942
10	1006010 Purchasing	599	0.42%	1,429	0	1,429	0	1,429
11	1006020 Property Management	475	0.33%	1,133	0	1,133	0	1,133
13	1007910 Information Technology	712	0.50%	1,699	0	1,699	0	1,699
14	1007920 Records Management	467	0.33%	1,114	0	1,114	0	1,114
15	1008903 Sheriff Administration	2,363	1.66%	5,637	0	5,637	1	5,638
16	1009710 County Trustee	395	0.28%	942	0	942	0	942
17	2350110 PW-Administration	684	0.48%	1,632	0	1,632	0	1,632
18	54000(10&20&30) Risk Mngt Fund	1,072	0.75%	2,557	0	2,557	0	2,558
19	1000010 Attorney General	978	0.69%	2,333	0	2,333	0	2,333
20	1000020 Bad Check Unit	93	0.07%	222	0	222	0	222
21	1000310 Circuit Court Clerk's Office	365	0.26%	871	0	871	0	871
22	1000320 Civil Sessions Clerk's Office	230	0.16%	549	0	549	0	549
23	1000330 IV-D Child Support Clerk	596	0.42%	1,422	0	1,422	0	1,422
24	1000610 Probate Court	231	0.16%	551	0	551	0	551
25	1000620 Chancery Court	294	0.21%	701	0	701	0	701
26	1000910 County Commission	681	0.48%	1,625	0	1,625	0	1,625
27	1000915 Commission Discretionary	340	0.24%	811	0	811	0	811
28	1000925 Audit Committee	86	0.06%	205	0	205	0	205
29	1000926 Ethics Committee	14	0.01%	33	0	33	0	33
30	1000930 Codes Commission	18	0.01%	43	0	43	0	43
31	1000935 Retirement Office Ops	615	0.43%	1,467	0	1,467	0	1,467
32	1001210 County Clerk's Office	1,665	1.17%	3,972	0	3,972	1	3,973
33	1001510 4th Circuit Court Clerk Office	255	0.18%	608	0	608	0	608
34	1001520 Criminal Court Clerk's Office	506	0.35%	1,207	0	1,207	0	1,207
35	1001530 Criminal Sessions Clerk Offic	508	0.36%	1,212	0	1,212	0	1,212
36	1001810 Election Commission	790	0.55%	1,885	0	1,885	0	1,885
37	1002110 Circuit Court Judge's Office	100	0.07%	239	0	239	0	239
38	1002120 4th Circuit Court Judges Offic	87	0.06%	208	0	208	0	208
39	1002130 Criminal Court Judge's Office	771	0.54%	1,839	0	1,839	0	1,840
40	1002140 General Sessions Court Judg	501	0.35%	1,195	0	1,195	0	1,195
41	1002150 Jury Commission	8,524	5.98%	20,335	0	20,335	3	20,338
42	1002410 Juvenile Court Judges	840	0.59%	2,004	0	2,004	0	2,004
43	1002420 IV-D Referee Program	428	0.30%	1,021	0	1,021	0	1,021
44	1002710 Juvenile Court-Clerk	918	0.64%	2,190	0	2,190	0	2,190
45	1003010 Juvenile Svc Center	1,083	0.76%	2,584	0	2,584	0	2,584
46	1003215 Law Dept Outside Legal Fees	8	0.01%	19	0	19	0	19

General Fund Audit Allocations

Dept:12 1006930 Auditing Contract

	Acctng Trans (Gen FD Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
47	1003310 County Mayor	932	0.65%	\$2,223	\$0	\$2,223	\$0	\$2,224
48	1003330 Legislative Delegation	231	0.16%	551	0	551	0	551
49	1003350 Senior Summit	4	0.00%	10	0	10	0	10
50	1003355 Knox Achieves	114	0.08%	272	0	272	0	272
51	1003360 Read With Me	15	0.01%	36	0	36	0	36
52	1003362 Family Justice Center	1	0.00%	2	0	2	0	2
53	1003370 UT/Knox County Extension	218	0.15%	520	0	520	0	520
54	1003380 Mayor's Education Summit	3	0.00%	7	0	7	0	7
55	1004210 Probation Office	888	0.62%	2,118	0	2,118	0	2,119
56	1004215 DUI Traffic School	21	0.01%	50	0	50	0	50
57	1004510 Office of Neighborhoods	586	0.41%	1,398	0	1,398	0	1,398
58	1004810 Park Maintenance	3,157	2.21%	7,531	0	7,531	1	7,533
59	1004825 U.S. Soccer Complex	21	0.01%	50	0	50	0	50
60	1004830 Recreation Administration	883	0.62%	2,106	0	2,106	0	2,107
61	1004832 New Harvest Farmer's Marke	23	0.02%	55	0	55	0	55
62	1004835 Legacy Park	1	0.00%	2	0	2	0	2
63	1004840 Park Improvement-Amuseme	462	0.32%	1,102	0	1,102	0	1,102
64	1004848 Concord Park JR Golf Imp	2	0.00%	5	0	5	0	5
65	1005105 Dept of Community Developn	492	0.35%	1,174	0	1,174	0	1,174
66	1005110 Community Services Agencie	155	0.11%	370	0	370	0	370
67	1005120 Indigents Asst (CAC/Pauper)	85	0.06%	203	0	203	0	203
68	1005130 Economic and Dev Grants	67	0.05%	160	0	160	0	160
69	1005135 John Tarleton Home	5	0.00%	12	0	12	0	12
70	1005142 Senior Ctr & Volunteer Svcs	349	0.24%	833	0	833	0	833
71	1005143 Senior Picnic	18	0.01%	43	0	43	0	43
72	1005144 Halls Senior-Special Events	35	0.02%	83	0	83	0	84
73	1005145 Frank Strang Senior Ctr	322	0.23%	768	0	768	0	768
74	1005146 South Knox Senior Ctr	265	0.19%	632	0	632	0	632
75	1005147 Halls Senior Ctr	297	0.21%	709	0	709	0	709
76	1005148 Corryton Senior Ctr	226	0.16%	539	0	539	0	539
77	1005149 Carter Senior Center	205	0.14%	489	0	489	0	489
78	1005160 Veterans' Svcs	284	0.20%	678	0	678	0	678
80	1005400 Support Services	1,157	0.81%	2,760	0	2,760	0	2,761
81	1005403 Preventive Health Svcs	702	0.49%	1,675	0	1,675	0	1,675
82	1005406 Dental Svcs	526	0.37%	1,255	0	1,255	0	1,255
83	1005409 Emergency Medical Service	201	0.14%	479	0	479	0	480
84	1005412 Food & Restaurant Inspector	369	0.26%	880	0	880	0	880
85	1005421 Diagnostic Svcs	311	0.22%	742	0	742	0	742
86	1005424 Medical & Dental - Indig Care	1,104	0.77%	2,634	0	2,634	0	2,634
87	1005425 Indigent CA-3RD Party Refur	1	0.00%	2	0	2	0	2
89	1005430 Pediatric Care Svcs	335	0.23%	799	0	799	0	799
90	1005433 Pharmacy	732	0.51%	1,746	0	1,746	0	1,747
91	1005436 Primary Care Svcs	35	0.02%	83	0	83	0	84

General Fund Audit Allocations

Dept:12 1006930 Auditing Contract

	Acctng Trans (Gen FD Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
92	1005439 Animal Control	100	0.07%	\$239	\$0	\$239	\$0	\$239
93	1005442 School Health Program	177	0.12%	422	0	422	0	422
94	1005445 Social Svcs	377	0.26%	899	0	899	0	900
95	1005448 Ground Water Svcs	279	0.20%	666	0	666	0	666
96	1005451 Vector Control Svcs	229	0.16%	546	0	546	0	546
97	1005454 Disease Surveillance & Inves	462	0.32%	1,102	0	1,102	0	1,102
98	1005457 Vital Records	261	0.18%	623	0	623	0	623
99	1005460 Women's Health Svcs	334	0.23%	797	0	797	0	797
100	1005463 Community Health Svcs	416	0.29%	992	0	992	0	993
101	1005465 Child Car Seat Program	26	0.02%	62	0	62	0	62
102	1005467 Comm Health Serv Grant Ma	24	0.02%	57	0	57	0	57
103	1005470 Medical Reserve Corps Unit	1	0.00%	2	0	2	0	2
105	1006025 Inop Car Lot/Sale Junk Cars	35	0.02%	83	0	83	0	84
106	1006030 Building Maint	500	0.35%	1,193	0	1,193	0	1,193
107	1006310 Property and Liability Ins	9	0.01%	21	0	21	0	21
108	1006605 Planning	4	0.00%	10	0	10	0	10
109	1006610 GIS	11	0.01%	26	0	26	0	26
110	1006615 Payments To Cities	4	0.00%	10	0	10	0	10
111	1006620 Emergency Mangement	3	0.00%	7	0	7	0	7
112	1006635 CAC	49,978	35.05%	119,226	0	119,226	20	119,246
113	1006636 CAC-Interest	4	0.00%	10	0	10	0	10
114	1006645 Oth Operating Transfers	29	0.02%	69	0	69	0	69
115	1006910 Offical's Expense	7	0.00%	17	0	17	0	17
116	1006920 Equipment	84	0.06%	200	0	200	0	200
117	1006940 Cases Charged to County	23	0.02%	55	0	55	0	55
118	1006950 Miscellaneous	344	0.24%	821	0	821	0	821
119	1007210 Community Mediation Center	41	0.03%	98	0	98	0	98
120	1007510 Fire Prevention	750	0.53%	1,789	0	1,789	0	1,789
121	1007520 Soil Conservation District	222	0.16%	530	0	530	0	530
122	1007530 Codes Administration	2,125	1.49%	5,069	0	5,069	1	5,070
123	1007710 Wastewater	28	0.02%	67	0	67	0	67
124	1007720 Dirty Lot Ordinance	296	0.21%	706	0	706	0	706
125	1008110 Sheriff's Dept Merit System	367	0.26%	876	0	876	0	876
126	1008310 Property Assessor	907	0.64%	2,164	0	2,164	0	2,164
127	1008315 Property Assessor Reapprais	5	0.00%	12	0	12	0	12
128	1008320 Equalization Board	10	0.01%	24	0	24	0	24
129	1008330 Digitized Mapping	209	0.15%	499	0	499	0	499
130	1008510 Public Defender	1,276	0.89%	3,044	0	3,044	1	3,044
131	1008710 Register of Deeds Office	261	0.18%	623	0	623	0	623
132	1008720 Register of Deeds-Data Proc	81	0.06%	193	0	193	0	193
133	1008900 Court Officers	132	0.09%	315	0	315	0	315
134	1008906 Records & Communication	393	0.28%	938	0	938	0	938
136	1008912 Training	439	0.31%	1,047	0	1,047	0	1,047

General Fund Audit Allocations

Dept:12 1006930 Auditing Contract

	Acctng Trans (Gen FD Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
137	1008915 Planning & Development	119	0.08%	\$284	\$0	\$284	\$0	\$284
138	1008918 Stop Violence Against Wome	208	0.15%	496	0	496	0	496
139	1008921 Patrol	3,727	2.61%	8,891	0	8,891	1	8,893
140	1008924 Warrants	701	0.49%	1,672	0	1,672	0	1,673
141	1008927 Detective	600	0.42%	1,431	0	1,431	0	1,432
142	1008930 Forensics	323	0.23%	771	0	771	0	771
143	1008933 Juvenile Division	88	0.06%	210	0	210	0	210
144	1008936 Special Teams	109	0.08%	260	0	260	0	260
145	1008937 Victim's Rights	4	0.00%	10	0	10	0	10
146	1008938 Chaplain's Fund	2	0.00%	5	0	5	0	5
147	1008940 Senior Cit. Awareness	8	0.01%	19	0	19	0	19
148	1008941 Child Safety Seat CKPT	1	0.00%	2	0	2	0	2
149	1008942 Narcotics	684	0.48%	1,632	0	1,632	0	1,632
150	1008945 Internal Affairs	152	0.11%	363	0	363	0	363
151	1008948 Special Svcs	458	0.32%	1,093	0	1,093	0	1,093
152	1008951 Dare Donations	52	0.04%	124	0	124	0	124
153	1008952 Teen Academy - Sheriff	66	0.05%	157	0	157	0	157
154	1008953 Sexual Offender Registry	190	0.13%	453	0	453	0	453
155	1008954 Interest Earned-Inmates	17	0.01%	41	0	41	0	41
156	1008955 Donation/Sheriff - Target	2	0.00%	5	0	5	0	5
157	1008956 Honor Guard Golf Tournament	81	0.06%	193	0	193	0	193
158	1008957 Auxiliary Svcs	387	0.27%	923	0	923	0	923
159	1008960 Correctional Facilities	5,033	3.53%	12,007	0	12,007	2	12,009
160	1008963 Temporary Detention Facilitie	4	0.00%	10	0	10	0	10
161	1008965 Explorer Post	37	0.03%	88	0	88	0	88
162	1008967 Helen R McNabb Interch	24	0.02%	57	0	57	0	57
163	1008969 Jail Commissary	554	0.39%	1,322	0	1,322	0	1,322
164	1008972 Medical Examiner	429	0.30%	1,023	0	1,023	0	1,024
165	1008985 Sheriff's K-9 Donations	10	0.01%	24	0	24	0	24
166	1008990 KCSO Reserve Training Acac	98	0.07%	234	0	234	0	234
167	1008991 Fallen Officers	2	0.00%	5	0	5	0	5
170	1009720 Property Sale	1	0.00%	2	0	2	0	2
171	2350120 PW-Highway Project Mgmt	272	0.19%	649	0	649	0	649
172	2350130 PW-Stormwater Mgmt	559	0.39%	1,334	0	1,334	0	1,334
173	2350135 Stormwater Ordiance Violatio	47	0.03%	112	0	112	0	112
174	2350210 PW-Highway & Bridge	1,909	1.34%	4,554	0	4,554	1	4,555
175	2350220 PW-Traffic Control	2,176	1.53%	5,191	0	5,191	1	5,192
176	2350310 Capital Outlay	13	0.01%	31	0	31	0	31
177	2350320 Bridge Construction	12	0.01%	29	0	29	0	29
178	2350410 PW-Engineering	374	0.26%	892	0	892	0	892
179	2350425 Subdivision Foreclosures	17	0.01%	41	0	41	0	41
181	5300010 Retirement Fund	1,074	0.75%	2,562	0	2,562	0	2,563
182	50000(20&30) Vehicle Svc Ctr Fund	3,703	2.60%	8,834	0	8,834	1	8,835

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

General Fund Audit Allocations

Dept:12 1006930 Auditing Contract

	Acctng Trans (Gen FD Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
183 FD 100 General Fund	9,206	6.46%	\$21,962	\$0	\$21,962	\$4	\$21,965
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	142,597	100.00%	340,175	0	340,175	55	340,230
Direct Bills					0		0
TOTAL					340,175		340,230



ALLOCATION SUMMARY

Dept:12 1006930 Auditing Contract

Department	General Fund Audit	Total
0 DIRECT BILLED	0	\$0
3 1000920 Internal Audit	804	804
4 1003210 Law Department	1,727	1,727
5 1003320 ADA Compliance Office	680	680
6 1003610 Human Resources	1,260	1,260
7 1003910 Mail Room-Operating	825	825
8 1005415 Health Administration	1,515	1,515
9 1005710 Finance	1,942	1,942
10 1006010 Purchasing	1,429	1,429
11 1006020 Property Management	1,133	1,133
13 1007910 Information Technology	1,699	1,699
14 1007920 Records Management	1,114	1,114
15 1008903 Sheriff Administration	5,638	5,638
16 1009710 County Trustee	942	942
17 2350110 PW-Administration	1,632	1,632
18 54000(10&20&30) Risk Mngt Fund	2,558	2,558
19 1000010 Attorney General	2,333	2,333
20 1000020 Bad Check Unit	222	222
21 1000310 Circuit Court Clerk's Office	871	871
22 1000320 Civil Sessions Clerk's Office	549	549
23 1000330 IV-D Child Support Clerk	1,422	1,422
24 1000610 Probate Court	551	551
25 1000620 Chancery Court	701	701
26 1000910 County Commission	1,625	1,625
27 1000915 Commission Discretionary	811	811
28 1000925 Audit Committee	205	205
29 1000926 Ethics Committee	33	33
30 1000930 Codes Commission	43	43
31 1000935 Retirement Office Ops	1,467	1,467
32 1001210 County Clerk's Office	3,973	3,973
33 1001510 4th Circuit Court Clerk Office	608	608
34 1001520 Criminal Court Clerk's Office	1,207	1,207
35 1001530 Criminal Sessions Clerk Office	1,212	1,212
36 1001810 Election Commission	1,885	1,885
37 1002110 Circuit Court Judge's Office	239	239
38 1002120 4th Circuit Court Judges Office	208	208
39 1002130 Criminal Court Judge's Office	1,840	1,840
40 1002140 General Sessions Court Judg	1,195	1,195
41 1002150 Jury Commission	20,338	20,338
42 1002410 Juvenile Court Judges	2,004	2,004
43 1002420 IV-D Referee Program	1,021	1,021

ALLOCATION SUMMARY

Dept:12 1006930 Auditing Contract

	Department	General Fund Audit	Total
44	1002710 Juvenile Court-Clerk	2,190	\$2,190
45	1003010 Juvenile Svc Center	2,584	2,584
46	1003215 Law Dept Outside Legal Fees	19	19
47	1003310 County Mayor	2,224	2,224
48	1003330 Legislative Delegation	551	551
49	1003350 Senior Summit	10	10
50	1003355 Knox Achieves	272	272
51	1003360 Read With Me	36	36
52	1003362 Family Justice Center	2	2
53	1003370 UT/Knox County Extension	520	520
54	1003380 Mayor's Education Summit	7	7
55	1004210 Probation Office	2,119	2,119
56	1004215 DUI Traffic School	50	50
57	1004510 Office of Neighborhoods	1,398	1,398
58	1004810 Park Maintenance	7,533	7,533
59	1004825 U.S. Soccer Complex	50	50
60	1004830 Recreation Administration	2,107	2,107
61	1004832 New Harvest Farmer's Marke	55	55
62	1004835 Legacy Park	2	2
63	1004840 Park Improvement-Amuseme	1,102	1,102
64	1004848 Concord Park JR Golf Imp	5	5
65	1005105 Dept of Community Developn	1,174	1,174
66	1005110 Community Services Agencie	370	370
67	1005120 Indigents Asst (CAC/Pauper)	203	203
68	1005130 Economic and Dev Grants	160	160
69	1005135 John Tarleton Home	12	12
70	1005142 Senior Ctr & Volunteer Svcs	833	833
71	1005143 Senior Picnic	43	43
72	1005144 Halls Senior-Special Events	84	84
73	1005145 Frank Strang Senior Ctr	768	768
74	1005146 South Knox Senior Ctr	632	632
75	1005147 Halls Senior Ctr	709	709
76	1005148 Corryton Senior Ctr	539	539
77	1005149 Carter Senior Center	489	489
78	1005160 Veterans' Svcs	678	678
80	1005400 Support Services	2,761	2,761
81	1005403 Preventive Health Svcs	1,675	1,675
82	1005406 Dental Svcs	1,255	1,255
83	1005409 Emergency Medical Service	480	480
84	1005412 Food & Restaurant Inspector	880	880
85	1005421 Diagnostic Svcs	742	742



ALLOCATION SUMMARY

Dept:12 1006930 Auditing Contract

Department	General Fund Audit	Total
86 1005424 Medical & Dental - Indig Care	2,634	\$2,634
87 1005425 Indigent CA-3RD Party Refur	2	2
89 1005430 Pediatric Care Svcs	799	799
90 1005433 Pharmacy	1,747	1,747
91 1005436 Primary Care Svcs	84	84
92 1005439 Animal Control	239	239
93 1005442 School Health Program	422	422
94 1005445 Social Svcs	900	900
95 1005448 Ground Water Svcs	666	666
96 1005451 Vector Control Svcs	546	546
97 1005454 Disease Surveillance & Inves	1,102	1,102
98 1005457 Vital Records	623	623
99 1005460 Women's Health Svcs	797	797
100 1005463 Community Health Svcs	993	993
101 1005465 Child Car Seat Program	62	62
102 1005467 Comm Health Serv Grant Ma	57	57
103 1005470 Medical Reserve Corps Unit	2	2
105 1006025 Inop Car Lot/Sale Junk Cars	84	84
106 1006030 Building Maint	1,193	1,193
107 1006310 Property and Liability Ins	21	21
108 1006605 Planning	10	10
109 1006610 GIS	26	26
110 1006615 Payments To Cities	10	10
111 1006620 Emergency Mangement	7	7
112 1006635 CAC	119,246	119,246
113 1006636 CAC-Interest	10	10
114 1006645 Oth Operating Transfers	69	69
115 1006910 Offical's Expense	17	17
116 1006920 Equipment	200	200
117 1006940 Cases Charged to County	55	55
118 1006950 Miscellaneous	821	821
119 1007210 Community Mediation Center	98	98
120 1007510 Fire Prevention	1,789	1,789
121 1007520 Soil Conservation District	530	530
122 1007530 Codes Administration	5,070	5,070
123 1007710 Wastewater	67	67
124 1007720 Dirty Lot Ordinance	706	706
125 1008110 Sheriff's Dept Merit System	876	876
126 1008310 Property Assessor	2,164	2,164
127 1008315 Property Assessor Reapprais	12	12
128 1008320 Equalization Board	24	24

ALLOCATION SUMMARY

Dept:12 1006930 Auditing Contract

Department	General Fund Audit	Total
129 1008330 Digitized Mapping	499	\$499
130 1008510 Public Defender	3,044	3,044
131 1008710 Register of Deeds Office	623	623
132 1008720 Register of Deeds-Data Proc	193	193
133 1008900 Court Officers	315	315
134 1008906 Records & Communication	938	938
136 1008912 Training	1,047	1,047
137 1008915 Planning & Development	284	284
138 1008918 Stop Violence Against Wome	496	496
139 1008921 Patrol	8,893	8,893
140 1008924 Warrants	1,673	1,673
141 1008927 Detective	1,432	1,432
142 1008930 Forensics	771	771
143 1008933 Juvenile Division	210	210
144 1008936 Special Teams	260	260
145 1008937 Victim's Rights	10	10
146 1008938 Chaplain's Fund	5	5
147 1008940 Senior Cit. Awareness	19	19
148 1008941 Child Safety Seat CKPT	2	2
149 1008942 Narcotics	1,632	1,632
150 1008945 Internal Affairs	363	363
151 1008948 Special Svcs	1,093	1,093
152 1008951 Dare Donations	124	124
153 1008952 Teen Academy - Sheriff	157	157
154 1008953 Sexual Offender Registry	453	453
155 1008954 Interest Earned-Inmates	41	41
156 1008955 Donation/Sheriff - Target	5	5
157 1008956 Honor Guard Golf Tournament	193	193
158 1008957 Auxiliary Svcs	923	923
159 1008960 Correctional Facilities	12,009	12,009
160 1008963 Temporary Detention Facilitie	10	10
161 1008965 Explorer Post	88	88
162 1008967 Helen R McNabb Interch	57	57
163 1008969 Jail Commissary	1,322	1,322
164 1008972 Medical Examiner	1,024	1,024
165 1008985 Sheriff's K-9 Donations	24	24
166 1008990 KCSO Reserve Training Acac	234	234
167 1008991 Fallen Officers	5	5
170 1009720 Property Sale	2	2
171 2350120 PW-Highway Project Mgmt	649	649
172 2350130 PW-Stormwater Mgmt	1,334	1,334

ALLOCATION SUMMARY

Dept:12 1006930 Auditing Contract

Department	General Fund Audit	Total
173 2350135 Stormwater Ordiance Violatio	112	\$112
174 2350210 PW-Highway & Bridge	4,555	4,555
175 2350220 PW-Traffic Control	5,192	5,192
176 2350310 Capital Outlay	31	31
177 2350320 Bridge Construction	29	29
178 2350410 PW-Engineering	892	892
179 2350425 Subdivision Foreclosures	41	41
181 5300010 Retirement Fund	2,563	2,563
182 50000(20&30) Vehicle Svc Ctr Fund	8,835	8,835
183 FD 100 General Fund	21,965	21,965
999 2nd Allocation Orphans	0	0
Total	340,230	340,230

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.

A. DEPARTMENT COSTS

Dept:13 1007910 Information Technology

		Amount	General Admin	Network Support - County	Network Support - All Users	Gen'l Gov't
Salaries	S1	\$2,880,378	\$374,449	\$2,246,695	\$259,234	\$0
<i>Salary % Split</i>			<i>13.00%</i>	<i>78.00%</i>	<i>9.00%</i>	<i>.00%</i>
Benefits	S	724,979	94,247	565,484	65,248	0
		3,605,357	468,696	2,812,179	324,482	0
SUPPLY & SERVICES COST						
Services	S	1,141,774	148,431	890,584	102,760	0
Supplies/Materials	S	28,968	3,766	22,595	2,607	0
Disallowed	P	141,005	0	0	0	141,005
DEPARTMENT Cost Total		1,311,747	152,197	913,179	105,367	141,005
ADJUSTMENTS						
Total		4,917,104	620,893	3,725,358	429,849	141,005
General Admin Distribution			(620,893)	538,393	62,122	20,378
Grand Total		\$4,917,105		\$4,263,751	\$491,971	\$161,383

**B. INCOMING COSTS - (Default Spread Expense%)**

**Dept:13 1007910 Information Technology**

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users	Gen'l Gov't
1 Equipment Use	\$34,018	\$0	\$29,498	\$3,404	\$1,116
Subtotal - Equipment Use	34,018	0	29,498	3,404	1,116
2 Bldg Maint	17,616	0	15,275	1,763	578
Subtotal - Building Use County-City Blc	17,616	0	15,275	1,763	578
3 Audit Services	731	0	634	73	24
Subtotal - 1000920 Internal Audit	731	0	634	73	24
4 Contract Review	4,811	0	4,172	481	158
Subtotal - 1003210 Law Department	4,811	0	4,172	481	158
5 ADA/FMLA SVC	800	0	694	80	26
Subtotal - 1003320 ADA Compliance C	800	0	694	80	26
6 Human Resources	9,609	0	8,332	961	315
Subtotal - 1003610 Human Resources	9,609	0	8,332	961	315
7 Mail Room	187	0	162	19	6
Subtotal - 1003910 Mail Room-Operati	187	0	162	19	6
9 Budget	2,343	0	2,032	234	77
9 Accounting	1,556	0	1,349	156	51
9 Accounts Payable	919	0	797	92	30
9 Payroll	1,985	0	1,721	199	65
Subtotal - 1005710 Finance	6,803	0	5,899	681	223
10 Purchasing	975	0	845	98	32
10 E-Card	274	0	238	27	9
Subtotal - 1006010 Purchasing	1,249	0	1,083	125	41
11 Property Management	8,437	0	7,316	844	277
11 E-Card	67	0	58	7	2
Subtotal - 1006020 Property Managem	8,504	0	7,374	851	279
12 General Fund Audit	1,699	0	1,473	170	56

B. INCOMING COSTS - (Default Spread Expense%)

Dept:13 1007910 Information Technology

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users	Gen'l Gov't
Subtotal - 1006930 Auditing Contract	\$1,699	\$0	\$1,473	\$170	\$56
16 County Trustee	0	705	611	71	23
Subtotal - 1009710 County Trustee	0	705	611	71	23
18 Risk Overhead	0	1,628	1,412	163	53
Subtotal - 54000(10&20&30) Risk Mng	0	1,628	1,412	163	53
2 Bldg Maint	0	178	154	18	6
Subtotal - Building Use County-City Blc	0	178	154	18	6
3 Audit Services	0	38	33	4	1
Subtotal - 1000920 Internal Audit	0	38	33	4	1
4 Contract Review	0	362	314	36	12
Subtotal - 1003210 Law Department	0	362	314	36	12
5 ADA/FMLA SVC	0	64	55	6	2
Subtotal - 1003320 ADA Compliance C	0	64	55	6	2
6 Human Resources	0	539	467	54	18
Subtotal - 1003610 Human Resources	0	539	467	54	18
7 Mail Room	0	30	26	3	1
Subtotal - 1003910 Mail Room-Operati	0	30	26	3	1
9 Budget	0	176	153	18	6
9 Accounting	0	118	102	12	4
9 Accounts Payable	0	69	60	7	2
9 Payroll	0	149	129	15	5
Subtotal - 1005710 Finance	0	512	444	51	17
10 Purchasing	0	68	59	7	2
10 E-Card	0	20	17	2	1
Subtotal - 1006010 Purchasing	0	88	76	9	3
11 Property Management	0	614	532	61	20

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:13 1007910 Information Technology

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users	Gen'l Gov't
11 E-Card	\$0	\$5	\$4	\$1	\$0
Subtotal - 1006020 Property Managem	0	619	537	62	20
12 General Fund Audit	0	0	0	0	0
Subtotal - 1006930 Auditing Contract	0	0	0	0	0
Total Incoming	86,027	4,763	78,726 %86.71	9,084 %10.01	2,980 %3.28
<b>C. TOTAL ALLOCATED</b>		<b>\$5,007,895</b>	<b>\$4,342,477</b>	<b>\$501,055</b>	<b>\$164,363</b>



Network Support - County Allocations

Dept:13 1007910 Information Technology

	# of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4	0.30%	\$13,176	\$0	\$13,176	\$0	\$13,176
4 1003210 Law Department	26	1.97%	85,647	0	85,647	0	85,647
5 1003320 ADA Compliance Office	1	0.08%	3,294	0	3,294	0	3,294
6 1003610 Human Resources	10	0.76%	32,941	0	32,941	0	32,941
7 1003910 Mail Room-Operating	3	0.23%	9,882	0	9,882	0	9,882
8 1005415 Health Administration	318	24.15%	1,047,528	0	1,047,528	0	1,047,528
9 1005710 Finance	34	2.58%	112,000	0	112,000	0	112,000
10 1006010 Purchasing	14	1.06%	46,118	0	46,118	0	46,118
11 1006020 Property Management	6	0.46%	19,765	0	19,765	0	19,765
14 1007920 Records Management	8	0.61%	26,353	0	26,353	37	26,390
16 1009710 County Trustee	56	4.25%	184,470	0	184,470	257	184,727
17 2350110 PW-Administration	44	3.34%	144,941	0	144,941	202	145,143
18 54000(10&20&30) Risk Mngt Fund	4	0.30%	13,176	0	13,176	18	13,195
19 1000010 Attorney General	98	7.44%	322,823	0	322,823	449	323,272
21 1000310 Circuit Court Clerk's Office	19	1.44%	62,588	0	62,588	87	62,675
22 1000320 Civil Sessions Clerk's Office	26	1.97%	85,647	0	85,647	119	85,766
25 1000620 Chancery Court	25	1.90%	82,353	0	82,353	115	82,467
26 1000910 County Commission	15	1.14%	49,412	0	49,412	69	49,480
30 1000930 Codes Commission	22	1.67%	72,470	0	72,470	101	72,571
32 1001210 County Clerk's Office	96	7.29%	316,235	0	316,235	440	316,675
33 1001510 4th Circuit Court Clerk Office	14	1.06%	46,118	0	46,118	64	46,182
34 1001520 Criminal Court Clerk's Office	27	2.05%	88,941	0	88,941	124	89,065
36 1001810 Election Commission	57	4.33%	187,764	0	187,764	261	188,026
37 1002110 Circuit Court Judge's Office	9	0.68%	29,647	0	29,647	41	29,688
38 1002120 4th Circuit Court Judges Offic	8	0.61%	26,353	0	26,353	37	26,390
39 1002130 Criminal Court Judge's Office	9	0.68%	29,647	0	29,647	41	29,688
40 1002140 General Sessions Court Judg	75	5.69%	247,058	0	247,058	344	247,402
41 1002150 Jury Commission	1	0.08%	3,294	0	3,294	5	3,299
42 1002410 Juvenile Court Judges	67	5.09%	220,706	0	220,706	307	221,013
44 1002710 Juvenile Court-Clerk	4	0.30%	13,176	0	13,176	18	13,195
45 1003010 Juvenile Svc Center	2	0.15%	6,588	0	6,588	9	6,597
47 1003310 County Mayor	10	0.76%	32,941	0	32,941	46	32,987
55 1004210 Probation Office	12	0.91%	39,529	0	39,529	55	39,584
60 1004830 Recreation Administration	31	2.35%	102,118	0	102,118	142	102,260
65 1005105 Dept of Community Developn	8	0.61%	26,353	0	26,353	37	26,390
70 1005142 Senior Ctr & Volunteer Svcs	1	0.08%	3,294	0	3,294	5	3,299
72 1005144 Halls Senior-Special Events	12	0.91%	39,529	0	39,529	55	39,584
73 1005145 Frank Strang Senior Ctr	12	0.91%	39,529	0	39,529	55	39,584
74 1005146 South Knox Senior Ctr	6	0.46%	19,765	0	19,765	28	19,792
76 1005148 Corryton Senior Ctr	8	0.61%	26,353	0	26,353	37	26,390
77 1005149 Carter Senior Center	3	0.23%	9,882	0	9,882	14	9,896
78 1005160 Veterans' Svcs	2	0.15%	6,588	0	6,588	9	6,597
120 1007510 Fire Prevention	5	0.38%	16,471	0	16,471	23	16,493

Network Support - County Allocations

Dept:13 1007910 Information Technology

	# of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 1008110 Sheriff's Dept Merit System	5	0.38%	\$16,471	\$0	\$16,471	\$23	\$16,493
126 1008310 Property Assessor	54	4.10%	177,882	0	177,882	248	178,130
131 1008710 Register of Deeds Office	1	0.08%	3,294	0	3,294	5	3,299
143 1008933 Juvenile Division	7	0.53%	23,059	0	23,059	32	23,091
181 5300010 Retirement Fund	9	0.68%	29,647	0	29,647	41	29,688
182 50000(20&30) Vehicle Svc Ctr Fund	10	0.76%	32,941	0	32,941	46	32,987
187 FD 210x Solid Waste Fund	11	0.84%	36,235	0	36,235	50	36,286
238 Homeland Security	2	0.15%	6,588	0	6,588	9	6,597
239 Judicial Commissioner	6	0.46%	19,765	0	19,765	28	19,792
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	1,317	100.00%	4,338,347	0	4,338,347	4,130	4,342,477
Direct Bills					0		0
TOTAL					4,338,347		4,342,477

Network Support - All Users Allocations

Dept:13 1007910 Information Technology

	# of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000920 Internal Audit	4	0.29%	\$1,472	\$0	\$1,472	\$0	\$1,472
4 1003210 Law Department	26	1.91%	9,570	0	9,570	0	9,570
5 1003320 ADA Compliance Office	1	0.07%	368	0	368	0	368
6 1003610 Human Resources	10	0.74%	3,681	0	3,681	0	3,681
7 1003910 Mail Room-Operating	3	0.22%	1,104	0	1,104	0	1,104
8 1005415 Health Administration	318	23.38%	117,047	0	117,047	0	117,047
9 1005710 Finance	34	2.50%	12,514	0	12,514	0	12,514
10 1006010 Purchasing	14	1.03%	5,153	0	5,153	0	5,153
11 1006020 Property Management	6	0.44%	2,208	0	2,208	0	2,208
14 1007920 Records Management	8	0.59%	2,945	0	2,945	4	2,949
16 1009710 County Trustee	56	4.12%	20,612	0	20,612	28	20,640
17 2350110 PW-Administration	44	3.24%	16,195	0	16,195	22	16,217
18 54000(10&20&30) Risk Mngt Fund	4	0.29%	1,472	0	1,472	2	1,474
19 1000010 Attorney General	98	7.21%	36,071	0	36,071	49	36,121
21 1000310 Circuit Court Clerk's Office	19	1.40%	6,993	0	6,993	10	7,003
22 1000320 Civil Sessions Clerk's Office	26	1.91%	9,570	0	9,570	13	9,583
25 1000620 Chancery Court	25	1.84%	9,202	0	9,202	13	9,214
26 1000910 County Commission	15	1.10%	5,521	0	5,521	8	5,529
30 1000930 Codes Commission	22	1.62%	8,098	0	8,098	11	8,109
32 1001210 County Clerk's Office	96	7.06%	35,335	0	35,335	48	35,383
33 1001510 4th Circuit Court Clerk Office	14	1.03%	5,153	0	5,153	7	5,160
34 1001520 Criminal Court Clerk's Office	27	1.99%	9,938	0	9,938	14	9,952
36 1001810 Election Commission	57	4.19%	20,980	0	20,980	29	21,009
37 1002110 Circuit Court Judge's Office	9	0.66%	3,313	0	3,313	5	3,317
38 1002120 4th Circuit Court Judges Offic	8	0.59%	2,945	0	2,945	4	2,949
39 1002130 Criminal Court Judge's Office	9	0.66%	3,313	0	3,313	5	3,317
40 1002140 General Sessions Court Judg	75	5.51%	27,605	0	27,605	38	27,643
41 1002150 Jury Commission	1	0.07%	368	0	368	1	369
42 1002410 Juvenile Court Judges	67	4.93%	24,661	0	24,661	34	24,695
44 1002710 Juvenile Court-Clerk	4	0.29%	1,472	0	1,472	2	1,474
45 1003010 Juvenile Svc Center	2	0.15%	736	0	736	1	737
47 1003310 County Mayor	10	0.74%	3,681	0	3,681	5	3,686
55 1004210 Probation Office	12	0.88%	4,417	0	4,417	6	4,423
60 1004830 Recreation Administration	31	2.28%	11,410	0	11,410	16	11,426
65 1005105 Dept of Community Developn	8	0.59%	2,945	0	2,945	4	2,949
70 1005142 Senior Ctr & Volunteer Svcs	1	0.07%	368	0	368	1	369
72 1005144 Halls Senior-Special Events	12	0.88%	4,417	0	4,417	6	4,423
73 1005145 Frank Strang Senior Ctr	12	0.88%	4,417	0	4,417	6	4,423
74 1005146 South Knox Senior Ctr	6	0.44%	2,208	0	2,208	3	2,211
76 1005148 Corryton Senior Ctr	8	0.59%	2,945	0	2,945	4	2,949
77 1005149 Carter Senior Center	3	0.22%	1,104	0	1,104	2	1,106
78 1005160 Veterans' Svcs	2	0.15%	736	0	736	1	737
104 1005950 Credit Union	9	0.66%	3,313	0	3,313	5	3,317

Network Support - All Users Allocations

Dept:13 1007910 Information Technology

	# of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 1007510 Fire Prevention	5	0.37%	\$1,840	\$0	\$1,840	\$3	\$1,843
125 1008110 Sheriff's Dept Merit System	5	0.37%	1,840	0	1,840	3	1,843
126 1008310 Property Assessor	54	3.97%	19,876	0	19,876	27	19,903
131 1008710 Register of Deeds Office	1	0.07%	368	0	368	1	369
143 1008933 Juvenile Division	7	0.51%	2,577	0	2,577	4	2,580
181 5300010 Retirement Fund	9	0.66%	3,313	0	3,313	5	3,317
182 50000(20&30) Vehicle Svc Ctr Fund	10	0.74%	3,681	0	3,681	5	3,686
187 FD 210x Solid Waste Fund	11	0.81%	4,049	0	4,049	6	4,054
191 FD 230x Drug Control Fund	4	0.29%	1,472	0	1,472	2	1,474
226 FD 950x Grt School Foundation FD	3	0.22%	1,104	0	1,104	2	1,106
236 Americorps	7	0.51%	2,577	0	2,577	4	2,580
237 Historical Society	16	1.18%	5,889	0	5,889	8	5,897
238 Homeland Security	2	0.15%	736	0	736	1	737
239 Judicial Commissioner	6	0.44%	2,208	0	2,208	3	2,211
240 Art Council	4	0.29%	1,472	0	1,472	2	1,474
Subtotal	1,360	100.00%	500,578	0	500,578	477	501,055
Direct Bills					0		0
TOTAL					500,578		501,055

Gen'l Gov't Allocations

Dept:13 1007910 Information Technology

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$164,207	\$0	\$164,207	\$156	\$164,363
Subtotal	100	100.00%	164,207	0	164,207	156	164,363
Direct Bills					0		0
TOTAL					164,207		164,363

ALLOCATION SUMMARY

Dept:13 1007910 Information Technology

Department	Network Support - County	Network Support - All Users	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 1000920 Internal Audit	13,176	1,472	0	14,649
4 1003210 Law Department	85,647	9,570	0	95,217
5 1003320 ADA Compliance Office	3,294	368	0	3,662
6 1003610 Human Resources	32,941	3,681	0	36,622
7 1003910 Mail Room-Operating	9,882	1,104	0	10,987
8 1005415 Health Administration	1,047,528	117,047	0	1,164,575
9 1005710 Finance	112,000	12,514	0	124,514
10 1006010 Purchasing	46,118	5,153	0	51,271
11 1006020 Property Management	19,765	2,208	0	21,973
14 1007920 Records Management	26,390	2,949	0	29,338
16 1009710 County Trustee	184,727	20,640	0	205,367
17 2350110 PW-Administration	145,143	16,217	0	161,360
18 54000(10&20&30) Risk Mngt Fund	13,195	1,474	0	14,669
19 1000010 Attorney General	323,272	36,121	0	359,393
21 1000310 Circuit Court Clerk's Office	62,675	7,003	0	69,678
22 1000320 Civil Sessions Clerk's Office	85,766	9,583	0	95,349
25 1000620 Chancery Court	82,467	9,214	0	91,682
26 1000910 County Commission	49,480	5,529	0	55,009
30 1000930 Codes Commission	72,571	8,109	0	80,680
32 1001210 County Clerk's Office	316,675	35,383	0	352,058
33 1001510 4th Circuit Court Clerk Office	46,182	5,160	0	51,342
34 1001520 Criminal Court Clerk's Office	89,065	9,952	0	99,016
36 1001810 Election Commission	188,026	21,009	0	209,035
37 1002110 Circuit Court Judge's Office	29,688	3,317	0	33,005
38 1002120 4th Circuit Court Judges Office	26,390	2,949	0	29,338
39 1002130 Criminal Court Judge's Office	29,688	3,317	0	33,005
40 1002140 General Sessions Court Judg	247,402	27,643	0	275,046
41 1002150 Jury Commission	3,299	369	0	3,667
42 1002410 Juvenile Court Judges	221,013	24,695	0	245,707
44 1002710 Juvenile Court-Clerk	13,195	1,474	0	14,669
45 1003010 Juvenile Svc Center	6,597	737	0	7,335
47 1003310 County Mayor	32,987	3,686	0	36,673
55 1004210 Probation Office	39,584	4,423	0	44,007
60 1004830 Recreation Administration	102,260	11,426	0	113,686
65 1005105 Dept of Community Developn	26,390	2,949	0	29,338
70 1005142 Senior Ctr & Volunteer Svcs	3,299	369	0	3,667
72 1005144 Halls Senior-Special Events	39,584	4,423	0	44,007
73 1005145 Frank Strang Senior Ctr	39,584	4,423	0	44,007
74 1005146 South Knox Senior Ctr	19,792	2,211	0	22,004
76 1005148 Corryton Senior Ctr	26,390	2,949	0	29,338

ALLOCATION SUMMARY

Dept:13 1007910 Information Technology

Department	Network Support - County	Network Support - All Users	Gen'l Gov't	Total
77 1005149 Carter Senior Center	9,896	\$1,106	\$0	\$11,002
78 1005160 Veterans' Svcs	6,597	737	0	7,335
104 1005950 Credit Union	0	3,317	0	3,317
120 1007510 Fire Prevention	16,493	1,843	0	18,336
125 1008110 Sheriff's Dept Merit System	16,493	1,843	0	18,336
126 1008310 Property Assessor	178,130	19,903	0	198,033
131 1008710 Register of Deeds Office	3,299	369	0	3,667
143 1008933 Juvenile Division	23,091	2,580	0	25,671
181 5300010 Retirement Fund	29,688	3,317	0	33,005
182 50000(20&30) Vehicle Svc Ctr Fund	32,987	3,686	0	36,673
187 FD 210x Solid Waste Fund	36,286	4,054	0	40,340
191 FD 230x Drug Control Fund	0	1,474	0	1,474
226 FD 950x Grt School Foundation FD	0	1,106	0	1,106
236 Americorps	0	2,580	0	2,580
237 Historical Society	0	5,897	0	5,897
238 Homeland Security	6,597	737	0	7,335
239 Judicial Commissioner	19,792	2,211	0	22,004
240 Art Council	0	1,474	0	1,474
245 Gen'l Gov't	0	0	164,363	164,363
999 2nd Allocation Orphans	0	0	0	0
<b>Total</b>	<b>4,342,477</b>	<b>501,055</b>	<b>164,363</b>	<b>5,007,895</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.



A. DEPARTMENT COSTS

Dept:14 1007920 Records Management

		Amount	General Admin	Records Storage	Gen'l Gov't
Salaries	S1	\$215,303	\$0	\$215,303	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	77,831	0	77,831	0
		293,134	0	293,134	0
SUPPLY & SERVICES COST					
Services	S	12,233	0	12,233	0
Supplies/Materials	S	5,726	0	5,726	0
Disallowed	P	130,515	0	0	130,515
DEPARTMENT Cost Total		148,474	0	17,959	130,515
ADJUSTMENTS					
Total		441,608	0	311,093	130,515
General Admin Distribution			0	0	0
Grand Total		\$441,608		\$311,093	\$130,515

**B. INCOMING COSTS - (Default Spread Expense%)**

**Dept:14 1007920 Records Management**

Department	First Incoming	Second Incoming	Records Storage	Gen'l Gov't
1 Equipment Use	\$8,461	\$0	\$5,960	\$2,501
Subtotal - Equipment Use	8,461	0	5,960	2,501
3 Audit Services	480	0	338	142
Subtotal - 1000920 Internal Audit	480	0	338	142
4 Contract Review	432	0	304	128
Subtotal - 1003210 Law Department	432	0	304	128
5 ADA/FMLA SVC	117	0	82	35
Subtotal - 1003320 ADA Compliance C	117	0	82	35
6 Human Resources	1,406	0	990	416
Subtotal - 1003610 Human Resources	1,406	0	990	416
7 Mail Room	255	0	180	75
Subtotal - 1003910 Mail Room-Operati	255	0	180	75
9 Budget	210	0	148	62
9 Accounting	1,020	0	719	301
9 Accounts Payable	522	0	368	154
9 Payroll	291	0	205	86
Subtotal - 1005710 Finance	2,043	0	1,439	604
10 Purchasing	836	0	589	247
Subtotal - 1006010 Purchasing	836	0	589	247
11 Property Management	1,258	0	886	372
Subtotal - 1006020 Property Managem	1,258	0	886	372
12 General Fund Audit	1,114	0	785	329
Subtotal - 1006930 Auditing Contract	1,114	0	785	329
13 Network Support - County	26,353	0	18,565	7,788
13 Network Support - All Users	2,945	0	2,075	870

**B. INCOMING COSTS - (Default Spread Expense%)**

**Dept:14 1007920 Records Management**

Department	First Incoming	Second Incoming	Records Storage	Gen'l Gov't
Subtotal - 1007910 Information Technnc	\$29,298	\$0	\$20,639	\$8,659
16 County Trustee	0	463	326	137
Subtotal - 1009710 County Trustee	0	463	326	137
18 Risk Overhead	0	1,018	717	301
Subtotal - 54000(10&20&30) Risk Mng	0	1,018	717	301
3 Audit Services	0	25	18	7
Subtotal - 1000920 Internal Audit	0	25	18	7
4 Contract Review	0	33	23	10
Subtotal - 1003210 Law Department	0	33	23	10
5 ADA/FMLA SVC	0	9	6	3
Subtotal - 1003320 ADA Compliance C	0	9	6	3
6 Human Resources	0	79	56	23
Subtotal - 1003610 Human Resources	0	79	56	23
7 Mail Room	0	41	29	12
Subtotal - 1003910 Mail Room-Operati	0	41	29	12
9 Budget	0	16	11	5
9 Accounting	0	77	54	23
9 Accounts Payable	0	39	27	12
9 Payroll	0	22	15	7
Subtotal - 1005710 Finance	0	154	108	46
10 Purchasing	0	58	41	17
Subtotal - 1006010 Purchasing	0	58	41	17
11 Property Management	0	92	65	27
Subtotal - 1006020 Property Managem	0	92	65	27
12 General Fund Audit	0	0	0	0

**B. INCOMING COSTS - (Default Spread Expense%)**

**Dept:14 1007920 Records Management**

Department	First Incoming	Second Incoming	Records Storage	Gen'l Gov't
Subtotal - 1006930 Auditing Contract	\$0	\$0	\$0	\$0
13 Network Support - County	0	37	26	11
13 Network Support - All Users	0	4	3	1
Subtotal - 1007910 Information Techno	0	41	29	12
Total Incoming	45,700	2,013	33,612 %70.45	14,101 %29.55
<b>C. TOTAL ALLOCATED</b>		<b>\$489,321</b>	<b>\$344,705</b>	<b>\$144,616</b>

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Records Storage Allocations

Dept:14 1007920 Records Management

	# of Boxes Received	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1003210 Law Department	60	2.64%	\$9,066	\$0	\$9,066	\$0	\$9,066
6 1003610 Human Resources	4	0.18%	604	0	604	0	604
8 1005415 Health Administration	98	4.31%	14,807	0	14,807	0	14,807
9 1005710 Finance	182	8.01%	27,499	0	27,499	0	27,499
10 1006010 Purchasing	38	1.67%	5,742	0	5,742	0	5,742
11 1006020 Property Management	1	0.04%	151	0	151	0	151
15 1008903 Sheriff Administration	51	2.24%	7,706	0	7,706	38	7,744
19 1000010 Attorney General	186	8.19%	28,104	0	28,104	140	28,243
21 1000310 Circuit Court Clerk's Office	202	8.89%	30,521	0	30,521	152	30,673
26 1000910 County Commission	12	0.53%	1,813	0	1,813	9	1,822
32 1001210 County Clerk's Office	261	11.49%	39,436	0	39,436	196	39,632
34 1001520 Criminal Court Clerk's Office	145	6.38%	21,909	0	21,909	109	22,018
36 1001810 Election Commission	88	3.87%	13,296	0	13,296	66	13,362
40 1002140 General Sessions Court Judg	246	10.83%	37,169	0	37,169	185	37,354
55 1004210 Probation Office	28	1.23%	4,231	0	4,231	21	4,252
92 1005439 Animal Control	57	2.51%	8,612	0	8,612	43	8,655
104 1005950 Credit Union	6	0.26%	907	0	907	5	911
122 1007530 Codes Administration	40	1.76%	6,044	0	6,044	30	6,074
130 1008510 Public Defender	43	1.89%	6,497	0	6,497	32	6,529
141 1008927 Detective	58	2.55%	8,763	0	8,763	44	8,807
142 1008930 Forensics	34	1.50%	5,137	0	5,137	26	5,163
143 1008933 Juvenile Division	131	5.77%	19,793	0	19,793	98	19,892
159 1008960 Correctional Facilities	142	6.25%	21,455	0	21,455	107	21,562
181 5300010 Retirement Fund	21	0.92%	3,173	0	3,173	16	3,189
194 FD 245x School Project Fund	74	3.26%	11,181	0	11,181	56	11,237
221 FD 920x MPC Fund	10	0.44%	1,511	0	1,511	8	1,518
235 FD 999xxx PBA700x	41	1.80%	6,195	0	6,195	31	6,226
244 Community Grants	13	0.57%	1,964	0	1,964	10	1,974
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	2,272	100.00%	343,287	0	343,287	1,418	344,705
Direct Bills					0		0
TOTAL					343,287		344,705



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Gen'l Gov't Allocations

Dept:14 1007920 Records Management

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$144,021	\$0	\$144,021	\$595	\$144,616
Subtotal	100	100.00%	144,021	0	144,021	595	144,616
Direct Bills					0		0
TOTAL					144,021		144,616



ALLOCATION SUMMARY

Dept:14 1007920 Records Management

Department	Records Storage	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1003210 Law Department	9,066	0	9,066
6 1003610 Human Resources	604	0	604
8 1005415 Health Administration	14,807	0	14,807
9 1005710 Finance	27,499	0	27,499
10 1006010 Purchasing	5,742	0	5,742
11 1006020 Property Management	151	0	151
15 1008903 Sheriff Administration	7,744	0	7,744
19 1000010 Attorney General	28,243	0	28,243
21 1000310 Circuit Court Clerk's Office	30,673	0	30,673
26 1000910 County Commission	1,822	0	1,822
32 1001210 County Clerk's Office	39,632	0	39,632
34 1001520 Criminal Court Clerk's Office	22,018	0	22,018
36 1001810 Election Commission	13,362	0	13,362
40 1002140 General Sessions Court Judg	37,354	0	37,354
55 1004210 Probation Office	4,252	0	4,252
92 1005439 Animal Control	8,655	0	8,655
104 1005950 Credit Union	911	0	911
122 1007530 Codes Administration	6,074	0	6,074
130 1008510 Public Defender	6,529	0	6,529
141 1008927 Detective	8,807	0	8,807
142 1008930 Forensics	5,163	0	5,163
143 1008933 Juvenile Division	19,892	0	19,892
159 1008960 Correctional Facilities	21,562	0	21,562
181 5300010 Retirement Fund	3,189	0	3,189
194 FD 245x School Project Fund	11,237	0	11,237
221 FD 920x MPC Fund	1,518	0	1,518
235 FD 999xxxx PBA700x	6,226	0	6,226
244 Community Grants	1,974	0	1,974
245 Gen'l Gov't	0	144,616	144,616
999 2nd Allocation Orphans	(0)	0	(0)
<b>Total</b>	<b>344,705</b>	<b>144,616</b>	<b>489,321</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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



A. DEPARTMENT COSTS

Dept:15 1008903 Sheriff Administration

		Amount	General Admin	Sheriff Administration	Gen'l Gov't
Salaries	S1	\$5,976,871	\$0	\$5,976,871	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	2,001,068	0	2,001,068	0
		7,977,939	0	7,977,939	0
SUPPLY & SERVICES COST					
Services	S	129,014	0	129,014	0
Supplies and Materials	S	234,393	0	234,393	0
Disallowed	P	1,087,734	0	0	1,087,734
DEPARTMENT Cost Total		1,451,141	0	363,407	1,087,734
ADJUSTMENTS					
Total		9,429,080	0	8,341,346	1,087,734
General Admin Distribution			0	0	0
Grand Total		\$9,429,080		\$8,341,346	\$1,087,734

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:15 1008903 Sheriff Administration

Department	First Incoming	Second Incoming	Sheriff Administration	Gen'l Gov't
2 Bldg Maint	\$11,274	\$0	\$9,973	\$1,301
Subtotal - Building Use County-City Blc	11,274	0	9,973	1,301
3 Audit Services	2,428	0	2,148	280
Subtotal - 1000920 Internal Audit	2,428	0	2,148	280
4 Contract Review	9,225	0	8,161	1,064
Subtotal - 1003210 Law Department	9,225	0	8,161	1,064
5 ADA/FMLA SVC	3,309	0	2,927	382
Subtotal - 1003320 ADA Compliance C	3,309	0	2,927	382
6 Human Resources	39,726	0	35,143	4,583
Subtotal - 1003610 Human Resources	39,726	0	35,143	4,583
7 Mail Room	8,836	0	7,817	1,019
Subtotal - 1003910 Mail Room-Operati	8,836	0	7,817	1,019
9 Budget	4,494	0	3,976	518
9 Accounting	5,162	0	4,567	595
9 Accounts Payable	3,678	0	3,254	424
9 Payroll	8,207	0	7,260	947
Subtotal - 1005710 Finance	21,541	0	19,056	2,485
10 Purchasing	418	0	370	48
10 E-Card	6,661	0	5,893	768
Subtotal - 1006010 Purchasing	7,079	0	6,262	817
11 Property Management	51,216	0	45,308	5,908
11 E-Card	1,640	0	1,451	189
Subtotal - 1006020 Property Managem	52,856	0	46,759	6,097
12 General Fund Audit	5,637	0	4,987	650
Subtotal - 1006930 Auditing Contract	5,637	0	4,987	650
14 Records Storage	7,706	0	6,817	889

B. INCOMING COSTS - (Default Spread Expense%)

Dept:15 1008903 Sheriff Administration

Department	First Incoming	Second Incoming	Sheriff Administration	Gen'l Gov't
Subtotal - 1007920 Records Managem	\$7,706	\$0	\$6,817	\$889
16 County Trustee	0	2,341	2,071	270
Subtotal - 1009710 County Trustee	0	2,341	2,071	270
18 Risk Overhead	0	412,078	364,541	47,537
Subtotal - 54000(10&20&30) Risk Mng	0	412,078	364,541	47,537
2 Bldg Maint	0	114	101	13
Subtotal - Building Use County-City Blc	0	114	101	13
3 Audit Services	0	126	111	15
Subtotal - 1000920 Internal Audit	0	126	111	15
4 Contract Review	0	694	614	80
Subtotal - 1003210 Law Department	0	694	614	80
5 ADA/FMLA SVC	0	264	234	30
Subtotal - 1003320 ADA Compliance C	0	264	234	30
6 Human Resources	0	2,230	1,973	257
Subtotal - 1003610 Human Resources	0	2,230	1,973	257
7 Mail Room	0	1,428	1,263	165
Subtotal - 1003910 Mail Room-Operati	0	1,428	1,263	165
9 Budget	0	338	299	39
9 Accounting	0	390	345	45
9 Accounts Payable	0	278	246	32
9 Payroll	0	618	547	71
Subtotal - 1005710 Finance	0	1,624	1,437	187
10 Purchasing	0	29	26	3
10 E-Card	0	476	421	55
Subtotal - 1006010 Purchasing	0	505	447	58
11 Property Management	0	3,726	3,296	430

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:15 1008903 Sheriff Administration

Department	First Incoming	Second Incoming	Sheriff Administration	Gen'l Gov't
11 E-Card	\$0	\$109	\$96	\$13
Subtotal - 1006020 Property Managem	0	3,835	3,393	442
12 General Fund Audit	0	1	1	0
Subtotal - 1006930 Auditing Contract	0	1	1	0
14 Records Storage	0	38	34	4
Subtotal - 1007920 Records Managem	0	38	34	4
Total Incoming	169,617	425,278	526,268	68,627
			%88.46	%11.54
<b>C. TOTAL ALLOCATED</b>		<b>\$10,023,975</b>	<b>\$8,867,614</b>	<b>\$1,156,361</b>

Sheriff Administration Allocations

Dept:15 1008903 Sheriff Administration

	FTEs Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1008921 Patrol	385.00	42.35%	\$3,596,466	\$0	\$3,596,466	\$159,344	\$3,755,810
158 1008957 Auxiliary Svcs	29.50	3.25%	275,573	0	275,573	12,209	287,783
159 1008960 Correctional Facilities	467.50	51.43%	4,367,137	0	4,367,137	193,490	4,560,627
163 1008969 Jail Commissary	9.00	0.99%	84,073	0	84,073	3,725	87,798
164 1008972 Medical Examiner	10.00	1.10%	93,415	0	93,415	4,139	97,554
168 1008993 Sheriff Animal Control	8.00	0.88%	74,732	0	74,732	3,311	78,043
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	909.00	100.00%	8,491,396	0	8,491,396	376,218	8,867,614
Direct Bills					0		0
TOTAL					8,491,396		8,867,614

Gen'l Gov't Allocations

Dept:15 1008903 Sheriff Administration

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$1,107,301	\$0	\$1,107,301	\$49,060	\$1,156,361
Subtotal	100	100.00%	1,107,301	0	1,107,301	49,060	1,156,361
Direct Bills					0		0
TOTAL					1,107,301		1,156,361

ALLOCATION SUMMARY

Dept:15 1008903 Sheriff Administration

Department	Sheriff Administratio n	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
139 1008921 Patrol	3,755,810	0	3,755,810
158 1008957 Auxiliary Svcs	287,783	0	287,783
159 1008960 Correctional Facilities	4,560,627	0	4,560,627
163 1008969 Jail Commissary	87,798	0	87,798
164 1008972 Medical Examiner	97,554	0	97,554
168 1008993 Sheriff Animal Control	78,043	0	78,043
245 Gen'l Gov't	0	1,156,361	1,156,361
999 2nd Allocation Orphans	(0)	0	(0)
<b>Total</b>	<b>8,867,614</b>	<b>1,156,361</b>	<b>10,023,975</b>

**Knox County, Tennessee  
OMB A-87 Cost Allocation Plan  
FY 2010 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.



A. DEPARTMENT COSTS

Dept:16 1009710 County Trustee

		Amount	General Admin	County Trustee	Gen'l Gov't
Salaries	S	\$0	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
		0	0	0	0
SUPPLY & SERVICES COST					
Services	P	166,563	0	166,563	0
Supplies and Materials	P	16,927	0	16,927	0
Disallowed	P	97,281	0	0	97,281
DEPARTMENT Cost Total		280,771	0	183,490	97,281
ADJUSTMENTS					
Total		280,771	0	183,490	97,281
General Admin Distribution			0	0	0
Grand Total		\$280,771		\$183,490	\$97,281

B. INCOMING COSTS - (Default Spread Expense%)

Dept:16 1009710 County Trustee

Department	First Incoming	Second Incoming	County Trustee	Gen'l Gov't
1 Equipment Use	\$5,511	\$0	\$3,602	\$1,909
Subtotal - Equipment Use	5,511	0	3,602	1,909
2 Bldg Maint	11,146	0	7,284	3,862
Subtotal - Building Use County-City Blc	11,146	0	7,284	3,862
3 Audit Services	406	0	265	141
Subtotal - 1000920 Internal Audit	406	0	265	141
4 Contract Review	275	0	180	95
Subtotal - 1003210 Law Department	275	0	180	95
7 Mail Room	4,480	0	2,928	1,552
Subtotal - 1003910 Mail Room-Operati	4,480	0	2,928	1,552
9 Budget	134	0	88	46
9 Accounting	863	0	564	299
9 Accounts Payable	976	0	638	338
Subtotal - 1005710 Finance	1,973	0	1,289	684
10 Purchasing	3,923	0	2,564	1,359
Subtotal - 1006010 Purchasing	3,923	0	2,564	1,359
11 Property Management	3,034	0	1,983	1,051
Subtotal - 1006020 Property Managem	3,034	0	1,983	1,051
12 General Fund Audit	942	0	616	326
Subtotal - 1006930 Auditing Contract	942	0	616	326
13 Network Support - County	184,470	0	120,555	63,915
13 Network Support - All Users	20,612	0	13,470	7,142
Subtotal - 1007910 Information Technnc	205,082	0	134,026	71,056
18 Risk Overhead	0	4,885	3,192	1,693
Subtotal - 54000(10&20&30) Risk Mng	0	4,885	3,192	1,693
2 Bldg Maint	0	113	74	39

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:16 1009710 County Trustee

Department	First Incoming	Second Incoming	County Trustee	Gen'l Gov't
Subtotal - Building Use County-City Blc	\$0	\$113	\$74	\$39
3 Audit Services	0	21	14	7
Subtotal - 1000920 Internal Audit	0	21	14	7
4 Contract Review	0	21	14	7
Subtotal - 1003210 Law Department	0	21	14	7
7 Mail Room	0	724	473	251
Subtotal - 1003910 Mail Room-Operati	0	724	473	251
9 Budget	0	10	7	3
9 Accounting	0	65	42	23
9 Accounts Payable	0	74	48	26
Subtotal - 1005710 Finance	0	149	97	52
10 Purchasing	0	273	178	95
Subtotal - 1006010 Purchasing	0	273	178	95
11 Property Management	0	221	144	77
Subtotal - 1006020 Property Managem	0	221	144	77
12 General Fund Audit	0	0	0	0
Subtotal - 1006930 Auditing Contract	0	0	0	0
13 Network Support - County	0	257	168	89
13 Network Support - All Users	0	28	18	10
Subtotal - 1007910 Information Technc	0	285	186	99
Total Incoming	236,772	6,692	159,109	84,355
			%65.35	%34.65
<b>C. TOTAL ALLOCATED</b>		<b>\$524,235</b>	<b>\$342,599</b>	<b>\$181,636</b>

County Trustee Allocations

Dept:16 1009710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1000920 Internal Audit	337	0.10%	\$334	\$0	\$334	\$0	\$334
4	1003210 Law Department	724	0.21%	717	0	717	0	717
5	1003320 ADA Compliance Office	285	0.08%	282	0	282	0	282
6	1003610 Human Resources	528	0.15%	523	0	523	0	523
7	1003910 Mail Room-Operating	346	0.10%	343	0	343	0	343
8	1005415 Health Administration	635	0.19%	629	0	629	0	629
9	1005710 Finance	814	0.24%	806	0	806	0	806
10	1006010 Purchasing	599	0.18%	593	0	593	0	593
11	1006020 Property Management	475	0.14%	471	0	471	0	471
12	1006930 Auditing Contract	13	0.00%	13	0	13	0	13
13	1007910 Information Technology	712	0.21%	705	0	705	0	705
14	1007920 Records Management	467	0.14%	463	0	463	0	463
15	1008903 Sheriff Administration	2,363	0.69%	2,341	0	2,341	0	2,341
17	2350110 PW-Administration	684	0.20%	678	0	678	9	687
18	54000(10&20&30) Risk Mngt Fund	1,072	0.31%	1,062	0	1,062	14	1,076
19	1000010 Attorney General	978	0.29%	969	0	969	13	982
20	1000020 Bad Check Unit	93	0.03%	92	0	92	1	93
21	1000310 Circuit Court Clerk's Office	365	0.11%	362	0	362	5	366
22	1000320 Civil Sessions Clerk's Office	230	0.07%	228	0	228	3	231
23	1000330 IV-D Child Support Clerk	596	0.17%	590	0	590	8	598
24	1000610 Probate Court	231	0.07%	229	0	229	3	232
25	1000620 Chancery Court	294	0.09%	291	0	291	4	295
26	1000910 County Commission	681	0.20%	675	0	675	9	684
27	1000915 Commission Discretionary	340	0.10%	337	0	337	4	341
28	1000925 Audit Committee	86	0.03%	85	0	85	1	86
29	1000926 Ethics Committee	14	0.00%	14	0	14	0	14
30	1000930 Codes Commission	18	0.01%	18	0	18	0	18
31	1000935 Retirement Office Ops	615	0.18%	609	0	609	8	617
32	1001210 County Clerk's Office	1,665	0.49%	1,650	0	1,650	22	1,671
33	1001510 4th Circuit Court Clerk Office	255	0.07%	253	0	253	3	256
34	1001520 Criminal Court Clerk's Office	506	0.15%	501	0	501	7	508
35	1001530 Criminal Sessions Clerk Offic	508	0.15%	503	0	503	7	510
36	1001810 Election Commission	790	0.23%	783	0	783	10	793
37	1002110 Circuit Court Judge's Office	100	0.03%	99	0	99	1	100
38	1002120 4th Circuit Court Judges Office	87	0.03%	86	0	86	1	87
39	1002130 Criminal Court Judge's Office	771	0.23%	764	0	764	10	774
40	1002140 General Sessions Court Judg	501	0.15%	496	0	496	7	503
41	1002150 Jury Commission	8,524	2.50%	8,445	0	8,445	112	8,557
42	1002410 Juvenile Court Judges	840	0.25%	832	0	832	11	843
43	1002420 IV-D Referee Program	428	0.13%	424	0	424	6	430
44	1002710 Juvenile Court-Clerk	918	0.27%	909	0	909	12	922
45	1003010 Juvenile Svc Center	1,083	0.32%	1,073	0	1,073	14	1,087
46	1003215 Law Dept Outside Legal Fees	8	0.00%	8	0	8	0	8

County Trustee Allocations

Dept:16 1009710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
47	1003310 County Mayor	932	0.27%	\$923	\$0	\$923	\$12	\$936
48	1003330 Legislative Delegation	231	0.07%	229	0	229	3	232
49	1003350 Senior Summit	4	0.00%	4	0	4	0	4
50	1003355 Knox Achieves	114	0.03%	113	0	113	1	114
51	1003360 Read With Me	15	0.00%	15	0	15	0	15
52	1003362 Family Justice Center	1	0.00%	1	0	1	0	1
53	1003370 UT/Knox County Extension	218	0.06%	216	0	216	3	219
54	1003380 Mayor's Education Summit	3	0.00%	3	0	3	0	3
55	1004210 Probation Office	888	0.26%	880	0	880	12	891
56	1004215 DUI Traffic School	21	0.01%	21	0	21	0	21
57	1004510 Office of Neighborhoods	586	0.17%	581	0	581	8	588
58	1004810 Park Maintenance	3,157	0.92%	3,128	0	3,128	41	3,169
59	1004825 U.S. Soccer Complex	21	0.01%	21	0	21	0	21
60	1004830 Recreation Administration	883	0.26%	875	0	875	12	886
61	1004832 New Harvest Farmer's Marke	23	0.01%	23	0	23	0	23
62	1004835 Legacy Park	1	0.00%	1	0	1	0	1
63	1004840 Park Improvement-Amuseme	462	0.14%	458	0	458	6	464
64	1004848 Concord Park JR Golf Imp	2	0.00%	2	0	2	0	2
65	1005105 Dept of Community Developn	492	0.14%	487	0	487	6	494
66	1005110 Community Services Agencie	155	0.05%	154	0	154	2	156
67	1005120 Indigents Asst (CAC/Pauper)	85	0.02%	84	0	84	1	85
68	1005130 Economic and Dev Grants	67	0.02%	66	0	66	1	67
69	1005135 John Tarleton Home	5	0.00%	5	0	5	0	5
70	1005142 Senior Ctr & Volunteer Svcs	349	0.10%	346	0	346	5	350
71	1005143 Senior Picnic	18	0.01%	18	0	18	0	18
72	1005144 Halls Senior-Special Events	35	0.01%	35	0	35	0	35
73	1005145 Frank Strang Senior Ctr	322	0.09%	319	0	319	4	323
74	1005146 South Knox Senior Ctr	265	0.08%	263	0	263	3	266
75	1005147 Halls Senior Ctr	297	0.09%	294	0	294	4	298
76	1005148 Corryton Senior Ctr	226	0.07%	224	0	224	3	227
77	1005149 Carter Senior Center	205	0.06%	203	0	203	3	206
78	1005160 Veterans' Svcs	284	0.08%	281	0	281	4	285
80	1005400 Support Services	1,157	0.34%	1,146	0	1,146	15	1,161
81	1005403 Preventive Health Svcs	702	0.21%	695	0	695	9	705
82	1005406 Dental Svcs	526	0.15%	521	0	521	7	528
83	1005409 Emergency Medical Service	201	0.06%	199	0	199	3	202
84	1005412 Food & Restaurant Inspector	369	0.11%	366	0	366	5	370
85	1005421 Diagnostic Svcs	311	0.09%	308	0	308	4	312
86	1005424 Medical & Dental - Indig Care	1,104	0.32%	1,094	0	1,094	14	1,108
87	1005425 Indigent CA-3RD Party Refur	1	0.00%	1	0	1	0	1
89	1005430 Pediatric Care Svcs	335	0.10%	332	0	332	4	336
90	1005433 Pharmacy	732	0.21%	725	0	725	10	735
91	1005436 Primary Care Svcs	35	0.01%	35	0	35	0	35

County Trustee Allocations

Dept:16 1009710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
92	1005439	Animal Control	100	0.03%	\$99	\$0	\$99	\$1	\$100
93	1005442	School Health Program	177	0.05%	175	0	175	2	178
94	1005445	Social Svcs	377	0.11%	374	0	374	5	378
95	1005448	Ground Water Svcs	279	0.08%	276	0	276	4	280
96	1005451	Vector Control Svcs	229	0.07%	227	0	227	3	230
97	1005454	Disease Surveillance & Inves	462	0.14%	458	0	458	6	464
98	1005457	Vital Records	261	0.08%	259	0	259	3	262
99	1005460	Women's Health Svcs	334	0.10%	331	0	331	4	335
100	1005463	Community Health Svcs	416	0.12%	412	0	412	5	418
101	1005465	Child Car Seat Program	26	0.01%	26	0	26	0	26
102	1005467	Comm Health Serv Grant Ma	24	0.01%	24	0	24	0	24
103	1005470	Medical Reserve Corps Unit	1	0.00%	1	0	1	0	1
105	1006025	Inop Car Lot/Sale Junk Cars	35	0.01%	35	0	35	0	35
106	1006030	Building Maint	500	0.15%	495	0	495	7	502
107	1006310	Property and Liability Ins	9	0.00%	9	0	9	0	9
108	1006605	Planning	4	0.00%	4	0	4	0	4
109	1006610	GIS	11	0.00%	11	0	11	0	11
110	1006615	Payments To Cities	4	0.00%	4	0	4	0	4
111	1006620	Emergency Mangement	3	0.00%	3	0	3	0	3
112	1006635	CAC	49,978	14.64%	49,515	0	49,515	656	50,171
113	1006636	CAC-Interest	4	0.00%	4	0	4	0	4
114	1006645	Oth Operating Transfers	29	0.01%	29	0	29	0	29
115	1006910	Offical's Expense	7	0.00%	7	0	7	0	7
116	1006920	Equipment	84	0.02%	83	0	83	1	84
117	1006940	Cases Charged to County	23	0.01%	23	0	23	0	23
118	1006950	Miscellaneous	344	0.10%	341	0	341	5	345
119	1007210	Community Mediation Center	41	0.01%	41	0	41	1	41
120	1007510	Fire Prevention	750	0.22%	743	0	743	10	753
121	1007520	Soil Conservation District	222	0.07%	220	0	220	3	223
122	1007530	Codes Administration	2,125	0.62%	2,105	0	2,105	28	2,133
123	1007710	Wastewater	28	0.01%	28	0	28	0	28
124	1007720	Dirty Lot Ordinance	296	0.09%	293	0	293	4	297
125	1008110	Sheriff's Dept Merit System	367	0.11%	364	0	364	5	368
126	1008310	Property Assessor	907	0.27%	899	0	899	12	911
127	1008315	Property Assessor Reapprais	5	0.00%	5	0	5	0	5
128	1008320	Equalization Board	10	0.00%	10	0	10	0	10
129	1008330	Digitized Mapping	209	0.06%	207	0	207	3	210
130	1008510	Public Defender	1,276	0.37%	1,264	0	1,264	17	1,281
131	1008710	Register of Deeds Office	261	0.08%	259	0	259	3	262
132	1008720	Register of Deeds-Data Proc	81	0.02%	80	0	80	1	81
133	1008900	Court Officers	132	0.04%	131	0	131	2	133
134	1008906	Records & Communication	393	0.12%	389	0	389	5	395
136	1008912	Training	439	0.13%	435	0	435	6	441

County Trustee Allocations

Dept:16 1009710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
137	1008915	Planning & Development	119	0.03%	\$118	\$0	\$118	\$2	\$119
138	1008918	Stop Violence Against Wome	208	0.06%	206	0	206	3	209
139	1008921	Patrol	3,727	1.09%	3,692	0	3,692	49	3,741
140	1008924	Warrants	701	0.21%	695	0	695	9	704
141	1008927	Detective	600	0.18%	594	0	594	8	602
142	1008930	Forensics	323	0.09%	320	0	320	4	324
143	1008933	Juvenile Division	88	0.03%	87	0	87	1	88
144	1008936	Special Teams	109	0.03%	108	0	108	1	109
145	1008937	Victim's Rights	4	0.00%	4	0	4	0	4
146	1008938	Chaplain's Fund	2	0.00%	2	0	2	0	2
147	1008940	Senior Cit. Awareness	8	0.00%	8	0	8	0	8
148	1008941	Child Safety Seat CKPT	1	0.00%	1	0	1	0	1
149	1008942	Narcotics	684	0.20%	678	0	678	9	687
150	1008945	Internal Affairs	152	0.04%	151	0	151	2	153
151	1008948	Special Svcs	458	0.13%	454	0	454	6	460
152	1008951	Dare Donations	52	0.02%	52	0	52	1	52
153	1008952	Teen Academy - Sheriff	66	0.02%	65	0	65	1	66
154	1008953	Sexual Offender Registry	190	0.06%	188	0	188	2	191
155	1008954	Interest Earned-Inmates	17	0.00%	17	0	17	0	17
156	1008955	Donation/Sheriff - Target	2	0.00%	2	0	2	0	2
157	1008956	Honor Guard Golf Tournament	81	0.02%	80	0	80	1	81
158	1008957	Auxiliary Svcs	387	0.11%	383	0	383	5	388
159	1008960	Correctional Facilities	5,033	1.47%	4,986	0	4,986	66	5,052
160	1008963	Temporary Detention Facilitie	4	0.00%	4	0	4	0	4
161	1008965	Explorer Post	37	0.01%	37	0	37	0	37
162	1008967	Helen R McNabb Interch	24	0.01%	24	0	24	0	24
163	1008969	Jail Commissary	554	0.16%	549	0	549	7	556
164	1008972	Medical Examiner	429	0.13%	425	0	425	6	431
165	1008985	Sheriff's K-9 Donations	10	0.00%	10	0	10	0	10
166	1008990	KCSO Reserve Training Acac	98	0.03%	97	0	97	1	98
167	1008991	Fallen Officers	2	0.00%	2	0	2	0	2
170	1009720	Property Sale	1	0.00%	1	0	1	0	1
171	2350120	PW-Highway Project Mgmt	272	0.08%	269	0	269	4	273
172	2350130	PW-Stormwater Mgmt	559	0.16%	554	0	554	7	561
173	2350135	Stormwater Ordiance Violatio	47	0.01%	47	0	47	1	47
174	2350210	PW-Highway & Bridge	1,909	0.56%	1,891	0	1,891	25	1,916
175	2350220	PW-Traffic Control	2,176	0.64%	2,156	0	2,156	29	2,184
176	2350310	Capital Outlay	13	0.00%	13	0	13	0	13
177	2350320	Bridge Construction	12	0.00%	12	0	12	0	12
178	2350410	PW-Engineering	374	0.11%	371	0	371	5	375
179	2350425	Subdivision Foreclosures	17	0.00%	17	0	17	0	17
181	5300010	Retirement Fund	1,074	0.31%	1,064	0	1,064	14	1,078
182	50000(20&30)	Vehicle Svc Ctr Fund	3,703	1.08%	3,669	0	3,669	49	3,717

County Trustee Allocations

Dept:16 1009710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
183 FD 100 General Fund	9,206	2.70%	\$9,121	\$0	\$9,121	\$121	\$9,242
184 FD 105x General Grants Fund	13,048	3.82%	12,927	0	12,927	171	13,098
185 FD 200x Governmental Library Fund	822	0.24%	814	0	814	11	825
186 FD 205x Public Library Fund	5,776	1.69%	5,722	0	5,722	76	5,798
187 FD 210x Solid Waste Fund	3,521	1.03%	3,488	0	3,488	46	3,535
188 FD 215x Air Quality Fund	2,179	0.64%	2,159	0	2,159	29	2,187
189 FD 220x Hotel/Motel Fundwide	293	0.09%	290	0	290	4	294
190 FD 225x Fire District Fundwide	41	0.01%	41	0	41	1	41
191 FD 230x Drug Control Fund	1,101	0.32%	1,091	0	1,091	14	1,105
192 FD 235 Highway Fundwide	655	0.19%	649	0	649	9	658
193 FD 240x Gen Purpose School FD	46,317	13.57%	45,888	0	45,888	608	46,496
194 FD 245x School Project Fund	4,538	1.33%	4,496	0	4,496	60	4,556
195 FD 250x School Federal Projects	12,023	3.52%	11,912	0	11,912	158	12,069
196 FD 300x Debt Service Fund	3,274	0.96%	3,244	0	3,244	43	3,287
197 FD 400x Capital Improvement Fund	1,181	0.35%	1,170	0	1,170	16	1,186
198 FD 405x Physical Plant Upgrade	1,008	0.30%	999	0	999	13	1,012
199 FD 425x Golf Course Fund	135	0.04%	134	0	134	2	136
200 FD 430x ADA Construction Fund	86	0.03%	85	0	85	1	86
201 FD 500x Vehicle Svc	312	0.09%	309	0	309	4	313
202 FD 510x Mailroom Fund	185	0.05%	183	0	183	2	186
203 FD 520x Employees Benefit Fund	2,351	0.69%	2,329	0	2,329	31	2,360
204 FD 530x Retirement Operations	158	0.05%	157	0	157	2	159
205 FD 540x Self Ins	346	0.10%	343	0	343	5	347
206 FD 550x Knox County Buildings	1,074	0.31%	1,064	0	1,064	14	1,078
207 FD 560x Tech Support Fund	520	0.15%	515	0	515	7	522
208 FD 570x Capital Leasing Fund	40	0.01%	40	0	40	1	40
209 FD 580x Self Insurance Fund	1,373	0.40%	1,360	0	1,360	18	1,378
210 FD 610x Municipal Sales Tax	103	0.03%	102	0	102	1	103
211 FD 630x Juvenile Court Agency Fundw	4	0.00%	4	0	4	0	4
212 FD 700 Three Ridges Golf Course Adn	3,676	1.08%	3,642	0	3,642	48	3,690
213 FD 901x Trustee Payroll Foundation	610	0.18%	604	0	604	8	612
214 FD 902x County Clerk Payroll	589	0.17%	584	0	584	8	591
215 FD 903x Registrar of Deeds Payroll	499	0.15%	494	0	494	7	501
216 FD 904x Criminal Court	495	0.14%	490	0	490	6	497
217 FD 905x Public Building Fund	3,003	0.88%	2,975	0	2,975	39	3,015
218 FD 910x Chancery Court Fund	868	0.25%	860	0	860	11	871
219 FD 914x Metro Drug Commission	17	0.00%	17	0	17	0	17
220 FD 915x Circuit/Civil	1,026	0.30%	1,016	0	1,016	13	1,030
221 FD 920x MPC Fund	2,496	0.73%	2,473	0	2,473	33	2,506
222 FD 925x E-911 Fund	3,718	1.09%	3,684	0	3,684	49	3,732
223 FD 930x GIS Fund	1,061	0.31%	1,051	0	1,051	14	1,065
225 FD 940x Animal Control Fund	4,474	1.31%	4,433	0	4,433	59	4,491
226 FD 950x Grt School Foundation FD	2,118	0.62%	2,098	0	2,098	28	2,126



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

County Trustee Allocations

Dept:16 1009710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
227 FD 952x Subdivision Bond	16	0.00%	\$16	\$0	\$16	\$0	\$16
228 FD 954x Flexible Benefits	467	0.14%	463	0	463	6	469
229 FD 972x Criminal Court	2,628	0.77%	2,604	0	2,604	35	2,638
230 FD 974x Trustee Operating	606	0.18%	600	0	600	8	608
231 FD 990x Trustee	41,003	12.01%	40,623	0	40,623	538	41,161
232 FD 993x Finance & Admin	6	0.00%	6	0	6	0	6
233 FD 994x Education	28	0.01%	28	0	28	0	28
234 FD 995x Payroll	27,306	8.00%	27,053	0	27,053	359	27,412
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	341,389	100.00%	338,226	0	338,226	4,373	342,599
Direct Bills					0		0
TOTAL					338,226		342,599



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Gen'l Gov't Allocations

Dept:16 1009710 County Trustee

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$179,317	\$0	\$179,317	\$2,319	\$181,636
Subtotal	100	100.00%	179,317	0	179,317	2,319	181,636
Direct Bills					0		0
TOTAL					179,317		181,636



ALLOCATION SUMMARY

Dept:16 1009710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
3 1000920 Internal Audit	334	0	334
4 1003210 Law Department	717	0	717
5 1003320 ADA Compliance Office	282	0	282
6 1003610 Human Resources	523	0	523
7 1003910 Mail Room-Operating	343	0	343
8 1005415 Health Administration	629	0	629
9 1005710 Finance	806	0	806
10 1006010 Purchasing	593	0	593
11 1006020 Property Management	471	0	471
12 1006930 Auditing Contract	13	0	13
13 1007910 Information Technology	705	0	705
14 1007920 Records Management	463	0	463
15 1008903 Sheriff Administration	2,341	0	2,341
17 2350110 PW-Administration	687	0	687
18 54000(10&20&30) Risk Mngt Fund	1,076	0	1,076
19 1000010 Attorney General	982	0	982
20 1000020 Bad Check Unit	93	0	93
21 1000310 Circuit Court Clerk's Office	366	0	366
22 1000320 Civil Sessions Clerk's Office	231	0	231
23 1000330 IV-D Child Support Clerk	598	0	598
24 1000610 Probate Court	232	0	232
25 1000620 Chancery Court	295	0	295
26 1000910 County Commission	684	0	684
27 1000915 Commission Discretionary	341	0	341
28 1000925 Audit Committee	86	0	86
29 1000926 Ethics Committee	14	0	14
30 1000930 Codes Commission	18	0	18
31 1000935 Retirement Office Ops	617	0	617
32 1001210 County Clerk's Office	1,671	0	1,671
33 1001510 4th Circuit Court Clerk Office	256	0	256
34 1001520 Criminal Court Clerk's Office	508	0	508
35 1001530 Criminal Sessions Clerk Office	510	0	510
36 1001810 Election Commission	793	0	793
37 1002110 Circuit Court Judge's Office	100	0	100
38 1002120 4th Circuit Court Judges Office	87	0	87
39 1002130 Criminal Court Judge's Office	774	0	774
40 1002140 General Sessions Court Judg	503	0	503
41 1002150 Jury Commission	8,557	0	8,557
42 1002410 Juvenile Court Judges	843	0	843
43 1002420 IV-D Referee Program	430	0	430

ALLOCATION SUMMARY

Dept:16 1009710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
44 1002710 Juvenile Court-Clerk	922	\$0	\$922
45 1003010 Juvenile Svc Center	1,087	0	1,087
46 1003215 Law Dept Outside Legal Fees	8	0	8
47 1003310 County Mayor	936	0	936
48 1003330 Legislative Delegation	232	0	232
49 1003350 Senior Summit	4	0	4
50 1003355 Knox Achieves	114	0	114
51 1003360 Read With Me	15	0	15
52 1003362 Family Justice Center	1	0	1
53 1003370 UT/Knox County Extension	219	0	219
54 1003380 Mayor's Education Summit	3	0	3
55 1004210 Probation Office	891	0	891
56 1004215 DUI Traffic School	21	0	21
57 1004510 Office of Neighborhoods	588	0	588
58 1004810 Park Maintenance	3,169	0	3,169
59 1004825 U.S. Soccer Complex	21	0	21
60 1004830 Recreation Administration	886	0	886
61 1004832 New Harvest Farmer's Marke	23	0	23
62 1004835 Legacy Park	1	0	1
63 1004840 Park Improvement-Amusement	464	0	464
64 1004848 Concord Park JR Golf Imp	2	0	2
65 1005105 Dept of Community Developn	494	0	494
66 1005110 Community Services Agencie	156	0	156
67 1005120 Indigents Asst (CAC/Pauper)	85	0	85
68 1005130 Economic and Dev Grants	67	0	67
69 1005135 John Tarleton Home	5	0	5
70 1005142 Senior Ctr & Volunteer Svcs	350	0	350
71 1005143 Senior Picnic	18	0	18
72 1005144 Halls Senior-Special Events	35	0	35
73 1005145 Frank Strang Senior Ctr	323	0	323
74 1005146 South Knox Senior Ctr	266	0	266
75 1005147 Halls Senior Ctr	298	0	298
76 1005148 Corryton Senior Ctr	227	0	227
77 1005149 Carter Senior Center	206	0	206
78 1005160 Veterans' Svcs	285	0	285
80 1005400 Support Services	1,161	0	1,161
81 1005403 Preventive Health Svcs	705	0	705
82 1005406 Dental Svcs	528	0	528
83 1005409 Emergency Medical Service	202	0	202
84 1005412 Food & Restaurant Inspector	370	0	370
85 1005421 Diagnostic Svcs	312	0	312

ALLOCATION SUMMARY

Dept:16 1009710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
86 1005424 Medical & Dental - Indig Care	1,108	\$0	\$1,108
87 1005425 Indigent CA-3RD Party Refur	1	0	1
89 1005430 Pediatric Care Svcs	336	0	336
90 1005433 Pharmacy	735	0	735
91 1005436 Primary Care Svcs	35	0	35
92 1005439 Animal Control	100	0	100
93 1005442 School Health Program	178	0	178
94 1005445 Social Svcs	378	0	378
95 1005448 Ground Water Svcs	280	0	280
96 1005451 Vector Control Svcs	230	0	230
97 1005454 Disease Surveillance & Inves	464	0	464
98 1005457 Vital Records	262	0	262
99 1005460 Women's Health Svcs	335	0	335
100 1005463 Community Health Svcs	418	0	418
101 1005465 Child Car Seat Program	26	0	26
102 1005467 Comm Health Serv Grant Ma	24	0	24
103 1005470 Medical Reserve Corps Unit	1	0	1
105 1006025 Inop Car Lot/Sale Junk Cars	35	0	35
106 1006030 Building Maint	502	0	502
107 1006310 Property and Liability Ins	9	0	9
108 1006605 Planning	4	0	4
109 1006610 GIS	11	0	11
110 1006615 Payments To Cities	4	0	4
111 1006620 Emergency Mangement	3	0	3
112 1006635 CAC	50,171	0	50,171
113 1006636 CAC-Interest	4	0	4
114 1006645 Oth Operating Transfers	29	0	29
115 1006910 Offical's Expense	7	0	7
116 1006920 Equipment	84	0	84
117 1006940 Cases Charged to County	23	0	23
118 1006950 Miscellaneous	345	0	345
119 1007210 Community Mediation Center	41	0	41
120 1007510 Fire Prevention	753	0	753
121 1007520 Soil Conservation District	223	0	223
122 1007530 Codes Administration	2,133	0	2,133
123 1007710 Wastewater	28	0	28
124 1007720 Dirty Lot Ordinance	297	0	297
125 1008110 Sheriff's Dept Merit System	368	0	368
126 1008310 Property Assessor	911	0	911
127 1008315 Property Assessor Reapprais	5	0	5
128 1008320 Equalization Board	10	0	10

ALLOCATION SUMMARY

Dept:16 1009710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
129 1008330 Digitized Mapping	210	\$0	\$210
130 1008510 Public Defender	1,281	0	1,281
131 1008710 Register of Deeds Office	262	0	262
132 1008720 Register of Deeds-Data Proc	81	0	81
133 1008900 Court Officers	133	0	133
134 1008906 Records & Communication	395	0	395
136 1008912 Training	441	0	441
137 1008915 Planning & Development	119	0	119
138 1008918 Stop Violence Against Wome	209	0	209
139 1008921 Patrol	3,741	0	3,741
140 1008924 Warrants	704	0	704
141 1008927 Detective	602	0	602
142 1008930 Forensics	324	0	324
143 1008933 Juvenile Division	88	0	88
144 1008936 Special Teams	109	0	109
145 1008937 Victim's Rights	4	0	4
146 1008938 Chaplain's Fund	2	0	2
147 1008940 Senior Cit. Awareness	8	0	8
148 1008941 Child Safety Seat CKPT	1	0	1
149 1008942 Narcotics	687	0	687
150 1008945 Internal Affairs	153	0	153
151 1008948 Special Svcs	460	0	460
152 1008951 Dare Donations	52	0	52
153 1008952 Teen Academy - Sheriff	66	0	66
154 1008953 Sexual Offender Registry	191	0	191
155 1008954 Interest Earned-Inmates	17	0	17
156 1008955 Donation/Sheriff - Target	2	0	2
157 1008956 Honor Guard Golf Tournament	81	0	81
158 1008957 Auxiliary Svcs	388	0	388
159 1008960 Correctional Facilities	5,052	0	5,052
160 1008963 Temporary Detention Facilitie	4	0	4
161 1008965 Explorer Post	37	0	37
162 1008967 Helen R McNabb Interch	24	0	24
163 1008969 Jail Commissary	556	0	556
164 1008972 Medical Examiner	431	0	431
165 1008985 Sheriff's K-9 Donations	10	0	10
166 1008990 KCSO Reserve Training Acac	98	0	98
167 1008991 Fallen Officers	2	0	2
170 1009720 Property Sale	1	0	1
171 2350120 PW-Highway Project Mgmt	273	0	273
172 2350130 PW-Stormwater Mgmt	561	0	561

ALLOCATION SUMMARY

Dept:16 1009710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
173 2350135 Stormwater Ordinance Violatio	47	\$0	\$47
174 2350210 PW-Highway & Bridge	1,916	0	1,916
175 2350220 PW-Traffic Control	2,184	0	2,184
176 2350310 Capital Outlay	13	0	13
177 2350320 Bridge Construction	12	0	12
178 2350410 PW-Engineering	375	0	375
179 2350425 Subdivision Foreclosures	17	0	17
181 5300010 Retirement Fund	1,078	0	1,078
182 50000(20&30) Vehicle Svc Ctr Fund	3,717	0	3,717
183 FD 100 General Fund	9,242	0	9,242
184 FD 105x General Grants Fund	13,098	0	13,098
185 FD 200x Governmental Library Fund	825	0	825
186 FD 205x Public Library Fund	5,798	0	5,798
187 FD 210x Solid Waste Fund	3,535	0	3,535
188 FD 215x Air Quality Fund	2,187	0	2,187
189 FD 220x Hotel/Motel Fundwide	294	0	294
190 FD 225x Fire District Fundwide	41	0	41
191 FD 230x Drug Control Fund	1,105	0	1,105
192 FD 235 Highway Fundwide	658	0	658
193 FD 240x Gen Purpose School FD	46,496	0	46,496
194 FD 245x School Project Fund	4,556	0	4,556
195 FD 250x School Federal Projects	12,069	0	12,069
196 FD 300x Debt Service Fund	3,287	0	3,287
197 FD 400x Capital Improvement Fund	1,186	0	1,186
198 FD 405x Physical Plant Upgrade	1,012	0	1,012
199 FD 425x Golf Course Fund	136	0	136
200 FD 430x ADA Construction Fund	86	0	86
201 FD 500x Vehicle Svc	313	0	313
202 FD 510x Mailroom Fund	186	0	186
203 FD 520x Employees Benefit Fund	2,360	0	2,360
204 FD 530x Retirement Operations	159	0	159
205 FD 540x Self Ins	347	0	347
206 FD 550x Knox County Buildings	1,078	0	1,078
207 FD 560x Tech Support Fund	522	0	522
208 FD 570x Capital Leasing Fund	40	0	40
209 FD 580x Self Insurance Fund	1,378	0	1,378
210 FD 610x Municipal Sales Tax	103	0	103
211 FD 630x Juvenile Court Agency Fundw	4	0	4
212 FD 700 Three Ridges Golf Course Adn	3,690	0	3,690
213 FD 901x Trustee Payroll Foundation	612	0	612
214 FD 902x County Clerk Payroll	591	0	591

ALLOCATION SUMMARY

Dept:16 1009710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
215 FD 903x Registrar of Deeds Payroll	501	\$0	\$501
216 FD 904x Criminal Court	497	0	497
217 FD 905x Public Building Fund	3,015	0	3,015
218 FD 910x Chancery Court Fund	871	0	871
219 FD 914x Metro Drug Commission	17	0	17
220 FD 915x Circuit/Civil	1,030	0	1,030
221 FD 920x MPC Fund	2,506	0	2,506
222 FD 925x E-911 Fund	3,732	0	3,732
223 FD 930x GIS Fund	1,065	0	1,065
225 FD 940x Animal Control Fund	4,491	0	4,491
226 FD 950x Grt School Foundation FD	2,126	0	2,126
227 FD 952x Subdivision Bond	16	0	16
228 FD 954x Flexable Benefits	469	0	469
229 FD 972x Criminal Court	2,638	0	2,638
230 FD 974x Trustee Operating	608	0	608
231 FD 990x Trustee	41,161	0	41,161
232 FD 993x Finance & Admin	6	0	6
233 FD 994x Education	28	0	28
234 FD 995x Payroll	27,412	0	27,412
245 Gen'l Gov't	0	181,636	181,636
999 2nd Allocation Orphans	(0)	0	(0)
<b>Total</b>	<b>342,599</b>	<b>181,636</b>	<b>524,235</b>



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 Actual**

**Public Works - Highway Administration (2350110)**  
**Nature and Extent of Services**

The Public Works 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

A. DEPARTMENT COSTS

Dept:17 2350110 PW-Administration

		Amount	General Admin	Department Administration	Gen'l Gov't
Salaries	S1	\$232,710	\$0	\$232,710	\$0
Salary % Split			.00%	100.00%	.00%
Benefits	S	71,824	0	71,824	0
		304,534	0	304,534	0
SUPPLY & SERVICES COST					
Services	S	26,620	0	26,620	0
Supplies/Materials	S	32,672	0	32,672	0
Disallowed	P	87,048	0	0	87,048
DEPARTMENT Cost Total		146,340	0	59,292	87,048
ADJUSTMENTS					
Total		450,874	0	363,826	87,048
General Admin Distribution			0	0	0
Grand Total		\$450,874		\$363,826	\$87,048

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:17 2350110 PW-Administration

Department	First Incoming	Second Incoming	Department Administration	Gen'l Gov't
3 Audit Services	\$703	\$0	\$567	\$136
Subtotal - 1000920 Internal Audit	703	0	567	136
4 Contract Review	441	0	356	85
Subtotal - 1003210 Law Department	441	0	356	85
5 ADA/FMLA SVC	78	0	63	15
Subtotal - 1003320 ADA Compliance C	78	0	63	15
6 Human Resources	937	0	756	181
Subtotal - 1003610 Human Resources	937	0	756	181
9 Budget	215	0	173	42
9 Accounting	1,494	0	1,206	288
9 Accounts Payable	1,099	0	887	212
9 Payroll	194	0	157	37
Subtotal - 1005710 Finance	3,002	0	2,422	580
10 Purchasing	371	0	299	72
Subtotal - 1006010 Purchasing	371	0	299	72
11 Property Management	8,733	0	7,047	1,686
Subtotal - 1006020 Property Managem	8,733	0	7,047	1,686
12 General Fund Audit	1,632	0	1,317	315
Subtotal - 1006930 Auditing Contract	1,632	0	1,317	315
13 Network Support - County	144,941	0	116,958	27,983
13 Network Support - All Users	16,195	0	13,068	3,127
Subtotal - 1007910 Information Technnc	161,136	0	130,026	31,110
16 County Trustee	678	0	547	131
Subtotal - 1009710 County Trustee	678	0	547	131
18 Risk Overhead	0	35,162	28,373	6,789

**B. INCOMING COSTS - (Default Spread Expense%)**

Dept:17 2350110 PW-Administration

Department	First Incoming	Second Incoming	Department Administration	Gen'l Gov't
Subtotal - 54000(10&20&30) Risk Mng	\$0	\$35,162	\$28,373	\$6,789
3 Audit Services	0	37	30	7
Subtotal - 1000920 Internal Audit	0	37	30	7
4 Contract Review	0	33	27	6
Subtotal - 1003210 Law Department	0	33	27	6
5 ADA/FMLA SVC	0	6	5	1
Subtotal - 1003320 ADA Compliance C	0	6	5	1
6 Human Resources	0	53	43	10
Subtotal - 1003610 Human Resources	0	53	43	10
9 Budget	0	16	13	3
9 Accounting	0	113	91	22
9 Accounts Payable	0	83	67	16
9 Payroll	0	15	12	3
Subtotal - 1005710 Finance	0	227	183	44
10 Purchasing	0	26	21	5
Subtotal - 1006010 Purchasing	0	26	21	5
11 Property Management	0	635	512	123
Subtotal - 1006020 Property Managem	0	635	512	123
12 General Fund Audit	0	0	0	0
Subtotal - 1006930 Auditing Contract	0	0	0	0
13 Network Support - County	0	202	163	39
13 Network Support - All Users	0	22	18	4
Subtotal - 1007910 Information Technnc	0	224	181	43
16 County Trustee	0	9	7	2
Subtotal - 1009710 County Trustee	0	9	7	2
Total Incoming	177,711	36,412	172,783 %80.69	41,340 %19.31
<b>C. TOTAL ALLOCATED</b>		<b>\$664,997</b>	<b>\$536,609</b>	<b>\$128,388</b>

Department Administration Allocations

Dept:17 2350110 PW-Administration

	FTEs Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
171 2350120 PW-Highway Project Mgmt	3.00	2.64%	\$13,407	\$0	\$13,407	\$777	\$14,184
172 2350130 PW-Stormwater Mgmt	17.50	15.42%	78,207	0	78,207	4,530	82,737
174 2350210 PW-Highway & Bridge	81.00	71.37%	361,986	0	361,986	20,969	382,955
175 2350220 PW-Traffic Control	7.00	6.17%	31,283	0	31,283	1,812	33,095
178 2350410 PW-Engineering	5.00	4.41%	22,345	0	22,345	1,294	23,639
Subtotal	113.50	100.00%	507,227	0	507,227	29,382	536,609
Direct Bills					0		0
TOTAL					507,227		536,609

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2010  
 9/12/2012

Gen'l Gov't Allocations

Dept:17 2350110 PW-Administration

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$121,358	\$0	\$121,358	\$7,030	\$128,388
Subtotal	100	100.00%	121,358	0	121,358	7,030	128,388
Direct Bills					0		0
TOTAL					121,358		128,388



ALLOCATION SUMMARY

Dept:17 2350110 PW-Administration

Department	Department Administratio n	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
171 2350120 PW-Highway Project Mgmt	14,184	0	14,184
172 2350130 PW-Stormwater Mgmt	82,737	0	82,737
174 2350210 PW-Highway & Bridge	382,955	0	382,955
175 2350220 PW-Traffic Control	33,095	0	33,095
178 2350410 PW-Engineering	23,639	0	23,639
245 Gen'l Gov't	0	128,388	128,388
Total	536,609	128,388	664,997

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2010 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.



A. DEPARTMENT COSTS

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

		Amount	General Admin	Risk Overhead	Gen'l Gov't
Salaries	S1	\$289,346	\$0	\$289,346	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	86,565	0	86,565	0
		375,911	0	375,911	0
SUPPLY & SERVICES COST					
Services	S	1,600,303	0	1,600,303	0
Supplies/Materials	S	39,012	0	39,012	0
Disallowed	P	998,863	0	0	998,863
DEPARTMENT Cost Total		2,638,178	0	1,639,315	998,863
ADJUSTMENTS					
Total		3,014,089	0	2,015,226	998,863
General Admin Distribution			0	0	0
Grand Total		\$3,014,089		\$2,015,226	\$998,863

**B. INCOMING COSTS - (Default Spread Expense%)**

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

Department	First Incoming	Second Incoming	Risk Overhead	Gen'l Gov't
1 Equipment Use	\$236	\$0	\$158	\$78
Subtotal - Equipment Use	236	0	158	78
2 Bldg Maint	3,266	0	2,184	1,082
Subtotal - Building Use County-City Blc	3,266	0	2,184	1,082
3 Audit Services	1,101	0	736	365
Subtotal - 1000920 Internal Audit	1,101	0	736	365
4 Contract Review	2,949	0	1,972	977
Subtotal - 1003210 Law Department	2,949	0	1,972	977
5 ADA/FMLA SVC	137	0	92	45
Subtotal - 1003320 ADA Compliance C	137	0	92	45
6 Human Resources	1,641	0	1,097	544
Subtotal - 1003610 Human Resources	1,641	0	1,097	544
7 Mail Room	110	0	74	36
Subtotal - 1003910 Mail Room-Operati	110	0	74	36
9 Budget	1,436	0	960	476
9 Accounting	2,342	0	1,566	776
9 Accounts Payable	2,155	0	1,441	714
9 Payroll	339	0	227	112
Subtotal - 1005710 Finance	6,272	0	4,193	2,079
10 Purchasing	1,416	0	947	469
Subtotal - 1006010 Purchasing	1,416	0	947	469
11 Property Management	111	0	74	37
Subtotal - 1006020 Property Managem	111	0	74	37
12 General Fund Audit	2,557	0	1,710	847
Subtotal - 1006930 Auditing Contract	2,557	0	1,710	847
13 Network Support - County	13,176	0	8,810	4,366

B. INCOMING COSTS - (Default Spread Expense%)

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

Department	First Incoming	Second Incoming	Risk Overhead	Gen'l Gov't
13 Network Support - All Users	\$1,472	\$0	\$984	\$488
Subtotal - 1007910 Information Technnc	14,648	0	9,794	4,854
16 County Trustee	1,062	0	710	352
Subtotal - 1009710 County Trustee	1,062	0	710	352
2 Bldg Maint	0	33	22	11
Subtotal - Building Use County-City Blc	0	33	22	11
3 Audit Services	0	57	38	19
Subtotal - 1000920 Internal Audit	0	57	38	19
4 Contract Review	0	222	148	74
Subtotal - 1003210 Law Department	0	222	148	74
5 ADA/FMLA SVC	0	11	7	4
Subtotal - 1003320 ADA Compliance C	0	11	7	4
6 Human Resources	0	92	62	30
Subtotal - 1003610 Human Resources	0	92	62	30
7 Mail Room	0	18	12	6
Subtotal - 1003910 Mail Room-Operati	0	18	12	6
9 Budget	0	108	72	36
9 Accounting	0	177	118	59
9 Accounts Payable	0	163	109	54
9 Payroll	0	26	17	9
Subtotal - 1005710 Finance	0	474	317	157
10 Purchasing	0	98	66	32
Subtotal - 1006010 Purchasing	0	98	66	32
11 Property Management	0	8	5	3
Subtotal - 1006020 Property Managem	0	8	5	3
12 General Fund Audit	0	0	0	0

**B. INCOMING COSTS - (Default Spread Expense%)**

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

Department	First Incoming	Second Incoming	Risk Overhead	Gen'l Gov't
Subtotal - 1006930 Auditing Contract	\$0	\$0	\$0	\$0
13 Network Support - County	0	18	12	6
13 Network Support - All Users	0	2	1	1
Subtotal - 1007910 Information Techno	0	20	13	7
16 County Trustee	0	14	9	5
Subtotal - 1009710 County Trustee	0	14	9	5
Total Incoming	35,506	1,047	24,439	12,114
			%66.86	%33.14
<b>C. TOTAL ALLOCATED</b>		<b>\$3,050,642</b>	<b>\$2,039,665</b>	<b>\$1,010,977</b>

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
4 1003210 Law Department	250.00	0.01%	\$156	\$0	\$156	\$0	\$156
5 1003320 ADA Compliance Office	250.00	0.01%	156	0	156	0	156
6 1003610 Human Resources	1,627.71	0.05%	1,018	0	1,018	0	1,018
7 1003910 Mail Room-Operating	250.00	0.01%	156	0	156	0	156
9 1005710 Finance	250.00	0.01%	156	0	156	0	156
10 1006010 Purchasing	2,685.72	0.08%	1,679	0	1,679	0	1,679
11 1006020 Property Management	250.00	0.01%	156	0	156	0	156
13 1007910 Information Technology	2,604.34	0.08%	1,628	0	1,628	0	1,628
14 1007920 Records Management	1,627.71	0.05%	1,018	0	1,018	0	1,018
15 1008903 Sheriff Administration	659,059.74	20.21%	412,078	0	412,078	0	412,078
16 1009710 County Trustee	7,813.01	0.24%	4,885	0	4,885	0	4,885
17 2350110 PW-Administration	56,237.28	1.72%	35,162	0	35,162	0	35,162
19 1000010 Attorney General	250.00	0.01%	156	0	156	0	156
21 1000310 Circuit Court Clerk's Office	569.70	0.02%	356	0	356	0	356
22 1000320 Civil Sessions Clerk's Office	250.00	0.01%	156	0	156	0	156
23 1000330 IV-D Child Support Clerk	1,627.71	0.05%	1,018	0	1,018	0	1,018
24 1000610 Probate Court	325.54	0.01%	204	0	204	0	204
25 1000620 Chancery Court	250.00	0.01%	156	0	156	0	156
26 1000910 County Commission	13,184.45	0.40%	8,244	0	8,244	4	8,247
27 1000915 Commission Discretionary	250.00	0.01%	156	0	156	0	156
32 1001210 County Clerk's Office	569.70	0.02%	356	0	356	0	356
33 1001510 4th Circuit Court Clerk Office	569.70	0.02%	356	0	356	0	356
34 1001520 Criminal Court Clerk's Office	10,254.57	0.31%	6,412	0	6,412	3	6,415
35 1001530 Criminal Sessions Clerk Office	9,766.26	0.30%	6,106	0	6,106	3	6,109
36 1001810 Election Commission	1,302.17	0.04%	814	0	814	0	815
37 1002110 Circuit Court Judge's Office	250.00	0.01%	156	0	156	0	156
38 1002120 4th Circuit Court Judges Office	250.00	0.01%	156	0	156	0	156
39 1002130 Criminal Court Judge's Office	250.00	0.01%	156	0	156	0	156
40 1002140 General Sessions Court Judg	250.00	0.01%	156	0	156	0	156
41 1002150 Jury Commission	250.00	0.01%	156	0	156	0	156
42 1002410 Juvenile Court Judges	48,098.83	1.47%	30,074	0	30,074	13	30,087
43 1002420 IV-D Referee Program	813.85	0.02%	509	0	509	0	509
44 1002710 Juvenile Court-Clerk	250.00	0.01%	156	0	156	0	156
45 1003010 Juvenile Svc Center	31,414.80	0.96%	19,642	0	19,642	9	19,651
47 1003310 County Mayor	488.31	0.01%	305	0	305	0	305
48 1003330 Legislative Delegation	250.00	0.01%	156	0	156	0	156
55 1004210 Probation Office	813.85	0.02%	509	0	509	0	509
58 1004810 Park Maintenance	33,205.28	1.02%	20,762	0	20,762	9	20,771
60 1004830 Recreation Administration	14,242.46	0.44%	8,905	0	8,905	4	8,909
70 1005142 Senior Ctr & Volunteer Svcs	250.00	0.01%	156	0	156	0	156
73 1005145 Frank Strang Senior Ctr	250.00	0.01%	156	0	156	0	156
74 1005146 South Knox Senior Ctr	250.00	0.01%	156	0	156	0	156
75 1005147 Halls Senior Ctr	250.00	0.01%	156	0	156	0	156

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
76 1005148 Corryton Senior Ctr	250.00	0.01%	\$156	\$0	\$156	\$0	\$156
77 1005149 Carter Senior Center	250.00	0.01%	156	0	156	0	156
78 1005160 Veterans' Svcs	250.00	0.01%	156	0	156	0	156
79 1005165 Office of Neighborhoods/Corr	500.00	0.02%	313	0	313	0	313
80 1005400 Support Services	31,496.19	0.97%	19,693	0	19,693	9	19,702
106 1006030 Building Maint	16,358.48	0.50%	10,228	0	10,228	5	10,233
109 1006610 GIS	5,452.83	0.17%	3,409	0	3,409	2	3,411
111 1006620 Emergency Mangement	1,546.32	0.05%	967	0	967	0	967
120 1007510 Fire Prevention	406.93	0.01%	254	0	254	0	255
121 1007520 Soil Conservation District	250.00	0.01%	156	0	156	0	156
122 1007530 Codes Administration	50,133.47	1.54%	31,346	0	31,346	14	31,360
124 1007720 Dirty Lot Ordinance	569.70	0.02%	356	0	356	0	356
126 1008310 Property Assessor	2,278.79	0.07%	1,425	0	1,425	1	1,425
130 1008510 Public Defender	325.00	0.01%	203	0	203	0	203
131 1008710 Register of Deeds Office	1,709.10	0.05%	1,069	0	1,069	0	1,069
133 1008900 Court Officers	1,871.87	0.06%	1,170	0	1,170	1	1,171
159 1008960 Correctional Facilities	412,380.31	12.65%	257,841	0	257,841	114	257,956
174 2350210 PW-Highway & Bridge	228,611.86	7.01%	142,940	0	142,940	63	143,003
178 2350410 PW-Engineering	2,360.18	0.07%	1,476	0	1,476	1	1,476
181 5300010 Retirement Fund	406.93	0.01%	254	0	254	0	255
182 50000(20&30) Vehicle Svc Ctr Fund	70,694.69	2.17%	44,202	0	44,202	20	44,222
185 FD 200x Governmental Library Fund	250.00	0.01%	156	0	156	0	156
186 FD 205x Public Library Fund	28,891.85	0.89%	18,065	0	18,065	8	18,073
187 FD 210x Solid Waste Fund	107,021.92	3.28%	66,916	0	66,916	30	66,945
188 FD 215x Air Quality Fund	7,568.85	0.23%	4,732	0	4,732	2	4,735
193 FD 240x Gen Purpose School FD	1,359,296.63	41.68%	849,902	0	849,902	376	850,279
207 FD 560x Tech Support Fund	195.00	0.01%	122	0	122	0	122
221 FD 920x MPC Fund	8,711.00	0.27%	5,447	0	5,447	2	5,449
222 FD 925x E-911 Fund	15,464.00	0.47%	9,669	0	9,669	4	9,673
223 FD 930x GIS Fund	1,579.00	0.05%	987	0	987	0	988
225 FD 940x Animal Control Fund	48.00	0.00%	30	0	30	0	30
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	3,261,031.59	100.00%	2,038,965	0	2,038,965	700	2,039,665
Direct Bills					0		0
TOTAL					2,038,965		2,039,665

Gen'l Gov't Allocations

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

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
245 Gen'l Gov't	100	100.00%	\$1,010,630	\$0	\$1,010,630	\$347	\$1,010,977
Subtotal	100	100.00%	1,010,630	0	1,010,630	347	1,010,977
Direct Bills					0		0
TOTAL					1,010,630		1,010,977

ALLOCATION SUMMARY

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

Department	Risk Overhead	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1003210 Law Department	156	0	156
5 1003320 ADA Compliance Office	156	0	156
6 1003610 Human Resources	1,018	0	1,018
7 1003910 Mail Room-Operating	156	0	156
9 1005710 Finance	156	0	156
10 1006010 Purchasing	1,679	0	1,679
11 1006020 Property Management	156	0	156
13 1007910 Information Technology	1,628	0	1,628
14 1007920 Records Management	1,018	0	1,018
15 1008903 Sheriff Administration	412,078	0	412,078
16 1009710 County Trustee	4,885	0	4,885
17 2350110 PW-Administration	35,162	0	35,162
19 1000010 Attorney General	156	0	156
21 1000310 Circuit Court Clerk's Office	356	0	356
22 1000320 Civil Sessions Clerk's Office	156	0	156
23 1000330 IV-D Child Support Clerk	1,018	0	1,018
24 1000610 Probate Court	204	0	204
25 1000620 Chancery Court	156	0	156
26 1000910 County Commission	8,247	0	8,247
27 1000915 Commission Discretionary	156	0	156
32 1001210 County Clerk's Office	356	0	356
33 1001510 4th Circuit Court Clerk Office	356	0	356
34 1001520 Criminal Court Clerk's Office	6,415	0	6,415
35 1001530 Criminal Sessions Clerk Offic	6,109	0	6,109
36 1001810 Election Commission	815	0	815
37 1002110 Circuit Court Judge's Office	156	0	156
38 1002120 4th Circuit Court Judges Offic	156	0	156
39 1002130 Criminal Court Judge's Office	156	0	156
40 1002140 General Sessions Court Judg	156	0	156
41 1002150 Jury Commission	156	0	156
42 1002410 Juvenile Court Judges	30,087	0	30,087
43 1002420 IV-D Referee Program	509	0	509
44 1002710 Juvenile Court-Clerk	156	0	156
45 1003010 Juvenile Svc Center	19,651	0	19,651
47 1003310 County Mayor	305	0	305
48 1003330 Legislative Delegation	156	0	156
55 1004210 Probation Office	509	0	509
58 1004810 Park Maintenance	20,771	0	20,771
60 1004830 Recreation Administration	8,909	0	8,909
70 1005142 Senior Ctr & Volunteer Svcs	156	0	156



ALLOCATION SUMMARY

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

Department	Risk Overhead	Gen'l Gov't	Total
73 1005145 Frank Strang Senior Ctr	156	\$0	\$156
74 1005146 South Knox Senior Ctr	156	0	156
75 1005147 Halls Senior Ctr	156	0	156
76 1005148 Corryton Senior Ctr	156	0	156
77 1005149 Carter Senior Center	156	0	156
78 1005160 Veterans' Svcs	156	0	156
79 1005165 Office of Neighborhoods/Comm	313	0	313
80 1005400 Support Services	19,702	0	19,702
106 1006030 Building Maint	10,233	0	10,233
109 1006610 GIS	3,411	0	3,411
111 1006620 Emergency Mangement	967	0	967
120 1007510 Fire Prevention	255	0	255
121 1007520 Soil Conservation District	156	0	156
122 1007530 Codes Administration	31,360	0	31,360
124 1007720 Dirty Lot Ordinance	356	0	356
126 1008310 Property Assessor	1,425	0	1,425
130 1008510 Public Defender	203	0	203
131 1008710 Register of Deeds Office	1,069	0	1,069
133 1008900 Court Officers	1,171	0	1,171
159 1008960 Correctional Facilities	257,956	0	257,956
174 2350210 PW-Highway & Bridge	143,003	0	143,003
178 2350410 PW-Engineering	1,476	0	1,476
181 5300010 Retirement Fund	255	0	255
182 50000(20&30) Vehicle Svc Ctr Fund	44,222	0	44,222
185 FD 200x Governmental Library Fund	156	0	156
186 FD 205x Public Library Fund	18,073	0	18,073
187 FD 210x Solid Waste Fund	66,945	0	66,945
188 FD 215x Air Quality Fund	4,735	0	4,735
193 FD 240x Gen Purpose School FD	850,279	0	850,279
207 FD 560x Tech Support Fund	122	0	122
221 FD 920x MPC Fund	5,449	0	5,449
222 FD 925x E-911 Fund	9,673	0	9,673
223 FD 930x GIS Fund	988	0	988
225 FD 940x Animal Control Fund	30	0	30
245 Gen'l Gov't	0	1,010,977	1,010,977
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>2,039,665</b>	<b>1,010,977</b>	<b>3,050,642</b>