

# **Knox County, Tennessee**

## **OMB A-87 Cost Allocation Plan Fiscal Year 2011**



*Based On Actual Expenditures  
For The Fiscal Year Ended June 30, 2011  
Submitted to the State of Tennessee Comptroller's Office*

**To Be Used to Establish Cost Allocations or Billings for FY 2014**

October 2, 2012



OF AMERICA, INC.

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**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**Based on Actual Expenditures**  
**For The Year Ended June 30, 2011**

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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 2011. 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**

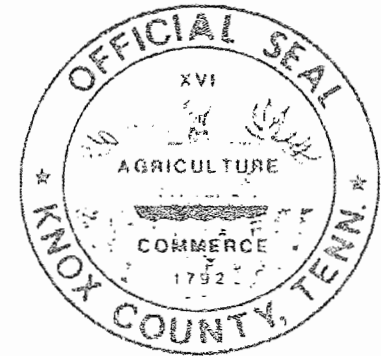
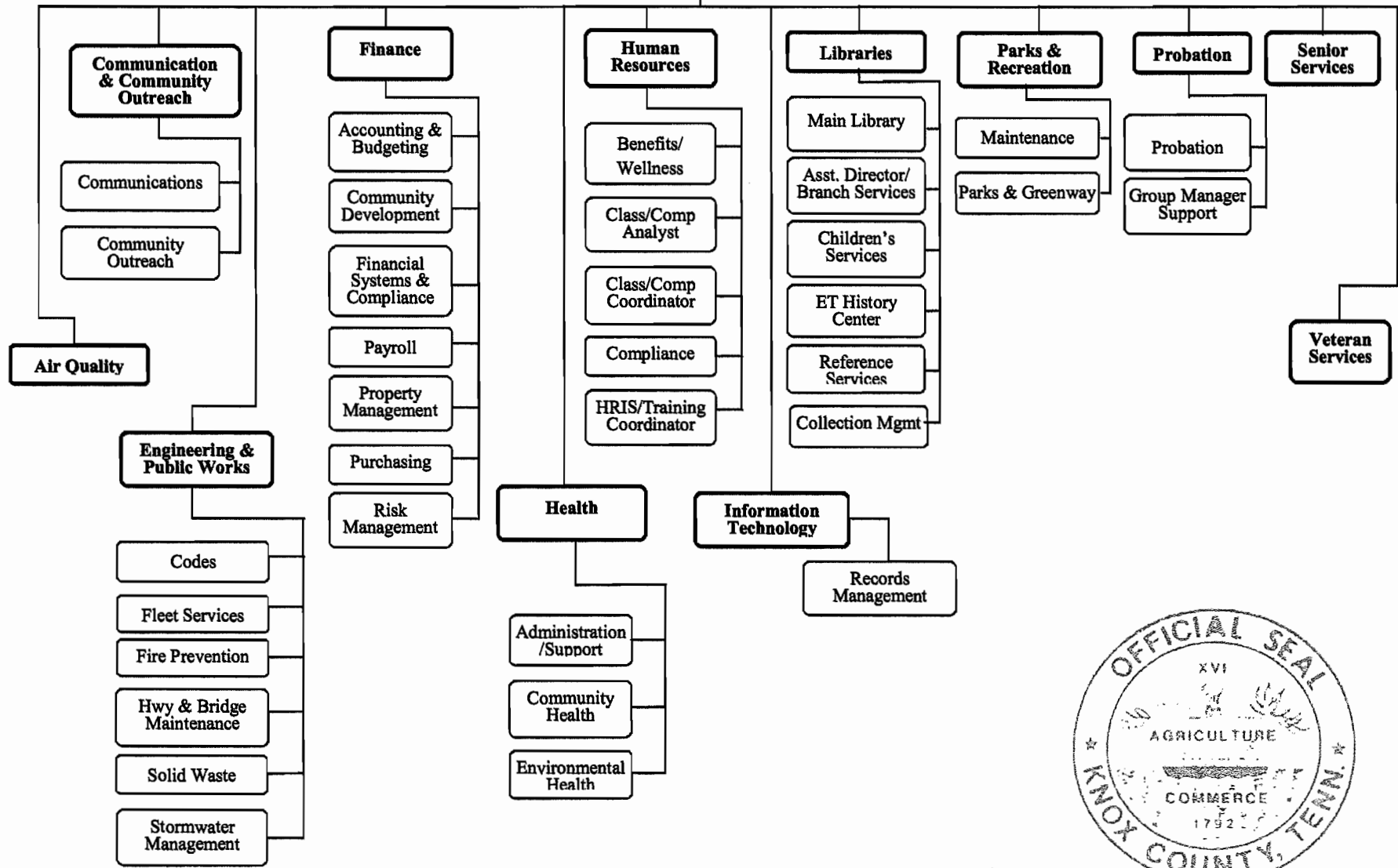


# County Mayor's Staff

# Knox County, Tennessee

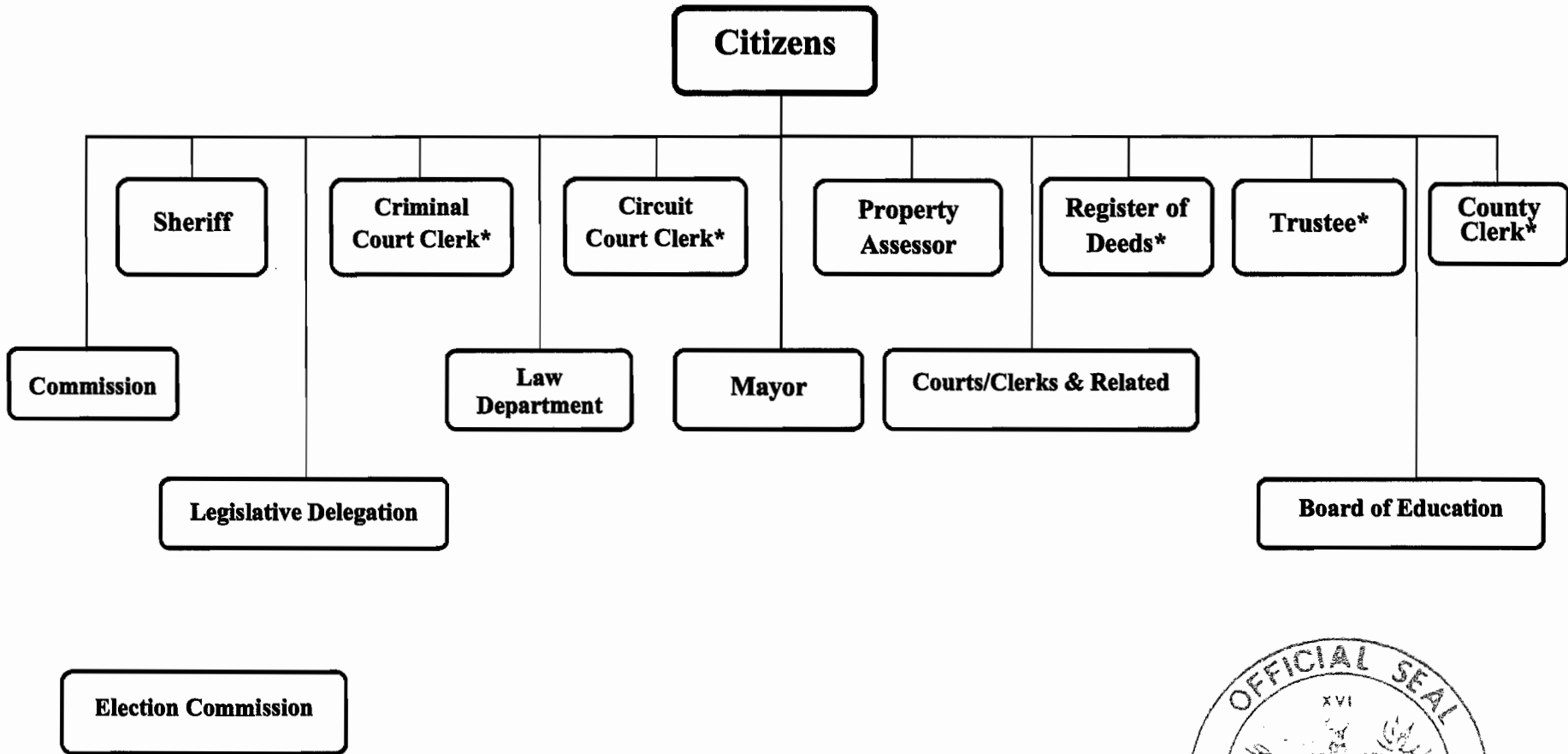
Mayor

Chief of Staff

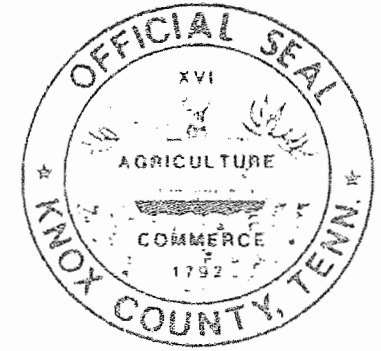


# Elected Offices

# Knox County, Tennessee



**\*Fee Offices**



**KNOX COUNTY, TENNESSEE**



**SECTION 2**

**INDIRECT COST RATE PROPOSAL**



<b>KNOX COUNTY, TENNESSEE</b> <b>PROPOSED FY 2013/2014 INDIRECT COST RATES - OMB A-87</b> <b>Based on Actual Expenditures for the year ended June 30, 2011</b>
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<b>Sub</b>	<b>Accounting</b>	<b>FY 2011</b>	<b>Indirect</b>	<b>FY 2014</b>
<b>Fund</b>	<b>Unit</b>	<b>Salaries (\$)¹</b>	<b>Cost (\$)</b>	<b>Proposed Rate</b>
<b><u>Health Department</u></b>				
	1015400	Support Services	1,291,653	472,582
	1015403	Preventive Health Services	1,510,378	414,532
	1015406	Dental Services	914,324	197,046
	1015409	Emergency Medical	56,141	4,760
	1015412	Food & Restaurant	686,617	184,686
	1015418	Health Clinics	-	-
	1015421	Diagnostic Services	252,885	94,058
	1015424	Medical & Dental	-	19,554
	1015427	Miscellaneous Health	-	-
	1015430	Pediatric Care Services	376,491	138,494
	1015433	Pharmacy	323,850	67,701
	1015436	Primary Care Services	-	766
	1015439	Animal Control	12,355	121,600
	1015442	School Health	44,565	16,904
	1015445	Social Services	409,712	155,097
	1015448	Ground Water Services	393,155	115,884
	1015451	Vector Control Services	-	1,170
	1015454	Disease Surveillance	329,052	109,929
	1015457	Vital Records	161,233	63,357
	1015460	Women's Health Services	182,785	32,911
	1015463	Community Health Services	1,135,445	291,193
	1015465	Child Car Seat	-	1,002
	1005467	Community Health Services	-	389
	1015470	Medical Reserve Corps	-	96
		Total:	<u>8,080,641</u>	<u>2,503,711</u>
				<u>30.98%</u>

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

<b>KNOX COUNTY, TENNESSEE</b> <b>PROPOSED FY 2013/2014 INDIRECT COST RATES - OMB A-87</b> <b>Based on Actual Expenditures for the year ended June 30, 2011</b>
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<b>Accounting Unit</b>	<b>FY 2011 Salaries (\$)¹</b>	<b>Indirect Cost (\$)</b>	<b>FY 2014 Proposed Rate</b>
<b><u>Office of the Sheriff</u></b>			
1018900	Court Services	-	4,704
1018906	Records & Communications	-	14,283
101809	School Security	-	206
1018912	Training	-	9,734
1018915	Planning & Development	-	2,635
1018918	Stop Violence	-	4,620
1018921	Patrol	23,333,598	5,060,733
1018924	Warrants	-	11,450
1018927	Detective	-	29,539
1018928	DUI Litter Pick Up Crew	-	0
1018930	Forensics	-	5,922
1018933	Juvenile Division	-	56,605
1018936	Special Teams	-	857
1018937	Victims Rights	-	270
1018938	Chaplains Fund	-	0
1018939	Batterer's Treatment	-	77
1018940	Senior Citizen Awareness	-	14
1018942	Narcotics	-	14,179
1018945	Internal Affairs	-	3,145
1018948	Special Services	-	7,024
1018950	Inmate Education	-	13
1018951	Dare Donations	-	1,104
1018952	Teen Academy	-	239
1018953	Sexual Offender	-	1,979
1018954	Interest Earned	-	642

Rate base is Salaries and Fringe Benefits..

**KNOX COUNTY, TENNESSEE**  
**PROPOSED FY 2013/2014 INDIRECT COST RATES - OMB A-87**  
**Based on Actual Expenditures for the year ended June 30, 2011**

<b>Accounting Unit</b>	<b>FY 2011 Salaries (\$)¹</b>	<b>Indirect Cost (\$)</b>	<b>FY 2014 Proposed Rate</b>
1018955	-	13	
1018956	-	613	
1018957	380,504	293,178	
1018960	20,104,291	3,998,715	
1018963	-	0	
1018965	-	600	
1018966	-	13	
1018967	-	587	
10018969	245,105	122,062	
1018972	45	1,641	
1018980	-	21	
1018985	-	328	
1018990	-	519	
1018991	-	13	
1018993	333,739	63,922	
1018995	<u>635,066</u>	<u>116,573</u>	
Total:	<u>45,032,348</u>	<u>9,828,772</u>	<u>21.83%</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 2011  
Reconciliation**

<b>Schedule</b>	<b>Department</b>	<b>Dept No</b>	<b>Total Expense</b>	<b>Activities</b>	<b>Basis</b>
1	Equipment Use		\$105,683		
				Equipment Use	Acquisition Cost of Fixed Assets
2	Building Use County - City Bldg		\$421,462		
				Bldg Maint	Sq. Ft. by Dept
3	Internal Audit	1010920	\$305,675		
				Audit Svcs	Acctng Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
4	Law Department	1013210	\$1,543,396		
				Contract Review	Total Operating Exp by Dept (Excl: Schools)
				School	100% Allocated to Schools
				Litigation	100% Assigned to Disallowed
				Gen'l Gov't	Gen'l Gov't / Unallocated
5	ADA Compliance Office	1013320	\$78,874		
				ADA / FMLA SVC	# of FTE by Dept (Excl: Schools)
				Interpreters	Interpreters Charges by Dept
				Gen'l Gov't	Gen'l Gov't / Unallocated
6	Human Resources	1013610	\$832,886		
				Human Resources	# of FTE by Dept (Excl: Schools)
				Gen'l Gov't	Gen'l Gov't / Unallocated
7	Mail Room-Operating	1013910	\$102,908		
				Mail Room	Chargebacks by Dept
				Gen'l Gov't	Gen'l Gov't / Unallocated
8	Health Admin	1015415	\$1,038,554		
				Department Administration	FTEs Supervised
9	Finance	1015710	\$2,042,983		
				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 2011  
Reconciliation**

<b>Schedule</b>	<b>Department</b>	<b>Dept No</b>	<b>Total Expense</b>	<b>Activities</b>	<b>Basis</b>
10	Purchasing	1016010	\$915,584	Purchasing	# of POs by Dept
				E-Card	# of E-Card Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
11	Property Mgmt	1016020	\$481,842	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	1016930	\$323,365	General Fund Audit	Acctng Trans (Gen Fund Only)
13	Information Technology	1017910	\$4,650,013	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 Mgmt	1017920	\$444,146	Records Storage	# of Boxes Received
				Gen'l Gov't	Gen'l Gov't / Unallocated
15	Sheriff Admin	1018903	\$9,593,527	Sheriff Administration	FTEs Supervised
				Gen'l Gov't	Gen'l Gov't / Unallocated
16	County Trustee	1019710	\$362,843	County Trustee	Acctng Trans
				Gen'l Gov't	Gen'l Gov't / Unallocated
17	PW-Admin	1310110	\$484,880	Department Administration	FTEs Supervised
				Gen'l Gov't	Gen'l Gov't / Unallocated
18	Risk Mgmt Fund	2660010	\$3,569,360	Risk Overhead	Workers Comp Charges
		2660020		Gen'l Gov't	Gen'l Gov't / Unallocated
		2660030			
	<b>Grand Total</b>		\$27,297,981		

**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	1010010 Attorney General	1010020 Bad Check Unit	1010310 Circuit Court Clerk's Office	1010320 Civil Sessions	1010330 IV- D Child Support	1010610 Probate Court	1010620 Chancey Court	1010910 County Commission	1010915 Commission Discretionary	1010925 Audit Committee
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0
2 Building Use County - City Bldg	24,509	0	5,421	0	0	6,957	23,234	3,148	0	0
3 1010920 Internal Audit	1,510	120	450	382	845	376	464	829	151	26
4 1013210 Law Department	1,590	13	62	77	500	51	140	395	22	9
5 1013320 ADA Compliance Office	1,158	104	0	0	549	158	0	245	0	9
6 1013610 Human Resource	13,747	1,229	0	0	4,694	0	0	2,906	0	112
7 1013910 Mail Room-Operating	4,423	0	3,730	2,642	0	4,467	6,395	54	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	12,787	809	2,276	1,593	5,211	1,722	2,209	4,823	1,081	151
10 1016010 Purchasing	1,225	0	1,718	1,432	2,005	1,337	2,196	875	0	0
11 1016020 Property Mgmt	10,187	0	2,778	0	48	814	2,826	1,874	0	0
12 1016930 Auditing Contract	3,032	241	904	767	1,696	754	931	1,665	303	52
13 1017910 Information Technology	345,956	0	66,396	0	0	0	87,363	17,473	0	0
14 1017920 Records Mgmt	22,447	0	5,497	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	1,793	143	535	453	1,003	446	551	984	179	31
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	50	0	114	50	326	65	50	2,640	0	0
TOTAL CURRENT ALLOCATIONS	444,414	2,659	89,881	7,396	16,877	17,147	126,359	40,821	1,736	390

SUMMARY SCHEDULE

Department	1010926 Ethics Committee	1010930 Codes Commission	1010935 Retirement Office Ops	1011210 County Clerk's Office	1011510 4th Circuit Court Clerk Office	1011520 Criminal Court Clerk's	1011530 Criminal Sessions	1011810 Election Commission	1012110 Circuit Court Judges	1012120 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	7,139	12,403	12,426	0	15,406	4,197
3 1010920 Internal Audit	11	14	992	3,284	366	903	847	958	115	101
4 1013210 Law Department	0	4	975	495	88	161	122	974	65	22
5 1013320 ADA Compliance Office	0	0	151	0	0	0	0	14,549	47	3,382
6 1013610 Human Resource	0	0	1,788	0	0	0	0	172,787	0	0
7 1013910 Mail Room-Operating	0	0	2,279	1,905	16,470	3,202	9,122	6,943	19	322
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	62	92	6,104	15,648	1,724	3,648	3,203	74,171	706	475
10 1016010 Purchasing	0	0	191	9,525	696	3,927	1,909	705	191	100
11 1016020 Property Mgmt	0	0	0	7,477	1,640	6,615	0	17,632	431	50
12 1016930 Auditing Contract	23	29	1,991	6,593	736	1,812	1,700	1,922	231	204
13 1017910 Information Technology	0	0	0	324,989	48,923	90,857	0	199,187	31,451	27,956
14 1017920 Records Mgmt	0	0	0	382	0	61,157	0	9,086	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	14	17	1,177	3,898	435	1,072	1,005	1,137	136	120
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	50	114	114	2,054	1,956	261	50	50
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>110</b>	<b>156</b>	<b>15,698</b>	<b>374,310</b>	<b>78,331</b>	<b>187,811</b>	<b>32,290</b>	<b>500,312</b>	<b>48,848</b>	<b>36,979</b>

SUMMARY SCHEDULE

Department	1012130 Criminal Court Judges	1012140 General Sessions	1012150 Jury Commission	1012410 Juvenile Court Judges	1012420 IV- D Referee Program	1012710 Juvenile Court-Clerk	1013010 Juvenile Svc Center	1013310 County Mayor	1013330 Legislative Delegation	1013350 Senior Summit
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,683	\$0	\$0
2 Building Use County - City Bldg	23,937	19,112	3,270	0	0	0	0	6,872	0	0
3 1010920 Internal Audit	1,405	745	3,639	1,278	448	1,105	1,425	690	341	10
4 1013210 Law Department	155	1,061	142	1,864	240	378	2,024	549	43	0
5 1013320 ADA Compliance Office	186	3,727	19	2,096	56	226	1,242	169	19	0
6 1013610 Human Resource	0	2,682	224	8,494	671	2,682	14,753	2,012	224	0
7 1013910 Mail Room-Operating	11	33	1,984	0	7	0	0	324	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	9,781	4,845	24,979	9,827	2,160	5,237	13,314	4,010	1,118	26
10 1016010 Purchasing	479	322	95	2,673	382	1,063	557	1,718	668	0
11 1016020 Property Mgmt	1,294	4,517	192	0	0	5,034	1,349	1,581	383	0
12 1016930 Auditing Contract	2,820	1,496	7,305	2,567	900	2,218	2,862	1,386	684	21
13 1017910 Information Technology	31,451	265,583	3,495	237,627	17,473	0	0	34,945	0	0
14 1017920 Records Mgmt	0	21,989	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	1,668	885	4,319	1,518	532	1,311	1,692	820	404	12
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	50	50	50	9,632	163	50	6,291	98	50	0
TOTAL CURRENT ALLOCATIONS	73,237	327,047	49,713	277,576	23,032	19,304	45,509	58,857	3,934	69

SUMMARY SCHEDULE

Department	1013355 Knox Achieves	1013360 Read With Me	1013362 Family Justice	1013370 UT / Knox County	1013380 Mayor's Education	1013620 Bright Start	1014210 Probation Office	1014215 DUI Traffic School	1014510 Office of Neighborhood	1014810 Park Maint
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	0	0	0	4,728	0	0	0	0	0	0
3 1010920 Internal Audit	16	5	2	178	4	7	1,038	6	82	4,562
4 1013210 Law Department	0	0	104	173	1,627	0	400	0	0	1,639
5 1013320 ADA Compliance Office	0	0	0	0	0	0	198	0	0	856
6 1013610 Human Resource	0	0	0	0	0	0	2,347	0	0	10,170
7 1013910 Mail Room-Operating	0	0	0	0	0	0	171	0	54	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	44	13	91	1,140	1,350	28	4,633	16	383	24,806
10 1016010 Purchasing	0	0	0	16	0	0	482	0	0	2,100
11 1016020 Property Mgmt	0	0	0	821	0	0	912	0	0	0
12 1016930 Auditing Contract	31	10	4	357	8	15	2,085	12	164	9,159
13 1017910 Information Technology	0	0	0	0	0	0	76,879	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	18	6	2	211	5	9	1,233	7	97	5,415
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	163	0	0	6,650
TOTAL CURRENT ALLOCATIONS	109	34	203	7,624	2,994	59	90,541	41	780	65,357

SUMMARY SCHEDULE

Department	1014825 U.S. Soccer Complex	1014830 Recreation Admin	1014832 New Harvest Farmer's	1014835 Legacy Park	1014840 Park Improvement	1014845 Parks & Recreation	1015105 Dept of Community	1015110 Community Svcs	1015120 Indigents Asst (CAC /	1015130 Economic & 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	1,428	0	0	0
3 1010920 Internal Audit	4	1,133	54	2	391	0	54	291	69	173
4 1013210 Law Department	0	629	1	31	88	0	0	526	148	1,199
5 1013320 ADA Compliance Office	0	414	0	0	0	113	0	0	0	0
6 1013610 Human Resource	0	4,918	0	0	0	1,341	0	0	0	0
7 1013910 Mail Room-Operating	0	32	0	0	0	0	1	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	11	6,964	161	35	1,265	539	265	1,688	602	1,749
10 1016010 Purchasing	2,387	0	0	1,337	0	3,033	0	0	0	0
11 1016020 Property Mgmt	0	671	0	0	0	1,257	0	0	0	0
12 1016930 Auditing Contract	8	2,274	108	4	786	0	108	584	139	347
13 1017910 Information Technology	0	104,835	0	0	0	0	24,462	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	5	1,344	64	2	464	0	64	345	82	205
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	2,852	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	5,267	123,214	388	1,411	2,994	6,283	26,382	3,434	1,040	3,673

SUMMARY SCHEDULE

Department	1015135 John Tarteton	1015142 Senior Ctr & Volunteer	1015143 Senior Picnic	1015144 Halls Senior- Special	1015145 Frank Strang Senior Ctr	1015146 South Knox Senior Ctr	1015147 Halls Senior Ctr	1015148 Corryton Senior Ctr	1015149 Carter Senior Ctr	1015160 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 1010920 Internal Audit	9	377	3	10	417	333	357	294	280	365
4 1013210 Law Department	443	69	0	0	121	106	105	98	49	41
5 1013320 ADA Compliance Office	0	47	0	0	56	38	38	38	56	28
6 1013610 Human Resource	0	559	0	0	671	447	447	447	671	335
7 1013910 Mail Room-Operating	0	4	0	1,469	0	0	0	0	0	61
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	408	1,713	8	31	1,784	1,316	1,381	1,201	1,190	1,599
10 1016010 Purchasing	0	95	0	477	0	286	95	191	286	197
11 1016020 Property Mgmt	70,071	0	0	0	0	0	0	0	0	146
12 1016930 Auditing Contract	19	757	6	21	838	669	717	590	561	734
13 1017910 Information Technology	0	3,495	0	48,923	41,934	13,978	0	27,956	6,989	6,989
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	11	447	4	12	495	396	424	349	332	434
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	50	0	0	50	50	50	50	50	50
TOTAL CURRENT ALLOCATIONS	70,961	7,613	21	50,943	46,366	17,619	3,614	31,214	10,464	10,979

SUMMARY SCHEDULE

Department	1015165 Office of Neighborhood	1015400 Support Svcs	1015403 Preventive Health Svcs	1015406 Dental Svcs	1015409 Emergency Medical Svc	1015412 Food & Restaurant	1015421 Diagnostic Svcs	1015424 Medical & Dental - Indig	1015430 Pediatric Care Svcs	1015433 Pharmacy
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 1010920 Internal Audit	745	2,369	1,059	916	382	577	450	1,217	406	726
4 1013210 Law Department	185	1,911	1,257	627	486	443	168	3,224	262	293
5 1013320 ADA Compliance Office	85	546	508	235	0	226	113	0	169	75
6 1013610 Human Resource	1,006	6,482	6,035	2,794	0	2,682	1,341	0	2,012	894
7 1013910 Mail Room-Operating	180	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	423,272	394,080	182,445	0	175,147	87,573	0	131,360	58,382
9 1015710 Finance	3,169	12,672	7,255	5,479	2,001	3,196	2,115	11,224	2,415	3,772
10 1016010 Purchasing	95	11,456	955	1,623	0	573	859	0	573	1,241
11 1016020 Property Mgmt	0	0	0	0	671	0	0	0	0	0
12 1016930 Auditing Contract	1,496	4,755	2,126	1,839	767	1,158	904	2,444	815	1,457
13 1017910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	885	2,812	1,257	1,088	453	684	535	1,445	482	861
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	100	6,307	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	7,946	472,582	414,532	197,046	4,760	184,686	94,058	19,554	138,494	67,701

SUMMARY SCHEDULE

Department	1015436 Primary Care Svcs	1015439 Animal Control	1015442 School Health	1015445 Social Svcs	1015448 Ground Water Svcs	1015451 Vector Control Svcs	1015454 Disease Surveillance	1015457 Vital Records	1015460 Women's Health Svcs	1015463 Community Health Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	0	0	0	0	0	0	0	0	0	0
3 1010920 Internal Audit	43	26	228	579	471	80	609	417	360	698
4 1013210 Law Department	179	29	232	256	263	5	227	141	113	712
5 1013320 ADA Compliance Office	0	1,205	19	188	141	0	132	75	38	358
6 1013610 Human Resource	0	14,306	224	2,235	1,676	0	1,565	894	447	4,247
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	14,596	145,956	109,467	0	102,169	58,382	29,191	277,316
9 1015710 Finance	405	5,853	878	3,366	2,266	353	3,282	1,829	1,420	5,156
10 1016010 Purchasing	0	322	0	668	95	477	0	286	191	477
11 1016020 Property Mgmt	0	996	0	0	0	0	0	0	0	0
12 1016930 Auditing Contract	87	52	457	1,162	946	160	1,222	838	723	1,401
13 1017910 Information Technology	0	94,352	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	4,428	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	52	31	270	687	559	95	723	495	428	828
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>766</b>	<b>121,600</b>	<b>16,904</b>	<b>155,097</b>	<b>115,884</b>	<b>1,170</b>	<b>109,929</b>	<b>63,357</b>	<b>32,911</b>	<b>291,193</b>



SUMMARY SCHEDULE

Department	1015465 Child Car Seat	1015467 Comm Health Svc	1015470 Medical Reserve	1015950 Credit Union	1016025 Inop Car Lot / Sale Junk	1016030 Building Maint	1016050 e- Govt Purchasing	1016310 Property & Liability Ins	1016605 Planning	1016610 GIS
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	0	0	0	1,710	0	0	0	0	0	0
3 1010920 Internal Audit	39	23	13	0	35	786	207	16	5	9
4 1013210 Law Department	20	129	3	0	2	375	72	16	460	219
5 1013320 ADA Compliance Office	0	0	0	0	0	169	38	0	0	0
6 1013610 Human Resource	0	0	0	0	0	2,012	447	0	0	0
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	149	164	37	0	167	3,885	764	91	391	204
10 1016010 Purchasing	668	0	0	0	95	477	0	0	0	149
11 1016020 Property Mgmt	0	0	0	48	0	0	0	0	0	62
12 1016930 Auditing Contract	79	46	27	0	71	1,577	416	31	10	19
13 1017910 Information Technology	0	0	0	2,808	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	611	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	47	27	16	0	42	933	246	18	6	11
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	3,276	0	1,092	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>1,002</b>	<b>389</b>	<b>96</b>	<b>5,177</b>	<b>412</b>	<b>13,490</b>	<b>2,190</b>	<b>1,264</b>	<b>872</b>	<b>673</b>

SUMMARY SCHEDULE

Department	1016615 Payments to Cities	1016620 Emergency Mgmt	1016635 CAC Housing	1016636 CAC-Interest	1016645 Oth Operating Transfers	1016910 Officials Expense	1016920 Equipment	1016940 Cases Charged to	1016950 Miscellaneous	1016980 Emp Ben General 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	4,861	0
3 1010920 Internal Audit	6	6	50,209	5	55	3	419	37	165	6
4 1013210 Law Department	79	34	969	7	2,744	1	1,689	389	331	901
5 1013320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	0
6 1013610 Human Resource	0	0	0	0	0	0	0	0	0	0
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	95	49	242,290	19	2,398	9	3,086	567	1,213	767
10 1016010 Purchasing	0	0	172,174	0	0	0	3,150	0	191	0
11 1016020 Property Mgmt	0	0	376	0	0	0	0	0	0	0
12 1016930 Auditing Contract	12	12	100,802	10	110	6	842	75	330	12
13 1017910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	7	7	59,600	6	65	4	498	44	195	7
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	310	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	199	418	626,420	47	5,372	23	9,684	1,112	7,286	1,693

SUMMARY SCHEDULE

Department	1017210 Community Mediation Ctr	1017510 Fire Prevention	1017520 Soil Conservation District	1017530 Codes Admin	1017710 Wastewater	1017720 Dirty Lot Ordinance	1018110 Sheriff's Dept Merit	1018310 Property Assessor	1018315 Property Assessor	1018320 Equalization Board
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	0	5,263	0	5,239	0	0	0	9,624	0	0
3 1010920 Internal Audit	46	858	307	2,628	17	395	588	1,269	2	46
4 1013210 Law Department	87	429	60	860	28	166	163	1,792	0	15
5 1013320 ADA Compliance Office	0	179	38	376	0	19	75	951	0	28
6 1013610 Human Resource	0	2,124	447	4,471	0	224	894	11,288	0	335
7 1013910 Mail Room-Operating	0	176	0	968	0	0	243	4,139	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	372	4,719	1,313	9,895	132	1,310	2,769	10,735	10	262
10 1016010 Purchasing	0	191	0	257	0	0	1,432	402	0	0
11 1016020 Property Mgmt	0	1,581	144	2,366	0	0	671	4,502	0	1,006
12 1016930 Auditing Contract	91	1,723	617	5,277	33	794	1,181	2,548	4	91
13 1017910 Information Technology	0	17,473	0	69,890	0	0	17,473	188,703	0	0
14 1017920 Records Mgmt	0	0	0	7,711	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	54	1,019	365	3,120	20	469	698	1,507	2	54
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	81	50	10,040	0	114	0	456	0	0
TOTAL CURRENT ALLOCATIONS	650	35,816	3,341	123,098	230	3,491	26,187	237,916	18	1,837

SUMMARY SCHEDULE

Department	1018330 Digitized Mapping	1018510 Public Defender	1018710 Register of Deeds Office	1018720 Register of Deeds-Data	1018900 Court Officers	1018906 Records & Communicati	1018909 School Security	1018912 Training	1018915 Planning & Development	1018918 Stop Violence Against
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	0	0	20,321	0	2,119	6,444	206	0	915	1,219
3 1010920 Internal Audit	317	1,607	355	121	202	591	0	748	155	295
4 1013210 Law Department	131	1,006	120	210	23	286	0	140	8	25
5 1013320 ADA Compliance Office	94	932	0	19	0	0	0	0	0	0
6 1013610 Human Resource	1,118	10,394	0	224	0	0	0	0	0	0
7 1013910 Mail Room-Operating	0	0	5,264	514	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	1,361	13,302	2,082	717	1,006	3,355	0	3,496	966	1,757
10 1016010 Purchasing	0	1,159	746	191	286	1,718	0	2,959	95	382
11 1016020 Property Mgmt	0	189	4,534	910	48	0	0	0	0	0
12 1016930 Auditing Contract	636	3,226	713	243	405	1,187	0	1,503	312	592
13 1017910 Information Technology	0	0	3,495	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	3,130	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	376	1,907	421	144	240	702	0	888	184	350
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	65	342	0	375	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	4,033	36,917	38,393	3,293	4,704	14,283	206	9,734	2,635	4,620

SUMMARY SCHEDULE

Department	1018921 Patrol	1018924 Warrants	1018927 Detective	1018930 Forensics	1018933 Juvenile Division	1018936 Special Teams	1018937 Victim's Rights	1018939 Batter's Treatment	1018940 Senior Cit. Awareness	1018942 Narcotics
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	5,834	2,730	19,488	0	0	0	0	0	0	3,003
3 1010920 Internal Audit	4,618	764	759	467	183	71	26	11	0	885
4 1013210 Law Department	15,476	185	227	30	13	16	0	0	0	253
5 1013320 ADA Compliance Office	10,879	0	0	0	0	0	0	0	0	0
6 1013610 Human Resource	129,199	0	0	0	0	0	0	0	0	0
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	86,023	4,375	4,254	2,216	851	351	161	29	14	4,919
10 1016010 Purchasing	11,647	955	2,387	1,718	573	191	0	0	0	2,291
11 1016020 Property Mgmt	0	0	0	0	48	0	0	0	0	0
12 1016930 Auditing Contract	9,272	1,534	1,523	937	368	143	52	23	0	1,777
13 1017910 Information Technology	0	0	0	0	17,473	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	36,878	0	0	0	0	0
15 1018903 Sheriff Admin	4,782,303	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	5,482	907	901	554	218	85	31	14	0	1,051
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	5,060,733	11,450	29,539	5,922	56,605	857	270	77	14	14,179

SUMMARY SCHEDULE

Department	1018945 Internal Affairs	1018948 Special Svcs	1018950 Inmate Education	1018951 Dare Donations	1018952 Teen Academy-	1018953 Sexual Offender	1018954 Interest Earned-	1018955 Donations / Sheriff-	1018956 Honor Guard Golf	1018957 Auxiliary Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	1,052	0	0	0	0	0	0	0	0	0
3 1010920 Internal Audit	196	551	2	98	33	235	63	2	74	563
4 1013210 Law Department	11	87	0	7	1	14	6	0	7	250
5 1013320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	631
6 1013610 Human Resource	0	0	0	0	0	0	0	0	0	7,488
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	1,070	3,003	5	303	99	693	180	5	297	5,272
10 1016010 Purchasing	191	1,623	0	382	0	286	191	0	0	0
11 1016020 Property Mgmt	0	0	0	0	0	0	0	0	0	0
12 1016930 Auditing Contract	393	1,106	4	197	67	472	127	4	148	1,131
13 1017910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	277,175
16 1019710 County Trustee	232	654	2	117	39	279	75	2	87	668
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	3,145	7,024	13	1,104	239	1,979	642	13	613	293,178

SUMMARY SCHEDULE

Department	1018960 Correctional Facilities	1018965 Explorer Post	1018966 Wal- Mart Foundation	1018967 Helen R McNabb	1018969 Jail Commissary	1018972 Medical Examiner	1018980 Sheriff's Radio	1018985 Sheriff's K-9 Donations	1018990 KCSO Reserve	1018991 Fallen Officers
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	99,110	0	0	0	0	0	0	0	0	0
3 1010920 Internal Audit	8,701	81	2	49	2,215	22	3	34	28	2
4 1013210 Law Department	17,003	2	0	113	349	602	0	1	4	0
5 1013320 ADA Compliance Office	8,056	0	0	0	188	0	0	0	0	0
6 1013610 Human Resource	95,670	0	0	0	2,235	0	0	0	0	0
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	89,648	259	5	269	8,069	612	8	183	112	5
10 1016010 Purchasing	28,927	0	0	0	19,189	0	0	0	286	0
11 1016020 Property Mgmt	0	0	0	0	0	335	0	0	0	0
12 1016930 Auditing Contract	17,469	162	4	98	4,448	44	6	69	56	4
13 1017910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	3,541,221	0	0	0	82,739	0	0	0	0	0
16 1019710 County Trustee	10,328	96	2	58	2,630	26	4	41	33	2
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	82,582	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	3,998,715	600	13	587	122,062	1,641	21	328	519	13

SUMMARY SCHEDULE

Department	1018993 Sheriff Animal	1018995 Sheriff Juv Ct Officers	1019720 Property Sale	131 / 2350120 PW- Highway	131 / 2350130 PW- Stormwater	131 / 2350135 Stormwater	131 / 2350210 PW- Highway &	131 / 2350220 PW- Traffic	131 / 2350310 Capital	131 / 2350320 Bridge
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 1010920 Internal Audit	400	516	0	361	775	68	2,655	2,630	25	51
4 1013210 Law Department	240	410	0	136	667	12	4,641	486	187	425
5 1013320 ADA Compliance Office	132	245	0	56	320	0	1,628	132	0	0
6 1013610 Human Resource	1,565	2,906	0	671	3,800	0	19,335	1,565	0	0
7 1013910 Mail Room-Operating	0	0	0	2	175	625	1	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	2,201	3,194	0	1,445	4,904	269	22,996	17,558	246	564
10 1016010 Purchasing	191	95	0	0	1,337	0	1,911	668	191	0
11 1016020 Property Mgmt	0	0	0	0	0	0	405	0	0	0
12 1016930 Auditing Contract	802	1,035	0	725	1,557	137	5,331	5,281	50	102
13 1017910 Information Technology	0	0	62,901	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	57,917	107,560	0	0	0	0	0	0	0	0
16 1019710 County Trustee	474	612	0	429	920	81	3,152	3,122	29	60
17 131 / 2350110 PW-Admin	0	0	0	13,204	74,820	0	380,703	30,808	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	45,781	0	0	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>63,922</b>	<b>116,573</b>	<b>62,901</b>	<b>17,029</b>	<b>89,275</b>	<b>1,192</b>	<b>488,539</b>	<b>62,250</b>	<b>728</b>	<b>1,202</b>



SUMMARY SCHEDULE

Department	131 / 2350410 PW- Engineering	131 / 2350425 Subdivision	261 / 50000(20&3 0) Vehicle	272 / 5300010 Retirement	FD101 / 100 General Fund	FD102 / 105 General Grants Fund	FD114 / 200 Government al Library	FD115 / 205 Public Library Fund	FD116 / 210 Solid Waste Fund	FD122 / 230 Drug Control Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	0	0	0	3,846	0	3,277	1,753	0	0	0
3 1010920 Internal Audit	536	29	4,783	0	2,548	17,974	689	9,006	3,355	984
4 1013210 Law Department	225	100	2,044	0	1,516	9,004	111	7,721	2,383	337
5 1013320 ADA Compliance Office	94	0	414	0	0	2,842	103	3,548	555	0
6 1013610 Human Resource	1,118	0	4,918	0	0	33,753	447	42,135	6,594	0
7 1013910 Mail Room-Operating	404	0	0	0	0	63	0	82	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	2,365	180	17,696	0	7,757	78,050	2,927	56,872	18,881	3,292
10 1016010 Purchasing	869	0	10,537	84	0	22,244	95	31,834	2,303	2,959
11 1016020 Property Mgmt	681	0	1,795	1,089	0	192	862	15,861	2,175	383
12 1016930 Auditing Contract	1,077	58	9,602	0	5,115	0	0	0	0	0
13 1017910 Information Technology	0	0	34,945	31,451	0	0	0	0	34,945	1,248
14 1017920 Records Mgmt	0	0	0	2,367	0	0	0	0	1,985	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	637	34	5,677	0	3,024	21,336	818	10,691	3,983	1,169
17 131 / 2350110 PW-Admin	22,006	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	473	0	14,157	0	0	0	50	5,786	21,432	0
TOTAL CURRENT ALLOCATIONS	30,485	401	106,568	38,837	19,960	188,735	7,855	183,536	98,591	10,372

SUMMARY SCHEDULE

Department	FD123 / 220 Hotel / Motel Fundwide	FD128 / 215 Air Quality Fund	FD131 / 235 Highway	FD141 / 240 Gen Purpose School Fund	FD142 / 250 School Federal	FD146 / 245 School Project Fund	FD151 / 300 Debt Svc Fund	FD171 / 400 Public Improvement	FD177 School Construction	FD178 ADA Construction 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 1010920 Internal Audit	118	2,466	116	38,341	57	7,937	2,036	16,167	82	79
4 1013210 Law Department	2,998	683	199	413,887	0	7,903	78,884	166,683	112	313
5 1013320 ADA Compliance Office	0	301	0	0	0	0	0	19	0	0
6 1013610 Human Resource	0	3,576	0	0	0	0	0	224	0	0
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	3,034	10,131	458	234,111	144	36,666	70,857	197,472	299	562
10 1016010 Purchasing	0	4,296	0	173,640	0	27,494	0	102,245	0	0
11 1016020 Property Mgmt	0	9,387	0	140,014	0	0	0	3,640	0	0
12 1016930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1017910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	229	0	0	6,490	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	140	2,927	138	45,512	68	9,421	2,417	19,191	97	93
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	1,516	0	272,207	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	6,290	35,512	911	1,317,712	6,759	89,421	154,194	505,641	590	1,047

SUMMARY SCHEDULE

Department	FD261 / 500 Vehicle Svc Ctr	FD263 / 580 Self Insurance	FD266 / 540 Self Insurance	FD268 / 510 Mailroom Svc	FD270 / 520 Employees Benefit Fund	FD274 / 550 Building Operations	FD276 / 560 Tech Support	FD278 / 570 Capital Leasing	FD351 / 610 Municipal Sales Tax	FD401 / 700 Three Ridges Golf Course
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 1010920 Internal Audit	66	1,034	9	205	1,861	21,810	746	19	144	2,825
4 1013210 Law Department	0	14,940	343	153	16,690	32,349	203	675	23,911	643
5 1013320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	602
6 1013610 Human Resource	0	0	0	0	0	0	0	0	0	7,153
7 1013910 Mail Room-Operating	0	0	0	0	2,101	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	168	15,470	306	917	20,880	114,924	3,309	603	20,156	13,788
10 1016010 Purchasing	0	0	0	1,050	0	130,981	8,497	0	0	1,227
11 1016020 Property Mgmt	0	0	0	1,293	0	0	1,389	0	383	152
12 1016930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1017910 Information Technology	0	0	0	0	0	0	0	0	0	0
14 1017920 Records Mgmt	0	0	0	0	0	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	79	1,228	11	243	2,209	25,889	886	22	171	3,353
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	39	0	0	0
TOTAL CURRENT ALLOCATIONS	313	32,672	669	3,861	43,741	325,953	15,069	1,319	44,765	29,743

SUMMARY SCHEDULE

Department	FD425 Golf Course Fund	FD502 / 902 County Clerk Payroll	FD504 / 903 REgistar of Deeds	FD506 Payroll Clearing	FD508 / 999 PBA	FD510 / 910 Chancery Court Fund	FD511 / 914 Metro Drug Commission	FD512 / 915 Circuit / Civil	FD518 / 901 Trustee Payroll	FD780 School Construction Oper
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 1010920 Internal Audit	0	1,121	939	1,284	4,281	1,075	344	1,289	1,088	3
4 1013210 Law Department	0	0	0	0	0	0	0	0	0	11,582
5 1013320 ADA Compliance Office	0	1,656	565	1,638	1,920	480	75	900	847	0
6 1013610 Human Resource	0	19,670	6,706	19,447	22,800	5,700	894	9,276	10,059	0
7 1013910 Mail Room-Operating	0	0	0	0	79	0	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	0	10,759	5,083	11,081	20,074	5,027	1,236	7,009	6,810	9,543
10 1016010 Purchasing	0	0	0	0	0	0	0	0	0	0
11 1016020 Property Mgmt	383	0	0	0	0	0	0	0	0	0
12 1016930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1017910 Information Technology	0	0	0	0	0	0	0	90,857	0	0
14 1017920 Records Mgmt	0	0	0	0	2,978	0	0	0	0	0
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	0	1,331	1,115	1,524	5,081	1,276	408	1,530	1,292	4
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	383	34,537	14,408	34,974	57,213	13,558	2,957	110,861	20,096	21,132

SUMMARY SCHEDULE

Department	FD791 Physical Plant	FD801 / 993 Finance & Admin	FD803 / 994 Education	FD950 / 920 MPC Fund	FD952 / 925 E-911 Fund	FD954 / 930 GIS Fund	FD956 / 935 Railroad Authority	FD958 / 940 Animal Control Fund	FD960 / 950 Grt School Foundation	FD999 / 990 Trustee Operating
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 1010920 Internal Audit	2,876	167	25	2,816	4,070	988	86	4,217	501	419
4 1013210 Law Department	12,499	14,323	8,466	2,294	3,961	1,382	140	1,488	408	4,864
5 1013320 ADA Compliance Office	0	0	0	762	0	151	0	1,082	19	0
6 1013610 Human Resource	0	0	0	9,053	0	1,788	0	12,853	224	0
7 1013910 Mail Room-Operating	0	0	0	3,201	0	32	0	0	0	0
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	20,316	12,215	7,033	15,489	20,531	5,008	424	23,300	1,839	6,565
10 1016010 Purchasing	31,027	0	0	5,189	518	1,337	0	764	288	0
11 1016020 Property Mgmt	0	0	0	2,759	1,741	0	0	48	1	0
12 1016930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
13 1017910 Information Technology	0	0	0	0	0	0	0	0	936	0
14 1017920 Records Mgmt	0	0	0	3,207	0	0	0	0	0	1,145
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	0
16 1019710 County Trustee	3,414	198	29	3,342	4,832	1,172	102	5,006	595	498
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	0
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	1,744	3,097	316	0	10	0	0
TOTAL CURRENT ALLOCATIONS	70,132	26,903	15,553	49,856	38,750	12,174	752	48,768	4,811	13,491

SUMMARY SCHEDULE

Department	Americorps	Arts	Central Cafeteria Fund	Community Grants	Disallowed Cost	Fourth Circuit Court Judges	Historical Society	Homeland Security	Judicial Commissioner	General Gov't
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 1010920 Internal Audit	0	0	0	0	0	0	0	0	0	10,594
4 1013210 Law Department	0	0	0	0	603,584	0	0	0	0	54,899
5 1013320 ADA Compliance Office	0	0	0	0	0	0	0	0	0	764
6 1013610 Human Resource	0	0	0	0	0	0	0	0	0	50,029
7 1013910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	10,218
8 1015415 Health Admin	0	0	0	0	0	0	0	0	0	0
9 1015710 Finance	0	0	0	0	0	0	0	0	0	97,381
10 1016010 Purchasing	0	0	0	20	0	0	0	0	0	33,634
11 1016020 Property Mgmt	0	0	0	8	0	0	0	0	0	79,844
12 1016930 Auditing Contract	0	0	0	0	0	0	0	0	0	15
13 1017910 Information Technology	2,184	1,248	0	0	0	0	4,993	6,989	20,967	165,604
14 1017920 Records Mgmt	0	0	0	76	0	4,657	0	0	0	146,873
15 1018903 Sheriff Admin	0	0	0	0	0	0	0	0	0	1,131,613
16 1019710 County Trustee	0	0	0	0	0	0	0	0	0	160,755
17 131 / 2350110 PW-Admin	0	0	0	0	0	0	0	0	0	115,461
18 266 / 54000 (10&20&30) Risk Mgmt	0	0	0	0	0	0	0	0	0	2,955,199
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>2,184</b>	<b>1,248</b>	<b>0</b>	<b>104</b>	<b>603,584</b>	<b>4,657</b>	<b>4,993</b>	<b>6,989</b>	<b>20,967</b>	<b>5,012,883</b>

**SUMMARY SCHEDULE**

<b>Department</b>	<b>2nd Allocation Orphans</b>	<b>Total</b>
1 Equipment Use	\$0	\$6,593
2 Building Use County - City Bldg	0	372,201
3 1010920 Internal Audit	0	311,719
4 1013210 Law Department	0	1,591,581
5 1013320 ADA Compliance Office	0	78,609
6 1013610 Human Resource	0	867,027
7 1013910 Mail Room-Operating	0	94,591
8 1015415 Health Admin	0	2,189,336
9 1015710 Finance	0	2,149,881
10 1016010 Purchasing	0	921,946
11 1016020 Property Mgmt	0	423,572
12 1016930 Auditing Contract	0	291,957
13 1017910 Information Technology	0	3,058,500
14 1017920 Records Mgmt	0	343,323
15 1018903 Sheriff Admin	0	9,980,528
16 1019710 County Trustee	0	518,206
17 131 / 2350110 PW-Admin	0	637,002
18 266 / 54000 (10&20&30) Risk Mgmt	0	3,461,390
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>0</b>	<b>27,297,962</b>

## **KNOX COUNTY, TENNESSEE**



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

- **Detail Schedules**



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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
Salary % Split			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Equip Deprec	P	105,683	0	105,683
DEPARTMENT Cost Total		105,683	0	105,683
ADJUSTMENTS				
Total		105,683	0	105,683
General Admin Distribution			0	0
Grand Total		\$105,683		\$105,683

B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 Equipment Use

No Indirect Costs

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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	17.18%	\$18,156	\$0	\$18,156	\$0	\$18,156
4 1013210 Law Department	57,312.94	3.62%	3,823	0	3,823	0	3,823
5 1013320 ADA Compliance Office	2,331.46	0.15%	156	0	156	0	156
6 1013610 Human Resource	60,277.01	3.80%	4,020	0	4,020	0	4,020
7 1013910 Mail Room-Operating	1,172.00	0.07%	78	0	78	0	78
9 1015710 Finance	140,126.59	8.84%	9,346	0	9,346	0	9,346
10 1016010 Purchasing	45,197.84	2.85%	3,015	0	3,015	0	3,015
11 1016020 Property Mgmt	5,964.00	0.38%	398	0	398	0	398
13 1017910 Information Technology	688,016.46	43.42%	45,891	0	45,891	0	45,891
14 1017920 Records Mgmt	126,844.80	8.01%	8,461	0	8,461	0	8,461
16 1019710 County Trustee	82,628.39	5.21%	5,511	0	5,511	0	5,511
18 266 / 54000 (10&20&30) Risk Mgmt	3,532.00	0.22%	236	0	236	0	236
26 1010910 County Commission	43,626.00	2.75%	2,910	0	2,910	0	2,910
46 1013310 County Mayor	55,211.94	3.48%	3,683	0	3,683	0	3,683
Subtotal	1,584,451.64	100.00%	105,683	0	105,683	0	105,683
Direct Bills					0		0
TOTAL					105,683		105,683

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 1013210 Law Department	3,823	3,823
5 1013320 ADA Compliance Office	156	156
6 1013610 Human Resource	4,020	4,020
7 1013910 Mail Room-Operating	78	78
9 1015710 Finance	9,346	9,346
10 1016010 Purchasing	3,015	3,015
11 1016020 Property Mgmt	398	398
13 1017910 Information Technology	45,891	45,891
14 1017920 Records Mgmt	8,461	8,461
16 1019710 County Trustee	5,511	5,511
18 266 / 54000 (10&20&30) Risk Mgmt	236	236
26 1010910 County Commission	2,910	2,910
46 1013310 County Mayor	3,683	3,683
Total	105,683	105,683

**Knox County, Tennessee  
OMB A-87 Cost Allocation Plan  
FY 2011 Actual**

**Building Depreciation  
Nature and Extent of Services**

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

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

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	5,409	5,409
Subtotal - 1016020 Property Mgmt	0	5,409	5,409
Total Incoming	18,156	5,409	23,565 %100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$445,027</b>	<b>\$445,027</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 1010920 Internal Audit	824.90	0.34%	\$1,511	\$0	\$1,511	\$19	\$1,530
4 1013210 Law Department	3,929.00	1.64%	7,198	0	7,198	89	7,287
6 1013610 Human Resource	3,655.40	1.52%	6,697	0	6,697	82	6,779
7 1013910 Mail Room-Operating	690.70	0.29%	1,265	0	1,265	16	1,281
9 1015710 Finance	6,531.30	2.72%	11,966	0	11,966	147	12,113
13 1017910 Information Technology	9,615.00	4.01%	17,616	0	17,616	217	17,832
15 1018903 Sheriff Admin	6,153.70	2.56%	11,274	0	11,274	139	11,413
16 1019710 County Trustee	6,083.70	2.54%	11,146	0	11,146	137	11,283
18 266 / 54000 (10&20&30) Risk Mgmt	1,782.90	0.74%	3,266	0	3,266	40	3,307
19 1010010 Attorney General	13,214.90	5.51%	24,211	0	24,211	298	24,509
21 1010310 Circuit Court Clerk's Office	2,922.90	1.22%	5,355	0	5,355	66	5,421
24 1010610 Probate Court	3,751.00	1.56%	6,872	0	6,872	85	6,957
25 1010620 Chancey Court	12,527.40	5.22%	22,951	0	22,951	282	23,234
26 1010910 County Commission	1,697.50	0.71%	3,110	0	3,110	38	3,148
33 1011510 4th Circuit Court Clerk Office	3,849.50	1.60%	7,053	0	7,053	87	7,139
34 1011520 Criminal Court Clerk's Office	6,687.80	2.79%	12,253	0	12,253	151	12,403
35 1011530 Criminal Sessions Clerk Office	6,700.20	2.79%	12,275	0	12,275	151	12,426
37 1012110 Circuit Court Judges Office	8,306.70	3.46%	15,219	0	15,219	187	15,406
38 1012120 4th Circuit Court Judges Office	2,262.80	0.94%	4,146	0	4,146	51	4,197
39 1012130 Criminal Court Judges Office	12,906.60	5.38%	23,646	0	23,646	291	23,937
40 1012140 General Sessions Court Judg	10,304.80	4.29%	18,879	0	18,879	232	19,112
41 1012150 Jury Commission	1,763.00	0.73%	3,230	0	3,230	40	3,270
46 1013310 County Mayor	3,705.20	1.54%	6,788	0	6,788	84	6,872
52 1013370 UT / Knox County Extension	2,549.50	1.06%	4,671	0	4,671	57	4,728
65 1015105 Dept of Community Dev	770.00	0.32%	1,411	0	1,411	17	1,428
102 1015950 Credit Union	922.00	0.38%	1,689	0	1,689	21	1,710
117 1016950 Miscellaneous	2,621.00	1.09%	4,802	0	4,802	59	4,861
120 1017510 Fire Prevention	2,837.50	1.18%	5,199	0	5,199	64	5,263
122 1017530 Codes Admin	2,825.00	1.18%	5,176	0	5,176	64	5,239
126 1018310 Property Assessor	5,189.00	2.16%	9,507	0	9,507	117	9,624
131 1018710 Register of Deeds Office	10,956.70	4.57%	20,074	0	20,074	247	20,321
133 1018900 Court Officers	1,142.80	0.48%	2,094	0	2,094	26	2,119
134 1018906 Records & Communication	3,474.30	1.45%	6,365	0	6,365	78	6,444
135 1018909 School Security	111.00	0.05%	203	0	203	3	206
137 1018915 Planning & Development	493.50	0.21%	904	0	904	11	915
138 1018918 Stop Violence Against Wome	657.00	0.27%	1,204	0	1,204	15	1,219
139 1018921 Patrol	3,145.80	1.31%	5,763	0	5,763	71	5,834
140 1018924 Warrants	1,471.90	0.61%	2,697	0	2,697	33	2,730
141 1018927 Detective	10,507.70	4.38%	19,251	0	19,251	237	19,488
148 1018942 Narcotics	1,619.00	0.67%	2,966	0	2,966	36	3,003
149 1018945 Internal Affairs	567.00	0.24%	1,039	0	1,039	13	1,052
159 1018960 Correctional Facilities	53,439.00	22.27%	97,906	0	97,906	1,205	99,110
182 272 / 5300010 Retirement Fund	2,073.90	0.86%	3,800	0	3,800	47	3,846

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
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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 FD102 / 105 General Grants Fund	1,767.00	0.74%	\$3,237	\$0	\$3,237	\$40	\$3,277
185 FD114 / 200 Governmental Library Fur	945.10	0.39%	1,732	0	1,732	21	1,753
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	239,952.60	100.00%	439,618	0	439,618	5,409	445,027
Direct Bills					0		0
TOTAL					439,618		445,027



ALLOCATION SUMMARY

Dept:2 Building Use County - City Bldg

Department	Bldg Maint	Total
0 DIRECT BILLED	0	\$0
3 1010920 Internal Audit	1,530	1,530
4 1013210 Law Department	7,287	7,287
6 1013610 Human Resource	6,779	6,779
7 1013910 Mail Room-Operating	1,281	1,281
9 1015710 Finance	12,113	12,113
13 1017910 Information Technology	17,832	17,832
15 1018903 Sheriff Admin	11,413	11,413
16 1019710 County Trustee	11,283	11,283
18 266 / 54000 (10&20&30) Risk Mgmt	3,307	3,307
19 1010010 Attorney General	24,509	24,509
21 1010310 Circuit Court Clerk's Office	5,421	5,421
24 1010610 Probate Court	6,957	6,957
25 1010620 Chancey Court	23,234	23,234
26 1010910 County Commission	3,148	3,148
33 1011510 4th Circuit Court Clerk Office	7,139	7,139
34 1011520 Criminal Court Clerk's Office	12,403	12,403
35 1011530 Criminal Sessions Clerk Offic	12,426	12,426
37 1012110 Circuit Court Judges Office	15,406	15,406
38 1012120 4th Circuit Court Judges Offic	4,197	4,197
39 1012130 Criminal Court Judges Office	23,937	23,937
40 1012140 General Sessions Court Judg	19,112	19,112
41 1012150 Jury Commission	3,270	3,270
46 1013310 County Mayor	6,872	6,872
52 1013370 UT / Knox County Extension	4,728	4,728
65 1015105 Dept of Community Dev	1,428	1,428
102 1015950 Credit Union	1,710	1,710
117 1016950 Miscellaneous	4,861	4,861
120 1017510 Fire Prevention	5,263	5,263
122 1017530 Codes Admin	5,239	5,239
126 1018310 Property Assessor	9,624	9,624
131 1018710 Register of Deeds Office	20,321	20,321
133 1018900 Court Officers	2,119	2,119
134 1018906 Records & Communication	6,444	6,444
135 1018909 School Security	206	206
137 1018915 Planning & Development	915	915
138 1018918 Stop Violence Against Wome	1,219	1,219
139 1018921 Patrol	5,834	5,834
140 1018924 Warrants	2,730	2,730
141 1018927 Detective	19,488	19,488
148 1018942 Narcotics	3,003	3,003

ALLOCATION SUMMARY

Dept:2 Building Use County - City Bldg

Department	Bldg Maint	Total
149 1018945 Internal Affairs	1,052	\$1,052
159 1018960 Correctional Facilities	99,110	99,110
182 272 / 5300010 Retirement Fund	3,846	3,846
184 FD102 / 105 General Grants Fund	3,277	3,277
185 FD114 / 200 Governmental Library Fur	1,753	1,753
999 2nd Allocation Orphans	(0)	(0)
Total	445,027	445,027

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1010920 Internal Audit

		Amount	General Admin	Audit Svcs	Gen'l Gov't
Salaries	S1	\$199,962	\$0	\$199,962	\$0
Salary % Split			.00%	100.00%	.00%
Benefits	S	46,911	0	46,911	0
		246,873	0	246,873	0
SUPPLY & SERVICES COST					
Services	S	46,490	0	46,490	0
Supplies / Materials	S	2,420	0	2,420	0
Principal / Int	P	9,892	0	0	9,892
DEPARTMENT Cost Total		58,802	0	48,910	9,892
ADJUSTMENTS					
Total		305,675	0	295,783	9,892
General Admin Distribution			0	0	0
Grand Total		\$305,675		\$295,783	\$9,892

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

Dept:3 1010920 Internal Audit

Department	First Incoming	Second Incoming	Audit Svcs	Gen'l Gov't
2 Bldg Maint	\$1,511	\$0	\$1,462	\$49
Subtotal - Building Use County - City B	1,511	0	1,462	49
4 Contract Review	0	182	176	6
Subtotal - 1013210 Law Department	0	182	176	6
5 ADA/FMLA SVC	0	70	68	2
Subtotal - 1013320 ADA Compliance C	0	70	68	2
6 Human Resources	0	840	813	27
Subtotal - 1013610 Human Resource	0	840	813	27
9 Budget	0	144	139	5
9 Accounting	0	1,070	1,035	35
9 Accounts Payable	0	433	419	14
9 Payroll	0	334	323	11
Subtotal - 1015710 Finance	0	1,981	1,917	64
10 Purchasing	0	89	86	3
10 E-Card	0	63	61	2
Subtotal - 1016010 Purchasing	0	152	147	5
11 E-Card	0	26	25	1
Subtotal - 1016020 Property Mgmt	0	26	25	1
12 General Fund Audit	0	910	881	29
Subtotal - 1016930 Auditing Contract	0	910	881	29
13 Network Support - County	0	12,711	12,300	411
13 Network Support - All Users	0	1,246	1,206	40
Subtotal - 1017910 Information Technnc	0	13,957	13,505	452
14 Records Storage	0	1,292	1,250	42
Subtotal - 1017920 Records Mgmt	0	1,292	1,250	42
16 County Trustee	0	535	518	17

B. INCOMING COSTS - (Default Spread Expense%)

Dept:3 1010920 Internal Audit

Department	First Incoming	Second Incoming	Audit Svcs	Gen'l Gov't
Subtotal - 1019710 County Trustee	\$0	\$535	\$518	\$17
2 Bldg Maint	0	19	18	1
Subtotal - Building Use County - City B	0	19	18	1
Total Incoming	1,511	19,964	20,780	695
			%96.76	%3.24
<b>C. TOTAL ALLOCATED</b>		<b>\$327,150</b>	<b>\$316,563</b>	<b>\$10,587</b>



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
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Audit Svcs Allocations

Dept:3 1010920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
4	1013210 Law Department	1,010	0.33%	\$982	\$0	\$982	\$64	\$1,046
5	1013320 ADA Compliance Office	344	0.11%	334	0	334	22	356
6	1013610 Human Resource	741	0.24%	720	0	720	47	767
7	1013910 Mail Room-Operating	403	0.13%	392	0	392	25	417
8	1015415 Health Admin	1,045	0.34%	1,016	0	1,016	66	1,082
9	1015710 Finance	1,048	0.34%	1,019	0	1,019	66	1,085
10	1016010 Purchasing	785	0.26%	763	0	763	50	813
11	1016020 Property Mgmt	527	0.17%	512	0	512	33	546
12	1016930 Auditing Contract	10	0.00%	10	0	10	1	10
13	1017910 Information Technology	1,362	0.45%	1,324	0	1,324	86	1,410
14	1017920 Records Mgmt	772	0.25%	750	0	750	49	799
15	1018903 Sheriff Admin	3,805	1.24%	3,699	0	3,699	240	3,939
16	1019710 County Trustee	952	0.31%	925	0	925	60	986
17	131 / 2350110 PW-Admin	822	0.27%	799	0	799	52	851
18	266 / 54000 (10&20&30) Risk Mgmt	1,274	0.42%	1,238	0	1,238	80	1,319
19	1010010 Attorney General	1,459	0.48%	1,418	0	1,418	92	1,510
20	1010020 Bad Check Unit	116	0.04%	113	0	113	7	120
21	1010310 Circuit Court Clerk's Office	435	0.14%	423	0	423	27	450
22	1010320 Civil Sessions Clerk's Office	369	0.12%	359	0	359	23	382
23	1010330 IV-D Child Support Clerk	816	0.27%	793	0	793	52	845
24	1010610 Probate Court	363	0.12%	353	0	353	23	376
25	1010620 Chancey Court	448	0.15%	435	0	435	28	464
26	1010910 County Commission	801	0.26%	779	0	779	51	829
27	1010915 Commission Discretionary	146	0.05%	142	0	142	9	151
28	1010925 Audit Committee	25	0.01%	24	0	24	2	26
29	1010926 Ethics Committee	11	0.00%	11	0	11	1	11
30	1010930 Codes Commission	14	0.00%	14	0	14	1	14
31	1010935 Retirement Office Ops	958	0.31%	931	0	931	61	992
32	1011210 County Clerk's Office	3,172	1.04%	3,083	0	3,083	200	3,284
33	1011510 4th Circuit Court Clerk Office	354	0.12%	344	0	344	22	366
34	1011520 Criminal Court Clerk's Office	872	0.29%	848	0	848	55	903
35	1011530 Criminal Sessions Clerk Offic	818	0.27%	795	0	795	52	847
36	1011810 Election Commission	925	0.30%	899	0	899	58	958
37	1012110 Circuit Court Judges Office	111	0.04%	108	0	108	7	115
38	1012120 4th Circuit Court Judges Offic	98	0.03%	95	0	95	6	101
39	1012130 Criminal Court Judges Office	1,357	0.44%	1,319	0	1,319	86	1,405
40	1012140 General Sessions Court Judg	720	0.24%	700	0	700	45	745
41	1012150 Jury Commission	3,515	1.15%	3,417	0	3,417	222	3,639
42	1012410 Juvenile Court Judges	1,235	0.40%	1,200	0	1,200	78	1,278
43	1012420 IV-D Referee Program	433	0.14%	421	0	421	27	448
44	1012710 Juvenile Court-Clerk	1,067	0.35%	1,037	0	1,037	67	1,105
45	1013010 Juvenile Svc Center	1,377	0.45%	1,338	0	1,338	87	1,425
46	1013310 County Mayor	667	0.22%	648	0	648	42	690

Audit Svcs Allocations

Dept:3 1010920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
47	1013330	Legislative Delegation	329	0.11%	\$320	\$0	\$320	\$21	\$341
48	1013350	Senior Summit	10	0.00%	10	0	10	1	10
49	1013355	Knox Achieves	15	0.00%	15	0	15	1	16
50	1013360	Read With Me	5	0.00%	5	0	5	0	5
51	1013362	Family Justice Center	2	0.00%	2	0	2	0	2
52	1013370	UT / Knox County Extension	172	0.06%	167	0	167	11	178
53	1013380	Mayor's Education Summit	4	0.00%	4	0	4	0	4
54	1013620	Bright Start	7	0.00%	7	0	7	0	7
55	1014210	Probation Office	1,003	0.33%	975	0	975	63	1,038
56	1014215	DUI Traffic School	6	0.00%	6	0	6	0	6
57	1014510	Office of Neighborhoods	79	0.03%	77	0	77	5	82
58	1014810	Park Maint	4,407	1.44%	4,284	0	4,284	278	4,562
59	1014825	U.S. Soccer Complex	4	0.00%	4	0	4	0	4
60	1014830	Recreation Admin	1,094	0.36%	1,063	0	1,063	69	1,133
61	1014832	New Harvest Farmer's Marke	52	0.02%	51	0	51	3	54
62	1014835	Legacy Park	2	0.00%	2	0	2	0	2
63	1014840	Park Improvement-Amuseme	378	0.12%	367	0	367	24	391
65	1015105	Dept of Community Dev	52	0.02%	51	0	51	3	54
66	1015110	Community Svcs Agencies	281	0.09%	273	0	273	18	291
67	1015120	Indigents Asst (CAC / Pauper	67	0.02%	65	0	65	4	69
68	1015130	Economic & Dev Grants	167	0.05%	162	0	162	11	173
69	1015135	John Tarleton Home	9	0.00%	9	0	9	1	9
70	1015142	Senior Ctr & Volunteer Svcs	364	0.12%	354	0	354	23	377
71	1015143	Senior Picnic	3	0.00%	3	0	3	0	3
72	1015144	Halls Senior-Special Events	10	0.00%	10	0	10	1	10
73	1015145	Frank Strang Senior Ctr	403	0.13%	392	0	392	25	417
74	1015146	South Knox Senior Ctr	322	0.11%	313	0	313	20	333
75	1015147	Halls Senior Ctr	345	0.11%	335	0	335	22	357
76	1015148	Corryton Senior Ctr	284	0.09%	276	0	276	18	294
77	1015149	Carter Senior Ctr	270	0.09%	262	0	262	17	280
78	1015160	Veterans Svcs	353	0.12%	343	0	343	22	365
79	1015165	Office of Neighborhoods / Co	720	0.24%	700	0	700	45	745
80	1015400	Support Svcs	2,288	0.75%	2,224	0	2,224	145	2,369
81	1015403	Preventive Health Svcs	1,023	0.33%	994	0	994	65	1,059
82	1015406	Dental Svcs	885	0.29%	860	0	860	56	916
83	1015409	Emergency Medical Svc	369	0.12%	359	0	359	23	382
84	1015412	Food & Restaurant Inspector	557	0.18%	541	0	541	35	577
85	1015421	Diagnostic Svcs	435	0.14%	423	0	423	27	450
86	1015424	Medical & Dental - Indig Care	1,176	0.38%	1,143	0	1,143	74	1,217
87	1015430	Pediatric Care Svcs	392	0.13%	381	0	381	25	406
88	1015433	Pharmacy	701	0.23%	681	0	681	44	726
89	1015436	Primary Care Svcs	42	0.01%	41	0	41	3	43
90	1015439	Animal Control	25	0.01%	24	0	24	2	26

Audit Svcs Allocations

Dept:3 1010920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
91	1015442 School Health Program	220	0.07%	\$214	\$0	\$214	\$14	\$228
92	1015445 Social Svcs	559	0.18%	543	0	543	35	579
93	1015448 Ground Water Svcs	455	0.15%	442	0	442	29	471
94	1015451 Vector Control Svcs	77	0.03%	75	0	75	5	80
95	1015454 Disease Surveillance & Inves	588	0.19%	572	0	572	37	609
96	1015457 Vital Records	403	0.13%	392	0	392	25	417
97	1015460 Women's Health Svcs	348	0.11%	338	0	338	22	360
98	1015463 Community Health Svcs	674	0.22%	655	0	655	43	698
99	1015465 Child Car Seat Program	38	0.01%	37	0	37	2	39
100	1015467 Comm Health Svc Grant Mat	22	0.01%	21	0	21	1	23
101	1015470 Medical Reserve Corps Units	13	0.00%	13	0	13	1	13
103	1016025 Inop Car Lot / Sale Junk Cars	34	0.01%	33	0	33	2	35
104	1016030 Building Maint	759	0.25%	738	0	738	48	786
105	1016050 e-Govt Purchasing	200	0.07%	194	0	194	13	207
106	1016310 Property & Liability Ins	15	0.00%	15	0	15	1	16
107	1016605 Planning	5	0.00%	5	0	5	0	5
108	1016610 GIS	9	0.00%	9	0	9	1	9
109	1016615 Payments to Cities	6	0.00%	6	0	6	0	6
110	1016620 Emergency Mgmt	6	0.00%	6	0	6	0	6
111	1016635 CAC Housing	48,501	15.86%	47,145	0	47,145	3,064	50,209
112	1016636 CAC-Interest	5	0.00%	5	0	5	0	5
113	1016645 Oth Operating Transfers	53	0.02%	52	0	52	3	55
114	1016910 Officials Expense	3	0.00%	3	0	3	0	3
115	1016920 Equipment	405	0.13%	394	0	394	26	419
116	1016940 Cases Charged to County	36	0.01%	35	0	35	2	37
117	1016950 Miscellaneous	159	0.05%	155	0	155	10	165
118	1016980 Emp Ben General Fund	6	0.00%	6	0	6	0	6
119	1017210 Community Mediation Ctr	44	0.01%	43	0	43	3	46
120	1017510 Fire Prevention	829	0.27%	806	0	806	52	858
121	1017520 Soil Conservation District	297	0.10%	289	0	289	19	307
122	1017530 Codes Admin	2,539	0.83%	2,468	0	2,468	160	2,628
123	1017710 Wastewater	16	0.01%	16	0	16	1	17
124	1017720 Dirty Lot Ordinance	382	0.12%	371	0	371	24	395
125	1018110 Sheriff's Dept Merit System	568	0.19%	552	0	552	36	588
126	1018310 Property Assessor	1,226	0.40%	1,192	0	1,192	77	1,269
127	1018315 Property Assessor Reapprais	2	0.00%	2	0	2	0	2
128	1018320 Equalization Board	44	0.01%	43	0	43	3	46
129	1018330 Digitized Mapping	306	0.10%	297	0	297	19	317
130	1018510 Public Defender	1,552	0.51%	1,509	0	1,509	98	1,607
131	1018710 Register of Deeds Office	343	0.11%	333	0	333	22	355
132	1018720 Register of Dees-Data Proc	117	0.04%	114	0	114	7	121
133	1018900 Court Officers	195	0.06%	190	0	190	12	202
134	1018906 Records & Communication	571	0.19%	555	0	555	36	591

Audit Svcs Allocations

Dept:3 1010920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
136	1018912 Training	723	0.24%	\$703	\$0	\$703	\$46	\$748
137	1018915 Planning & Development	150	0.05%	146	0	146	9	155
138	1018918 Stop Violence Against Wome	285	0.09%	277	0	277	18	295
139	1018921 Patrol	4,461	1.46%	4,336	0	4,336	282	4,618
140	1018924 Warrants	738	0.24%	717	0	717	47	764
141	1018927 Detective	733	0.24%	713	0	713	46	759
142	1018930 Forensics	451	0.15%	438	0	438	28	467
143	1018933 Juvenile Division	177	0.06%	172	0	172	11	183
144	1018936 Special Teams	69	0.02%	67	0	67	4	71
145	1018937 Victim's Rights	25	0.01%	24	0	24	2	26
146	1018939 Batter's Treatment	11	0.00%	11	0	11	1	11
148	1018942 Narcotics	855	0.28%	831	0	831	54	885
149	1018945 Internal Affairs	189	0.06%	184	0	184	12	196
150	1018948 Special Svcs	532	0.17%	517	0	517	34	551
151	1018950 Inmate Education	2	0.00%	2	0	2	0	2
152	1018951 Dare Donations	95	0.03%	92	0	92	6	98
153	1018952 Teen Academy-Sheriff	32	0.01%	31	0	31	2	33
154	1018953 Sexual Offender Registry	227	0.07%	221	0	221	14	235
155	1018954 Interest Earned-Inmates	61	0.02%	59	0	59	4	63
156	1018955 Donations / Sheriff-Target	2	0.00%	2	0	2	0	2
157	1018956 Honor Guard Golf Tourname	71	0.02%	69	0	69	4	74
158	1018957 Auxiliary Svcs	544	0.18%	529	0	529	34	563
159	1018960 Correctional Facilities	8,405	2.75%	8,170	0	8,170	531	8,701
160	1018965 Explorer Post	78	0.03%	76	0	76	5	81
161	1018966 Wal-Mart Foundation	2	0.00%	2	0	2	0	2
162	1018967 Helen R McNabb Interch	47	0.02%	46	0	46	3	49
163	1018969 Jail Commissary	2,140	0.70%	2,080	0	2,080	135	2,215
164	1018972 Medical Examiner	21	0.01%	20	0	20	1	22
165	1018980 Sheriff's Radio Rebanding	3	0.00%	3	0	3	0	3
166	1018985 Sheriff's K-9 Donations	33	0.01%	32	0	32	2	34
167	1018990 KCSO Reserve Training Acac	27	0.01%	26	0	26	2	28
168	1018991 Fallen Officers	2	0.00%	2	0	2	0	2
169	1018993 Sheriff Animal Control	386	0.13%	375	0	375	24	400
170	1018995 Sheriff Juv Ct Officers	498	0.16%	484	0	484	31	516
172	131 / 2350120 PW-Highway Project M	349	0.11%	339	0	339	22	361
173	131 / 2350130 PW-Stormwater Mgmt	749	0.24%	728	0	728	47	775
174	131 / 2350135 Stormwater Ordiance V	66	0.02%	64	0	64	4	68
175	131 / 2350210 PW-Highway & Bridge	2,565	0.84%	2,493	0	2,493	162	2,655
176	131 / 2350220 PW-Traffic Control	2,541	0.83%	2,470	0	2,470	161	2,630
177	131 / 2350310 Capital Outlay	24	0.01%	23	0	23	2	25
178	131 / 2350320 Bridge Construction	49	0.02%	48	0	48	3	51
179	131 / 2350410 PW-Engineering	518	0.17%	504	0	504	33	536
180	131 / 2350425 Subdivision Foreclosure	28	0.01%	27	0	27	2	29

Audit Svcs Allocations

Dept:3 1010920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
181	261 / 50000(20&30) Vehicle Svc Ctr Fu	4,620	1.51%	\$4,491	\$0	\$4,491	\$292	\$4,783
183	FD101 / 100 General Fund	2,461	0.80%	2,392	0	2,392	155	2,548
184	FD102 / 105 General Grants Fund	17,363	5.68%	16,878	0	16,878	1,097	17,974
185	FD114 / 200 Governmental Library Fur	666	0.22%	647	0	647	42	689
186	FD115 / 205 Public Library Fund	8,700	2.85%	8,457	0	8,457	550	9,006
187	FD116 / 210 Solid Waste Fund	3,241	1.06%	3,150	0	3,150	205	3,355
188	FD122 / 230 Drug Control Fund	951	0.31%	924	0	924	60	984
189	FD123 / 220 Hotel / Motel Fundwide	114	0.04%	111	0	111	7	118
190	FD128 / 215 Air Quality Fund	2,382	0.78%	2,315	0	2,315	150	2,466
191	FD131 / 235 Highway	112	0.04%	109	0	109	7	116
192	FD141 / 240 Gen Purpose School Fun	37,037	12.11%	36,001	0	36,001	2,340	38,341
193	FD142 / 250 School Federal Projects	55	0.02%	53	0	53	3	57
194	FD146 / 245 School Project Fund	7,667	2.51%	7,453	0	7,453	484	7,937
195	FD151 / 300 Debt Svc Fund	1,967	0.64%	1,912	0	1,912	124	2,036
196	FD171 / 400 Public Improvement Fund	15,617	5.11%	15,180	0	15,180	987	16,167
197	FD177 School Construction	79	0.03%	77	0	77	5	82
198	FD178 ADA Construction Fund	76	0.02%	74	0	74	5	79
199	FD261 / 500 Vehicle Svc Ctr	64	0.02%	62	0	62	4	66
200	FD263 / 580 Self Insurance Health Car	999	0.33%	971	0	971	63	1,034
201	FD266 / 540 Self Insurance	9	0.00%	9	0	9	1	9
202	FD268 / 510 Mailroom Svc	198	0.06%	192	0	192	13	205
203	FD270 / 520 Employees Benefit Fund	1,798	0.59%	1,748	0	1,748	114	1,861
204	FD274 / 550 Building Operations	21,068	6.89%	20,479	0	20,479	1,331	21,810
205	FD276 / 560 Tech Support Fund	721	0.24%	701	0	701	46	746
206	FD278 / 570 Capital Leasing Fund	18	0.01%	17	0	17	1	19
207	FD351 / 610 Municipal Sales Tax	139	0.05%	135	0	135	9	144
208	FD401 / 700 Three Ridges Golf Course	2,729	0.89%	2,653	0	2,653	172	2,825
210	FD502 / 902 County Clerk Payroll	1,083	0.35%	1,053	0	1,053	68	1,121
211	FD504 / 903 REgistar of Deeds Payroll	907	0.30%	882	0	882	57	939
212	FD506 Payroll Clearing	1,240	0.41%	1,205	0	1,205	78	1,284
213	FD508 / 999 PBA	4,135	1.35%	4,019	0	4,019	261	4,281
214	FD510 / 910 Chancery Court Fund	1,038	0.34%	1,009	0	1,009	66	1,075
215	FD511 / 914 Metro Drug Commission	332	0.11%	323	0	323	21	344
216	FD512 / 915 Circuit / Civil	1,245	0.41%	1,210	0	1,210	79	1,289
217	FD518 / 901 Trustee Payroll Foundatio	1,051	0.34%	1,022	0	1,022	66	1,088
218	FD780 School Construction Oper Tran	3	0.00%	3	0	3	0	3
219	FD791 Physical Plant Upgrade	2,778	0.91%	2,700	0	2,700	175	2,876
220	FD801 / 993 Finance & Admin	161	0.05%	156	0	156	10	167
221	FD803 / 994 Education	24	0.01%	23	0	23	2	25
222	FD950 / 920 MPC Fund	2,720	0.89%	2,644	0	2,644	172	2,816
223	FD952 / 925 E-911 Fund	3,932	1.29%	3,822	0	3,822	248	4,070
224	FD954 / 930 GIS Fund	954	0.31%	927	0	927	60	988
225	FD956 / 935 Railroad Authority	83	0.03%	81	0	81	5	86

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Audit Svcs Allocations

Dept:3 1010920 Internal Audit

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 FD958 / 940 Animal Control Fund	4,074	1.33%	\$3,960	\$0	\$3,960	\$257	\$4,217
227 FD960 / 950 Grt School Foundation Fu	484	0.16%	470	0	470	31	501
228 FD999 / 990 Trustee Operating	405	0.13%	394	0	394	26	419
238 General Gov't	7	0.00%	7	0	7	0	7
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	305,795	100.00%	297,245	0	297,245	19,318	316,563
Direct Bills					0		0
TOTAL					297,245		316,563



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:3 1010920 Internal Audit

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$9,941	\$0	\$9,941	\$646	\$10,587
Subtotal	100	100.00%	9,941	0	9,941	646	10,587
Direct Bills					0		0
TOTAL					9,941		10,587



ALLOCATION SUMMARY

Dept:3 1010920 Internal Audit

Department	Audit Svcs	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1013210 Law Department	1,046	0	1,046
5 1013320 ADA Compliance Office	356	0	356
6 1013610 Human Resource	767	0	767
7 1013910 Mail Room-Operating	417	0	417
8 1015415 Health Admin	1,082	0	1,082
9 1015710 Finance	1,085	0	1,085
10 1016010 Purchasing	813	0	813
11 1016020 Property Mgmt	546	0	546
12 1016930 Auditing Contract	10	0	10
13 1017910 Information Technology	1,410	0	1,410
14 1017920 Records Mgmt	799	0	799
15 1018903 Sheriff Admin	3,939	0	3,939
16 1019710 County Trustee	986	0	986
17 131 / 2350110 PW-Admin	851	0	851
18 266 / 54000 (10&20&30) Risk Mgmt	1,319	0	1,319
19 1010010 Attorney General	1,510	0	1,510
20 1010020 Bad Check Unit	120	0	120
21 1010310 Circuit Court Clerk's Office	450	0	450
22 1010320 Civil Sessions Clerk's Office	382	0	382
23 1010330 IV-D Child Support Clerk	845	0	845
24 1010610 Probate Court	376	0	376
25 1010620 Chancey Court	464	0	464
26 1010910 County Commission	829	0	829
27 1010915 Commission Discretionary	151	0	151
28 1010925 Audit Committee	26	0	26
29 1010926 Ethics Committee	11	0	11
30 1010930 Codes Commission	14	0	14
31 1010935 Retirement Office Ops	992	0	992
32 1011210 County Clerk's Office	3,284	0	3,284
33 1011510 4th Circuit Court Clerk Office	366	0	366
34 1011520 Criminal Court Clerk's Office	903	0	903
35 1011530 Criminal Sessions Clerk Office	847	0	847
36 1011810 Election Commission	958	0	958
37 1012110 Circuit Court Judges Office	115	0	115
38 1012120 4th Circuit Court Judges Office	101	0	101
39 1012130 Criminal Court Judges Office	1,405	0	1,405
40 1012140 General Sessions Court Judg	745	0	745
41 1012150 Jury Commission	3,639	0	3,639
42 1012410 Juvenile Court Judges	1,278	0	1,278
43 1012420 IV-D Referee Program	448	0	448



ALLOCATION SUMMARY

Dept:3 1010920 Internal Audit

Department	Audit Svcs	Gen'l Gov't	Total
44 1012710 Juvenile Court-Clerk	1,105	\$0	\$1,105
45 1013010 Juvenile Svc Center	1,425	0	1,425
46 1013310 County Mayor	690	0	690
47 1013330 Legislative Delegation	341	0	341
48 1013350 Senior Summit	10	0	10
49 1013355 Knox Achieves	16	0	16
50 1013360 Read With Me	5	0	5
51 1013362 Family Justice Center	2	0	2
52 1013370 UT / Knox County Extension	178	0	178
53 1013380 Mayor's Education Summit	4	0	4
54 1013620 Bright Start	7	0	7
55 1014210 Probation Office	1,038	0	1,038
56 1014215 DUI Traffic School	6	0	6
57 1014510 Office of Neighborhoods	82	0	82
58 1014810 Park Maint	4,562	0	4,562
59 1014825 U.S. Soccer Complex	4	0	4
60 1014830 Recreation Admin	1,133	0	1,133
61 1014832 New Harvest Farmer's Marke	54	0	54
62 1014835 Legacy Park	2	0	2
63 1014840 Park Improvement-Amusement	391	0	391
65 1015105 Dept of Community Dev	54	0	54
66 1015110 Community Svcs Agencies	291	0	291
67 1015120 Indigents Asst (CAC / Pauper	69	0	69
68 1015130 Economic & Dev Grants	173	0	173
69 1015135 John Tarleton Home	9	0	9
70 1015142 Senior Ctr & Volunteer Svcs	377	0	377
71 1015143 Senior Picnic	3	0	3
72 1015144 Halls Senior-Special Events	10	0	10
73 1015145 Frank Strang Senior Ctr	417	0	417
74 1015146 South Knox Senior Ctr	333	0	333
75 1015147 Halls Senior Ctr	357	0	357
76 1015148 Corryton Senior Ctr	294	0	294
77 1015149 Carter Senior Ctr	280	0	280
78 1015160 Veterans Svcs	365	0	365
79 1015165 Office of Neighborhoods / Co	745	0	745
80 1015400 Support Svcs	2,369	0	2,369
81 1015403 Preventive Health Svcs	1,059	0	1,059
82 1015406 Dental Svcs	916	0	916
83 1015409 Emergency Medical Svc	382	0	382
84 1015412 Food & Restaurant Inspector	577	0	577
85 1015421 Diagnostic Svcs	450	0	450

ALLOCATION SUMMARY

Dept:3 1010920 Internal Audit

Department	Audit Svcs	Gen'l Gov't	Total
86 1015424 Medical & Dental - Indig Care	1,217	\$0	\$1,217
87 1015430 Pediatric Care Svcs	406	0	406
88 1015433 Pharmacy	726	0	726
89 1015436 Primary Care Svcs	43	0	43
90 1015439 Animal Control	26	0	26
91 1015442 School Health Program	228	0	228
92 1015445 Social Svcs	579	0	579
93 1015448 Ground Water Svcs	471	0	471
94 1015451 Vector Control Svcs	80	0	80
95 1015454 Disease Surveillance & Inves	609	0	609
96 1015457 Vital Records	417	0	417
97 1015460 Women's Health Svcs	360	0	360
98 1015463 Community Health Svcs	698	0	698
99 1015465 Child Car Seat Program	39	0	39
100 1015467 Comm Health Svc Grant Mat	23	0	23
101 1015470 Medical Reserve Corps Units	13	0	13
103 1016025 Inop Car Lot / Sale Junk Cars	35	0	35
104 1016030 Building Maint	786	0	786
105 1016050 e-Govt Purchasing	207	0	207
106 1016310 Property & Liability Ins	16	0	16
107 1016605 Planning	5	0	5
108 1016610 GIS	9	0	9
109 1016615 Payments to Cities	6	0	6
110 1016620 Emergency Mgmt	6	0	6
111 1016635 CAC Housing	50,209	0	50,209
112 1016636 CAC-Interest	5	0	5
113 1016645 Oth Operating Transfers	55	0	55
114 1016910 Officials Expense	3	0	3
115 1016920 Equipment	419	0	419
116 1016940 Cases Charged to County	37	0	37
117 1016950 Miscellaneous	165	0	165
118 1016980 Emp Ben General Fund	6	0	6
119 1017210 Community Mediation Ctr	46	0	46
120 1017510 Fire Prevention	858	0	858
121 1017520 Soil Conservation District	307	0	307
122 1017530 Codes Admin	2,628	0	2,628
123 1017710 Wastewater	17	0	17
124 1017720 Dirty Lot Ordinance	395	0	395
125 1018110 Sheriff's Dept Merit System	588	0	588
126 1018310 Property Assessor	1,269	0	1,269
127 1018315 Property Assessor Reapprais	2	0	2

ALLOCATION SUMMARY

Dept:3 1010920 Internal Audit

Department	Audit Svcs	Gen'l Gov't	Total
128 1018320 Equalization Board	46	\$0	\$46
129 1018330 Digitized Mapping	317	0	317
130 1018510 Public Defender	1,607	0	1,607
131 1018710 Register of Deeds Office	355	0	355
132 1018720 Register of Deeds-Data Proc	121	0	121
133 1018900 Court Officers	202	0	202
134 1018906 Records & Communication	591	0	591
136 1018912 Training	748	0	748
137 1018915 Planning & Development	155	0	155
138 1018918 Stop Violence Against Wome	295	0	295
139 1018921 Patrol	4,618	0	4,618
140 1018924 Warrants	764	0	764
141 1018927 Detective	759	0	759
142 1018930 Forensics	467	0	467
143 1018933 Juvenile Division	183	0	183
144 1018936 Special Teams	71	0	71
145 1018937 Victim's Rights	26	0	26
146 1018939 Batter's Treatment	11	0	11
148 1018942 Narcotics	885	0	885
149 1018945 Internal Affairs	196	0	196
150 1018948 Special Svcs	551	0	551
151 1018950 Inmate Education	2	0	2
152 1018951 Dare Donations	98	0	98
153 1018952 Teen Academy-Sheriff	33	0	33
154 1018953 Sexual Offender Registry	235	0	235
155 1018954 Interest Earned-Inmates	63	0	63
156 1018955 Donations / Sheriff-Target	2	0	2
157 1018956 Honor Guard Golf Tourname	74	0	74
158 1018957 Auxiliary Svcs	563	0	563
159 1018960 Correctional Facilities	8,701	0	8,701
160 1018965 Explorer Post	81	0	81
161 1018966 Wal-Mart Foundation	2	0	2
162 1018967 Helen R McNabb Interch	49	0	49
163 1018969 Jail Commissary	2,215	0	2,215
164 1018972 Medical Examiner	22	0	22
165 1018980 Sheriff's Radio Rebanding	3	0	3
166 1018985 Sheriff's K-9 Donations	34	0	34
167 1018990 KCSO Reserve Training Acac	28	0	28
168 1018991 Fallen Officers	2	0	2
169 1018993 Sheriff Animal Control	400	0	400
170 1018995 Sheriff Juv Ct Officers	516	0	516

ALLOCATION SUMMARY

Dept:3 1010920 Internal Audit

Department	Audit Svcs	Gen'l Gov't	Total
172 131 / 2350120 PW-Highway Project Mgt	361	\$0	\$361
173 131 / 2350130 PW-Stormwater Mgmt	775	0	775
174 131 / 2350135 Stormwater Ordinance V	68	0	68
175 131 / 2350210 PW-Highway & Bridge	2,655	0	2,655
176 131 / 2350220 PW-Traffic Control	2,630	0	2,630
177 131 / 2350310 Capital Outlay	25	0	25
178 131 / 2350320 Bridge Construction	51	0	51
179 131 / 2350410 PW-Engineering	536	0	536
180 131 / 2350425 Subdivision Foreclosure	29	0	29
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	4,783	0	4,783
183 FD101 / 100 General Fund	2,548	0	2,548
184 FD102 / 105 General Grants Fund	17,974	0	17,974
185 FD114 / 200 Governmental Library Fur	689	0	689
186 FD115 / 205 Public Library Fund	9,006	0	9,006
187 FD116 / 210 Solid Waste Fund	3,355	0	3,355
188 FD122 / 230 Drug Control Fund	984	0	984
189 FD123 / 220 Hotel / Motel Fundwide	118	0	118
190 FD128 / 215 Air Quality Fund	2,466	0	2,466
191 FD131 / 235 Highway	116	0	116
192 FD141 / 240 Gen Purpose School Fun	38,341	0	38,341
193 FD142 / 250 School Federal Projects	57	0	57
194 FD146 / 245 School Project Fund	7,937	0	7,937
195 FD151 / 300 Debt Svc Fund	2,036	0	2,036
196 FD171 / 400 Public Improvement Fund	16,167	0	16,167
197 FD177 School Construction	82	0	82
198 FD178 ADA Construction Fund	79	0	79
199 FD261 / 500 Vehicle Svc Ctr	66	0	66
200 FD263 / 580 Self Insurance Health Car	1,034	0	1,034
201 FD266 / 540 Self Insurance	9	0	9
202 FD268 / 510 Mailroom Svc	205	0	205
203 FD270 / 520 Employees Benefit Fund	1,861	0	1,861
204 FD274 / 550 Building Operations	21,810	0	21,810
205 FD276 / 560 Tech Support Fund	746	0	746
206 FD278 / 570 Capital Leasing Fund	19	0	19
207 FD351 / 610 Municipal Sales Tax	144	0	144
208 FD401 / 700 Three Ridges Golf Course	2,825	0	2,825
210 FD502 / 902 County Clerk Payroll	1,121	0	1,121
211 FD504 / 903 REgistar of Deeds Payroll	939	0	939
212 FD506 Payroll Clearing	1,284	0	1,284
213 FD508 / 999 PBA	4,281	0	4,281
214 FD510 / 910 Chancery Court Fund	1,075	0	1,075

ALLOCATION SUMMARY

Dept:3 1010920 Internal Audit

Department	Audit Svcs	Gen'l Gov't	Total
215 FD511 / 914 Metro Drug Commission	344	\$0	\$344
216 FD512 / 915 Circuit / Civil	1,289	0	1,289
217 FD518 / 901 Trustee Payroll Foundatio	1,088	0	1,088
218 FD780 School Construction Oper Tran	3	0	3
219 FD791 Physical Plant Upgrade	2,876	0	2,876
220 FD801 / 993 Finance & Admin	167	0	167
221 FD803 / 994 Education	25	0	25
222 FD950 / 920 MPC Fund	2,816	0	2,816
223 FD952 / 925 E-911 Fund	4,070	0	4,070
224 FD954 / 930 GIS Fund	988	0	988
225 FD956 / 935 Railroad Authority	86	0	86
226 FD958 / 940 Animal Control Fund	4,217	0	4,217
227 FD960 / 950 Grt School Foundation Fu	501	0	501
228 FD999 / 990 Trustee Operating	419	0	419
238 General Gov't	7	10,587	10,594
999 2nd Allocation Orphans	(0)	0	(0)
Total	316,563	10,587	327,150

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 2011  
 10/2/2012

A. DEPARTMENT COSTS

Dept:4 1013210 Law Department

		Amount	General Admin	Contract Review	School	Litigation	Gen'l Gov't
Salaries	S1	\$1,117,795	\$111,780	\$346,516	\$268,271	\$391,228	\$0
Salary % Split			10.00%	31.00%	24.00%	35.00%	.00%
Benefits	S	276,643	27,664	85,759	66,394	96,825	0
		1,394,438	139,444	432,275	334,665	488,053	0
SUPPLY & SERVICES COST							
Services	S	83,920	8,392	26,015	20,141	29,372	0
Supplies / Materials	S	17,421	1,742	5,401	4,181	6,097	0
Principal / Int	P	47,617	0	0	0	0	47,617
DEPARTMENT Cost Total		148,958	10,134	31,416	24,322	35,469	47,617
ADJUSTMENTS							
Total		1,543,396	149,578	463,691	358,987	523,522	47,617
General Admin Distribution			(149,578)	49,761	38,525	56,182	5,110
Grand Total		\$1,543,395		\$513,452	\$397,512	\$579,704	\$52,727

B. INCOMING COSTS - (Default Spread Expense%)

Dept:4 1013210 Law Department

Department	First Incoming	Second Incoming	Contract Review	School	Litigation	Gen'l Gov't
1 Equipment Use	\$3,823	\$0	\$1,272	\$985	\$1,436	\$131
Subtotal - Equipment Use	3,823	0	1,272	985	1,436	131
2 Bldg Maint	7,198	0	2,395	1,854	2,704	246
Subtotal - Building Use County - City B	7,198	0	2,395	1,854	2,704	246
3 Audit Svcs	982	0	327	253	369	34
Subtotal - 1010920 Internal Audit	982	0	327	253	369	34
5 ADA/FMLA SVC	0	365	121	94	137	12
Subtotal - 1013320 ADA Compliance C	0	365	121	94	137	12
6 Human Resources	0	4,409	1,467	1,136	1,656	151
Subtotal - 1013610 Human Resource	0	4,409	1,467	1,136	1,656	151
7 Mail Room	0	370	123	95	139	13
Subtotal - 1013910 Mail Room-Operati	0	370	123	95	139	13
9 Budget	0	729	243	188	274	25
9 Accounting	0	2,467	821	635	927	84
9 Accounts Payable	0	1,357	451	350	510	46
9 Payroll	0	1,756	584	452	660	60
Subtotal - 1015710 Finance	0	6,309	2,099	1,625	2,370	216
10 Purchasing	0	1,253	417	323	471	43
10 E-Card	0	169	56	44	63	6
Subtotal - 1016010 Purchasing	0	1,422	473	366	534	49
11 Property Management	0	1,623	540	418	610	55
11 E-Card	0	71	24	18	27	2
Subtotal - 1016020 Property Mgmt	0	1,694	564	436	636	58
12 General Fund Audit	0	2,099	698	541	788	72
Subtotal - 1016930 Auditing Contract	0	2,099	698	541	788	72
13 Network Support - County	0	22,245	7,400	5,729	8,355	760



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

**Dept:4 1013210 Law Department**

Department	First Incoming	Second Incoming	Contract Review	School	Litigation	Gen'l Gov't
13 Network Support - All Users	\$0	\$2,181	\$726	\$562	\$819	\$75
Subtotal - 1017910 Information Technnc	0	24,426	8,126	6,291	9,174	834
14 Records Storage	0	9,046	3,009	2,330	3,398	309
Subtotal - 1017920 Records Mgmt	0	9,046	3,009	2,330	3,398	309
16 County Trustee	0	1,233	410	318	463	42
Subtotal - 1019710 County Trustee	0	1,233	410	318	463	42
18 Risk Overhead	0	50	17	13	19	2
Subtotal - 266 / 54000 (10&20&30) Ris	0	50	17	13	19	2
2 Bldg Maint	0	89	30	23	33	3
Subtotal - Building Use County - City B	0	89	30	23	33	3
3 Audit Svcs	0	64	21	16	24	2
Subtotal - 1010920 Internal Audit	0	64	21	16	24	2
Total Incoming	12,003	51,576	21,151	16,375	23,880	2,172
			%33.27	%25.76	%37.56	%3.42
<b>C. TOTAL ALLOCATED</b>		<b>\$1,606,974</b>	<b>\$534,603</b>	<b>\$413,887</b>	<b>\$603,584</b>	<b>\$54,899</b>

Contract Review Allocations

Dept:4 1013210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	305,674	0.04%	\$182	\$0	\$182	\$0	\$182
5 1013320 ADA Compliance Office	78,874	0.01%	47	0	47	2	49
6 1013610 Human Resource	832,885	0.10%	497	0	497	16	513
7 1013910 Mail Room-Operating	102,907	0.01%	61	0	61	2	63
8 1015415 Health Admin	1,038,554	0.12%	619	0	619	21	640
9 1015710 Finance	2,042,983	0.24%	1,218	0	1,218	40	1,258
10 1016010 Purchasing	797,742	0.09%	476	0	476	16	491
11 1016020 Property Mgmt	365,000	0.04%	218	0	218	7	225
12 1016930 Auditing Contract	323,365	0.04%	193	0	193	6	199
13 1017910 Information Technology	4,650,013	0.54%	2,772	0	2,772	92	2,864
14 1017920 Records Mgmt	444,146	0.05%	265	0	265	9	274
15 1018903 Sheriff Admin	9,593,527	1.11%	5,719	0	5,719	190	5,909
16 1019710 County Trustee	362,842	0.04%	216	0	216	7	223
17 131 / 2350110 PW-Admin	484,879	0.06%	289	0	289	10	299
18 266 / 54000 (10&20&30) Risk Mgmt	3,569,359	0.41%	2,128	0	2,128	71	2,199
19 1010010 Attorney General	2,581,270	0.30%	1,539	0	1,539	51	1,590
20 1010020 Bad Check Unit	20,368	0.00%	12	0	12	0	13
21 1010310 Circuit Court Clerk's Office	100,328	0.01%	60	0	60	2	62
22 1010320 Civil Sessions Clerk's Office	125,196	0.01%	75	0	75	2	77
23 1010330 IV-D Child Support Clerk	811,496	0.09%	484	0	484	16	500
24 1010610 Probate Court	83,163	0.01%	50	0	50	2	51
25 1010620 Chancey Court	227,707	0.03%	136	0	136	5	140
26 1010910 County Commission	641,776	0.07%	383	0	383	13	395
27 1010915 Commission Discretionary	36,450	0.00%	22	0	22	1	22
28 1010925 Audit Committee	13,956	0.00%	8	0	8	0	9
29 1010926 Ethics Committee	71	0.00%	0	0	0	0	0
30 1010930 Codes Commission	6,847	0.00%	4	0	4	0	4
31 1010935 Retirement Office Ops	1,583,407	0.18%	944	0	944	31	975
32 1011210 County Clerk's Office	804,370	0.09%	480	0	480	16	495
33 1011510 4th Circuit Court Clerk Office	142,923	0.02%	85	0	85	3	88
34 1011520 Criminal Court Clerk's Office	261,684	0.03%	156	0	156	5	161
35 1011530 Criminal Sessions Clerk Offic	198,157	0.02%	118	0	118	4	122
36 1011810 Election Commission	1,580,563	0.18%	942	0	942	31	974
37 1012110 Circuit Court Judges Office	105,790	0.01%	63	0	63	2	65
38 1012120 4th Circuit Court Judges Offic	35,772	0.00%	21	0	21	1	22
39 1012130 Criminal Court Judges Office	251,946	0.03%	150	0	150	5	155
40 1012140 General Sessions Court Judg	1,722,376	0.20%	1,027	0	1,027	34	1,061
41 1012150 Jury Commission	230,252	0.03%	137	0	137	5	142
42 1012410 Juvenile Court Judges	3,025,678	0.35%	1,804	0	1,804	60	1,864
43 1012420 IV-D Referee Program	389,863	0.04%	232	0	232	8	240
44 1012710 Juvenile Court-Clerk	614,166	0.07%	366	0	366	12	378
45 1013010 Juvenile Svc Center	3,285,126	0.38%	1,959	0	1,959	65	2,024
46 1013310 County Mayor	890,816	0.10%	531	0	531	18	549

Contract Review Allocations

Dept:4 1013210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1013330 Legislative Delegation	70,375	0.01%	\$42	\$0	\$42	\$1	\$43
51 1013362 Family Justice Center	169,620	0.02%	101	0	101	3	104
52 1013370 UT / Knox County Extension	281,170	0.03%	168	0	168	6	173
53 1013380 Mayor's Education Summit	2,641,874	0.30%	1,575	0	1,575	52	1,627
55 1014210 Probation Office	648,695	0.07%	387	0	387	13	400
58 1014810 Park Maint	2,660,780	0.31%	1,586	0	1,586	53	1,639
60 1014830 Recreation Admin	1,020,887	0.12%	609	0	609	20	629
61 1014832 New Harvest Farmer's Marke	1,772	0.00%	1	0	1	0	1
62 1014835 Legacy Park	50,000	0.01%	30	0	30	1	31
63 1014840 Park Improvement-Amuseme	143,296	0.02%	85	0	85	3	88
66 1015110 Community Svcs Agencies	853,254	0.10%	509	0	509	17	526
67 1015120 Indigents Asst (CAC / Pauper	239,834	0.03%	143	0	143	5	148
68 1015130 Economic & Dev Grants	1,946,458	0.22%	1,160	0	1,160	38	1,199
69 1015135 John Tarleton Home	719,676	0.08%	429	0	429	14	443
70 1015142 Senior Ctr & Volunteer Svcs	112,820	0.01%	67	0	67	2	69
73 1015145 Frank Strang Senior Ctr	196,816	0.02%	117	0	117	4	121
74 1015146 South Knox Senior Ctr	171,318	0.02%	102	0	102	3	106
75 1015147 Halls Senior Ctr	170,937	0.02%	102	0	102	3	105
76 1015148 Corryton Senior Ctr	158,494	0.02%	94	0	94	3	98
77 1015149 Carter Senior Ctr	78,863	0.01%	47	0	47	2	49
78 1015160 Veterans Svcs	66,920	0.01%	40	0	40	1	41
79 1015165 Office of Neighborhoods / Co	299,933	0.03%	179	0	179	6	185
80 1015400 Support Svcs	3,102,148	0.36%	1,849	0	1,849	61	1,911
81 1015403 Preventive Health Svcs	2,041,165	0.24%	1,217	0	1,217	40	1,257
82 1015406 Dental Svcs	1,018,127	0.12%	607	0	607	20	627
83 1015409 Emergency Medical Svc	788,952	0.09%	470	0	470	16	486
84 1015412 Food & Restaurant Inspector	719,116	0.08%	429	0	429	14	443
85 1015421 Diagnostic Svcs	273,077	0.03%	163	0	163	5	168
86 1015424 Medical & Dental - Indig Care	5,234,158	0.60%	3,121	0	3,121	104	3,224
87 1015430 Pediatric Care Svcs	424,767	0.05%	253	0	253	8	262
88 1015433 Pharmacy	476,299	0.05%	284	0	284	9	293
89 1015436 Primary Care Svcs	291,269	0.03%	174	0	174	6	179
90 1015439 Animal Control	47,892	0.01%	29	0	29	1	29
91 1015442 School Health Program	376,553	0.04%	224	0	224	7	232
92 1015445 Social Svcs	416,086	0.05%	248	0	248	8	256
93 1015448 Ground Water Svcs	427,602	0.05%	255	0	255	8	263
94 1015451 Vector Control Svcs	7,442	0.00%	4	0	4	0	5
95 1015454 Disease Surveillance & Inves	368,527	0.04%	220	0	220	7	227
96 1015457 Vital Records	229,579	0.03%	137	0	137	5	141
97 1015460 Women's Health Svcs	183,880	0.02%	110	0	110	4	113
98 1015463 Community Health Svcs	1,155,391	0.13%	689	0	689	23	712
99 1015465 Child Car Seat Program	31,801	0.00%	19	0	19	1	20
100 1015467 Comm Health Svc Grant Mat	209,845	0.02%	125	0	125	4	129

Contract Review Allocations

Dept:4 1013210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 1015470 Medical Reserve Corps Units	5,000	0.00%	\$3	\$0	\$3	\$0	\$3
103 1016025 Inop Car Lot / Sale Junk Cars	3,841	0.00%	2	0	2	0	2
104 1016030 Building Maint	609,411	0.07%	363	0	363	12	375
105 1016050 e-Govt Purchasing	116,842	0.01%	70	0	70	2	72
106 1016310 Property & Liability Ins	26,154	0.00%	16	0	16	1	16
107 1016605 Planning	746,000	0.09%	445	0	445	15	460
108 1016610 GIS	355,284	0.04%	212	0	212	7	219
109 1016615 Payments to Cities	128,000	0.01%	76	0	76	3	79
110 1016620 Emergency Mgmt	55,379	0.01%	33	0	33	1	34
111 1016635 CAC Housing	1,572,352	0.18%	937	0	937	31	969
112 1016636 CAC-Interest	11,017	0.00%	7	0	7	0	7
113 1016645 Oth Operating Transfers	4,454,121	0.51%	2,655	0	2,655	88	2,744
114 1016910 Officials Expense	2,200	0.00%	1	0	1	0	1
115 1016920 Equipment	2,742,082	0.32%	1,635	0	1,635	54	1,689
116 1016940 Cases Charged to County	632,099	0.07%	377	0	377	13	389
117 1016950 Miscellaneous	537,448	0.06%	320	0	320	11	331
118 1016980 Emp Ben General Fund	1,463,164	0.17%	872	0	872	29	901
119 1017210 Community Mediation Ctr	141,182	0.02%	84	0	84	3	87
120 1017510 Fire Prevention	696,769	0.08%	415	0	415	14	429
121 1017520 Soil Conservation District	97,511	0.01%	58	0	58	2	60
122 1017530 Codes Admin	1,396,871	0.16%	833	0	833	28	860
123 1017710 Wastewater	46,040	0.01%	27	0	27	1	28
124 1017720 Dirty Lot Ordinance	268,993	0.03%	160	0	160	5	166
125 1018110 Sheriff's Dept Merit System	263,894	0.03%	157	0	157	5	163
126 1018310 Property Assessor	2,908,589	0.34%	1,734	0	1,734	58	1,792
128 1018320 Equalization Board	23,831	0.00%	14	0	14	0	15
129 1018330 Digitized Mapping	212,509	0.02%	127	0	127	4	131
130 1018510 Public Defender	1,633,676	0.19%	974	0	974	32	1,006
131 1018710 Register of Deeds Office	194,639	0.02%	116	0	116	4	120
132 1018720 Register of Dees-Data Proc	340,618	0.04%	203	0	203	7	210
133 1018900 Court Officers	37,571	0.00%	22	0	22	1	23
134 1018906 Records & Communication	464,335	0.05%	277	0	277	9	286
136 1018912 Training	227,940	0.03%	136	0	136	5	140
137 1018915 Planning & Development	13,191	0.00%	8	0	8	0	8
138 1018918 Stop Violence Against Wome	41,214	0.00%	25	0	25	1	25
139 1018921 Patrol	25,124,696	2.89%	14,979	0	14,979	497	15,476
140 1018924 Warrants	300,169	0.03%	179	0	179	6	185
141 1018927 Detective	368,680	0.04%	220	0	220	7	227
142 1018930 Forensics	49,231	0.01%	29	0	29	1	30
143 1018933 Juvenile Division	21,384	0.00%	13	0	13	0	13
144 1018936 Special Teams	26,304	0.00%	16	0	16	1	16
145 1018937 Victim's Rights	400	0.00%	0	0	0	0	0
147 1018940 Senior Cit. Awareness	441	0.00%	0	0	0	0	0

Contract Review Allocations

Dept:4 1013210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 1018942 Narcotics	411,115	0.05%	\$245	\$0	\$245	\$8	\$253
149 1018945 Internal Affairs	17,257	0.00%	10	0	10	0	11
150 1018948 Special Svcs	141,216	0.02%	84	0	84	3	87
152 1018951 Dare Donations	11,479	0.00%	7	0	7	0	7
153 1018952 Teen Academy-Sheriff	1,806	0.00%	1	0	1	0	1
154 1018953 Sexual Offender Registry	23,241	0.00%	14	0	14	0	14
155 1018954 Interest Earned-Inmates	10,503	0.00%	6	0	6	0	6
157 1018956 Honor Guard Golf Tourname	12,103	0.00%	7	0	7	0	7
158 1018957 Auxiliary Svcs	405,452	0.05%	242	0	242	8	250
159 1018960 Correctional Facilities	27,604,382	3.18%	16,457	0	16,457	546	17,003
160 1018965 Explorer Post	3,224	0.00%	2	0	2	0	2
162 1018967 Helen R McNabb Interch	183,392	0.02%	109	0	109	4	113
163 1018969 Jail Commissary	565,828	0.07%	337	0	337	11	349
164 1018972 Medical Examiner	976,814	0.11%	582	0	582	19	602
166 1018985 Sheriff's K-9 Donations	2,012	0.00%	1	0	1	0	1
167 1018990 KCSO Reserve Training Acac	6,743	0.00%	4	0	4	0	4
169 1018993 Sheriff Animal Control	389,259	0.04%	232	0	232	8	240
170 1018995 Sheriff Juv Ct Officers	665,360	0.08%	397	0	397	13	410
172 131 / 2350120 PW-Highway Project M	220,832	0.03%	132	0	132	4	136
173 131 / 2350130 PW-Stormwater Mgmt	1,083,179	0.12%	646	0	646	21	667
174 131 / 2350135 Stormwater Ordiance V	19,302	0.00%	12	0	12	0	12
175 131 / 2350210 PW-Highway & Bridge	7,534,586	0.87%	4,492	0	4,492	149	4,641
176 131 / 2350220 PW-Traffic Control	788,729	0.09%	470	0	470	16	486
177 131 / 2350310 Capital Outlay	303,864	0.04%	181	0	181	6	187
178 131 / 2350320 Bridge Construction	689,902	0.08%	411	0	411	14	425
179 131 / 2350410 PW-Engineering	364,845	0.04%	218	0	218	7	225
180 131 / 2350425 Subdivision Foreclosure	162,293	0.02%	97	0	97	3	100
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	3,318,098	0.38%	1,978	0	1,978	66	2,044
183 FD101 / 100 General Fund	2,460,742	0.28%	1,467	0	1,467	49	1,516
184 FD102 / 105 General Grants Fund	14,617,800	1.68%	8,715	0	8,715	289	9,004
185 FD114 / 200 Governmental Library Fur	180,182	0.02%	107	0	107	4	111
186 FD115 / 205 Public Library Fund	12,535,215	1.44%	7,473	0	7,473	248	7,721
187 FD116 / 210 Solid Waste Fund	3,868,487	0.45%	2,306	0	2,306	77	2,383
188 FD122 / 230 Drug Control Fund	546,327	0.06%	326	0	326	11	337
189 FD123 / 220 Hotel / Motel Fundwide	4,867,628	0.56%	2,902	0	2,902	96	2,998
190 FD128 / 215 Air Quality Fund	1,108,683	0.13%	661	0	661	22	683
191 FD131 / 235 Highway	323,563	0.04%	193	0	193	6	199
194 FD146 / 245 School Project Fund	12,829,979	1.48%	7,649	0	7,649	254	7,903
195 FD151 / 300 Debt Svc Fund	128,066,632	14.76%	76,351	0	76,351	2,533	78,884
196 FD171 / 400 Public Improvement Fund	270,607,873	31.18%	161,332	0	161,332	5,352	166,683
197 FD177 School Construction	181,483	0.02%	108	0	108	4	112
198 FD178 ADA Construction Fund	507,657	0.06%	303	0	303	10	313
200 FD263 / 580 Self Insurance Health Car	24,254,824	2.79%	14,460	0	14,460	480	14,940

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Contract Review Allocations

Dept:4 1013210 Law Department

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 FD266 / 540 Self Insurance	557,268	0.06%	\$332	\$0	\$332	\$11	\$343
202 FD268 / 510 Mailroom Svc	248,248	0.03%	148	0	148	5	153
203 FD270 / 520 Employees Benefit Fund	27,095,799	3.12%	16,154	0	16,154	536	16,690
204 FD274 / 550 Building Operations	52,518,834	6.05%	31,311	0	31,311	1,039	32,349
205 FD276 / 560 Tech Support Fund	329,174	0.04%	196	0	196	7	203
206 FD278 / 570 Capital Leasing Fund	1,095,417	0.13%	653	0	653	22	675
207 FD351 / 610 Municipal Sales Tax	38,819,899	4.47%	23,144	0	23,144	768	23,911
208 FD401 / 700 Three Ridges Golf Course	1,044,409	0.12%	623	0	623	21	643
218 FD780 School Construction Oper Tran	18,802,665	2.17%	11,210	0	11,210	372	11,582
219 FD791 Physical Plant Upgrade	20,292,003	2.34%	12,098	0	12,098	401	12,499
220 FD801 / 993 Finance & Admin	23,253,777	2.68%	13,863	0	13,863	460	14,323
221 FD803 / 994 Education	13,744,940	1.58%	8,194	0	8,194	272	8,466
222 FD950 / 920 MPC Fund	3,724,991	0.43%	2,221	0	2,221	74	2,294
223 FD952 / 925 E-911 Fund	6,431,154	0.74%	3,834	0	3,834	127	3,961
224 FD954 / 930 GIS Fund	2,242,859	0.26%	1,337	0	1,337	44	1,382
225 FD956 / 935 Railroad Authority	227,658	0.03%	136	0	136	5	140
226 FD958 / 940 Animal Control Fund	2,416,199	0.28%	1,440	0	1,440	48	1,488
227 FD960 / 950 Grt School Foundation Fu	662,299	0.08%	395	0	395	13	408
228 FD999 / 990 Trustee Operating	7,897,154	0.91%	4,708	0	4,708	156	4,864
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	867,931,445	100.00%	517,445	0	517,445	17,158	534,603
Direct Bills					0		0
TOTAL					517,445		534,603

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

School Allocations

Dept:4 1013210 Law Department

	100% Allocated to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
192 FD141 / 240 Gen Purpose School Fun	100	100.00%	\$400,603	\$0	\$400,603	\$13,284	\$413,887
Subtotal	100	100.00%	400,603	0	400,603	13,284	413,887
Direct Bills					0		0
TOTAL					400,603		413,887



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Litigation Allocations

Dept:4 1013210 Law Department

	100% Assigned to Disallowed	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
233 Disallowed Cost	100	100.00%	\$584,212	\$0	\$584,212	\$19,372	\$603,584
Subtotal	100	100.00%	584,212	0	584,212	19,372	603,584
Direct Bills					0		0
TOTAL					584,212		603,584





Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:4 1013210 Law Department

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$53,137	\$0	\$53,137	\$1,762	\$54,899
Subtotal	100	100.00%	53,137	0	53,137	1,762	54,899
Direct Bills					0		0
TOTAL					53,137		54,899



ALLOCATION SUMMARY

Dept:4 1013210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
3 1010920 Internal Audit	182	0	0	0	182
5 1013320 ADA Compliance Office	49	0	0	0	49
6 1013610 Human Resource	513	0	0	0	513
7 1013910 Mail Room-Operating	63	0	0	0	63
8 1015415 Health Admin	640	0	0	0	640
9 1015710 Finance	1,258	0	0	0	1,258
10 1016010 Purchasing	491	0	0	0	491
11 1016020 Property Mgmt	225	0	0	0	225
12 1016930 Auditing Contract	199	0	0	0	199
13 1017910 Information Technology	2,864	0	0	0	2,864
14 1017920 Records Mgmt	274	0	0	0	274
15 1018903 Sheriff Admin	5,909	0	0	0	5,909
16 1019710 County Trustee	223	0	0	0	223
17 131 / 2350110 PW-Admin	299	0	0	0	299
18 266 / 54000 (10&20&30) Risk Mgmt	2,199	0	0	0	2,199
19 1010010 Attorney General	1,590	0	0	0	1,590
20 1010020 Bad Check Unit	13	0	0	0	13
21 1010310 Circuit Court Clerk's Office	62	0	0	0	62
22 1010320 Civil Sessions Clerk's Office	77	0	0	0	77
23 1010330 IV-D Child Support Clerk	500	0	0	0	500
24 1010610 Probate Court	51	0	0	0	51
25 1010620 Chancey Court	140	0	0	0	140
26 1010910 County Commission	395	0	0	0	395
27 1010915 Commission Discretionary	22	0	0	0	22
28 1010925 Audit Committee	9	0	0	0	9
29 1010926 Ethics Committee	0	0	0	0	0
30 1010930 Codes Commission	4	0	0	0	4
31 1010935 Retirement Office Ops	975	0	0	0	975
32 1011210 County Clerk's Office	495	0	0	0	495
33 1011510 4th Circuit Court Clerk Office	88	0	0	0	88
34 1011520 Criminal Court Clerk's Office	161	0	0	0	161
35 1011530 Criminal Sessions Clerk Office	122	0	0	0	122
36 1011810 Election Commission	974	0	0	0	974
37 1012110 Circuit Court Judges Office	65	0	0	0	65
38 1012120 4th Circuit Court Judges Office	22	0	0	0	22
39 1012130 Criminal Court Judges Office	155	0	0	0	155
40 1012140 General Sessions Court Judg	1,061	0	0	0	1,061
41 1012150 Jury Commission	142	0	0	0	142
42 1012410 Juvenile Court Judges	1,864	0	0	0	1,864
43 1012420 IV-D Referee Program	240	0	0	0	240

ALLOCATION SUMMARY

Dept:4 1013210 Law Department

	Department	Contract Review	School	Litigation	Gen'l Gov't	Total
44	1012710 Juvenile Court-Clerk	378	\$0	\$0	\$0	\$378
45	1013010 Juvenile Svc Center	2,024	0	0	0	2,024
46	1013310 County Mayor	549	0	0	0	549
47	1013330 Legislative Delegation	43	0	0	0	43
51	1013362 Family Justice Center	104	0	0	0	104
52	1013370 UT / Knox County Extension	173	0	0	0	173
53	1013380 Mayor's Education Summit	1,627	0	0	0	1,627
55	1014210 Probation Office	400	0	0	0	400
58	1014810 Park Maint	1,639	0	0	0	1,639
60	1014830 Recreation Admin	629	0	0	0	629
61	1014832 New Harvest Farmer's Marke	1	0	0	0	1
62	1014835 Legacy Park	31	0	0	0	31
63	1014840 Park Improvement-Amuseme	88	0	0	0	88
66	1015110 Community Svcs Agencies	526	0	0	0	526
67	1015120 Indigents Asst (CAC / Pauper	148	0	0	0	148
68	1015130 Economic & Dev Grants	1,199	0	0	0	1,199
69	1015135 John Tarleton Home	443	0	0	0	443
70	1015142 Senior Ctr & Volunteer Svcs	69	0	0	0	69
73	1015145 Frank Strang Senior Ctr	121	0	0	0	121
74	1015146 South Knox Senior Ctr	106	0	0	0	106
75	1015147 Halls Senior Ctr	105	0	0	0	105
76	1015148 Corryton Senior Ctr	98	0	0	0	98
77	1015149 Carter Senior Ctr	49	0	0	0	49
78	1015160 Veterans Svcs	41	0	0	0	41
79	1015165 Office of Neighborhoods / Co	185	0	0	0	185
80	1015400 Support Svcs	1,911	0	0	0	1,911
81	1015403 Preventive Health Svcs	1,257	0	0	0	1,257
82	1015406 Dental Svcs	627	0	0	0	627
83	1015409 Emergency Medical Svc	486	0	0	0	486
84	1015412 Food & Restaurant Inspector	443	0	0	0	443
85	1015421 Diagnostic Svcs	168	0	0	0	168
86	1015424 Medical & Dental - Indig Care	3,224	0	0	0	3,224
87	1015430 Pediatric Care Svcs	262	0	0	0	262
88	1015433 Pharmacy	293	0	0	0	293
89	1015436 Primary Care Svcs	179	0	0	0	179
90	1015439 Animal Control	29	0	0	0	29
91	1015442 School Health Program	232	0	0	0	232
92	1015445 Social Svcs	256	0	0	0	256
93	1015448 Ground Water Svcs	263	0	0	0	263
94	1015451 Vector Control Svcs	5	0	0	0	5
95	1015454 Disease Surveillance & Inves	227	0	0	0	227

ALLOCATION SUMMARY

Dept:4 1013210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
96 1015457 Vital Records	141	\$0	\$0	\$0	\$141
97 1015460 Women's Health Svcs	113	0	0	0	113
98 1015463 Community Health Svcs	712	0	0	0	712
99 1015465 Child Car Seat Program	20	0	0	0	20
100 1015467 Comm Health Svc Grant Mat	129	0	0	0	129
101 1015470 Medical Reserve Corps Units	3	0	0	0	3
103 1016025 Inop Car Lot / Sale Junk Cars	2	0	0	0	2
104 1016030 Building Maint	375	0	0	0	375
105 1016050 e-Govt Purchasing	72	0	0	0	72
106 1016310 Property & Liability Ins	16	0	0	0	16
107 1016605 Planning	460	0	0	0	460
108 1016610 GIS	219	0	0	0	219
109 1016615 Payments to Cities	79	0	0	0	79
110 1016620 Emergency Mgmt	34	0	0	0	34
111 1016635 CAC Housing	969	0	0	0	969
112 1016636 CAC-Interest	7	0	0	0	7
113 1016645 Oth Operating Transfers	2,744	0	0	0	2,744
114 1016910 Officials Expense	1	0	0	0	1
115 1016920 Equipment	1,689	0	0	0	1,689
116 1016940 Cases Charged to County	389	0	0	0	389
117 1016950 Miscellaneous	331	0	0	0	331
118 1016980 Emp Ben General Fund	901	0	0	0	901
119 1017210 Community Mediation Ctr	87	0	0	0	87
120 1017510 Fire Prevention	429	0	0	0	429
121 1017520 Soil Conservation District	60	0	0	0	60
122 1017530 Codes Admin	860	0	0	0	860
123 1017710 Wastewater	28	0	0	0	28
124 1017720 Dirty Lot Ordinance	166	0	0	0	166
125 1018110 Sheriff's Dept Merit System	163	0	0	0	163
126 1018310 Property Assessor	1,792	0	0	0	1,792
128 1018320 Equalization Board	15	0	0	0	15
129 1018330 Digitized Mapping	131	0	0	0	131
130 1018510 Public Defender	1,006	0	0	0	1,006
131 1018710 Register of Deeds Office	120	0	0	0	120
132 1018720 Register of Dees-Data Proc	210	0	0	0	210
133 1018900 Court Officers	23	0	0	0	23
134 1018906 Records & Communication	286	0	0	0	286
136 1018912 Training	140	0	0	0	140
137 1018915 Planning & Development	8	0	0	0	8
138 1018918 Stop Violence Against Wome	25	0	0	0	25
139 1018921 Patrol	15,476	0	0	0	15,476

ALLOCATION SUMMARY

Dept:4 1013210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
140 1018924 Warrants	185	\$0	\$0	\$0	\$185
141 1018927 Detective	227	0	0	0	227
142 1018930 Forensics	30	0	0	0	30
143 1018933 Juvenile Division	13	0	0	0	13
144 1018936 Special Teams	16	0	0	0	16
145 1018937 Victim's Rights	0	0	0	0	0
147 1018940 Senior Cit. Awareness	0	0	0	0	0
148 1018942 Narcotics	253	0	0	0	253
149 1018945 Internal Affairs	11	0	0	0	11
150 1018948 Special Svcs	87	0	0	0	87
152 1018951 Dare Donations	7	0	0	0	7
153 1018952 Teen Academy-Sheriff	1	0	0	0	1
154 1018953 Sexual Offender Registry	14	0	0	0	14
155 1018954 Interest Earned-Inmates	6	0	0	0	6
157 1018956 Honor Guard Golf Tourname	7	0	0	0	7
158 1018957 Auxiliary Svcs	250	0	0	0	250
159 1018960 Correctional Facilities	17,003	0	0	0	17,003
160 1018965 Explorer Post	2	0	0	0	2
162 1018967 Helen R McNabb Interch	113	0	0	0	113
163 1018969 Jail Commissary	349	0	0	0	349
164 1018972 Medical Examiner	602	0	0	0	602
166 1018985 Sheriff's K-9 Donations	1	0	0	0	1
167 1018990 KCSO Reserve Training Acac	4	0	0	0	4
169 1018993 Sheriff Animal Control	240	0	0	0	240
170 1018995 Sheriff Juv Ct Officers	410	0	0	0	410
172 131 / 2350120 PW-Highway Project M	136	0	0	0	136
173 131 / 2350130 PW-Stormwater Mgmt	667	0	0	0	667
174 131 / 2350135 Stormwater Ordiance V	12	0	0	0	12
175 131 / 2350210 PW-Highway & Bridge	4,641	0	0	0	4,641
176 131 / 2350220 PW-Traffic Control	486	0	0	0	486
177 131 / 2350310 Capital Outlay	187	0	0	0	187
178 131 / 2350320 Bridge Construction	425	0	0	0	425
179 131 / 2350410 PW-Engineering	225	0	0	0	225
180 131 / 2350425 Subdivision Foreclosure	100	0	0	0	100
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	2,044	0	0	0	2,044
183 FD101 / 100 General Fund	1,516	0	0	0	1,516
184 FD102 / 105 General Grants Fund	9,004	0	0	0	9,004
185 FD114 / 200 Governmental Library Fur	111	0	0	0	111
186 FD115 / 205 Public Library Fund	7,721	0	0	0	7,721
187 FD116 / 210 Solid Waste Fund	2,383	0	0	0	2,383
188 FD122 / 230 Drug Control Fund	337	0	0	0	337

ALLOCATION SUMMARY

Dept:4 1013210 Law Department

Department	Contract Review	School	Litigation	Gen'l Gov't	Total
189 FD123 / 220 Hotel / Motel Fundwide	2,998	\$0	\$0	\$0	\$2,998
190 FD128 / 215 Air Quality Fund	683	0	0	0	683
191 FD131 / 235 Highway	199	0	0	0	199
192 FD141 / 240 Gen Purpose School Fun	0	413,887	0	0	413,887
194 FD146 / 245 School Project Fund	7,903	0	0	0	7,903
195 FD151 / 300 Debt Svc Fund	78,884	0	0	0	78,884
196 FD171 / 400 Public Improvement Fund	166,683	0	0	0	166,683
197 FD177 School Construction	112	0	0	0	112
198 FD178 ADA Construction Fund	313	0	0	0	313
200 FD263 / 580 Self Insurance Health Car	14,940	0	0	0	14,940
201 FD266 / 540 Self Insurance	343	0	0	0	343
202 FD268 / 510 Mailroom Svc	153	0	0	0	153
203 FD270 / 520 Employees Benefit Fund	16,690	0	0	0	16,690
204 FD274 / 550 Building Operations	32,349	0	0	0	32,349
205 FD276 / 560 Tech Support Fund	203	0	0	0	203
206 FD278 / 570 Capital Leasing Fund	675	0	0	0	675
207 FD351 / 610 Municipal Sales Tax	23,911	0	0	0	23,911
208 FD401 / 700 Three Ridges Golf Course	643	0	0	0	643
218 FD780 School Construction Oper Tran	11,582	0	0	0	11,582
219 FD791 Physical Plant Upgrade	12,499	0	0	0	12,499
220 FD801 / 993 Finance & Admin	14,323	0	0	0	14,323
221 FD803 / 994 Education	8,466	0	0	0	8,466
222 FD950 / 920 MPC Fund	2,294	0	0	0	2,294
223 FD952 / 925 E-911 Fund	3,961	0	0	0	3,961
224 FD954 / 930 GIS Fund	1,382	0	0	0	1,382
225 FD956 / 935 Railroad Authority	140	0	0	0	140
226 FD958 / 940 Animal Control Fund	1,488	0	0	0	1,488
227 FD960 / 950 Grt School Foundation Fu	408	0	0	0	408
228 FD999 / 990 Trustee Operating	4,864	0	0	0	4,864
233 Disallowed Cost	0	0	603,584	0	603,584
238 General Gov't	0	0	0	54,899	54,899
999 2nd Allocation Orphans	0	0	0	0	0
<b>Total</b>	<b>534,603</b>	<b>413,887</b>	<b>603,584</b>	<b>54,899</b>	<b>1,606,974</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 Actual**

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

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

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

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

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

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

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

A. DEPARTMENT COSTS

Dept:5 1013320 ADA Compliance Office

		Amount	General Admin	ADA/FMLA SVC	Interpreters	Gen' Gov't
Salaries	S1	\$50,948	\$0	\$50,948	\$0	\$0
Salary % Split			.00%	100.00%	.00%	.00%
Benefits	S	12,505	0	12,505	0	0
		63,453	0	63,453	0	0
SUPPLY & SERVICES COST						
Services	S	(329)	0	(329)	0	0
Supplies / Materials	S	2,626	0	2,626	0	0
Principal / Int	P	500	0	0	0	500
Interpreters	P	12,624	0	0	12,624	0
DEPARTMENT Cost Total		15,421	0	2,297	12,624	500
ADJUSTMENTS						
Total		78,874	0	65,750	12,624	500
General Admin Distribution			0	0	0	0
Grand Total		\$78,874		\$65,750	\$12,624	\$500



B. INCOMING COSTS - (Default Spread Expense%)

Dept:5 1013320 ADA Compliance Office

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters	Gen' Gov't
1 Equipment Use	\$156	\$0	\$130	\$25	\$1
Subtotal - Equipment Use	156	0	130	25	1
3 Audit Svcs	334	0	278	53	2
Subtotal - 1010920 Internal Audit	334	0	278	53	2
4 Contract Review	47	0	39	8	0
Subtotal - 1013210 Law Department	47	0	39	8	0
6 Human Resources	0	210	175	34	1
Subtotal - 1013610 Human Resource	0	210	175	34	1
7 Mail Room	0	43	36	7	0
Subtotal - 1013910 Mail Room-Operati	0	43	36	7	0
9 Budget	0	37	31	6	0
9 Accounting	0	840	700	134	5
9 Accounts Payable	0	557	464	89	4
9 Payroll	0	84	70	13	1
Subtotal - 1015710 Finance	0	1,518	1,265	243	10
11 Property Management	0	90	75	14	1
Subtotal - 1016020 Property Mgmt	0	90	75	14	1
12 General Fund Audit	0	715	596	114	5
Subtotal - 1016930 Auditing Contract	0	715	596	114	5
13 Network Support - County	0	3,178	2,649	509	20
13 Network Support - All Users	0	312	260	50	2
Subtotal - 1017910 Information Technnc	0	3,490	2,909	559	22
16 County Trustee	0	420	350	67	3
Subtotal - 1019710 County Trustee	0	420	350	67	3
18 Risk Overhead	0	50	42	8	0

B. INCOMING COSTS - (Default Spread Expense%)

Dept:5 1013320 ADA Compliance Office

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters	Gen' Gov't
Subtotal - 266 / 54000 (10&20&30) Ris	\$0	\$50	\$42	\$8	\$0
3 Audit Svcs	0	22	18	4	0
Subtotal - 1010920 Internal Audit	0	22	18	4	0
4 Contract Review	0	2	2	0	0
Subtotal - 1013210 Law Department	0	2	2	0	0
Total Incoming	537	6,560	5,916	1,136	45
			%83.36	%16.01	%0.63
<b>C. TOTAL ALLOCATED</b>		<b>\$85,971</b>	<b>\$71,666</b>	<b>\$13,760</b>	<b>\$545</b>

ADA/FMLA SVC Allocations

Dept:5 1013320 ADA Compliance Office

	# of FTEs by Dept (Excl: Schools)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	4.00	0.11%	\$70	\$0	\$70	\$0	\$70
4 1013210 Law Department	21.00	0.55%	365	0	365	0	365
6 1013610 Human Resource	10.00	0.26%	174	0	174	14	188
7 1013910 Mail Room-Operating	2.00	0.05%	35	0	35	3	38
8 1015415 Health Admin	13.00	0.34%	226	0	226	19	245
9 1015710 Finance	28.50	0.75%	495	0	495	41	536
10 1016010 Purchasing	13.00	0.34%	226	0	226	19	245
11 1016020 Property Mgmt	6.00	0.16%	104	0	104	9	113
13 1017910 Information Technology	41.00	1.08%	712	0	712	59	772
14 1017920 Records Mgmt	6.00	0.16%	104	0	104	9	113
17 131 / 2350110 PW-Admin	4.00	0.11%	70	0	70	6	75
18 266 / 54000 (10&20&30) Risk Mgmt	6.00	0.16%	104	0	104	9	113
19 1010010 Attorney General	61.50	1.61%	1,069	0	1,069	89	1,158
20 1010020 Bad Check Unit	5.50	0.14%	96	0	96	8	104
23 1010330 IV-D Child Support Clerk	21.00	0.55%	365	0	365	30	395
26 1010910 County Commission	13.00	0.34%	226	0	226	19	245
28 1010925 Audit Committee	0.50	0.01%	9	0	9	1	9
31 1010935 Retirement Office Ops	8.00	0.21%	139	0	139	12	151
36 1011810 Election Commission	773.00	20.29%	13,432	0	13,432	1,117	14,549
40 1012140 General Sessions Court Judg	12.00	0.32%	209	0	209	17	226
41 1012150 Jury Commission	1.00	0.03%	17	0	17	1	19
42 1012410 Juvenile Court Judges	38.00	1.00%	660	0	660	55	715
43 1012420 IV-D Referee Program	3.00	0.08%	52	0	52	4	56
44 1012710 Juvenile Court-Clerk	12.00	0.32%	209	0	209	17	226
45 1013010 Juvenile Svc Center	66.00	1.73%	1,147	0	1,147	95	1,242
46 1013310 County Mayor	9.00	0.24%	156	0	156	13	169
47 1013330 Legislative Delegation	1.00	0.03%	17	0	17	1	19
55 1014210 Probation Office	10.50	0.28%	182	0	182	15	198
58 1014810 Park Maint	45.50	1.19%	791	0	791	66	856
60 1014830 Recreation Admin	22.00	0.58%	382	0	382	32	414
64 1014845 Parks & Recreation	6.00	0.16%	104	0	104	9	113
70 1015142 Senior Ctr & Volunteer Svcs	2.50	0.07%	43	0	43	4	47
73 1015145 Frank Strang Senior Ctr	3.00	0.08%	52	0	52	4	56
74 1015146 South Knox Senior Ctr	2.00	0.05%	35	0	35	3	38
75 1015147 Halls Senior Ctr	2.00	0.05%	35	0	35	3	38
76 1015148 Corryton Senior Ctr	2.00	0.05%	35	0	35	3	38
77 1015149 Carter Senior Ctr	3.00	0.08%	52	0	52	4	56
78 1015160 Veterans Svcs	1.50	0.04%	26	0	26	2	28
79 1015165 Office of Neighborhoods / Co	4.50	0.12%	78	0	78	7	85
80 1015400 Support Svcs	29.00	0.76%	504	0	504	42	546
81 1015403 Preventive Health Svcs	27.00	0.71%	469	0	469	39	508
82 1015406 Dental Svcs	12.50	0.33%	217	0	217	18	235
84 1015412 Food & Restaurant Inspector	12.00	0.32%	209	0	209	17	226

ADA/FMLA SVC Allocations

Dept:5 1013320 ADA Compliance Office

	# of FTEs by Dept (Excl: Schools)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
85	1015421 Diagnostic Svcs	6.00	0.16%	\$104	\$0	\$104	\$9	\$113
87	1015430 Pediatric Care Svcs	9.00	0.24%	156	0	156	13	169
88	1015433 Pharmacy	4.00	0.11%	70	0	70	6	75
90	1015439 Animal Control	64.00	1.68%	1,112	0	1,112	92	1,205
91	1015442 School Health Program	1.00	0.03%	17	0	17	1	19
92	1015445 Social Svcs	10.00	0.26%	174	0	174	14	188
93	1015448 Ground Water Svcs	7.50	0.20%	130	0	130	11	141
95	1015454 Disease Surveillance & Inves	7.00	0.18%	122	0	122	10	132
96	1015457 Vital Records	4.00	0.11%	70	0	70	6	75
97	1015460 Women's Health Svcs	2.00	0.05%	35	0	35	3	38
98	1015463 Community Health Svcs	19.00	0.50%	330	0	330	27	358
104	1016030 Building Maint	9.00	0.24%	156	0	156	13	169
105	1016050 e-Govt Purchasing	2.00	0.05%	35	0	35	3	38
120	1017510 Fire Prevention	9.50	0.25%	165	0	165	14	179
121	1017520 Soil Conservation District	2.00	0.05%	35	0	35	3	38
122	1017530 Codes Admin	20.00	0.53%	348	0	348	29	376
124	1017720 Dirty Lot Ordinance	1.00	0.03%	17	0	17	1	19
125	1018110 Sheriff's Dept Merit System	4.00	0.11%	70	0	70	6	75
126	1018310 Property Assessor	50.50	1.33%	878	0	878	73	951
128	1018320 Equalization Board	1.50	0.04%	26	0	26	2	28
129	1018330 Digitized Mapping	5.00	0.13%	87	0	87	7	94
130	1018510 Public Defender	46.50	1.22%	808	0	808	67	875
132	1018720 Register of Dees-Data Proc	1.00	0.03%	17	0	17	1	19
139	1018921 Patrol	578.00	15.17%	10,044	0	10,044	835	10,879
158	1018957 Auxiliary Svcs	33.50	0.88%	582	0	582	48	631
159	1018960 Correctional Facilities	428.00	11.24%	7,437	0	7,437	618	8,056
163	1018969 Jail Commissary	10.00	0.26%	174	0	174	14	188
169	1018993 Sheriff Animal Control	7.00	0.18%	122	0	122	10	132
170	1018995 Sheriff Juv Ct Officers	13.00	0.34%	226	0	226	19	245
172	131 / 2350120 PW-Highway Project Mgt	3.00	0.08%	52	0	52	4	56
173	131 / 2350130 PW-Stormwater Mgmt	17.00	0.45%	295	0	295	25	320
175	131 / 2350210 PW-Highway & Bridge	86.50	2.27%	1,503	0	1,503	125	1,628
176	131 / 2350220 PW-Traffic Control	7.00	0.18%	122	0	122	10	132
179	131 / 2350410 PW-Engineering	5.00	0.13%	87	0	87	7	94
181	261 / 50000(20&30) Vehicle Svc Ctr Fu	22.00	0.58%	382	0	382	32	414
184	FD102 / 105 General Grants Fund	151.00	3.96%	2,624	0	2,624	218	2,842
185	FD114 / 200 Governmental Library Fur	2.00	0.05%	35	0	35	3	38
186	FD115 / 205 Public Library Fund	188.50	4.95%	3,276	0	3,276	272	3,548
187	FD116 / 210 Solid Waste Fund	29.50	0.77%	513	0	513	43	555
190	FD128 / 215 Air Quality Fund	16.00	0.42%	278	0	278	23	301
196	FD171 / 400 Public Improvement Fund	1.00	0.03%	17	0	17	1	19
208	FD401 / 700 Three Ridges Golf Course	32.00	0.84%	556	0	556	46	602
210	FD502 / 902 County Clerk Payroll	88.00	2.31%	1,529	0	1,529	127	1,656

ADA/FMLA SVC Allocations

Dept:5 1013320 ADA Compliance Office

	# of FTEs by Dept (Excl: Schools)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
211 FD504 / 903 REgistar of Deeds Payroll	30.00	0.79%	\$521	\$0	\$521	\$43	\$565
212 FD506 Payroll Clearing	87.00	2.28%	1,512	0	1,512	126	1,638
213 FD508 / 999 PBA	102.00	2.68%	1,772	0	1,772	147	1,920
214 FD510 / 910 Chancery Court Fund	25.50	0.67%	443	0	443	37	480
215 FD511 / 914 Metro Drug Commission	4.00	0.11%	70	0	70	6	75
216 FD512 / 915 Circuit / Civil	41.50	1.09%	721	0	721	60	781
217 FD518 / 901 Trustee Payroll Foundatio	45.00	1.18%	782	0	782	65	847
222 FD950 / 920 MPC Fund	40.50	1.06%	704	0	704	59	762
224 FD954 / 930 GIS Fund	8.00	0.21%	139	0	139	12	151
226 FD958 / 940 Animal Control Fund	57.50	1.51%	999	0	999	83	1,082
227 FD960 / 950 Grt School Foundation Fu	1.00	0.03%	17	0	17	1	19
Subtotal	3,809.50	100.00%	66,198	0	66,198	5,468	71,666
Direct Bills					0		0
TOTAL					66,198		71,666

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Interpreters Allocations

Dept:5 1013320 ADA Compliance Office

	Interpreters Charges by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
8	1015415 Health Admin	4,120.82	32.64%	\$4,149	\$0	\$4,149	\$343	\$4,492
23	1010330 IV-D Child Support Clerk	141.00	1.12%	142	0	142	12	154
24	1010610 Probate Court	144.80	1.15%	146	0	146	12	158
37	1012110 Circuit Court Judges Office	42.80	0.34%	43	0	43	4	47
38	1012120 4th Circuit Court Judges Offic	3,103.10	24.58%	3,124	0	3,124	258	3,382
39	1012130 Criminal Court Judges Office	170.50	1.35%	172	0	172	14	186
40	1012140 General Sessions Court Judg	3,211.75	25.44%	3,234	0	3,234	267	3,501
42	1012410 Juvenile Court Judges	1,267.05	10.04%	1,276	0	1,276	105	1,381
130	1018510 Public Defender	51.80	0.41%	52	0	52	4	56
185	FD114 / 200 Governmental Library Fur	59.60	0.47%	60	0	60	5	65
216	FD512 / 915 Circuit / Civil	109.20	0.87%	110	0	110	9	119
238	General Gov't	201.30	1.59%	203	0	203	17	219
999	2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal		12,623.72	100.00%	12,710	0	12,710	1,050	13,760
Direct Bills						0		0
TOTAL						12,710		13,760



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen' Gov't Allocations

Dept:5 1013320 ADA Compliance Office

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$503	\$0	\$503	\$42	\$545
Subtotal	100	100.00%	503	0	503	42	545
Direct Bills					0		0
TOTAL					503		545



ALLOCATION SUMMARY

Dept:5 1013320 ADA Compliance Office

Department	ADA/FMLA SVC	Interpreters	Gen' Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 1010920 Internal Audit	70	0	0	70
4 1013210 Law Department	365	0	0	365
6 1013610 Human Resource	188	0	0	188
7 1013910 Mail Room-Operating	38	0	0	38
8 1015415 Health Admin	245	4,492	0	4,736
9 1015710 Finance	536	0	0	536
10 1016010 Purchasing	245	0	0	245
11 1016020 Property Mgmt	113	0	0	113
13 1017910 Information Technology	772	0	0	772
14 1017920 Records Mgmt	113	0	0	113
17 131 / 2350110 PW-Admin	75	0	0	75
18 266 / 54000 (10&20&30) Risk Mgmt	113	0	0	113
19 1010010 Attorney General	1,158	0	0	1,158
20 1010020 Bad Check Unit	104	0	0	104
23 1010330 IV-D Child Support Clerk	395	154	0	549
24 1010610 Probate Court	0	158	0	158
26 1010910 County Commission	245	0	0	245
28 1010925 Audit Committee	9	0	0	9
31 1010935 Retirement Office Ops	151	0	0	151
36 1011810 Election Commission	14,549	0	0	14,549
37 1012110 Circuit Court Judges Office	0	47	0	47
38 1012120 4th Circuit Court Judges Offic	0	3,382	0	3,382
39 1012130 Criminal Court Judges Office	0	186	0	186
40 1012140 General Sessions Court Judg	226	3,501	0	3,727
41 1012150 Jury Commission	19	0	0	19
42 1012410 Juvenile Court Judges	715	1,381	0	2,096
43 1012420 IV-D Referee Program	56	0	0	56
44 1012710 Juvenile Court-Clerk	226	0	0	226
45 1013010 Juvenile Svc Center	1,242	0	0	1,242
46 1013310 County Mayor	169	0	0	169
47 1013330 Legislative Delegation	19	0	0	19
55 1014210 Probation Office	198	0	0	198
58 1014810 Park Maint	856	0	0	856
60 1014830 Recreation Admin	414	0	0	414
64 1014845 Parks & Recreation	113	0	0	113
70 1015142 Senior Ctr & Volunteer Svcs	47	0	0	47
73 1015145 Frank Strang Senior Ctr	56	0	0	56
74 1015146 South Knox Senior Ctr	38	0	0	38
75 1015147 Halls Senior Ctr	38	0	0	38
76 1015148 Corryton Senior Ctr	38	0	0	38



ALLOCATION SUMMARY

Dept:5 1013320 ADA Compliance Office

Department	ADA/FMLA SVC	Interpreters	Gen' Gov't	Total
77 1015149 Carter Senior Ctr	56	\$0	\$0	\$56
78 1015160 Veterans Svcs	28	0	0	28
79 1015165 Office of Neighborhoods / Co	85	0	0	85
80 1015400 Support Svcs	546	0	0	546
81 1015403 Preventive Health Svcs	508	0	0	508
82 1015406 Dental Svcs	235	0	0	235
84 1015412 Food & Restaurant Inspector	226	0	0	226
85 1015421 Diagnostic Svcs	113	0	0	113
87 1015430 Pediatric Care Svcs	169	0	0	169
88 1015433 Pharmacy	75	0	0	75
90 1015439 Animal Control	1,205	0	0	1,205
91 1015442 School Health Program	19	0	0	19
92 1015445 Social Svcs	188	0	0	188
93 1015448 Ground Water Svcs	141	0	0	141
95 1015454 Disease Surveillance & Inves	132	0	0	132
96 1015457 Vital Records	75	0	0	75
97 1015460 Women's Health Svcs	38	0	0	38
98 1015463 Community Health Svcs	358	0	0	358
104 1016030 Building Maint	169	0	0	169
105 1016050 e-Govt Purchasing	38	0	0	38
120 1017510 Fire Prevention	179	0	0	179
121 1017520 Soil Conservation District	38	0	0	38
122 1017530 Codes Admin	376	0	0	376
124 1017720 Dirty Lot Ordinance	19	0	0	19
125 1018110 Sheriff's Dept Merit System	75	0	0	75
126 1018310 Property Assessor	951	0	0	951
128 1018320 Equalization Board	28	0	0	28
129 1018330 Digitized Mapping	94	0	0	94
130 1018510 Public Defender	875	56	0	932
132 1018720 Register of Dees-Data Proc	19	0	0	19
139 1018921 Patrol	10,879	0	0	10,879
158 1018957 Auxiliary Svcs	631	0	0	631
159 1018960 Correctional Facilities	8,056	0	0	8,056
163 1018969 Jail Commissary	188	0	0	188
169 1018993 Sheriff Animal Control	132	0	0	132
170 1018995 Sheriff Juv Ct Officers	245	0	0	245
172 131 / 2350120 PW-Highway Project M	56	0	0	56
173 131 / 2350130 PW-Stormwater Mgmt	320	0	0	320
175 131 / 2350210 PW-Highway & Bridge	1,628	0	0	1,628
176 131 / 2350220 PW-Traffic Control	132	0	0	132
179 131 / 2350410 PW-Engineering	94	0	0	94

ALLOCATION SUMMARY

Dept:5 1013320 ADA Compliance Office

Department	ADA/FMLA SVC	Interpreters	Gen' Gov't	Total
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	414	\$0	\$0	\$414
184 FD102 / 105 General Grants Fund	2,842	0	0	2,842
185 FD114 / 200 Governmental Library Fur	38	65	0	103
186 FD115 / 205 Public Library Fund	3,548	0	0	3,548
187 FD116 / 210 Solid Waste Fund	555	0	0	555
190 FD128 / 215 Air Quality Fund	301	0	0	301
196 FD171 / 400 Public Improvement Fund	19	0	0	19
208 FD401 / 700 Three Ridges Golf Course	602	0	0	602
210 FD502 / 902 County Clerk Payroll	1,656	0	0	1,656
211 FD504 / 903 REgistar of Deeds Payroll	565	0	0	565
212 FD506 Payroll Clearing	1,638	0	0	1,638
213 FD508 / 999 PBA	1,920	0	0	1,920
214 FD510 / 910 Chancery Court Fund	480	0	0	480
215 FD511 / 914 Metro Drug Commission	75	0	0	75
216 FD512 / 915 Circuit / Civil	781	119	0	900
217 FD518 / 901 Trustee Payroll Foundatio	847	0	0	847
222 FD950 / 920 MPC Fund	762	0	0	762
224 FD954 / 930 GIS Fund	151	0	0	151
226 FD958 / 940 Animal Control Fund	1,082	0	0	1,082
227 FD960 / 950 Grt School Foundation Fu	19	0	0	19
238 General Gov't	0	219	545	764
999 2nd Allocation Orphans	0	0	0	0
<b>Total</b>	<b>71,666</b>	<b>13,760</b>	<b>545</b>	<b>85,971</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1013610 Human Resource

		Amount	General Admin	Human Resources	Gen'l Gov't
Salaries	S1	\$571,158	\$0	\$571,158	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	154,011	0	154,011	0
		725,169	0	725,169	0
SUPPLY & SERVICES COST					
Services	S	52,361	0	52,361	0
Supplies / Materials	S	9,016	0	9,016	0
Principal / Int	P	46,340	0	0	46,340
DEPARTMENT Cost Total		107,717	0	61,377	46,340
ADJUSTMENTS					
Total		832,886	0	786,546	46,340
General Admin Distribution			0	0	0
Grand Total		\$832,886		\$786,546	\$46,340

B. INCOMING COSTS - (Default Spread Expense%)

Dept:6 1013610 Human Resource

Department	First Incoming	Second Incoming	Human Resources	Gen'l Gov't
1 Equipment Use	\$4,020	\$0	\$3,796	\$224
Subtotal - Equipment Use	4,020	0	3,796	224
2 Bldg Maint	6,697	0	6,324	373
Subtotal - Building Use County - City B	6,697	0	6,324	373
3 Audit Svcs	720	0	680	40
Subtotal - 1010920 Internal Audit	720	0	680	40
4 Contract Review	497	0	469	28
Subtotal - 1013210 Law Department	497	0	469	28
5 ADA/FMLA SVC	174	0	164	10
Subtotal - 1013320 ADA Compliance C	174	0	164	10
7 Mail Room	0	526	497	29
Subtotal - 1013910 Mail Room-Operati	0	526	497	29
9 Budget	0	393	371	22
9 Accounting	0	1,810	1,709	101
9 Accounts Payable	0	804	759	45
9 Payroll	0	836	789	47
Subtotal - 1015710 Finance	0	3,843	3,629	214
10 Purchasing	0	1,342	1,267	75
Subtotal - 1016010 Purchasing	0	1,342	1,267	75
11 Property Management	0	3,381	3,193	188
Subtotal - 1016020 Property Mgmt	0	3,381	3,193	188
12 General Fund Audit	0	1,540	1,454	86
Subtotal - 1016930 Auditing Contract	0	1,540	1,454	86
13 Network Support - County	0	38,134	36,012	2,122
13 Network Support - All Users	0	3,739	3,531	208

B. INCOMING COSTS - (Default Spread Expense%)

Dept:6 1013610 Human Resource

Department	First Incoming	Second Incoming	Human Resources	Gen'l Gov't
Subtotal - 1017910 Information Techn	\$0	\$41,873	\$39,543	\$2,330
14 Records Storage	0	304	287	17
Subtotal - 1017920 Records Mgmt	0	304	287	17
16 County Trustee	0	904	854	50
Subtotal - 1019710 County Trustee	0	904	854	50
18 Risk Overhead	0	326	308	18
Subtotal - 266 / 54000 (10&20&30) Ris	0	326	308	18
2 Bldg Maint	0	82	77	5
Subtotal - Building Use County - City B	0	82	77	5
3 Audit Svcs	0	47	44	3
Subtotal - 1010920 Internal Audit	0	47	44	3
4 Contract Review	0	16	15	1
Subtotal - 1013210 Law Department	0	16	15	1
5 ADA/FMLA SVC	0	14	13	1
Subtotal - 1013320 ADA Compliance C	0	14	13	1
Total Incoming	12,108	54,198	62,617	3,689
			%94.44	%5.56
<b>C. TOTAL ALLOCATED</b>		<b>\$899,192</b>	<b>\$849,163</b>	<b>\$50,029</b>

Human Resources Allocations

Dept:6 1013610 Human Resource

	# of FTEs by Dept (Excl: Schools)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	4.00	0.11%	\$840	\$0	\$840	\$0	\$840
4 1013210 Law Department	21.00	0.55%	4,409	0	4,409	0	4,409
5 1013320 ADA Compliance Office	1.00	0.03%	210	0	210	0	210
7 1013910 Mail Room-Operating	2.00	0.05%	420	0	420	27	447
8 1015415 Health Admin	13.00	0.34%	2,730	0	2,730	176	2,906
9 1015710 Finance	28.50	0.75%	5,984	0	5,984	386	6,371
10 1016010 Purchasing	13.00	0.34%	2,730	0	2,730	176	2,906
11 1016020 Property Mgmt	6.00	0.16%	1,260	0	1,260	81	1,341
13 1017910 Information Technology	41.00	1.08%	8,609	0	8,609	556	9,165
14 1017920 Records Mgmt	6.00	0.16%	1,260	0	1,260	81	1,341
17 131 / 2350110 PW-Admin	4.00	0.11%	840	0	840	54	894
18 266 / 54000 (10&20&30) Risk Mgmt	6.00	0.16%	1,260	0	1,260	81	1,341
19 1010010 Attorney General	61.50	1.62%	12,913	0	12,913	834	13,747
20 1010020 Bad Check Unit	5.50	0.14%	1,155	0	1,155	75	1,229
23 1010330 IV-D Child Support Clerk	21.00	0.55%	4,409	0	4,409	285	4,694
26 1010910 County Commission	13.00	0.34%	2,730	0	2,730	176	2,906
28 1010925 Audit Committee	0.50	0.01%	105	0	105	7	112
31 1010935 Retirement Office Ops	8.00	0.21%	1,680	0	1,680	108	1,788
36 1011810 Election Commission	773.00	20.34%	162,305	0	162,305	10,482	172,787
40 1012140 General Sessions Court Judg	12.00	0.32%	2,520	0	2,520	163	2,682
41 1012150 Jury Commission	1.00	0.03%	210	0	210	14	224
42 1012410 Juvenile Court Judges	38.00	1.00%	7,979	0	7,979	515	8,494
43 1012420 IV-D Referee Program	3.00	0.08%	630	0	630	41	671
44 1012710 Juvenile Court-Clerk	12.00	0.32%	2,520	0	2,520	163	2,682
45 1013010 Juvenile Svc Center	66.00	1.74%	13,858	0	13,858	895	14,753
46 1013310 County Mayor	9.00	0.24%	1,890	0	1,890	122	2,012
47 1013330 Legislative Delegation	1.00	0.03%	210	0	210	14	224
55 1014210 Probation Office	10.50	0.28%	2,205	0	2,205	142	2,347
58 1014810 Park Maint	45.50	1.20%	9,554	0	9,554	617	10,170
60 1014830 Recreation Admin	22.00	0.58%	4,619	0	4,619	298	4,918
64 1014845 Parks & Recreation	6.00	0.16%	1,260	0	1,260	81	1,341
70 1015142 Senior Ctr & Volunteer Svcs	2.50	0.07%	525	0	525	34	559
73 1015145 Frank Strang Senior Ctr	3.00	0.08%	630	0	630	41	671
74 1015146 South Knox Senior Ctr	2.00	0.05%	420	0	420	27	447
75 1015147 Halls Senior Ctr	2.00	0.05%	420	0	420	27	447
76 1015148 Corryton Senior Ctr	2.00	0.05%	420	0	420	27	447
77 1015149 Carter Senior Ctr	3.00	0.08%	630	0	630	41	671
78 1015160 Veterans Svcs	1.50	0.04%	315	0	315	20	335
79 1015165 Office of Neighborhoods / Co	4.50	0.12%	945	0	945	61	1,006
80 1015400 Support Svcs	29.00	0.76%	6,089	0	6,089	393	6,482
81 1015403 Preventive Health Svcs	27.00	0.71%	5,669	0	5,669	366	6,035
82 1015406 Dental Svcs	12.50	0.33%	2,625	0	2,625	170	2,794
84 1015412 Food & Restaurant Inspector	12.00	0.32%	2,520	0	2,520	163	2,682

Human Resources Allocations

Dept:6 1013610 Human Resource

	# of FTEs by Dept (Excl: Schools)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
85	1015421 Diagnostic Svcs	6.00	0.16%	\$1,260	\$0	\$1,260	\$81	\$1,341
87	1015430 Pediatric Care Svcs	9.00	0.24%	1,890	0	1,890	122	2,012
88	1015433 Pharmacy	4.00	0.11%	840	0	840	54	894
90	1015439 Animal Control	64.00	1.68%	13,438	0	13,438	868	14,306
91	1015442 School Health Program	1.00	0.03%	210	0	210	14	224
92	1015445 Social Svcs	10.00	0.26%	2,100	0	2,100	136	2,235
93	1015448 Ground Water Svcs	7.50	0.20%	1,575	0	1,575	102	1,676
95	1015454 Disease Surveillance & Inves	7.00	0.18%	1,470	0	1,470	95	1,565
96	1015457 Vital Records	4.00	0.11%	840	0	840	54	894
97	1015460 Women's Health Svcs	2.00	0.05%	420	0	420	27	447
98	1015463 Community Health Svcs	19.00	0.50%	3,989	0	3,989	258	4,247
104	1016030 Building Maint	9.00	0.24%	1,890	0	1,890	122	2,012
105	1016050 e-Govt Purchasing	2.00	0.05%	420	0	420	27	447
120	1017510 Fire Prevention	9.50	0.25%	1,995	0	1,995	129	2,124
121	1017520 Soil Conservation District	2.00	0.05%	420	0	420	27	447
122	1017530 Codes Admin	20.00	0.53%	4,199	0	4,199	271	4,471
124	1017720 Dirty Lot Ordinance	1.00	0.03%	210	0	210	14	224
125	1018110 Sheriff's Dept Merit System	4.00	0.11%	840	0	840	54	894
126	1018310 Property Assessor	50.50	1.33%	10,603	0	10,603	685	11,288
128	1018320 Equalization Board	1.50	0.04%	315	0	315	20	335
129	1018330 Digitized Mapping	5.00	0.13%	1,050	0	1,050	68	1,118
130	1018510 Public Defender	46.50	1.22%	9,763	0	9,763	631	10,394
132	1018720 Register of Dees-Data Proc	1.00	0.03%	210	0	210	14	224
139	1018921 Patrol	578.00	15.21%	121,361	0	121,361	7,838	129,199
158	1018957 Auxiliary Svcs	33.50	0.88%	7,034	0	7,034	454	7,488
159	1018960 Correctional Facilities	428.00	11.26%	89,866	0	89,866	5,804	95,670
163	1018969 Jail Commissary	10.00	0.26%	2,100	0	2,100	136	2,235
169	1018993 Sheriff Animal Control	7.00	0.18%	1,470	0	1,470	95	1,565
170	1018995 Sheriff Juv Ct Officers	13.00	0.34%	2,730	0	2,730	176	2,906
172	131 / 2350120 PW-Highway Project Mgt	3.00	0.08%	630	0	630	41	671
173	131 / 2350130 PW-Stormwater Mgmt	17.00	0.45%	3,569	0	3,569	231	3,800
175	131 / 2350210 PW-Highway & Bridge	86.50	2.28%	18,162	0	18,162	1,173	19,335
176	131 / 2350220 PW-Traffic Control	7.00	0.18%	1,470	0	1,470	95	1,565
179	131 / 2350410 PW-Engineering	5.00	0.13%	1,050	0	1,050	68	1,118
181	261 / 50000(20&30) Vehicle Svc Ctr Fu	22.00	0.58%	4,619	0	4,619	298	4,918
184	FD102 / 105 General Grants Fund	151.00	3.97%	31,705	0	31,705	2,048	33,753
185	FD114 / 200 Governmental Library Fur	2.00	0.05%	420	0	420	27	447
186	FD115 / 205 Public Library Fund	188.50	4.96%	39,579	0	39,579	2,556	42,135
187	FD116 / 210 Solid Waste Fund	29.50	0.78%	6,194	0	6,194	400	6,594
190	FD128 / 215 Air Quality Fund	16.00	0.42%	3,359	0	3,359	217	3,576
196	FD171 / 400 Public Improvement Fund	1.00	0.03%	210	0	210	14	224
208	FD401 / 700 Three Ridges Golf Course	32.00	0.84%	6,719	0	6,719	434	7,153
210	FD502 / 902 County Clerk Payroll	88.00	2.32%	18,477	0	18,477	1,193	19,670



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Human Resources Allocations

Dept:6 1013610 Human Resource

	# of FTEs by Dept (Excl: Schools)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
211 FD504 / 903 REgistar of Deeds Payroll	30.00	0.79%	\$6,299	\$0	\$6,299	\$407	\$6,706
212 FD506 Payroll Clearing	87.00	2.29%	18,267	0	18,267	1,180	19,447
213 FD508 / 999 PBA	102.00	2.68%	21,417	0	21,417	1,383	22,800
214 FD510 / 910 Chancery Court Fund	25.50	0.67%	5,354	0	5,354	346	5,700
215 FD511 / 914 Metro Drug Commission	4.00	0.11%	840	0	840	54	894
216 FD512 / 915 Circuit / Civil	41.50	1.09%	8,714	0	8,714	563	9,276
217 FD518 / 901 Trustee Payroll Foundatio	45.00	1.18%	9,449	0	9,449	610	10,059
222 FD950 / 920 MPC Fund	40.50	1.07%	8,504	0	8,504	549	9,053
224 FD954 / 930 GIS Fund	8.00	0.21%	1,680	0	1,680	108	1,788
226 FD958 / 940 Animal Control Fund	57.50	1.51%	12,073	0	12,073	780	12,853
227 FD960 / 950 Grt School Foundation Fu	1.00	0.03%	210	0	210	14	224
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	3,800.50	100.00%	797,980	0	797,980	51,183	849,163
Direct Bills					0		0
TOTAL					797,980		849,163



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:6 1013610 Human Resource

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$47,014	\$0	\$47,014	\$3,015	\$50,029
Subtotal	100	100.00%	47,014	0	47,014	3,015	50,029
Direct Bills					0		0
TOTAL					47,014		50,029



ALLOCATION SUMMARY

Dept:6 1013610 Human Resource

Department	Human Resources	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
3 1010920 Internal Audit	840	0	840
4 1013210 Law Department	4,409	0	4,409
5 1013320 ADA Compliance Office	210	0	210
7 1013910 Mail Room-Operating	447	0	447
8 1015415 Health Admin	2,906	0	2,906
9 1015710 Finance	6,371	0	6,371
10 1016010 Purchasing	2,906	0	2,906
11 1016020 Property Mgmt	1,341	0	1,341
13 1017910 Information Technology	9,165	0	9,165
14 1017920 Records Mgmt	1,341	0	1,341
17 131 / 2350110 PW-Admin	894	0	894
18 266 / 54000 (10&20&30) Risk Mgmt	1,341	0	1,341
19 1010010 Attorney General	13,747	0	13,747
20 1010020 Bad Check Unit	1,229	0	1,229
23 1010330 IV-D Child Support Clerk	4,694	0	4,694
26 1010910 County Commission	2,906	0	2,906
28 1010925 Audit Committee	112	0	112
31 1010935 Retirement Office Ops	1,788	0	1,788
36 1011810 Election Commission	172,787	0	172,787
40 1012140 General Sessions Court Judg	2,682	0	2,682
41 1012150 Jury Commission	224	0	224
42 1012410 Juvenile Court Judges	8,494	0	8,494
43 1012420 IV-D Referee Program	671	0	671
44 1012710 Juvenile Court-Clerk	2,682	0	2,682
45 1013010 Juvenile Svc Center	14,753	0	14,753
46 1013310 County Mayor	2,012	0	2,012
47 1013330 Legislative Delegation	224	0	224
55 1014210 Probation Office	2,347	0	2,347
58 1014810 Park Maint	10,170	0	10,170
60 1014830 Recreation Admin	4,918	0	4,918
64 1014845 Parks & Recreation	1,341	0	1,341
70 1015142 Senior Ctr & Volunteer Svcs	559	0	559
73 1015145 Frank Strang Senior Ctr	671	0	671
74 1015146 South Knox Senior Ctr	447	0	447
75 1015147 Halls Senior Ctr	447	0	447
76 1015148 Corryton Senior Ctr	447	0	447
77 1015149 Carter Senior Ctr	671	0	671
78 1015160 Veterans Svcs	335	0	335
79 1015165 Office of Neighborhoods / Co	1,006	0	1,006
80 1015400 Support Svcs	6,482	0	6,482

ALLOCATION SUMMARY

Dept:6 1013610 Human Resource

Department	Human Resources	Gen'l Gov't	Total
81 1015403 Preventive Health Svcs	6,035	\$0	\$6,035
82 1015406 Dental Svcs	2,794	0	2,794
84 1015412 Food & Restaurant Inspector	2,682	0	2,682
85 1015421 Diagnostic Svcs	1,341	0	1,341
87 1015430 Pediatric Care Svcs	2,012	0	2,012
88 1015433 Pharmacy	894	0	894
90 1015439 Animal Control	14,306	0	14,306
91 1015442 School Health Program	224	0	224
92 1015445 Social Svcs	2,235	0	2,235
93 1015448 Ground Water Svcs	1,676	0	1,676
95 1015454 Disease Surveillance & Inves	1,565	0	1,565
96 1015457 Vital Records	894	0	894
97 1015460 Women's Health Svcs	447	0	447
98 1015463 Community Health Svcs	4,247	0	4,247
104 1016030 Building Maint	2,012	0	2,012
105 1016050 e-Govt Purchasing	447	0	447
120 1017510 Fire Prevention	2,124	0	2,124
121 1017520 Soil Conservation District	447	0	447
122 1017530 Codes Admin	4,471	0	4,471
124 1017720 Dirty Lot Ordinance	224	0	224
125 1018110 Sheriff's Dept Merit System	894	0	894
126 1018310 Property Assessor	11,288	0	11,288
128 1018320 Equalization Board	335	0	335
129 1018330 Digitized Mapping	1,118	0	1,118
130 1018510 Public Defender	10,394	0	10,394
132 1018720 Register of Dees-Data Proc	224	0	224
139 1018921 Patrol	129,199	0	129,199
158 1018957 Auxiliary Svcs	7,488	0	7,488
159 1018960 Correctional Facilities	95,670	0	95,670
163 1018969 Jail Commissary	2,235	0	2,235
169 1018993 Sheriff Animal Control	1,565	0	1,565
170 1018995 Sheriff Juv Ct Officers	2,906	0	2,906
172 131 / 2350120 PW-Highway Project M	671	0	671
173 131 / 2350130 PW-Stormwater Mgmt	3,800	0	3,800
175 131 / 2350210 PW-Highway & Bridge	19,335	0	19,335
176 131 / 2350220 PW-Traffic Control	1,565	0	1,565
179 131 / 2350410 PW-Engineering	1,118	0	1,118
181 261 / 50000(20&30) Vehicle Svc Ctr Ft	4,918	0	4,918
184 FD102 / 105 General Grants Fund	33,753	0	33,753
185 FD114 / 200 Governmental Library Fur	447	0	447
186 FD115 / 205 Public Library Fund	42,135	0	42,135

ALLOCATION SUMMARY

Dept:6 1013610 Human Resource

Department	Human Resources	Gen'l Gov't	Total
187 FD116 / 210 Solid Waste Fund	6,594	\$0	\$6,594
190 FD128 / 215 Air Quality Fund	3,576	0	3,576
196 FD171 / 400 Public Improvement Fund	224	0	224
208 FD401 / 700 Three Ridges Golf Course	7,153	0	7,153
210 FD502 / 902 County Clerk Payroll	19,670	0	19,670
211 FD504 / 903 REgistar of Deeds Payroll	6,706	0	6,706
212 FD506 Payroll Clearing	19,447	0	19,447
213 FD508 / 999 PBA	22,800	0	22,800
214 FD510 / 910 Chancery Court Fund	5,700	0	5,700
215 FD511 / 914 Metro Drug Commission	894	0	894
216 FD512 / 915 Circuit / Civil	9,276	0	9,276
217 FD518 / 901 Trustee Payroll Foundatio	10,059	0	10,059
222 FD950 / 920 MPC Fund	9,053	0	9,053
224 FD954 / 930 GIS Fund	1,788	0	1,788
226 FD958 / 940 Animal Control Fund	12,853	0	12,853
227 FD960 / 950 Grt School Foundation Fu	224	0	224
238 General Gov't	0	50,029	50,029
999 2nd Allocation Orphans	(0)	0	(0)
Total	849,163	50,029	899,192

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1013910 Mail Room-Operating

		Amount	General Admin	Mail Room	Gen'l Gov't
Salaries	S1	\$47,820	\$0	\$47,820	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	29,811	0	29,811	0
		77,631	0	77,631	0
SUPPLY & SERVICES COST					
Services	S	15,369	0	15,369	0
Supplies / Materials	S	1,125	0	1,125	0
Principal / Int	P	8,783	0	0	8,783
DEPARTMENT Cost Total		25,277	0	16,494	8,783
ADJUSTMENTS					
Total		102,908	0	94,125	8,783
General Admin Distribution			0	0	0
Grand Total		\$102,908		\$94,125	\$8,783

B. INCOMING COSTS - (Default Spread Expense%)

Dept:7 1013910 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	1,157	108
Subtotal - Building Use County - City B	1,265	0	1,157	108
3 Audit Svcs	392	0	359	33
Subtotal - 1010920 Internal Audit	392	0	359	33
4 Contract Review	61	0	56	5
Subtotal - 1013210 Law Department	61	0	56	5
5 ADA/FMLA SVC	35	0	32	3
Subtotal - 1013320 ADA Compliance C	35	0	32	3
6 Human Resources	420	0	384	36
Subtotal - 1013610 Human Resource	420	0	384	36
9 Budget	0	49	45	4
9 Accounting	0	984	900	84
9 Accounts Payable	0	415	380	35
9 Payroll	0	167	153	14
Subtotal - 1015710 Finance	0	1,615	1,477	138
10 Purchasing	0	984	900	84
Subtotal - 1016010 Purchasing	0	984	900	84
11 Property Management	0	45	41	4
Subtotal - 1016020 Property Mgmt	0	45	41	4
12 General Fund Audit	0	837	766	71
Subtotal - 1016930 Auditing Contract	0	837	766	71
13 Network Support - County	0	9,533	8,719	814
13 Network Support - All Users	0	935	855	80



B. INCOMING COSTS - (Default Spread Expense%)

Dept:7 1013910 Mail Room-Operating

Department	First Incoming	Second Incoming	Mail Room	Gen'l Gov't
Subtotal - 1017910 Information Technnc	\$0	\$10,468	\$9,575	\$893
16 County Trustee	0	492	450	42
Subtotal - 1019710 County Trustee	0	492	450	42
18 Risk Overhead	0	50	46	4
Subtotal - 266 / 54000 (10&20&30) Ris	0	50	46	4
2 Bldg Maint	0	16	15	1
Subtotal - Building Use County - City B	0	16	15	1
3 Audit Svcs	0	25	23	2
Subtotal - 1010920 Internal Audit	0	25	23	2
4 Contract Review	0	2	2	0
Subtotal - 1013210 Law Department	0	2	2	0
5 ADA/FMLA SVC	0	3	3	0
Subtotal - 1013320 ADA Compliance C	0	3	3	0
6 Human Resources	0	27	25	2
Subtotal - 1013610 Human Resource	0	27	25	2
Total Incoming	2,251	14,564	15,380	1,435
			%91.47	%8.53
<b>C. TOTAL ALLOCATED</b>		<b>\$119,723</b>	<b>\$109,505</b>	<b>\$10,218</b>

Mail Room Allocations

Dept:7 1013910 Mail Room-Operating

	Chargebacks by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
4	1013210 Law Department	1,103.25	0.39%	\$370	\$0	\$370	\$0	\$370
5	1013320 ADA Compliance Office	128.29	0.04%	43	0	43	0	43
6	1013610 Human Resource	1,566.62	0.55%	526	0	526	0	526
9	1015710 Finance	16,382.86	5.72%	5,500	0	5,500	769	6,270
10	1016010 Purchasing	710.58	0.25%	239	0	239	33	272
11	1016020 Property Mgmt	5.64	0.00%	2	0	2	0	2
13	1017910 Information Technology	460.23	0.16%	155	0	155	22	176
14	1017920 Records Mgmt	777.31	0.27%	261	0	261	37	297
15	1018903 Sheriff Admin	29,615.69	10.34%	9,943	0	9,943	1,391	11,334
16	1019710 County Trustee	14,897.91	5.20%	5,002	0	5,002	700	5,701
17	131 / 2350110 PW-Admin	12.41	0.00%	4	0	4	1	5
18	266 / 54000 (10&20&30) Risk Mgmt	348.71	0.12%	117	0	117	16	133
19	1010010 Attorney General	11,558.14	4.03%	3,881	0	3,881	543	4,423
21	1010310 Circuit Court Clerk's Office	9,747.47	3.40%	3,273	0	3,273	458	3,730
22	1010320 Civil Sessions Clerk's Office	6,903.24	2.41%	2,318	0	2,318	324	2,642
24	1010610 Probate Court	11,672.18	4.07%	3,919	0	3,919	548	4,467
25	1010620 Chancey Court	16,710.82	5.83%	5,611	0	5,611	785	6,395
26	1010910 County Commission	141.11	0.05%	47	0	47	7	54
30	1010930 Codes Commission	0.87	0.00%	0	0	0	0	0
31	1010935 Retirement Office Ops	5,956.14	2.08%	2,000	0	2,000	280	2,279
32	1011210 County Clerk's Office	4,978.51	1.74%	1,672	0	1,672	234	1,905
33	1011510 4th Circuit Court Clerk Office	43,036.54	15.02%	14,449	0	14,449	2,021	16,470
34	1011520 Criminal Court Clerk's Office	8,367.20	2.92%	2,809	0	2,809	393	3,202
35	1011530 Criminal Sessions Clerk Office	23,836.13	8.32%	8,003	0	8,003	1,119	9,122
36	1011810 Election Commission	18,141.83	6.33%	6,091	0	6,091	852	6,943
37	1012110 Circuit Court Judges Office	50.03	0.02%	17	0	17	2	19
38	1012120 4th Circuit Court Judges Office	840.73	0.29%	282	0	282	39	322
39	1012130 Criminal Court Judges Office	28.86	0.01%	10	0	10	1	11
40	1012140 General Sessions Court Judg	86.49	0.03%	29	0	29	4	33
41	1012150 Jury Commission	5,184.05	1.81%	1,741	0	1,741	243	1,984
43	1012420 IV-D Referee Program	17.62	0.01%	6	0	6	1	7
46	1013310 County Mayor	846.53	0.30%	284	0	284	40	324
55	1014210 Probation Office	447.74	0.16%	150	0	150	21	171
57	1014510 Office of Neighborhoods	142.08	0.05%	48	0	48	7	54
60	1014830 Recreation Admin	83.48	0.03%	28	0	28	4	32
65	1015105 Dept of Community Dev	1.49	0.00%	1	0	1	0	1
70	1015142 Senior Ctr & Volunteer Svcs	10.19	0.00%	3	0	3	0	4
72	1015144 Halls Senior-Special Events	3,838.71	1.34%	1,289	0	1,289	180	1,469
78	1015160 Veterans Svcs	159.18	0.06%	53	0	53	7	61
79	1015165 Office of Neighborhoods / Co	471.64	0.16%	158	0	158	22	180
120	1017510 Fire Prevention	459.33	0.16%	154	0	154	22	176
122	1017530 Codes Admin	2,530.60	0.88%	850	0	850	119	968
125	1018110 Sheriff's Dept Merit System	633.97	0.22%	213	0	213	30	243

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Mail Room Allocations

Dept:7 1013910 Mail Room-Operating

	Chargebacks by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 1018310 Property Assessor	10,814.03	3.77%	\$3,631	\$0	\$3,631	\$508	\$4,139
131 1018710 Register of Deeds Office	13,753.69	4.80%	4,618	0	4,618	646	5,264
132 1018720 Register of Dees-Data Proc	1,342.78	0.47%	451	0	451	63	514
172 131 / 2350120 PW-Highway Project M	5.54	0.00%	2	0	2	0	2
173 131 / 2350130 PW-Stormwater Mgmt	457.45	0.16%	154	0	154	21	175
174 131 / 2350135 Stormwater Ordiance V	1,633.34	0.57%	548	0	548	77	625
175 131 / 2350210 PW-Highway & Bridge	2.56	0.00%	1	0	1	0	1
179 131 / 2350410 PW-Engineering	1,054.72	0.37%	354	0	354	50	404
184 FD102 / 105 General Grants Fund	165.13	0.06%	55	0	55	8	63
186 FD115 / 205 Public Library Fund	213.70	0.07%	72	0	72	10	82
203 FD270 / 520 Employees Benefit Fund	5,489.23	1.92%	1,843	0	1,843	258	2,101
213 FD508 / 999 PBA	207.39	0.07%	70	0	70	10	79
222 FD950 / 920 MPC Fund	8,364.51	2.92%	2,808	0	2,808	393	3,201
224 FD954 / 930 GIS Fund	83.22	0.03%	28	0	28	4	32
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	286,479.69	100.00%	96,184	0	96,184	13,321	109,505
Direct Bills					0		0
TOTAL					96,184		109,505



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:7 1013910 Mail Room-Operating

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$8,975	\$0	\$8,975	\$1,243	\$10,218
Subtotal	100	100.00%	8,975	0	8,975	1,243	10,218
Direct Bills					0		0
TOTAL					8,975		10,218



ALLOCATION SUMMARY

Dept:7 1013910 Mail Room-Operating

Department	Mail Room	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1013210 Law Department	370	0	370
5 1013320 ADA Compliance Office	43	0	43
6 1013610 Human Resource	526	0	526
9 1015710 Finance	6,270	0	6,270
10 1016010 Purchasing	272	0	272
11 1016020 Property Mgmt	2	0	2
13 1017910 Information Technology	176	0	176
14 1017920 Records Mgmt	297	0	297
15 1018903 Sheriff Admin	11,334	0	11,334
16 1019710 County Trustee	5,701	0	5,701
17 131 / 2350110 PW-Admin	5	0	5
18 266 / 54000 (10&20&30) Risk Mgmt	133	0	133
19 1010010 Attorney General	4,423	0	4,423
21 1010310 Circuit Court Clerk's Office	3,730	0	3,730
22 1010320 Civil Sessions Clerk's Office	2,642	0	2,642
24 1010610 Probate Court	4,467	0	4,467
25 1010620 Chancey Court	6,395	0	6,395
26 1010910 County Commission	54	0	54
30 1010930 Codes Commission	0	0	0
31 1010935 Retirement Office Ops	2,279	0	2,279
32 1011210 County Clerk's Office	1,905	0	1,905
33 1011510 4th Circuit Court Clerk Office	16,470	0	16,470
34 1011520 Criminal Court Clerk's Office	3,202	0	3,202
35 1011530 Criminal Sessions Clerk Offic	9,122	0	9,122
36 1011810 Election Commission	6,943	0	6,943
37 1012110 Circuit Court Judges Office	19	0	19
38 1012120 4th Circuit Court Judges Offic	322	0	322
39 1012130 Criminal Court Judges Office	11	0	11
40 1012140 General Sessions Court Judg	33	0	33
41 1012150 Jury Commission	1,984	0	1,984
43 1012420 IV-D Referee Program	7	0	7
46 1013310 County Mayor	324	0	324
55 1014210 Probation Office	171	0	171
57 1014510 Office of Neighborhoods	54	0	54
60 1014830 Recreation Admin	32	0	32
65 1015105 Dept of Community Dev	1	0	1
70 1015142 Senior Ctr & Volunteer Svcs	4	0	4
72 1015144 Halls Senior-Special Events	1,469	0	1,469
78 1015160 Veterans Svcs	61	0	61
79 1015165 Office of Neighborhoods / Co	180	0	180

ALLOCATION SUMMARY

Dept:7 1013910 Mail Room-Operating

Department	Mail Room	Gen'l Gov't	Total
120 1017510 Fire Prevention	176	\$0	\$176
122 1017530 Codes Admin	968	0	968
125 1018110 Sheriff's Dept Merit System	243	0	243
126 1018310 Property Assessor	4,139	0	4,139
131 1018710 Register of Deeds Office	5,264	0	5,264
132 1018720 Register of Dees-Data Proc	514	0	514
172 131 / 2350120 PW-Highway Project Mt	2	0	2
173 131 / 2350130 PW-Stormwater Mgmt	175	0	175
174 131 / 2350135 Stormwater Ordinance V	625	0	625
175 131 / 2350210 PW-Highway & Bridge	1	0	1
179 131 / 2350410 PW-Engineering	404	0	404
184 FD102 / 105 General Grants Fund	63	0	63
186 FD115 / 205 Public Library Fund	82	0	82
203 FD270 / 520 Employees Benefit Fund	2,101	0	2,101
213 FD508 / 999 PBA	79	0	79
222 FD950 / 920 MPC Fund	3,201	0	3,201
224 FD954 / 930 GIS Fund	32	0	32
238 General Gov't	0	10,218	10,218
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>109,505</b>	<b>10,218</b>	<b>119,723</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1015415 Health Admin

		Amount	General Admin	Department Administration
Salaries	S1	\$769,536	\$0	\$769,536
Salary % Split			.00%	100.00%
Benefits	S	221,602	0	221,602
		991,138	0	991,138
SUPPLY & SERVICES COST				
Services	S	40,171	0	40,171
Supplies / Materials	S	7,245	0	7,245
DEPARTMENT Cost Total		47,416	0	47,416
ADJUSTMENTS				
Total		1,038,554	0	1,038,554
General Admin Distribution			0	0
Grand Total		\$1,038,554		\$1,038,554



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

Dept:8 1015415 Health Admin

Department	First Incoming	Second Incoming	Department Administration
3 Audit Svcs	\$1,016	\$0	\$1,016
Subtotal - 1010920 Internal Audit	1,016	0	1,016
4 Contract Review	619	0	619
Subtotal - 1013210 Law Department	619	0	619
5 ADA/FMLA SVC	226	0	226
5 Interpreters	4,149	0	4,149
Subtotal - 1013320 ADA Compliance C	4,375	0	4,375
6 Human Resources	2,730	0	2,730
Subtotal - 1013610 Human Resource	2,730	0	2,730
9 Budget	0	490	490
9 Accounting	0	2,553	2,553
9 Accounts Payable	0	813	813
9 Payroll	0	1,087	1,087
Subtotal - 1015710 Finance	0	4,943	4,943
10 Purchasing	0	1,253	1,253
10 E-Card	0	749	749
Subtotal - 1016010 Purchasing	0	2,002	2,002
11 Property Management	0	18,707	18,707
11 E-Card	0	314	314
Subtotal - 1016020 Property Mgmt	0	19,021	19,021
12 General Fund Audit	0	2,172	2,172
Subtotal - 1016930 Auditing Contract	0	2,172	2,172
13 Network Support - County	0	1,004,193	1,004,193
13 Network Support - All Users	0	98,461	98,461
Subtotal - 1017910 Information Techno	0	1,102,654	1,102,654
14 Records Storage	0	9,350	9,350

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

Dept:8 1015415 Health Admin

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1017920 Records Mgmt	\$0	\$9,350	\$9,350
16 County Trustee	0	1,275	1,275
Subtotal - 1019710 County Trustee	0	1,275	1,275
3 Audit Svcs	0	66	66
Subtotal - 1010920 Internal Audit	0	66	66
4 Contract Review	0	21	21
Subtotal - 1013210 Law Department	0	21	21
5 ADA/FMLA SVC	0	19	19
5 Interpreters	0	343	343
Subtotal - 1013320 ADA Compliance C	0	362	362
6 Human Resources	0	176	176
Subtotal - 1013610 Human Resource	0	176	176
Total Incoming	8,740	1,142,042	1,150,782 %100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$2,189,336</b>	<b>\$2,189,336</b>

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Department Administration Allocations

Dept:8 1015415 Health Admin

	FTEs Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 1015400 Support Svcs	29.00	19.33%	\$202,477	\$0	\$202,477	\$220,795	\$423,272
81 1015403 Preventive Health Svcs	27.00	18.00%	188,513	0	188,513	205,568	394,080
82 1015406 Dental Svcs	12.50	8.33%	87,275	0	87,275	95,170	182,445
84 1015412 Food & Restaurant Inspector	12.00	8.00%	83,784	0	83,784	91,363	175,147
85 1015421 Diagnostic Svcs	6.00	4.00%	41,892	0	41,892	45,682	87,573
87 1015430 Pediatric Care Svcs	9.00	6.00%	62,838	0	62,838	68,523	131,360
88 1015433 Pharmacy	4.00	2.67%	27,928	0	27,928	30,454	58,382
91 1015442 School Health Program	1.00	0.67%	6,982	0	6,982	7,614	14,596
92 1015445 Social Svcs	10.00	6.67%	69,820	0	69,820	76,136	145,956
93 1015448 Ground Water Svcs	7.50	5.00%	52,365	0	52,365	57,102	109,467
95 1015454 Disease Surveillance & Inves	7.00	4.67%	48,874	0	48,874	53,295	102,169
96 1015457 Vital Records	4.00	2.67%	27,928	0	27,928	30,454	58,382
97 1015460 Women's Health Svcs	2.00	1.33%	13,964	0	13,964	15,227	29,191
98 1015463 Community Health Svcs	19.00	12.67%	132,657	0	132,657	144,659	277,316
Subtotal	150.00	100.00%	1,047,294	0	1,047,294	1,142,042	2,189,336
Direct Bills					0		0
TOTAL					1,047,294		2,189,336



ALLOCATION SUMMARY

Dept:8 1015415 Health Admin

Department	Department Administratio n	Total
0 DIRECT BILLED	0	\$0
80 1015400 Support Svcs	423,272	423,272
81 1015403 Preventive Health Svcs	394,080	394,080
82 1015406 Dental Svcs	182,445	182,445
84 1015412 Food & Restaurant Inspector	175,147	175,147
85 1015421 Diagnostic Svcs	87,573	87,573
87 1015430 Pediatric Care Svcs	131,360	131,360
88 1015433 Pharmacy	58,382	58,382
91 1015442 School Health Program	14,596	14,596
92 1015445 Social Svcs	145,956	145,956
93 1015448 Ground Water Svcs	109,467	109,467
95 1015454 Disease Surveillance & Inves	102,169	102,169
96 1015457 Vital Records	58,382	58,382
97 1015460 Women's Health Svcs	29,191	29,191
98 1015463 Community Health Svcs	277,316	277,316
Total	2,189,336	2,189,336

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 2011  
 10/2/2012

A. DEPARTMENT COSTS

Dept:9 1015710 Finance

		Amount	General Admin	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't
Salaries	S1	\$1,429,136	\$171,496	\$300,119	\$471,615	\$285,827	\$200,079	\$0
<i>Salary % Split</i>			<i>12.00%</i>	<i>21.00%</i>	<i>33.00%</i>	<i>20.00%</i>	<i>14.00%</i>	<i>.00%</i>
Benefits	S	410,266	49,232	86,156	135,388	82,053	57,437	0
		1,839,402	220,728	386,275	607,003	367,880	257,516	0
SUPPLY & SERVICES COST								
Services	S	89,280	10,714	18,749	29,462	17,856	12,499	0
Supplies / Materials	S	35,477	4,257	7,450	11,707	7,095	4,967	0
Principal / Int	P	78,824	0	0	0	0	0	78,824
DEPARTMENT Cost Total		203,581	14,971	26,199	41,169	24,951	17,466	78,824
ADJUSTMENTS								
Total		2,042,983	235,699	412,474	648,172	392,831	274,982	78,824
General Admin Distribution			(235,699)	53,793	84,532	51,232	35,862	10,280
Grand Total		\$2,042,982		\$466,267	\$732,704	\$444,063	\$310,844	\$89,104

B. INCOMING COSTS - (Default Spread Expense%)

Dept:9 1015710 Finance

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't
1 Equipment Use	\$9,346	\$0	\$2,133	\$3,352	\$2,031	\$1,422	\$408
Subtotal - Equipment Use	9,346	0	2,133	3,352	2,031	1,422	408
2 Bldg Maint	11,966	0	2,731	4,292	2,601	1,821	522
Subtotal - Building Use County - City B	11,966	0	2,731	4,292	2,601	1,821	522
3 Audit Svcs	1,019	0	233	365	221	155	44
Subtotal - 1010920 Internal Audit	1,019	0	233	365	221	155	44
4 Contract Review	1,218	0	278	437	265	185	53
Subtotal - 1013210 Law Department	1,218	0	278	437	265	185	53
5 ADA/FMLA SVC	495	0	113	178	108	75	22
Subtotal - 1013320 ADA Compliance C	495	0	113	178	108	75	22
6 Human Resources	5,984	0	1,366	2,146	1,301	910	261
Subtotal - 1013610 Human Resource	5,984	0	1,366	2,146	1,301	910	261
7 Mail Room	5,500	0	1,255	1,973	1,195	837	240
Subtotal - 1013910 Mail Room-Operati	5,500	0	1,255	1,973	1,195	837	240
10 Purchasing	0	537	123	193	117	82	23
10 E-Card	0	156	36	56	34	24	7
Subtotal - 1016010 Purchasing	0	693	158	249	151	105	30
11 Property Management	0	3,877	885	1,390	843	590	169
11 E-Card	0	65	15	23	14	10	3
Subtotal - 1016020 Property Mgmt	0	3,942	900	1,414	857	600	172
12 General Fund Audit	0	2,178	497	781	473	331	95
Subtotal - 1016930 Auditing Contract	0	2,178	497	781	473	331	95
13 Network Support - County	0	114,402	26,110	41,030	24,866	17,407	4,990
13 Network Support - All Users	0	11,217	2,560	4,023	2,438	1,707	489
Subtotal - 1017910 Information Technnc	0	125,619	28,670	45,053	27,305	19,113	5,479
14 Records Storage	0	18,624	4,251	6,679	4,048	2,834	812

B. INCOMING COSTS - (Default Spread Expense%)

Dept:9 1015710 Finance

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't
Subtotal - 1017920 Records Mgmt	\$0	\$18,624	\$4,251	\$6,679	\$4,048	\$2,834	\$812
16 County Trustee	0	1,279	292	459	278	195	56
Subtotal - 1019710 County Trustee	0	1,279	292	459	278	195	56
18 Risk Overhead	0	50	11	18	11	8	2
Subtotal - 266 / 54000 (10&20&30) Ris	0	50	11	18	11	8	2
2 Bldg Maint	0	147	34	53	32	22	6
Subtotal - Building Use County - City B	0	147	34	53	32	22	6
3 Audit Svcs	0	66	15	24	14	10	3
Subtotal - 1010920 Internal Audit	0	66	15	24	14	10	3
4 Contract Review	0	40	9	14	9	6	2
Subtotal - 1013210 Law Department	0	40	9	14	9	6	2
5 ADA/FMLA SVC	0	41	9	15	9	6	2
Subtotal - 1013320 ADA Compliance C	0	41	9	15	9	6	2
6 Human Resources	0	386	88	138	84	59	17
Subtotal - 1013610 Human Resource	0	386	88	138	84	59	17
7 Mail Room	0	769	176	276	167	117	34
Subtotal - 1013910 Mail Room-Operati	0	769	176	276	167	117	34
Total Incoming	35,528	153,834	43,218	67,914	41,160	28,812	8,259
			%22.82	%35.86	%21.74	%15.22	%4.36
<b>C. TOTAL ALLOCATED</b>		<b>\$2,232,344</b>	<b>\$509,485</b>	<b>\$800,618</b>	<b>\$485,222</b>	<b>\$339,656</b>	<b>\$97,363</b>



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
10/2/2012

Budget Allocations

Dept:9 1015710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	305,674	0.03%	\$144	\$0	\$144	\$0	\$144
4 1013210 Law Department	1,543,396	0.15%	729	0	729	0	729
5 1013320 ADA Compliance Office	78,874	0.01%	37	0	37	0	37
6 1013610 Human Resource	832,885	0.08%	393	0	393	0	393
7 1013910 Mail Room-Operating	102,907	0.01%	49	0	49	0	49
8 1015415 Health Admin	1,038,554	0.10%	490	0	490	0	490
10 1016010 Purchasing	797,742	0.08%	377	0	377	28	405
11 1016020 Property Mgmt	365,000	0.04%	172	0	172	13	185
12 1016930 Auditing Contract	323,365	0.03%	153	0	153	11	164
13 1017910 Information Technology	4,650,013	0.46%	2,195	0	2,195	163	2,358
14 1017920 Records Mgmt	444,146	0.04%	210	0	210	16	225
15 1018903 Sheriff Admin	9,593,527	0.95%	4,529	0	4,529	336	4,865
16 1019710 County Trustee	362,842	0.04%	171	0	171	13	184
17 131 / 2350110 PW-Admin	484,879	0.05%	229	0	229	17	246
18 266 / 54000 (10&20&30) Risk Mgmt	3,569,359	0.36%	1,685	0	1,685	125	1,810
19 1010010 Attorney General	2,581,270	0.26%	1,219	0	1,219	91	1,309
20 1010020 Bad Check Unit	20,368	0.00%	10	0	10	1	10
21 1010310 Circuit Court Clerk's Office	100,328	0.01%	47	0	47	4	51
22 1010320 Civil Sessions Clerk's Office	125,196	0.01%	59	0	59	4	63
23 1010330 IV-D Child Support Clerk	811,496	0.08%	383	0	383	28	412
24 1010610 Probate Court	83,163	0.01%	39	0	39	3	42
25 1010620 Chancey Court	227,707	0.02%	107	0	107	8	115
26 1010910 County Commission	641,776	0.06%	303	0	303	23	325
27 1010915 Commission Discretionary	36,450	0.00%	17	0	17	1	18
28 1010925 Audit Committee	13,956	0.00%	7	0	7	0	7
29 1010926 Ethics Committee	71	0.00%	0	0	0	0	0
30 1010930 Codes Commission	6,847	0.00%	3	0	3	0	3
31 1010935 Retirement Office Ops	1,583,407	0.16%	747	0	747	56	803
32 1011210 County Clerk's Office	804,370	0.08%	380	0	380	28	408
33 1011510 4th Circuit Court Clerk Office	142,923	0.01%	67	0	67	5	72
34 1011520 Criminal Court Clerk's Office	261,684	0.03%	124	0	124	9	133
35 1011530 Criminal Sessions Clerk Offic	198,157	0.02%	94	0	94	7	100
36 1011810 Election Commission	1,580,563	0.16%	746	0	746	55	802
37 1012110 Circuit Court Judges Office	105,790	0.01%	50	0	50	4	54
38 1012120 4th Circuit Court Judges Offic	35,772	0.00%	17	0	17	1	18
39 1012130 Criminal Court Judges Office	251,946	0.03%	119	0	119	9	128
40 1012140 General Sessions Court Judg	1,722,376	0.17%	813	0	813	60	873
41 1012150 Jury Commission	230,252	0.02%	109	0	109	8	117
42 1012410 Juvenile Court Judges	3,025,678	0.30%	1,428	0	1,428	106	1,534
43 1012420 IV-D Referee Program	389,863	0.04%	184	0	184	14	198
44 1012710 Juvenile Court-Clerk	614,166	0.06%	290	0	290	22	311
45 1013010 Juvenile Svc Center	3,285,126	0.33%	1,551	0	1,551	115	1,666
46 1013310 County Mayor	890,816	0.09%	421	0	421	31	452

Budget Allocations

Dept:9 1015710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1013330 Legislative Delegation	70,375	0.01%	\$33	\$0	\$33	\$2	\$36
51 1013362 Family Justice Center	169,620	0.02%	80	0	80	6	86
52 1013370 UT / Knox County Extension	281,170	0.03%	133	0	133	10	143
53 1013380 Mayor's Education Summit	2,641,874	0.26%	1,247	0	1,247	93	1,340
55 1014210 Probation Office	648,695	0.06%	306	0	306	23	329
58 1014810 Park Maint	2,660,780	0.26%	1,256	0	1,256	93	1,349
60 1014830 Recreation Admin	1,020,887	0.10%	482	0	482	36	518
61 1014832 New Harvest Farmer's Marke	1,772	0.00%	1	0	1	0	1
62 1014835 Legacy Park	50,000	0.00%	24	0	24	2	25
63 1014840 Park Improvement-Amuseme	143,296	0.01%	68	0	68	5	73
66 1015110 Community Svcs Agencies	853,254	0.08%	403	0	403	30	433
67 1015120 Indigents Asst (CAC / Pauper	239,834	0.02%	113	0	113	8	122
68 1015130 Economic & Dev Grants	1,946,458	0.19%	919	0	919	68	987
69 1015135 John Tarleton Home	719,676	0.07%	340	0	340	25	365
70 1015142 Senior Ctr & Volunteer Svcs	112,820	0.01%	53	0	53	4	57
73 1015145 Frank Strang Senior Ctr	196,816	0.02%	93	0	93	7	100
74 1015146 South Knox Senior Ctr	171,318	0.02%	81	0	81	6	87
75 1015147 Halls Senior Ctr	170,937	0.02%	81	0	81	6	87
76 1015148 Corryton Senior Ctr	158,494	0.02%	75	0	75	6	80
77 1015149 Carter Senior Ctr	78,863	0.01%	37	0	37	3	40
78 1015160 Veterans Svcs	66,920	0.01%	32	0	32	2	34
79 1015165 Office of Neighborhoods / Co	299,933	0.03%	142	0	142	11	152
80 1015400 Support Svcs	3,102,148	0.31%	1,464	0	1,464	109	1,573
81 1015403 Preventive Health Svcs	2,041,165	0.20%	964	0	964	72	1,035
82 1015406 Dental Svcs	1,018,127	0.10%	481	0	481	36	516
83 1015409 Emergency Medical Svc	788,952	0.08%	372	0	372	28	400
84 1015412 Food & Restaurant Inspector	719,116	0.07%	339	0	339	25	365
85 1015421 Diagnostic Svcs	273,077	0.03%	129	0	129	10	138
86 1015424 Medical & Dental - Indig Care	5,234,158	0.52%	2,471	0	2,471	184	2,654
87 1015430 Pediatric Care Svcs	424,767	0.04%	201	0	201	15	215
88 1015433 Pharmacy	476,299	0.05%	225	0	225	17	242
89 1015436 Primary Care Svcs	291,269	0.03%	137	0	137	10	148
90 1015439 Animal Control	47,892	0.00%	23	0	23	2	24
91 1015442 School Health Program	376,553	0.04%	178	0	178	13	191
92 1015445 Social Svcs	416,086	0.04%	196	0	196	15	211
93 1015448 Ground Water Svcs	427,602	0.04%	202	0	202	15	217
94 1015451 Vector Control Svcs	7,442	0.00%	4	0	4	0	4
95 1015454 Disease Surveillance & Inves	368,527	0.04%	174	0	174	13	187
96 1015457 Vital Records	229,579	0.02%	108	0	108	8	116
97 1015460 Women's Health Svcs	183,880	0.02%	87	0	87	6	93
98 1015463 Community Health Svcs	1,155,391	0.11%	545	0	545	41	586
99 1015465 Child Car Seat Program	31,801	0.00%	15	0	15	1	16
100 1015467 Comm Health Svc Grant Mat	209,845	0.02%	99	0	99	7	106

Budget Allocations

Dept:9 1015710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 1015470 Medical Reserve Corps Units	5,000	0.00%	\$2	\$0	\$2	\$0	\$3
103 1016025 Inop Car Lot / Sale Junk Cars	3,841	0.00%	2	0	2	0	2
104 1016030 Building Maint	609,411	0.06%	288	0	288	21	309
105 1016050 e-Govt Purchasing	116,842	0.01%	55	0	55	4	59
106 1016310 Property & Liability Ins	26,154	0.00%	12	0	12	1	13
107 1016605 Planning	746,000	0.07%	352	0	352	26	378
108 1016610 GIS	355,284	0.04%	168	0	168	12	180
109 1016615 Payments to Cities	128,000	0.01%	60	0	60	4	65
110 1016620 Emergency Mgmt	55,379	0.01%	26	0	26	2	28
111 1016635 CAC Housing	1,572,352	0.16%	742	0	742	55	797
112 1016636 CAC-Interest	11,017	0.00%	5	0	5	0	6
113 1016645 Oth Operating Transfers	4,454,121	0.44%	2,103	0	2,103	156	2,259
114 1016910 Officials Expense	2,200	0.00%	1	0	1	0	1
115 1016920 Equipment	2,742,082	0.27%	1,294	0	1,294	96	1,391
116 1016940 Cases Charged to County	632,099	0.06%	298	0	298	22	321
117 1016950 Miscellaneous	537,448	0.05%	254	0	254	19	273
118 1016980 Emp Ben General Fund	1,463,164	0.15%	691	0	691	51	742
119 1017210 Community Mediation Ctr	141,182	0.01%	67	0	67	5	72
120 1017510 Fire Prevention	696,769	0.07%	329	0	329	24	353
121 1017520 Soil Conservation District	97,511	0.01%	46	0	46	3	49
122 1017530 Codes Admin	1,396,871	0.14%	659	0	659	49	708
123 1017710 Wastewater	46,040	0.00%	22	0	22	2	23
124 1017720 Dirty Lot Ordinance	268,993	0.03%	127	0	127	9	136
125 1018110 Sheriff's Dept Merit System	263,894	0.03%	125	0	125	9	134
126 1018310 Property Assessor	2,908,589	0.29%	1,373	0	1,373	102	1,475
128 1018320 Equalization Board	23,831	0.00%	11	0	11	1	12
129 1018330 Digitized Mapping	212,509	0.02%	100	0	100	7	108
130 1018510 Public Defender	1,633,676	0.16%	771	0	771	57	828
131 1018710 Register of Deeds Office	194,639	0.02%	92	0	92	7	99
132 1018720 Register of Dees-Data Proc	340,618	0.03%	161	0	161	12	173
133 1018900 Court Officers	37,571	0.00%	18	0	18	1	19
134 1018906 Records & Communication	464,335	0.05%	219	0	219	16	235
136 1018912 Training	227,940	0.02%	108	0	108	8	116
137 1018915 Planning & Development	13,191	0.00%	6	0	6	0	7
138 1018918 Stop Violence Against Wome	41,214	0.00%	19	0	19	1	21
139 1018921 Patrol	25,124,696	2.50%	11,860	0	11,860	881	12,741
140 1018924 Warrants	300,169	0.03%	142	0	142	11	152
141 1018927 Detective	368,680	0.04%	174	0	174	13	187
142 1018930 Forensics	49,231	0.00%	23	0	23	2	25
143 1018933 Juvenile Division	21,384	0.00%	10	0	10	1	11
144 1018936 Special Teams	26,304	0.00%	12	0	12	1	13
145 1018937 Victim's Rights	400	0.00%	0	0	0	0	0
147 1018940 Senior Cit. Awareness	441	0.00%	0	0	0	0	0

Budget Allocations

Dept:9 1015710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 1018942 Narcotics	411,115	0.04%	\$194	\$0	\$194	\$14	\$208
149 1018945 Internal Affairs	17,257	0.00%	8	0	8	1	9
150 1018948 Special Svcs	141,216	0.01%	67	0	67	5	72
152 1018951 Dare Donations	11,479	0.00%	5	0	5	0	6
153 1018952 Teen Academy-Sheriff	1,806	0.00%	1	0	1	0	1
154 1018953 Sexual Offender Registry	23,241	0.00%	11	0	11	1	12
155 1018954 Interest Earned-Inmates	10,503	0.00%	5	0	5	0	5
157 1018956 Honor Guard Golf Tourname	12,103	0.00%	6	0	6	0	6
158 1018957 Auxiliary Svcs	405,452	0.04%	191	0	191	14	206
159 1018960 Correctional Facilities	27,604,382	2.75%	13,031	0	13,031	968	13,999
160 1018965 Explorer Post	3,224	0.00%	2	0	2	0	2
162 1018967 Helen R McNabb Interch	183,392	0.02%	87	0	87	6	93
163 1018969 Jail Commissary	565,828	0.06%	267	0	267	20	287
164 1018972 Medical Examiner	976,814	0.10%	461	0	461	34	495
166 1018985 Sheriff's K-9 Donations	2,012	0.00%	1	0	1	0	1
167 1018990 KCSO Reserve Training Acac	6,743	0.00%	3	0	3	0	3
169 1018993 Sheriff Animal Control	389,259	0.04%	184	0	184	14	197
170 1018995 Sheriff Juv Ct Officers	665,360	0.07%	314	0	314	23	337
172 131 / 2350120 PW-Highway Project M	220,832	0.02%	104	0	104	8	112
173 131 / 2350130 PW-Stormwater Mgmt	1,083,179	0.11%	511	0	511	38	549
174 131 / 2350135 Stormwater Ordiance V	19,302	0.00%	9	0	9	1	10
175 131 / 2350210 PW-Highway & Bridge	7,534,586	0.75%	3,557	0	3,557	264	3,821
176 131 / 2350220 PW-Traffic Control	788,729	0.08%	372	0	372	28	400
177 131 / 2350310 Capital Outlay	303,864	0.03%	143	0	143	11	154
178 131 / 2350320 Bridge Construction	689,902	0.07%	326	0	326	24	350
179 131 / 2350410 PW-Engineering	364,845	0.04%	172	0	172	13	185
180 131 / 2350425 Subdivision Foreclosure	162,293	0.02%	77	0	77	6	82
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	3,318,098	0.33%	1,566	0	1,566	116	1,683
183 FD101 / 100 General Fund	2,460,742	0.24%	1,162	0	1,162	86	1,248
184 FD102 / 105 General Grants Fund	14,617,800	1.45%	6,900	0	6,900	513	7,413
185 FD114 / 200 Governmental Library Fur	180,182	0.02%	85	0	85	6	91
186 FD115 / 205 Public Library Fund	12,535,215	1.25%	5,917	0	5,917	440	6,357
187 FD116 / 210 Solid Waste Fund	3,868,487	0.38%	1,826	0	1,826	136	1,962
188 FD122 / 230 Drug Control Fund	546,327	0.05%	258	0	258	19	277
189 FD123 / 220 Hotel / Motel Fundwide	4,867,628	0.48%	2,298	0	2,298	171	2,469
190 FD128 / 215 Air Quality Fund	1,108,683	0.11%	523	0	523	39	562
191 FD131 / 235 Highway	323,563	0.03%	153	0	153	11	164
192 FD141 / 240 Gen Purpose School Fun	137,484,730	13.68%	64,900	0	64,900	4,822	69,722
194 FD146 / 245 School Project Fund	12,829,979	1.28%	6,056	0	6,056	450	6,506
195 FD151 / 300 Debt Svc Fund	128,066,632	12.74%	60,454	0	60,454	4,492	64,946
196 FD171 / 400 Public Improvement Fund	270,607,873	26.93%	127,742	0	127,742	9,491	137,233
197 FD177 School Construction	181,483	0.02%	86	0	86	6	92
198 FD178 ADA Construction Fund	507,657	0.05%	240	0	240	18	257

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Budget Allocations

Dept:9 1015710 Finance

	Total Operating Exp by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
200 FD263 / 580 Self Insurance Health Car	24,254,824	2.41%	\$11,450	\$0	\$11,450	\$851	\$12,300
201 FD266 / 540 Self Insurance	557,268	0.06%	263	0	263	20	283
202 FD268 / 510 Mailroom Svc	248,248	0.02%	117	0	117	9	126
203 FD270 / 520 Employees Benefit Fund	27,095,799	2.70%	12,791	0	12,791	950	13,741
204 FD274 / 550 Building Operations	52,518,834	5.23%	24,792	0	24,792	1,842	26,634
205 FD276 / 560 Tech Support Fund	329,174	0.03%	155	0	155	12	167
206 FD278 / 570 Capital Leasing Fund	1,095,417	0.11%	517	0	517	38	556
207 FD351 / 610 Municipal Sales Tax	38,819,899	3.86%	18,325	0	18,325	1,362	19,687
208 FD401 / 700 Three Ridges Golf Course	1,044,409	0.10%	493	0	493	37	530
218 FD780 School Construction Oper Tran	18,802,665	1.87%	8,876	0	8,876	659	9,535
219 FD791 Physical Plant Upgrade	20,292,003	2.02%	9,579	0	9,579	712	10,291
220 FD801 / 993 Finance & Admin	23,253,777	2.31%	10,977	0	10,977	816	11,793
221 FD803 / 994 Education	13,744,940	1.37%	6,488	0	6,488	482	6,970
222 FD950 / 920 MPC Fund	3,724,991	0.37%	1,758	0	1,758	131	1,889
223 FD952 / 925 E-911 Fund	6,431,154	0.64%	3,036	0	3,036	226	3,261
224 FD954 / 930 GIS Fund	2,242,859	0.22%	1,059	0	1,059	79	1,137
225 FD956 / 935 Railroad Authority	227,658	0.02%	107	0	107	8	115
226 FD958 / 940 Animal Control Fund	2,416,199	0.24%	1,141	0	1,141	85	1,225
227 FD960 / 950 Grt School Foundation Fu	662,299	0.07%	313	0	313	23	336
228 FD999 / 990 Trustee Operating	7,897,154	0.79%	3,728	0	3,728	277	4,005
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	1,004,916,588	100.00%	474,376	0	474,376	35,109	509,485
Direct Bills					0		0
TOTAL					474,376		509,485



Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
10/2/2012

Accounting Allocations

Dept:9 1015710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1010920 Internal Audit	438	0.14%	\$1,070	\$0	\$1,070	\$0	\$1,070
4	1013210 Law Department	1,010	0.33%	2,467	0	2,467	0	2,467
5	1013320 ADA Compliance Office	344	0.11%	840	0	840	0	840
6	1013610 Human Resource	741	0.24%	1,810	0	1,810	0	1,810
7	1013910 Mail Room-Operating	403	0.13%	984	0	984	0	984
8	1015415 Health Admin	1,045	0.34%	2,553	0	2,553	0	2,553
10	1016010 Purchasing	785	0.26%	1,917	0	1,917	144	2,061
11	1016020 Property Mgmt	527	0.17%	1,287	0	1,287	97	1,384
12	1016930 Auditing Contract	10	0.00%	24	0	24	2	26
13	1017910 Information Technology	1,362	0.45%	3,327	0	3,327	249	3,576
14	1017920 Records Mgmt	772	0.25%	1,886	0	1,886	141	2,027
15	1018903 Sheriff Admin	3,805	1.25%	9,294	0	9,294	697	9,991
16	1019710 County Trustee	952	0.31%	2,325	0	2,325	174	2,500
17	131 / 2350110 PW-Admin	822	0.27%	2,008	0	2,008	151	2,158
18	266 / 54000 (10&20&30) Risk Mgmt	1,274	0.42%	3,112	0	3,112	233	3,345
19	1010010 Attorney General	1,459	0.48%	3,564	0	3,564	267	3,831
20	1010020 Bad Check Unit	116	0.04%	283	0	283	21	305
21	1010310 Circuit Court Clerk's Office	435	0.14%	1,063	0	1,063	80	1,142
22	1010320 Civil Sessions Clerk's Office	369	0.12%	901	0	901	68	969
23	1010330 IV-D Child Support Clerk	816	0.27%	1,993	0	1,993	149	2,143
24	1010610 Probate Court	363	0.12%	887	0	887	66	953
25	1010620 Chancey Court	448	0.15%	1,094	0	1,094	82	1,176
26	1010910 County Commission	801	0.26%	1,957	0	1,957	147	2,103
27	1010915 Commission Discretionary	146	0.05%	357	0	357	27	383
28	1010925 Audit Committee	25	0.01%	61	0	61	5	66
29	1010926 Ethics Committee	11	0.00%	27	0	27	2	29
30	1010930 Codes Commission	14	0.00%	34	0	34	3	37
31	1010935 Retirement Office Ops	958	0.31%	2,340	0	2,340	175	2,515
32	1011210 County Clerk's Office	3,172	1.04%	7,748	0	7,748	581	8,329
33	1011510 4th Circuit Court Clerk Office	354	0.12%	865	0	865	65	930
34	1011520 Criminal Court Clerk's Office	872	0.29%	2,130	0	2,130	160	2,290
35	1011530 Criminal Sessions Clerk Offic	818	0.27%	1,998	0	1,998	150	2,148
36	1011810 Election Commission	925	0.30%	2,259	0	2,259	169	2,429
37	1012110 Circuit Court Judges Office	111	0.04%	271	0	271	20	291
38	1012120 4th Circuit Court Judges Offic	98	0.03%	239	0	239	18	257
39	1012130 Criminal Court Judges Office	1,357	0.44%	3,315	0	3,315	249	3,563
40	1012140 General Sessions Court Judg	720	0.24%	1,759	0	1,759	132	1,891
41	1012150 Jury Commission	3,515	1.15%	8,586	0	8,586	644	9,230
42	1012410 Juvenile Court Judges	1,235	0.40%	3,017	0	3,017	226	3,243
43	1012420 IV-D Referee Program	433	0.14%	1,058	0	1,058	79	1,137
44	1012710 Juvenile Court-Clerk	1,067	0.35%	2,606	0	2,606	195	2,802
45	1013010 Juvenile Svc Center	1,377	0.45%	3,363	0	3,363	252	3,616
46	1013310 County Mayor	667	0.22%	1,629	0	1,629	122	1,751

Accounting Allocations

Dept:9 1015710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
47	1013330	Legislative Delegation	329	0.11%	\$804	\$0	\$804	\$60	\$864
48	1013350	Senior Summit	10	0.00%	24	0	24	2	26
49	1013355	Knox Achieves	15	0.00%	37	0	37	3	39
50	1013360	Read With Me	5	0.00%	12	0	12	1	13
51	1013362	Family Justice Center	2	0.00%	5	0	5	0	5
52	1013370	UT / Knox County Extension	172	0.06%	420	0	420	32	452
53	1013380	Mayor's Education Summit	4	0.00%	10	0	10	1	11
54	1013620	Bright Start	7	0.00%	17	0	17	1	18
55	1014210	Probation Office	1,003	0.33%	2,450	0	2,450	184	2,634
56	1014215	DUI Traffic School	6	0.00%	15	0	15	1	16
57	1014510	Office of Neighborhoods	79	0.03%	193	0	193	14	207
58	1014810	Park Maint	4,407	1.44%	10,765	0	10,765	807	11,572
59	1014825	U.S. Soccer Complex	4	0.00%	10	0	10	1	11
60	1014830	Recreation Admin	1,094	0.36%	2,672	0	2,672	200	2,873
61	1014832	New Harvest Farmer's Marke	52	0.02%	127	0	127	10	137
62	1014835	Legacy Park	2	0.00%	5	0	5	0	5
63	1014840	Park Improvement-Amuseme	378	0.12%	923	0	923	69	993
65	1015105	Dept of Community Dev	52	0.02%	127	0	127	10	137
66	1015110	Community Svcs Agencies	281	0.09%	686	0	686	51	738
67	1015120	Indigents Asst (CAC / Pauper	67	0.02%	164	0	164	12	176
68	1015130	Economic & Dev Grants	167	0.05%	408	0	408	31	439
69	1015135	John Tarleton Home	9	0.00%	22	0	22	2	24
70	1015142	Senior Ctr & Volunteer Svcs	364	0.12%	889	0	889	67	956
71	1015143	Senior Picnic	3	0.00%	7	0	7	1	8
72	1015144	Halls Senior-Special Events	10	0.00%	24	0	24	2	26
73	1015145	Frank Strang Senior Ctr	403	0.13%	984	0	984	74	1,058
74	1015146	South Knox Senior Ctr	322	0.11%	787	0	787	59	845
75	1015147	Halls Senior Ctr	345	0.11%	843	0	843	63	906
76	1015148	Corryton Senior Ctr	284	0.09%	694	0	694	52	746
77	1015149	Carter Senior Ctr	270	0.09%	660	0	660	49	709
78	1015160	Veterans Svcs	353	0.12%	862	0	862	65	927
79	1015165	Office of Neighborhoods / Co	720	0.24%	1,759	0	1,759	132	1,891
80	1015400	Support Svcs	2,288	0.75%	5,589	0	5,589	419	6,008
81	1015403	Preventive Health Svcs	1,023	0.34%	2,499	0	2,499	187	2,686
82	1015406	Dental Svcs	885	0.29%	2,162	0	2,162	162	2,324
83	1015409	Emergency Medical Svc	369	0.12%	901	0	901	68	969
84	1015412	Food & Restaurant Inspector	557	0.18%	1,361	0	1,361	102	1,463
85	1015421	Diagnostic Svcs	435	0.14%	1,063	0	1,063	80	1,142
86	1015424	Medical & Dental - Indig Care	1,176	0.39%	2,873	0	2,873	215	3,088
87	1015430	Pediatric Care Svcs	392	0.13%	958	0	958	72	1,029
88	1015433	Pharmacy	701	0.23%	1,712	0	1,712	128	1,841
89	1015436	Primary Care Svcs	42	0.01%	103	0	103	8	110
90	1015439	Animal Control	25	0.01%	61	0	61	5	66

Accounting Allocations

Dept:9 1015710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
91	1015442 School Health Program	220	0.07%	\$537	\$0	\$537	\$40	\$578
92	1015445 Social Svcs	559	0.18%	1,365	0	1,365	102	1,468
93	1015448 Ground Water Svcs	455	0.15%	1,111	0	1,111	83	1,195
94	1015451 Vector Control Svcs	77	0.03%	188	0	188	14	202
95	1015454 Disease Surveillance & Inves	588	0.19%	1,436	0	1,436	108	1,544
96	1015457 Vital Records	403	0.13%	984	0	984	74	1,058
97	1015460 Women's Health Svcs	348	0.11%	850	0	850	64	914
98	1015463 Community Health Svcs	674	0.22%	1,646	0	1,646	123	1,770
99	1015465 Child Car Seat Program	38	0.01%	93	0	93	7	100
100	1015467 Comm Health Svc Grant Mat	22	0.01%	54	0	54	4	58
101	1015470 Medical Reserve Corps Units	13	0.00%	32	0	32	2	34
103	1016025 Inop Car Lot / Sale Junk Cars	34	0.01%	83	0	83	6	89
104	1016030 Building Maint	759	0.25%	1,854	0	1,854	139	1,993
105	1016050 e-Govt Purchasing	200	0.07%	489	0	489	37	525
106	1016310 Property & Liability Ins	15	0.00%	37	0	37	3	39
107	1016605 Planning	5	0.00%	12	0	12	1	13
108	1016610 GIS	9	0.00%	22	0	22	2	24
109	1016615 Payments to Cities	6	0.00%	15	0	15	1	16
110	1016620 Emergency Mgmt	6	0.00%	15	0	15	1	16
111	1016635 CAC Housing	48,501	15.89%	118,469	0	118,469	8,884	127,353
112	1016636 CAC-Interest	5	0.00%	12	0	12	1	13
113	1016645 Oth Operating Transfers	53	0.02%	129	0	129	10	139
114	1016910 Officials Expense	3	0.00%	7	0	7	1	8
115	1016920 Equipment	405	0.13%	989	0	989	74	1,063
116	1016940 Cases Charged to County	36	0.01%	88	0	88	7	95
117	1016950 Miscellaneous	159	0.05%	388	0	388	29	417
118	1016980 Emp Ben General Fund	6	0.00%	15	0	15	1	16
119	1017210 Community Mediation Ctr	44	0.01%	107	0	107	8	116
120	1017510 Fire Prevention	829	0.27%	2,025	0	2,025	152	2,177
121	1017520 Soil Conservation District	297	0.10%	725	0	725	54	780
122	1017530 Codes Admin	2,539	0.83%	6,202	0	6,202	465	6,667
123	1017710 Wastewater	16	0.01%	39	0	39	3	42
124	1017720 Dirty Lot Ordinance	382	0.13%	933	0	933	70	1,003
125	1018110 Sheriff's Dept Merit System	568	0.19%	1,387	0	1,387	104	1,491
126	1018310 Property Assessor	1,226	0.40%	2,995	0	2,995	225	3,219
127	1018315 Property Assessor Reapprais	2	0.00%	5	0	5	0	5
128	1018320 Equalization Board	44	0.01%	107	0	107	8	116
129	1018330 Digitized Mapping	306	0.10%	747	0	747	56	803
130	1018510 Public Defender	1,552	0.51%	3,791	0	3,791	284	4,075
131	1018710 Register of Deeds Office	343	0.11%	838	0	838	63	901
132	1018720 Register of Dees-Data Proc	117	0.04%	286	0	286	21	307
133	1018900 Court Officers	195	0.06%	476	0	476	36	512
134	1018906 Records & Communication	571	0.19%	1,395	0	1,395	105	1,499



Accounting Allocations

Dept:9 1015710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
136	1018912 Training	723	0.24%	\$1,766	\$0	\$1,766	\$132	\$1,898
137	1018915 Planning & Development	150	0.05%	366	0	366	27	394
138	1018918 Stop Violence Against Wome	285	0.09%	696	0	696	52	748
139	1018921 Patrol	4,461	1.46%	10,896	0	10,896	817	11,714
140	1018924 Warrants	738	0.24%	1,803	0	1,803	135	1,938
141	1018927 Detective	733	0.24%	1,790	0	1,790	134	1,925
142	1018930 Forensics	451	0.15%	1,102	0	1,102	83	1,184
143	1018933 Juvenile Division	177	0.06%	432	0	432	32	465
144	1018936 Special Teams	69	0.02%	169	0	169	13	181
145	1018937 Victim's Rights	25	0.01%	61	0	61	5	66
146	1018939 Batter's Treatment	11	0.00%	27	0	27	2	29
148	1018942 Narcotics	855	0.28%	2,088	0	2,088	157	2,245
149	1018945 Internal Affairs	189	0.06%	462	0	462	35	496
150	1018948 Special Svcs	532	0.17%	1,299	0	1,299	97	1,397
151	1018950 Inmate Education	2	0.00%	5	0	5	0	5
152	1018951 Dare Donations	95	0.03%	232	0	232	17	249
153	1018952 Teen Academy-Sheriff	32	0.01%	78	0	78	6	84
154	1018953 Sexual Offender Registry	227	0.07%	554	0	554	42	596
155	1018954 Interest Earned-Inmates	61	0.02%	149	0	149	11	160
156	1018955 Donations / Sheriff-Target	2	0.00%	5	0	5	0	5
157	1018956 Honor Guard Golf Tournamer	71	0.02%	173	0	173	13	186
158	1018957 Auxiliary Svcs	544	0.18%	1,329	0	1,329	100	1,428
159	1018960 Correctional Facilities	8,405	2.75%	20,530	0	20,530	1,540	22,070
160	1018965 Explorer Post	78	0.03%	191	0	191	14	205
161	1018966 Wal-Mart Foundation	2	0.00%	5	0	5	0	5
162	1018967 Helen R McNabb Interch	47	0.02%	115	0	115	9	123
163	1018969 Jail Commissary	2,140	0.70%	5,227	0	5,227	392	5,619
164	1018972 Medical Examiner	21	0.01%	51	0	51	4	55
165	1018980 Sheriff's Radio Rebanding	3	0.00%	7	0	7	1	8
166	1018985 Sheriff's K-9 Donations	33	0.01%	81	0	81	6	87
167	1018990 KCSO Reserve Training Acac	27	0.01%	66	0	66	5	71
168	1018991 Fallen Officers	2	0.00%	5	0	5	0	5
169	1018993 Sheriff Animal Control	386	0.13%	943	0	943	71	1,014
170	1018995 Sheriff Juv Ct Officers	498	0.16%	1,216	0	1,216	91	1,308
172	131 / 2350120 PW-Highway Project Mt	349	0.11%	852	0	852	64	916
173	131 / 2350130 PW-Stormwater Mgmt	749	0.25%	1,830	0	1,830	137	1,967
174	131 / 2350135 Stormwater Ordiance V	66	0.02%	161	0	161	12	173
175	131 / 2350210 PW-Highway & Bridge	2,565	0.84%	6,265	0	6,265	470	6,735
176	131 / 2350220 PW-Traffic Control	2,541	0.83%	6,207	0	6,207	465	6,672
177	131 / 2350310 Capital Outlay	24	0.01%	59	0	59	4	63
178	131 / 2350320 Bridge Construction	49	0.02%	120	0	120	9	129
179	131 / 2350410 PW-Engineering	518	0.17%	1,265	0	1,265	95	1,360
180	131 / 2350425 Subdivision Foreclosure	28	0.01%	68	0	68	5	74

Accounting Allocations

Dept:9 1015710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
181	261 / 50000(20&30) Vehicle Svc Ctr Fu	4,620	1.51%	\$11,285	\$0	\$11,285	\$846	\$12,131
183	FD101 / 100 General Fund	2,461	0.81%	6,011	0	6,011	451	6,462
184	FD102 / 105 General Grants Fund	17,363	5.69%	42,411	0	42,411	3,180	45,591
185	FD114 / 200 Governmental Library Fur	666	0.22%	1,627	0	1,627	122	1,749
186	FD115 / 205 Public Library Fund	8,700	2.85%	21,251	0	21,251	1,594	22,844
187	FD116 / 210 Solid Waste Fund	3,241	1.06%	7,916	0	7,916	594	8,510
188	FD122 / 230 Drug Control Fund	951	0.31%	2,323	0	2,323	174	2,497
189	FD123 / 220 Hotel / Motel Fundwide	114	0.04%	278	0	278	21	299
190	FD128 / 215 Air Quality Fund	2,382	0.78%	5,818	0	5,818	436	6,255
191	FD131 / 235 Highway	112	0.04%	274	0	274	21	294
192	FD141 / 240 Gen Purpose School Fun	37,037	12.14%	90,467	0	90,467	6,784	97,251
193	FD142 / 250 School Federal Projects	55	0.02%	134	0	134	10	144
194	FD146 / 245 School Project Fund	7,667	2.51%	18,727	0	18,727	1,404	20,132
195	FD151 / 300 Debt Svc Fund	1,967	0.64%	4,805	0	4,805	360	5,165
196	FD171 / 400 Public Improvement Fund	15,617	5.12%	38,146	0	38,146	2,861	41,007
197	FD177 School Construction	79	0.03%	193	0	193	14	207
198	FD178 ADA Construction Fund	76	0.02%	186	0	186	14	200
199	FD261 / 500 Vehicle Svc Ctr	64	0.02%	156	0	156	12	168
200	FD263 / 580 Self Insurance Health Car	999	0.33%	2,440	0	2,440	183	2,623
201	FD266 / 540 Self Insurance	9	0.00%	22	0	22	2	24
202	FD268 / 510 Mailroom Svc	198	0.06%	484	0	484	36	520
203	FD270 / 520 Employees Benefit Fund	1,798	0.59%	4,392	0	4,392	329	4,721
204	FD274 / 550 Building Operations	21,068	6.90%	51,461	0	51,461	3,859	55,320
205	FD276 / 560 Tech Support Fund	721	0.24%	1,761	0	1,761	132	1,893
206	FD278 / 570 Capital Leasing Fund	18	0.01%	44	0	44	3	47
207	FD351 / 610 Municipal Sales Tax	139	0.05%	340	0	340	25	365
208	FD401 / 700 Three Ridges Golf Course	2,729	0.89%	6,666	0	6,666	500	7,166
210	FD502 / 902 County Clerk Payroll	1,083	0.35%	2,645	0	2,645	198	2,844
211	FD504 / 903 REgistar of Deeds Payroll	907	0.30%	2,215	0	2,215	166	2,382
212	FD506 Payroll Clearing	1,240	0.41%	3,029	0	3,029	227	3,256
213	FD508 / 999 PBA	4,135	1.35%	10,100	0	10,100	757	10,858
214	FD510 / 910 Chancery Court Fund	1,038	0.34%	2,535	0	2,535	190	2,726
215	FD511 / 914 Metro Drug Commission	332	0.11%	811	0	811	61	872
216	FD512 / 915 Circuit / Civil	1,245	0.41%	3,041	0	3,041	228	3,269
217	FD518 / 901 Trustee Payroll Foundatio	1,051	0.34%	2,567	0	2,567	193	2,760
218	FD780 School Construction Oper Tran	3	0.00%	7	0	7	1	8
219	FD791 Physical Plant Upgrade	2,778	0.91%	6,786	0	6,786	509	7,294
220	FD801 / 993 Finance & Admin	161	0.05%	393	0	393	29	423
221	FD803 / 994 Education	24	0.01%	59	0	59	4	63
222	FD950 / 920 MPC Fund	2,720	0.89%	6,644	0	6,644	498	7,142
223	FD952 / 925 E-911 Fund	3,932	1.29%	9,604	0	9,604	720	10,325
224	FD954 / 930 GIS Fund	954	0.31%	2,330	0	2,330	175	2,505
225	FD956 / 935 Railroad Authority	83	0.03%	203	0	203	15	218

Knox County, TN  
 OMB A-87 Cost Allocation Plan

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Accounting Allocations

Dept:9 1015710 Finance

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 FD958 / 940 Animal Control Fund	4,074	1.33%	\$9,951	\$0	\$9,951	\$746	\$10,697
227 FD960 / 950 Grt School Foundation Fu	484	0.16%	1,182	0	1,182	89	1,271
228 FD999 / 990 Trustee Operating	405	0.13%	989	0	989	74	1,063
238 General Gov't	7	0.00%	17	0	17	1	18
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	305,185	100.00%	745,446	0	745,446	55,172	800,618
Direct Bills					0		0
TOTAL					745,446		800,618



Accounts Payable Allocations

Dept:9 1015710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	98	0.10%	\$433	\$0	\$433	\$0	\$433
4 1013210 Law Department	307	0.30%	1,357	0	1,357	0	1,357
5 1013320 ADA Compliance Office	126	0.12%	557	0	557	0	557
6 1013610 Human Resource	182	0.18%	804	0	804	0	804
7 1013910 Mail Room-Operating	94	0.09%	415	0	415	0	415
8 1015415 Health Admin	184	0.18%	813	0	813	0	813
10 1016010 Purchasing	188	0.18%	831	0	831	62	893
11 1016020 Property Mgmt	129	0.13%	570	0	570	43	613
12 1016930 Auditing Contract	8	0.01%	35	0	35	3	38
13 1017910 Information Technology	297	0.29%	1,313	0	1,313	98	1,411
14 1017920 Records Mgmt	190	0.19%	840	0	840	63	903
15 1018903 Sheriff Admin	1,371	1.34%	6,060	0	6,060	453	6,512
16 1019710 County Trustee	541	0.53%	2,391	0	2,391	179	2,570
17 131 / 2350110 PW-Admin	340	0.33%	1,503	0	1,503	112	1,615
18 266 / 54000 (10&20&30) Risk Mgmt	706	0.69%	3,120	0	3,120	233	3,354
19 1010010 Attorney General	446	0.44%	1,971	0	1,971	147	2,119
21 1010310 Circuit Court Clerk's Office	228	0.22%	1,008	0	1,008	75	1,083
22 1010320 Civil Sessions Clerk's Office	118	0.12%	522	0	522	39	561
23 1010330 IV-D Child Support Clerk	162	0.16%	716	0	716	54	770
24 1010610 Probate Court	153	0.15%	676	0	676	51	727
25 1010620 Chancey Court	193	0.19%	853	0	853	64	917
26 1010910 County Commission	258	0.25%	1,140	0	1,140	85	1,226
27 1010915 Commission Discretionary	143	0.14%	632	0	632	47	679
28 1010925 Audit Committee	7	0.01%	31	0	31	2	33
29 1010926 Ethics Committee	7	0.01%	31	0	31	2	33
30 1010930 Codes Commission	11	0.01%	49	0	49	4	52
31 1010935 Retirement Office Ops	435	0.43%	1,923	0	1,923	144	2,066
32 1011210 County Clerk's Office	1,455	1.42%	6,431	0	6,431	481	6,911
33 1011510 4th Circuit Court Clerk Office	152	0.15%	672	0	672	50	722
34 1011520 Criminal Court Clerk's Office	258	0.25%	1,140	0	1,140	85	1,226
35 1011530 Criminal Sessions Clerk Office	201	0.20%	888	0	888	66	955
36 1011810 Election Commission	306	0.30%	1,352	0	1,352	101	1,454
37 1012110 Circuit Court Judges Office	76	0.07%	336	0	336	25	361
38 1012120 4th Circuit Court Judges Offic	42	0.04%	186	0	186	14	200
39 1012130 Criminal Court Judges Office	1,282	1.25%	5,666	0	5,666	423	6,090
40 1012140 General Sessions Court Judg	211	0.21%	933	0	933	70	1,002
41 1012150 Jury Commission	3,272	3.20%	14,462	0	14,462	1,081	15,542
42 1012410 Juvenile Court Judges	344	0.34%	1,520	0	1,520	114	1,634
43 1012420 IV-D Referee Program	117	0.11%	517	0	517	39	556
44 1012710 Juvenile Court-Clerk	220	0.22%	972	0	972	73	1,045
45 1013010 Juvenile Svc Center	442	0.43%	1,954	0	1,954	146	2,100
46 1013310 County Mayor	210	0.21%	928	0	928	69	998
47 1013330 Legislative Delegation	27	0.03%	119	0	119	9	128

Accounts Payable Allocations

Dept:9 1015710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 1013355 Knox Achieves	1	0.00%	\$4	\$0	\$4	\$0	\$5
52 1013370 UT / Knox County Extension	115	0.11%	508	0	508	38	546
54 1013620 Bright Start	2	0.00%	9	0	9	1	10
55 1014210 Probation Office	153	0.15%	676	0	676	51	727
57 1014510 Office of Neighborhoods	37	0.04%	164	0	164	12	176
58 1014810 Park Maint	1,641	1.61%	7,253	0	7,253	542	7,795
60 1014830 Recreation Admin	336	0.33%	1,485	0	1,485	111	1,596
61 1014832 New Harvest Farmer's Marke	5	0.00%	22	0	22	2	24
62 1014835 Legacy Park	1	0.00%	4	0	4	0	5
63 1014840 Park Improvement-Amuseme	42	0.04%	186	0	186	14	200
65 1015105 Dept of Community Dev	27	0.03%	119	0	119	9	128
66 1015110 Community Svcs Agencies	109	0.11%	482	0	482	36	518
67 1015120 Indigents Asst (CAC / Pauper	64	0.06%	283	0	283	21	304
68 1015130 Economic & Dev Grants	68	0.07%	301	0	301	22	323
69 1015135 John Tarleton Home	4	0.00%	18	0	18	1	19
70 1015142 Senior Ctr & Volunteer Svcs	100	0.10%	442	0	442	33	475
72 1015144 Halls Senior-Special Events	1	0.00%	4	0	4	0	5
73 1015145 Frank Strang Senior Ctr	75	0.07%	331	0	331	25	356
74 1015146 South Knox Senior Ctr	43	0.04%	190	0	190	14	204
75 1015147 Halls Senior Ctr	44	0.04%	194	0	194	15	209
76 1015148 Corryton Senior Ctr	41	0.04%	181	0	181	14	195
77 1015149 Carter Senior Ctr	36	0.04%	159	0	159	12	171
78 1015160 Veterans Svcs	106	0.10%	468	0	468	35	504
79 1015165 Office of Neighborhoods / Co	152	0.15%	672	0	672	50	722
80 1015400 Support Svcs	523	0.51%	2,312	0	2,312	173	2,484
81 1015403 Preventive Health Svcs	233	0.23%	1,030	0	1,030	77	1,107
82 1015406 Dental Svcs	319	0.31%	1,410	0	1,410	105	1,515
83 1015409 Emergency Medical Svc	133	0.13%	588	0	588	44	632
84 1015412 Food & Restaurant Inspector	61	0.06%	270	0	270	20	290
85 1015421 Diagnostic Svcs	62	0.06%	274	0	274	20	295
86 1015424 Medical & Dental - Indig Care	1,154	1.13%	5,100	0	5,100	381	5,482
87 1015430 Pediatric Care Svcs	76	0.07%	336	0	336	25	361
88 1015433 Pharmacy	280	0.27%	1,238	0	1,238	92	1,330
89 1015436 Primary Care Svcs	31	0.03%	137	0	137	10	147
90 1015439 Animal Control	2	0.00%	9	0	9	1	10
91 1015442 School Health Program	4	0.00%	18	0	18	1	19
92 1015445 Social Svcs	166	0.16%	734	0	734	55	789
93 1015448 Ground Water Svcs	38	0.04%	168	0	168	13	181
94 1015451 Vector Control Svcs	31	0.03%	137	0	137	10	147
95 1015454 Disease Surveillance & Inves	194	0.19%	857	0	857	64	922
96 1015457 Vital Records	62	0.06%	274	0	274	20	295
97 1015460 Women's Health Svcs	49	0.05%	217	0	217	16	233
98 1015463 Community Health Svcs	230	0.23%	1,017	0	1,017	76	1,093

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Accounts Payable Allocations

Dept:9 1015710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
99 1015465 Child Car Seat Program	7	0.01%	\$31	\$0	\$31	\$2	\$33
103 1016025 Inop Car Lot / Sale Junk Cars	16	0.02%	71	0	71	5	76
104 1016030 Building Maint	163	0.16%	720	0	720	54	774
106 1016310 Property & Liablity Ins	8	0.01%	35	0	35	3	38
109 1016615 Payments to Cities	3	0.00%	13	0	13	1	14
110 1016620 Emergency Mgmt	1	0.00%	4	0	4	0	5
111 1016635 CAC Housing	24,029	23.51%	106,203	0	106,203	7,937	114,140
115 1016920 Equipment	133	0.13%	588	0	588	44	632
116 1016940 Cases Charged to County	32	0.03%	141	0	141	11	152
117 1016950 Miscellaneous	110	0.11%	486	0	486	36	523
118 1016980 Emp Ben General Fund	2	0.00%	9	0	9	1	10
119 1017210 Community Mediation Ctr	39	0.04%	172	0	172	13	185
120 1017510 Fire Prevention	281	0.27%	1,242	0	1,242	93	1,335
121 1017520 Soil Conservation District	64	0.06%	283	0	283	21	304
122 1017530 Codes Admin	152	0.15%	672	0	672	50	722
123 1017710 Wastewater	14	0.01%	62	0	62	5	67
124 1017720 Dirty Lot Ordinance	17	0.02%	75	0	75	6	81
125 1018110 Sheriff's Dept Merit System	165	0.16%	729	0	729	55	784
126 1018310 Property Assessor	316	0.31%	1,397	0	1,397	104	1,501
127 1018315 Property Assessor Reapprais	1	0.00%	4	0	4	0	5
130 1018510 Public Defender	888	0.87%	3,925	0	3,925	293	4,218
131 1018710 Register of Deeds Office	228	0.22%	1,008	0	1,008	75	1,083
132 1018720 Register of Dees-Data Proc	31	0.03%	137	0	137	10	147
133 1018900 Court Officers	100	0.10%	442	0	442	33	475
134 1018906 Records & Communication	341	0.33%	1,507	0	1,507	113	1,620
136 1018912 Training	312	0.31%	1,379	0	1,379	103	1,482
137 1018915 Planning & Development	119	0.12%	526	0	526	39	565
138 1018918 Stop Violence Against Wome	208	0.20%	919	0	919	69	988
139 1018921 Patrol	2,023	1.98%	8,941	0	8,941	668	9,609
140 1018924 Warrants	481	0.47%	2,126	0	2,126	159	2,285
141 1018927 Detective	451	0.44%	1,993	0	1,993	149	2,142
142 1018930 Forensics	212	0.21%	937	0	937	70	1,007
143 1018933 Juvenile Division	79	0.08%	349	0	349	26	375
144 1018936 Special Teams	33	0.03%	146	0	146	11	157
145 1018937 Victim's Rights	20	0.02%	88	0	88	7	95
147 1018940 Senior Cit. Awareness	3	0.00%	13	0	13	1	14
148 1018942 Narcotics	519	0.51%	2,294	0	2,294	171	2,465
149 1018945 Internal Affairs	119	0.12%	526	0	526	39	565
150 1018948 Special Svcs	323	0.32%	1,428	0	1,428	107	1,534
152 1018951 Dare Donations	10	0.01%	44	0	44	3	48
153 1018952 Teen Academy-Sheriff	3	0.00%	13	0	13	1	14
154 1018953 Sexual Offender Registry	18	0.02%	80	0	80	6	86
155 1018954 Interest Earned-Inmates	3	0.00%	13	0	13	1	14



Accounts Payable Allocations

Dept:9 1015710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
157	1018956 Honor Guard Golf Tourname	22	0.02%	\$97	\$0	\$97	\$7	\$105
158	1018957 Auxiliary Svcs	132	0.13%	583	0	583	44	627
159	1018960 Correctional Facilities	3,180	3.11%	14,055	0	14,055	1,050	15,105
160	1018965 Explorer Post	11	0.01%	49	0	49	4	52
162	1018967 Helen R McNabb Interch	11	0.01%	49	0	49	4	52
163	1018969 Jail Commissary	266	0.26%	1,176	0	1,176	88	1,264
164	1018972 Medical Examiner	13	0.01%	57	0	57	4	62
166	1018985 Sheriff's K-9 Donations	20	0.02%	88	0	88	7	95
167	1018990 KCSO Reserve Training Acac	8	0.01%	35	0	35	3	38
169	1018993 Sheriff Animal Control	76	0.07%	336	0	336	25	361
170	1018995 Sheriff Juv Ct Officers	80	0.08%	354	0	354	26	380
172	131 / 2350120 PW-Highway Project M	31	0.03%	137	0	137	10	147
173	131 / 2350130 PW-Stormwater Mgmt	181	0.18%	800	0	800	60	860
174	131 / 2350135 Stormwater Ordiance V	18	0.02%	80	0	80	6	86
175	131 / 2350210 PW-Highway & Bridge	982	0.96%	4,340	0	4,340	324	4,665
176	131 / 2350220 PW-Traffic Control	2,075	2.03%	9,171	0	9,171	685	9,856
177	131 / 2350310 Capital Outlay	6	0.01%	27	0	27	2	29
178	131 / 2350320 Bridge Construction	18	0.02%	80	0	80	6	86
179	131 / 2350410 PW-Engineering	78	0.08%	345	0	345	26	371
180	131 / 2350425 Subdivision Foreclosure	5	0.00%	22	0	22	2	24
181	261 / 50000(20&30) Vehicle Svc Ctr Ft	401	0.39%	1,772	0	1,772	132	1,905
183	FD101 / 100 General Fund	10	0.01%	44	0	44	3	48
184	FD102 / 105 General Grants Fund	2,415	2.36%	10,674	0	10,674	798	11,471
185	FD114 / 200 Governmental Library Fur	191	0.19%	844	0	844	63	907
186	FD115 / 205 Public Library Fund	2,258	2.21%	9,980	0	9,980	746	10,726
187	FD116 / 210 Solid Waste Fund	1,212	1.19%	5,357	0	5,357	400	5,757
188	FD122 / 230 Drug Control Fund	109	0.11%	482	0	482	36	518
189	FD123 / 220 Hotel / Motel Fundwide	56	0.05%	248	0	248	18	266
190	FD128 / 215 Air Quality Fund	395	0.39%	1,746	0	1,746	130	1,876
192	FD141 / 240 Gen Purpose School Fun	14,134	13.83%	62,469	0	62,469	4,669	67,138
194	FD146 / 245 School Project Fund	2,111	2.07%	9,330	0	9,330	697	10,027
195	FD151 / 300 Debt Svc Fund	157	0.15%	694	0	694	52	746
196	FD171 / 400 Public Improvement Fund	4,030	3.94%	17,812	0	17,812	1,331	19,143
198	FD178 ADA Construction Fund	22	0.02%	97	0	97	7	105
200	FD263 / 580 Self Insurance Health Car	115	0.11%	508	0	508	38	546
202	FD268 / 510 Mailroom Svc	57	0.06%	252	0	252	19	271
203	FD270 / 520 Employees Benefit Fund	509	0.50%	2,250	0	2,250	168	2,418
204	FD274 / 550 Building Operations	6,941	6.79%	30,678	0	30,678	2,293	32,970
205	FD276 / 560 Tech Support Fund	263	0.26%	1,162	0	1,162	87	1,249
207	FD351 / 610 Municipal Sales Tax	22	0.02%	97	0	97	7	105
208	FD401 / 700 Three Ridges Golf Course	677	0.66%	2,992	0	2,992	224	3,216
210	FD502 / 902 County Clerk Payroll	1	0.00%	4	0	4	0	5
211	FD504 / 903 REgistar of Deeds Payroll	1	0.00%	4	0	4	0	5

Knox County, TN  
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Accounts Payable Allocations

Dept:9 1015710 Finance

	A/P Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
212 FD506 Payroll Clearing	1	0.00%	\$4	\$0	\$4	\$0	\$5
213 FD508 / 999 PBA	10	0.01%	44	0	44	3	48
214 FD510 / 910 Chancery Court Fund	2	0.00%	9	0	9	1	10
215 FD511 / 914 Metro Drug Commission	1	0.00%	4	0	4	0	5
216 FD512 / 915 Circuit / Civil	2	0.00%	9	0	9	1	10
217 FD518 / 901 Trustee Payroll Foundatio	1	0.00%	4	0	4	0	5
219 FD791 Physical Plant Upgrade	575	0.56%	2,541	0	2,541	190	2,731
222 FD950 / 920 MPC Fund	593	0.58%	2,621	0	2,621	196	2,817
223 FD952 / 925 E-911 Fund	1,462	1.43%	6,462	0	6,462	483	6,945
224 FD954 / 930 GIS Fund	136	0.13%	601	0	601	45	646
225 FD956 / 935 Railroad Authority	19	0.02%	84	0	84	6	90
226 FD958 / 940 Animal Control Fund	1,307	1.28%	5,777	0	5,777	432	6,208
227 FD960 / 950 Grt School Foundation Fu	30	0.03%	133	0	133	10	143
228 FD999 / 990 Trustee Operating	315	0.31%	1,392	0	1,392	104	1,496
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	102,219	100.00%	451,785	0	451,785	33,437	485,222
Direct Bills					0		0
TOTAL					451,785		485,222





Payroll Allocations

Dept:9 1015710 Finance

	# of FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	104	0.11%	\$334	\$0	\$334	\$0	\$334
4 1013210 Law Department	546	0.56%	1,756	0	1,756	0	1,756
5 1013320 ADA Compliance Office	26	0.03%	84	0	84	0	84
6 1013610 Human Resource	260	0.26%	836	0	836	0	836
7 1013910 Mail Room-Operating	52	0.05%	167	0	167	0	167
8 1015415 Health Admin	338	0.34%	1,087	0	1,087	0	1,087
10 1016010 Purchasing	338	0.34%	1,087	0	1,087	82	1,169
11 1016020 Property Mgmt	156	0.16%	502	0	502	38	539
13 1017910 Information Technology	1,066	1.08%	3,428	0	3,428	257	3,686
14 1017920 Records Mgmt	156	0.16%	502	0	502	38	539
17 131 / 2350110 PW-Admin	104	0.11%	334	0	334	25	360
18 266 / 54000 (10&20&30) Risk Mgmt	156	0.16%	502	0	502	38	539
19 1010010 Attorney General	1,599	1.63%	5,143	0	5,143	386	5,528
20 1010020 Bad Check Unit	143	0.15%	460	0	460	35	494
23 1010330 IV-D Child Support Clerk	546	0.56%	1,756	0	1,756	132	1,888
26 1010910 County Commission	338	0.34%	1,087	0	1,087	82	1,169
28 1010925 Audit Committee	13	0.01%	42	0	42	3	45
31 1010935 Retirement Office Ops	208	0.21%	669	0	669	50	719
36 1011810 Election Commission	20,098	20.44%	64,638	0	64,638	4,849	69,487
40 1012140 General Sessions Court Judg	312	0.32%	1,003	0	1,003	75	1,079
41 1012150 Jury Commission	26	0.03%	84	0	84	6	90
42 1012410 Juvenile Court Judges	988	1.00%	3,178	0	3,178	238	3,416
43 1012420 IV-D Referee Program	78	0.08%	251	0	251	19	270
44 1012710 Juvenile Court-Clerk	312	0.32%	1,003	0	1,003	75	1,079
45 1013010 Juvenile Svc Center	1,716	1.75%	5,519	0	5,519	414	5,933
46 1013310 County Mayor	234	0.24%	753	0	753	56	809
47 1013330 Legislative Delegation	26	0.03%	84	0	84	6	90
55 1014210 Probation Office	273	0.28%	878	0	878	66	944
58 1014810 Park Maint	1,183	1.20%	3,805	0	3,805	285	4,090
60 1014830 Recreation Admin	572	0.58%	1,840	0	1,840	138	1,978
64 1014845 Parks & Recreation	156	0.16%	502	0	502	38	539
70 1015142 Senior Ctr & Volunteer Svcs	65	0.07%	209	0	209	16	225
73 1015145 Frank Strang Senior Ctr	78	0.08%	251	0	251	19	270
74 1015146 South Knox Senior Ctr	52	0.05%	167	0	167	13	180
75 1015147 Halls Senior Ctr	52	0.05%	167	0	167	13	180
76 1015148 Corryton Senior Ctr	52	0.05%	167	0	167	13	180
77 1015149 Carter Senior Ctr	78	0.08%	251	0	251	19	270
78 1015160 Veterans Svcs	39	0.04%	125	0	125	9	135
79 1015165 Office of Neighborhoods / Co	117	0.12%	376	0	376	28	405
80 1015400 Support Svcs	754	0.77%	2,425	0	2,425	182	2,607
81 1015403 Preventive Health Svcs	702	0.71%	2,258	0	2,258	169	2,427
82 1015406 Dental Svcs	325	0.33%	1,045	0	1,045	78	1,124
84 1015412 Food & Restaurant Inspector	312	0.32%	1,003	0	1,003	75	1,079

Knox County, TN  
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Payroll Allocations

Dept:9 1015710 Finance

	# of FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 1015421 Diagnostic Svcs	156	0.16%	\$502	\$0	\$502	\$38	\$539
87 1015430 Pediatric Care Svcs	234	0.24%	753	0	753	56	809
88 1015433 Pharmacy	104	0.11%	334	0	334	25	360
90 1015439 Animal Control	1,664	1.69%	5,352	0	5,352	401	5,753
91 1015442 School Health Program	26	0.03%	84	0	84	6	90
92 1015445 Social Svcs	260	0.26%	836	0	836	63	899
93 1015448 Ground Water Svcs	195	0.20%	627	0	627	47	674
95 1015454 Disease Surveillance & Inves	182	0.19%	585	0	585	44	629
96 1015457 Vital Records	104	0.11%	334	0	334	25	360
97 1015460 Women's Health Svcs	52	0.05%	167	0	167	13	180
98 1015463 Community Health Svcs	494	0.50%	1,589	0	1,589	119	1,708
104 1016030 Building Maint	234	0.24%	753	0	753	56	809
105 1016050 e-Govt Purchasing	52	0.05%	167	0	167	13	180
120 1017510 Fire Prevention	247	0.25%	794	0	794	60	854
121 1017520 Soil Conservation District	52	0.05%	167	0	167	13	180
122 1017530 Codes Admin	520	0.53%	1,672	0	1,672	125	1,798
124 1017720 Dirty Lot Ordinance	26	0.03%	84	0	84	6	90
125 1018110 Sheriff's Dept Merit System	104	0.11%	334	0	334	25	360
126 1018310 Property Assessor	1,313	1.34%	4,223	0	4,223	317	4,540
128 1018320 Equalization Board	39	0.04%	125	0	125	9	135
129 1018330 Digitized Mapping	130	0.13%	418	0	418	31	449
130 1018510 Public Defender	1,209	1.23%	3,888	0	3,888	292	4,180
132 1018720 Register of Dees-Data Proc	26	0.03%	84	0	84	6	90
139 1018921 Patrol	15,028	15.28%	48,332	0	48,332	3,626	51,958
158 1018957 Auxiliary Svcs	871	0.89%	2,801	0	2,801	210	3,011
159 1018960 Correctional Facilities	11,128	11.32%	35,789	0	35,789	2,685	38,474
163 1018969 Jail Commissary	260	0.26%	836	0	836	63	899
169 1018993 Sheriff Animal Control	182	0.19%	585	0	585	44	629
170 1018995 Sheriff Juv Ct Officers	338	0.34%	1,087	0	1,087	82	1,169
172 131 / 2350120 PW-Highway Project M	78	0.08%	251	0	251	19	270
173 131 / 2350130 PW-Stormwater Mgmt	442	0.45%	1,422	0	1,422	107	1,528
175 131 / 2350210 PW-Highway & Bridge	2,249	2.29%	7,233	0	7,233	543	7,776
176 131 / 2350220 PW-Traffic Control	182	0.19%	585	0	585	44	629
179 131 / 2350410 PW-Engineering	130	0.13%	418	0	418	31	449
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	572	0.58%	1,840	0	1,840	138	1,978
184 FD102 / 105 General Grants Fund	3,926	3.99%	12,627	0	12,627	947	13,574
185 FD114 / 200 Governmental Library Fur	52	0.05%	167	0	167	13	180
186 FD115 / 205 Public Library Fund	4,901	4.98%	15,762	0	15,762	1,183	16,945
187 FD116 / 210 Solid Waste Fund	767	0.78%	2,467	0	2,467	185	2,652
190 FD128 / 215 Air Quality Fund	416	0.42%	1,338	0	1,338	100	1,438
196 FD171 / 400 Public Improvement Fund	26	0.03%	84	0	84	6	90
208 FD401 / 700 Three Ridges Golf Course	832	0.85%	2,676	0	2,676	201	2,877
210 FD502 / 902 County Clerk Payroll	2,288	2.33%	7,359	0	7,359	552	7,911

Knox County, TN  
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Payroll Allocations

Dept:9 1015710 Finance

	# of FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
211 FD504 / 903 REgistar of Deeds Payroll	780	0.79%	\$2,509	\$0	\$2,509	\$188	\$2,697
212 FD506 Payroll Clearing	2,262	2.30%	7,275	0	7,275	546	7,821
213 FD508 / 999 PBA	2,652	2.70%	8,529	0	8,529	640	9,169
214 FD510 / 910 Chancery Court Fund	663	0.67%	2,132	0	2,132	160	2,292
215 FD511 / 914 Metro Drug Commission	104	0.11%	334	0	334	25	360
216 FD512 / 915 Circuit / Civil	1,079	1.10%	3,470	0	3,470	260	3,731
217 FD518 / 901 Trustee Payroll Foundatio	1,170	1.19%	3,763	0	3,763	282	4,045
222 FD950 / 920 MPC Fund	1,053	1.07%	3,387	0	3,387	254	3,641
224 FD954 / 930 GIS Fund	208	0.21%	669	0	669	50	719
226 FD958 / 940 Animal Control Fund	1,495	1.52%	4,808	0	4,808	361	5,169
227 FD960 / 950 Grt School Foundation Fu	26	0.03%	84	0	84	6	90
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	98,332	100.00%	316,250	0	316,250	23,406	339,656
Direct Bills					0		0
TOTAL					316,250		339,656



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Gen'l Gov't Allocations

Dept:9 1015710 Finance

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$90,653	\$0	\$90,653	\$6,709	\$97,363
Subtotal	100	100.00%	90,653	0	90,653	6,709	97,363
Direct Bills					0		0
TOTAL					90,653		97,363



ALLOCATION SUMMARY

Dept:9 1015710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
3 1010920 Internal Audit	144	1,070	433	334	0	1,982
4 1013210 Law Department	729	2,467	1,357	1,756	0	6,308
5 1013320 ADA Compliance Office	37	840	557	84	0	1,518
6 1013610 Human Resource	393	1,810	804	836	0	3,844
7 1013910 Mail Room-Operating	49	984	415	167	0	1,616
8 1015415 Health Admin	490	2,553	813	1,087	0	4,943
10 1016010 Purchasing	405	2,061	893	1,169	0	4,527
11 1016020 Property Mgmt	185	1,384	613	539	0	2,721
12 1016930 Auditing Contract	164	26	38	0	0	228
13 1017910 Information Technology	2,358	3,576	1,411	3,686	0	11,031
14 1017920 Records Mgmt	225	2,027	903	539	0	3,694
15 1018903 Sheriff Admin	4,865	9,991	6,512	0	0	21,369
16 1019710 County Trustee	184	2,500	2,570	0	0	5,254
17 131 / 2350110 PW-Admin	246	2,158	1,615	360	0	4,379
18 266 / 54000 (10&20&30) Risk Mgmt	1,810	3,345	3,354	539	0	9,048
19 1010010 Attorney General	1,309	3,831	2,119	5,528	0	12,787
20 1010020 Bad Check Unit	10	305	0	494	0	809
21 1010310 Circuit Court Clerk's Office	51	1,142	1,083	0	0	2,276
22 1010320 Civil Sessions Clerk's Office	63	969	561	0	0	1,593
23 1010330 IV-D Child Support Clerk	412	2,143	770	1,888	0	5,211
24 1010610 Probate Court	42	953	727	0	0	1,722
25 1010620 Chancey Court	115	1,176	917	0	0	2,209
26 1010910 County Commission	325	2,103	1,226	1,169	0	4,823
27 1010915 Commission Discretionary	18	383	679	0	0	1,081
28 1010925 Audit Committee	7	66	33	45	0	151
29 1010926 Ethics Committee	0	29	33	0	0	62
30 1010930 Codes Commission	3	37	52	0	0	92
31 1010935 Retirement Office Ops	803	2,515	2,066	719	0	6,104
32 1011210 County Clerk's Office	408	8,329	6,911	0	0	15,648
33 1011510 4th Circuit Court Clerk Office	72	930	722	0	0	1,724
34 1011520 Criminal Court Clerk's Office	133	2,290	1,226	0	0	3,648
35 1011530 Criminal Sessions Clerk Office	100	2,148	955	0	0	3,203
36 1011810 Election Commission	802	2,429	1,454	69,487	0	74,171
37 1012110 Circuit Court Judges Office	54	291	361	0	0	706
38 1012120 4th Circuit Court Judges Office	18	257	200	0	0	475
39 1012130 Criminal Court Judges Office	128	3,563	6,090	0	0	9,781
40 1012140 General Sessions Court Judg	873	1,891	1,002	1,079	0	4,845
41 1012150 Jury Commission	117	9,230	15,542	90	0	24,979
42 1012410 Juvenile Court Judges	1,534	3,243	1,634	3,416	0	9,827
43 1012420 IV-D Referee Program	198	1,137	556	270	0	2,160

ALLOCATION SUMMARY

Dept:9 1015710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
44 1012710 Juvenile Court-Clerk	311	\$2,802	\$1,045	\$1,079	\$0	\$5,237
45 1013010 Juvenile Svc Center	1,666	3,616	2,100	5,933	0	13,314
46 1013310 County Mayor	452	1,751	998	809	0	4,010
47 1013330 Legislative Delegation	36	864	128	90	0	1,118
48 1013350 Senior Summit	0	26	0	0	0	26
49 1013355 Knox Achieves	0	39	5	0	0	44
50 1013360 Read With Me	0	13	0	0	0	13
51 1013362 Family Justice Center	86	5	0	0	0	91
52 1013370 UT / Knox County Extension	143	452	546	0	0	1,140
53 1013380 Mayor's Education Summit	1,340	11	0	0	0	1,350
54 1013620 Bright Start	0	18	10	0	0	28
55 1014210 Probation Office	329	2,634	727	944	0	4,633
56 1014215 DUI Traffic School	0	16	0	0	0	16
57 1014510 Office of Neighborhoods	0	207	176	0	0	383
58 1014810 Park Maint	1,349	11,572	7,795	4,090	0	24,806
59 1014825 U.S. Soccer Complex	0	11	0	0	0	11
60 1014830 Recreation Admin	518	2,873	1,596	1,978	0	6,964
61 1014832 New Harvest Farmer's Marke	1	137	24	0	0	161
62 1014835 Legacy Park	25	5	5	0	0	35
63 1014840 Park Improvement-Amuseme	73	993	200	0	0	1,265
64 1014845 Parks & Recreation	0	0	0	539	0	539
65 1015105 Dept of Community Dev	0	137	128	0	0	265
66 1015110 Community Svcs Agencies	433	738	518	0	0	1,688
67 1015120 Indigents Asst (CAC / Pauper	122	176	304	0	0	602
68 1015130 Economic & Dev Grants	987	439	323	0	0	1,749
69 1015135 John Tarleton Home	365	24	19	0	0	408
70 1015142 Senior Ctr & Volunteer Svcs	57	956	475	225	0	1,713
71 1015143 Senior Picnic	0	8	0	0	0	8
72 1015144 Halls Senior-Special Events	0	26	5	0	0	31
73 1015145 Frank Strang Senior Ctr	100	1,058	356	270	0	1,784
74 1015146 South Knox Senior Ctr	87	845	204	180	0	1,316
75 1015147 Halls Senior Ctr	87	906	209	180	0	1,381
76 1015148 Corryton Senior Ctr	80	746	195	180	0	1,201
77 1015149 Carter Senior Ctr	40	709	171	270	0	1,190
78 1015160 Veterans Svcs	34	927	504	135	0	1,599
79 1015165 Office of Neighborhoods / Co	152	1,891	722	405	0	3,169
80 1015400 Support Svcs	1,573	6,008	2,484	2,607	0	12,672
81 1015403 Preventive Health Svcs	1,035	2,686	1,107	2,427	0	7,255
82 1015406 Dental Svcs	516	2,324	1,515	1,124	0	5,479
83 1015409 Emergency Medical Svc	400	969	632	0	0	2,001
84 1015412 Food & Restaurant Inspector	365	1,463	290	1,079	0	3,196

ALLOCATION SUMMARY

Dept:9 1015710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
85 1015421 Diagnostic Svcs	138	\$1,142	\$295	\$539	\$0	\$2,115
86 1015424 Medical & Dental - Indig Care	2,654	3,088	5,482	0	0	11,224
87 1015430 Pediatric Care Svcs	215	1,029	361	809	0	2,415
88 1015433 Pharmacy	242	1,841	1,330	360	0	3,772
89 1015436 Primary Care Svcs	148	110	147	0	0	405
90 1015439 Animal Control	24	66	10	5,753	0	5,853
91 1015442 School Health Program	191	578	19	90	0	878
92 1015445 Social Svcs	211	1,468	789	899	0	3,366
93 1015448 Ground Water Svcs	217	1,195	181	674	0	2,266
94 1015451 Vector Control Svcs	4	202	147	0	0	353
95 1015454 Disease Surveillance & Inves	187	1,544	922	629	0	3,282
96 1015457 Vital Records	116	1,058	295	360	0	1,829
97 1015460 Women's Health Svcs	93	914	233	180	0	1,420
98 1015463 Community Health Svcs	586	1,770	1,093	1,708	0	5,156
99 1015465 Child Car Seat Program	16	100	33	0	0	149
100 1015467 Comm Health Svc Grant Mat	106	58	0	0	0	164
101 1015470 Medical Reserve Corps Units	3	34	0	0	0	37
103 1016025 Inop Car Lot / Sale Junk Cars	2	89	76	0	0	167
104 1016030 Building Maint	309	1,993	774	809	0	3,885
105 1016050 e-Govt Purchasing	59	525	0	180	0	764
106 1016310 Property & Liability Ins	13	39	38	0	0	91
107 1016605 Planning	378	13	0	0	0	391
108 1016610 GIS	180	24	0	0	0	204
109 1016615 Payments to Cities	65	16	14	0	0	95
110 1016620 Emergency Mgmt	28	16	5	0	0	49
111 1016635 CAC Housing	797	127,353	114,140	0	0	242,290
112 1016636 CAC-Interest	6	13	0	0	0	19
113 1016645 Oth Operating Transfers	2,259	139	0	0	0	2,398
114 1016910 Officials Expense	1	8	0	0	0	9
115 1016920 Equipment	1,391	1,063	632	0	0	3,086
116 1016940 Cases Charged to County	321	95	152	0	0	567
117 1016950 Miscellaneous	273	417	523	0	0	1,213
118 1016980 Emp Ben General Fund	742	16	10	0	0	767
119 1017210 Community Mediation Ctr	72	116	185	0	0	372
120 1017510 Fire Prevention	353	2,177	1,335	854	0	4,719
121 1017520 Soil Conservation District	49	780	304	180	0	1,313
122 1017530 Codes Admin	708	6,667	722	1,798	0	9,895
123 1017710 Wastewater	23	42	67	0	0	132
124 1017720 Dirty Lot Ordinance	136	1,003	81	90	0	1,310
125 1018110 Sheriff's Dept Merit System	134	1,491	784	360	0	2,769
126 1018310 Property Assessor	1,475	3,219	1,501	4,540	0	10,735

ALLOCATION SUMMARY

Dept:9 1015710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
127 1018315 Property Assessor Reapprais	0	\$5	\$5	\$0	\$0	\$10
128 1018320 Equalization Board	12	116	0	135	0	262
129 1018330 Digitized Mapping	108	803	0	449	0	1,361
130 1018510 Public Defender	828	4,075	4,218	4,180	0	13,302
131 1018710 Register of Deeds Office	99	901	1,083	0	0	2,082
132 1018720 Register of Dees-Data Proc	173	307	147	90	0	717
133 1018900 Court Officers	19	512	475	0	0	1,006
134 1018906 Records & Communication	235	1,499	1,620	0	0	3,355
136 1018912 Training	116	1,898	1,482	0	0	3,496
137 1018915 Planning & Development	7	394	565	0	0	966
138 1018918 Stop Violence Against Wome	21	748	988	0	0	1,757
139 1018921 Patrol	12,741	11,714	9,609	51,958	0	86,023
140 1018924 Warrants	152	1,938	2,285	0	0	4,375
141 1018927 Detective	187	1,925	2,142	0	0	4,254
142 1018930 Forensics	25	1,184	1,007	0	0	2,216
143 1018933 Juvenile Division	11	465	375	0	0	851
144 1018936 Special Teams	13	181	157	0	0	351
145 1018937 Victim's Rights	0	66	95	0	0	161
146 1018939 Batter's Treatment	0	29	0	0	0	29
147 1018940 Senior Cit. Awareness	0	0	14	0	0	14
148 1018942 Narcotics	208	2,245	2,465	0	0	4,919
149 1018945 Internal Affairs	9	496	565	0	0	1,070
150 1018948 Special Svcs	72	1,397	1,534	0	0	3,003
151 1018950 Inmate Education	0	5	0	0	0	5
152 1018951 Dare Donations	6	249	48	0	0	303
153 1018952 Teen Academy-Sheriff	1	84	14	0	0	99
154 1018953 Sexual Offender Registry	12	596	86	0	0	693
155 1018954 Interest Earned-Inmates	5	160	14	0	0	180
156 1018955 Donations / Sheriff-Target	0	5	0	0	0	5
157 1018956 Honor Guard Golf Tourname	6	186	105	0	0	297
158 1018957 Auxiliary Svcs	206	1,428	627	3,011	0	5,272
159 1018960 Correctional Facilities	13,999	22,070	15,105	38,474	0	89,648
160 1018965 Explorer Post	2	205	52	0	0	259
161 1018966 Wal-Mart Foundation	0	5	0	0	0	5
162 1018967 Helen R McNabb Interch	93	123	52	0	0	269
163 1018969 Jail Commissary	287	5,619	1,264	899	0	8,069
164 1018972 Medical Examiner	495	55	62	0	0	612
165 1018980 Sheriff's Radio Rebanding	0	8	0	0	0	8
166 1018985 Sheriff's K-9 Donations	1	87	95	0	0	183
167 1018990 KCSO Reserve Training Acac	3	71	38	0	0	112
168 1018991 Fallen Officers	0	5	0	0	0	5



ALLOCATION SUMMARY

Dept:9 1015710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
169 1018993 Sheriff Animal Control	197	\$1,014	\$361	\$629	\$0	\$2,201
170 1018995 Sheriff Juv Ct Officers	337	1,308	380	1,169	0	3,194
172 131 / 2350120 PW-Highway Project M	112	916	147	270	0	1,445
173 131 / 2350130 PW-Stormwater Mgmt	549	1,967	860	1,528	0	4,904
174 131 / 2350135 Stormwater Ordiance V	10	173	86	0	0	269
175 131 / 2350210 PW-Highway & Bridge	3,821	6,735	4,665	7,776	0	22,996
176 131 / 2350220 PW-Traffic Control	400	6,672	9,856	629	0	17,558
177 131 / 2350310 Capital Outlay	154	63	29	0	0	246
178 131 / 2350320 Bridge Construction	350	129	86	0	0	564
179 131 / 2350410 PW-Engineering	185	1,360	371	449	0	2,365
180 131 / 2350425 Subdivision Foreclosure	82	74	24	0	0	180
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	1,683	12,131	1,905	1,978	0	17,696
183 FD101 / 100 General Fund	1,248	6,462	48	0	0	7,757
184 FD102 / 105 General Grants Fund	7,413	45,591	11,471	13,574	0	78,050
185 FD114 / 200 Governmental Library Fur	91	1,749	907	180	0	2,927
186 FD115 / 205 Public Library Fund	6,357	22,844	10,726	16,945	0	56,872
187 FD116 / 210 Solid Waste Fund	1,962	8,510	5,757	2,652	0	18,881
188 FD122 / 230 Drug Control Fund	277	2,497	518	0	0	3,292
189 FD123 / 220 Hotel / Motel Fundwide	2,469	299	266	0	0	3,034
190 FD128 / 215 Air Quality Fund	562	6,255	1,876	1,438	0	10,131
191 FD131 / 235 Highway	164	294	0	0	0	458
192 FD141 / 240 Gen Purpose School Funr	69,722	97,251	67,138	0	0	234,111
193 FD142 / 250 School Federal Projects	0	144	0	0	0	144
194 FD146 / 245 School Project Fund	6,506	20,132	10,027	0	0	36,666
195 FD151 / 300 Debt Svc Fund	64,946	5,165	746	0	0	70,857
196 FD171 / 400 Public Improvement Fund	137,233	41,007	19,143	90	0	197,472
197 FD177 School Construction	92	207	0	0	0	299
198 FD178 ADA Construction Fund	257	200	105	0	0	562
199 FD261 / 500 Vehicle Svc Ctr	0	168	0	0	0	168
200 FD263 / 580 Self Insurance Health Car	12,300	2,623	546	0	0	15,470
201 FD266 / 540 Self Insurance	283	24	0	0	0	306
202 FD268 / 510 Mailroom Svc	126	520	271	0	0	917
203 FD270 / 520 Employees Benefit Fund	13,741	4,721	2,418	0	0	20,880
204 FD274 / 550 Building Operations	26,634	55,320	32,970	0	0	114,924
205 FD276 / 560 Tech Support Fund	167	1,893	1,249	0	0	3,309
206 FD278 / 570 Capital Leasing Fund	556	47	0	0	0	603
207 FD351 / 610 Municipal Sales Tax	19,687	365	105	0	0	20,156
208 FD401 / 700 Three Ridges Golf Course	530	7,166	3,216	2,877	0	13,788
210 FD502 / 902 County Clerk Payroll	0	2,844	5	7,911	0	10,759
211 FD504 / 903 REgistar of Deeds Payroll	0	2,382	5	2,697	0	5,083
212 FD506 Payroll Clearing	0	3,256	5	7,821	0	11,081

Knox County, TN  
OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
10/2/2012

ALLOCATION SUMMARY

Dept:9 1015710 Finance

Department	Budget	Accounting	Accounts Payable	Payroll	Gen'l Gov't	Total
213 FD508 / 999 PBA	0	\$10,858	\$48	\$9,169	\$0	\$20,074
214 FD510 / 910 Chancery Court Fund	0	2,726	10	2,292	0	5,027
215 FD511 / 914 Metro Drug Commission	0	872	5	360	0	1,236
216 FD512 / 915 Circuit / Civil	0	3,269	10	3,731	0	7,009
217 FD518 / 901 Trustee Payroll Foundatio	0	2,760	5	4,045	0	6,810
218 FD780 School Construction Oper Tran	9,535	8	0	0	0	9,543
219 FD791 Physical Plant Upgrade	10,291	7,294	2,731	0	0	20,316
220 FD801 / 993 Finance & Admin	11,793	423	0	0	0	12,215
221 FD803 / 994 Education	6,970	63	0	0	0	7,033
222 FD950 / 920 MPC Fund	1,889	7,142	2,817	3,641	0	15,489
223 FD952 / 925 E-911 Fund	3,261	10,325	6,945	0	0	20,531
224 FD954 / 930 GIS Fund	1,137	2,505	646	719	0	5,008
225 FD956 / 935 Railroad Authority	115	218	90	0	0	424
226 FD958 / 940 Animal Control Fund	1,225	10,697	6,208	5,169	0	23,300
227 FD960 / 950 Grt School Foundation Fu	336	1,271	143	90	0	1,839
228 FD999 / 990 Trustee Operating	4,005	1,063	1,496	0	0	6,565
238 General Gov't	0	18	0	0	97,363	97,381
999 2nd Allocation Orphans	(0)	(0)	(0)	0	0	(0)
Total	509,485	800,618	485,222	339,656	97,363	2,232,344

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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.

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

A. DEPARTMENT COSTS

Dept:10 1016010 Purchasing

		Amount	General Admin	Purchasing	E-Card	Property Mgmt	Gen'l Gov't
Salaries	S1	\$649,944	\$58,495	\$545,953	\$19,498	\$25,998	\$0
Salary % Split			9.00%	84.00%	3.00%	4.00%	.00%
Benefits	S	202,043	18,184	169,716	6,061	8,082	0
		851,987	76,679	715,669	25,559	34,080	0
SUPPLY & SERVICES COST							
Services	S	27,319	2,459	22,948	820	1,093	0
Supplies / Materials	S	8,497	765	7,137	255	340	0
Principal / Int	P	27,781	0	0	0	0	27,781
DEPARTMENT Cost Total		63,597	3,224	30,085	1,075	1,433	27,781
ADJUSTMENTS							
Total		915,584	79,903	745,754	26,634	35,513	27,781
General Admin Distribution			(79,903)	71,305	2,547	3,396	2,656
Grand Total		\$915,585		\$817,059	\$29,181	\$38,909	\$30,437



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

Dept:10 1016010 Purchasing

Department	First Incoming	Second Incoming	Purchasing	E-Card	Property Mgmt	Gen'l Gov't
1 Equipment Use	\$3,015	\$0	\$2,691	\$96	\$128	\$100
Subtotal - Equipment Use	3,015	0	2,691	96	128	100
3 Audit Svcs	763	0	681	24	32	25
Subtotal - 1010920 Internal Audit	763	0	681	24	32	25
4 Contract Review	476	0	425	15	20	16
Subtotal - 1013210 Law Department	476	0	425	15	20	16
5 ADA/FMLA SVC	226	0	202	7	10	8
Subtotal - 1013320 ADA Compliance C	226	0	202	7	10	8
6 Human Resources	2,730	0	2,436	87	116	91
Subtotal - 1013610 Human Resource	2,730	0	2,436	87	116	91
7 Mail Room	239	0	213	8	10	8
Subtotal - 1013910 Mail Room-Operati	239	0	213	8	10	8
9 Budget	377	0	336	12	16	13
9 Accounting	1,917	0	1,711	61	81	64
9 Accounts Payable	831	0	742	26	35	28
9 Payroll	1,087	0	970	35	46	36
Subtotal - 1015710 Finance	4,212	0	3,759	134	179	140
11 Property Management	0	2,750	2,454	88	117	91
Subtotal - 1016020 Property Mgmt	0	2,750	2,454	88	117	91
12 General Fund Audit	0	1,631	1,455	52	69	54
Subtotal - 1016930 Auditing Contract	0	1,631	1,455	52	69	54
13 Network Support - County	0	47,667	42,538	1,519	2,026	1,585
13 Network Support - All Users	0	4,674	4,171	149	199	155
Subtotal - 1017910 Information Technoc	0	52,341	46,709	1,668	2,224	1,740
14 Records Storage	0	2,965	2,646	94	126	99

B. INCOMING COSTS - (Default Spread Expense%)

Dept:10 1016010 Purchasing

Department	First Incoming	Second Incoming	Purchasing	E-Card	Property Mgmt	Gen'l Gov't
Subtotal - 1017920 Records Mgmt	\$0	\$2,965	\$2,646	\$94	\$126	\$99
16 County Trustee	0	958	855	31	41	32
Subtotal - 1019710 County Trustee	0	958	855	31	41	32
18 Risk Overhead	0	538	480	17	23	18
Subtotal - 266 / 54000 (10&20&30) Ris	0	538	480	17	23	18
3 Audit Svcs	0	50	45	2	2	2
Subtotal - 1010920 Internal Audit	0	50	45	2	2	2
4 Contract Review	0	16	14	1	1	1
Subtotal - 1013210 Law Department	0	16	14	1	1	1
5 ADA/FMLA SVC	0	19	17	1	1	1
Subtotal - 1013320 ADA Compliance C	0	19	17	1	1	1
6 Human Resources	0	176	157	6	7	6
Subtotal - 1013610 Human Resource	0	176	157	6	7	6
7 Mail Room	0	33	29	1	1	1
Subtotal - 1013910 Mail Room-Operati	0	33	29	1	1	1
9 Budget	0	28	25	1	1	1
9 Accounting	0	144	129	5	6	5
9 Accounts Payable	0	62	55	2	3	2
9 Payroll	0	82	73	3	3	3
Subtotal - 1015710 Finance	0	316	282	10	13	11
Total Incoming	11,661	61,793	65,550	2,341	3,121	2,442
			%89.24	%3.19	%4.25	%3.32
<b>C. TOTAL ALLOCATED</b>		<b>\$989,039</b>	<b>\$882,608</b>	<b>\$31,522</b>	<b>\$42,030</b>	<b>\$32,879</b>

Purchasing Allocations

Dept:10 1016010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	1	0.01%	\$89	\$0	\$89	\$0	\$89
4 1013210 Law Department	14	0.15%	1,253	0	1,253	0	1,253
6 1013610 Human Resource	15	0.16%	1,342	0	1,342	0	1,342
7 1013910 Mail Room-Operating	11	0.12%	984	0	984	0	984
8 1015415 Health Admin	14	0.15%	1,253	0	1,253	0	1,253
9 1015710 Finance	6	0.06%	537	0	537	0	537
11 1016020 Property Mgmt	11	0.12%	984	0	984	66	1,050
13 1017910 Information Technology	31	0.34%	2,773	0	2,773	186	2,959
14 1017920 Records Mgmt	13	0.14%	1,163	0	1,163	78	1,241
15 1018903 Sheriff Admin	15	0.16%	1,342	0	1,342	90	1,432
16 1019710 County Trustee	39	0.42%	3,489	0	3,489	234	3,723
17 131 / 2350110 PW-Admin	16	0.17%	1,431	0	1,431	96	1,527
18 266 / 54000 (10&20&30) Risk Mgmt	9	0.10%	805	0	805	54	859
19 1010010 Attorney General	12	0.13%	1,074	0	1,074	72	1,146
21 1010310 Circuit Court Clerk's Office	18	0.19%	1,610	0	1,610	108	1,718
22 1010320 Civil Sessions Clerk's Office	15	0.16%	1,342	0	1,342	90	1,432
23 1010330 IV-D Child Support Clerk	21	0.23%	1,879	0	1,879	126	2,005
24 1010610 Probate Court	14	0.15%	1,253	0	1,253	84	1,337
25 1010620 Chancey Court	23	0.25%	2,058	0	2,058	138	2,196
26 1010910 County Commission	9	0.10%	805	0	805	54	859
31 1010935 Retirement Office Ops	2	0.02%	179	0	179	12	191
32 1011210 County Clerk's Office	96	1.04%	8,589	0	8,589	576	9,165
33 1011510 4th Circuit Court Clerk Office	7	0.08%	626	0	626	42	668
34 1011520 Criminal Court Clerk's Office	41	0.44%	3,668	0	3,668	246	3,914
35 1011530 Criminal Sessions Clerk Offic	20	0.22%	1,789	0	1,789	120	1,909
36 1011810 Election Commission	6	0.06%	537	0	537	36	573
37 1012110 Circuit Court Judges Office	2	0.02%	179	0	179	12	191
38 1012120 4th Circuit Court Judges Offic	1	0.01%	89	0	89	6	95
39 1012130 Criminal Court Judges Office	5	0.05%	447	0	447	30	477
40 1012140 General Sessions Court Judg	3	0.03%	268	0	268	18	286
41 1012150 Jury Commission	1	0.01%	89	0	89	6	95
42 1012410 Juvenile Court Judges	28	0.30%	2,505	0	2,505	168	2,673
43 1012420 IV-D Referee Program	4	0.04%	358	0	358	24	382
44 1012710 Juvenile Court-Clerk	11	0.12%	984	0	984	66	1,050
45 1013010 Juvenile Svc Center	2	0.02%	179	0	179	12	191
46 1013310 County Mayor	18	0.19%	1,610	0	1,610	108	1,718
47 1013330 Legislative Delegation	7	0.08%	626	0	626	42	668
55 1014210 Probation Office	5	0.05%	447	0	447	30	477
58 1014810 Park Maint	22	0.24%	1,968	0	1,968	132	2,100
59 1014825 U.S. Soccer Complex	25	0.27%	2,237	0	2,237	150	2,387
62 1014835 Legacy Park	14	0.15%	1,253	0	1,253	84	1,337
70 1015142 Senior Ctr & Volunteer Svcs	1	0.01%	89	0	89	6	95
72 1015144 Halls Senior-Special Events	5	0.05%	447	0	447	30	477

Purchasing Allocations

Dept:10 1016010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 1015146 South Knox Senior Ctr	3	0.03%	\$268	\$0	\$268	\$18	\$286
75 1015147 Halls Senior Ctr	1	0.01%	89	0	89	6	95
76 1015148 Corryton Senior Ctr	2	0.02%	179	0	179	12	191
77 1015149 Carter Senior Ctr	3	0.03%	268	0	268	18	286
78 1015160 Veterans Svcs	2	0.02%	179	0	179	12	191
79 1015165 Office of Neighborhoods / Co	1	0.01%	89	0	89	6	95
80 1015400 Support Svcs	120	1.30%	10,736	0	10,736	720	11,456
81 1015403 Preventive Health Svcs	10	0.11%	895	0	895	60	955
82 1015406 Dental Svcs	17	0.18%	1,521	0	1,521	102	1,623
84 1015412 Food & Restaurant Inspector	6	0.06%	537	0	537	36	573
85 1015421 Diagnostic Svcs	9	0.10%	805	0	805	54	859
87 1015430 Pediatric Care Svcs	6	0.06%	537	0	537	36	573
88 1015433 Pharmacy	13	0.14%	1,163	0	1,163	78	1,241
92 1015445 Social Svcs	7	0.08%	626	0	626	42	668
93 1015448 Ground Water Svcs	1	0.01%	89	0	89	6	95
94 1015451 Vector Control Svcs	5	0.05%	447	0	447	30	477
96 1015457 Vital Records	3	0.03%	268	0	268	18	286
97 1015460 Women's Health Svcs	2	0.02%	179	0	179	12	191
98 1015463 Community Health Svcs	5	0.05%	447	0	447	30	477
99 1015465 Child Car Seat Program	7	0.08%	626	0	626	42	668
103 1016025 Inop Car Lot / Sale Junk Cars	1	0.01%	89	0	89	6	95
104 1016030 Building Maint	5	0.05%	447	0	447	30	477
111 1016635 CAC Housing	1,794	19.40%	160,501	0	160,501	10,767	171,268
115 1016920 Equipment	33	0.36%	2,952	0	2,952	198	3,150
117 1016950 Miscellaneous	2	0.02%	179	0	179	12	191
120 1017510 Fire Prevention	2	0.02%	179	0	179	12	191
122 1017530 Codes Admin	1	0.01%	89	0	89	6	95
125 1018110 Sheriff's Dept Merit System	15	0.16%	1,342	0	1,342	90	1,432
126 1018310 Property Assessor	3	0.03%	268	0	268	18	286
130 1018510 Public Defender	11	0.12%	984	0	984	66	1,050
131 1018710 Register of Deeds Office	7	0.08%	626	0	626	42	668
132 1018720 Register of Deeds-Data Proc	2	0.02%	179	0	179	12	191
133 1018900 Court Officers	3	0.03%	268	0	268	18	286
134 1018906 Records & Communication	18	0.19%	1,610	0	1,610	108	1,718
136 1018912 Training	31	0.34%	2,773	0	2,773	186	2,959
137 1018915 Planning & Development	1	0.01%	89	0	89	6	95
138 1018918 Stop Violence Against Wome	4	0.04%	358	0	358	24	382
139 1018921 Patrol	122	1.32%	10,915	0	10,915	732	11,647
140 1018924 Warrants	10	0.11%	895	0	895	60	955
141 1018927 Detective	25	0.27%	2,237	0	2,237	150	2,387
142 1018930 Forensics	18	0.19%	1,610	0	1,610	108	1,718
143 1018933 Juvenile Division	6	0.06%	537	0	537	36	573
144 1018936 Special Teams	2	0.02%	179	0	179	12	191



Purchasing Allocations

Dept:10 1016010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 1018942 Narcotics	24	0.26%	\$2,147	\$0	\$2,147	\$144	\$2,291
149 1018945 Internal Affairs	2	0.02%	179	0	179	12	191
150 1018948 Special Svcs	17	0.18%	1,521	0	1,521	102	1,623
152 1018951 Dare Donations	4	0.04%	358	0	358	24	382
154 1018953 Sexual Offender Registry	3	0.03%	268	0	268	18	286
155 1018954 Interest Earned-Inmates	2	0.02%	179	0	179	12	191
159 1018960 Correctional Facilities	303	3.28%	27,108	0	27,108	1,819	28,927
163 1018969 Jail Commissary	201	2.17%	17,983	0	17,983	1,206	19,189
167 1018990 KCSO Reserve Training Acac	3	0.03%	268	0	268	18	286
169 1018993 Sheriff Animal Control	2	0.02%	179	0	179	12	191
170 1018995 Sheriff Juv Ct Officers	1	0.01%	89	0	89	6	95
173 131 / 2350130 PW-Stormwater Mgmt	14	0.15%	1,253	0	1,253	84	1,337
175 131 / 2350210 PW-Highway & Bridge	11	0.12%	984	0	984	66	1,050
176 131 / 2350220 PW-Traffic Control	7	0.08%	626	0	626	42	668
177 131 / 2350310 Capital Outlay	2	0.02%	179	0	179	12	191
179 131 / 2350410 PW-Engineering	4	0.04%	358	0	358	24	382
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	65	0.70%	5,815	0	5,815	390	6,205
184 FD102 / 105 General Grants Fund	233	2.52%	20,845	0	20,845	1,398	22,244
185 FD114 / 200 Governmental Library Fur	1	0.01%	89	0	89	6	95
186 FD115 / 205 Public Library Fund	303	3.28%	27,108	0	27,108	1,819	28,927
187 FD116 / 210 Solid Waste Fund	20	0.22%	1,789	0	1,789	120	1,909
188 FD122 / 230 Drug Control Fund	31	0.34%	2,773	0	2,773	186	2,959
190 FD128 / 215 Air Quality Fund	45	0.49%	4,026	0	4,026	270	4,296
192 FD141 / 240 Gen Purpose School Fun	1,734	18.75%	155,133	0	155,133	10,407	165,540
194 FD146 / 245 School Project Fund	288	3.11%	25,766	0	25,766	1,728	27,494
196 FD171 / 400 Public Improvement Fund	1,071	11.58%	95,817	0	95,817	6,428	102,245
202 FD268 / 510 Mailroom Svc	11	0.12%	984	0	984	66	1,050
204 FD274 / 550 Building Operations	1,372	14.83%	122,746	0	122,746	8,234	130,981
205 FD276 / 560 Tech Support Fund	89	0.96%	7,962	0	7,962	534	8,497
208 FD401 / 700 Three Ridges Golf Course	9	0.10%	805	0	805	54	859
219 FD791 Physical Plant Upgrade	325	3.51%	29,076	0	29,076	1,951	31,027
222 FD950 / 920 MPC Fund	50	0.54%	4,473	0	4,473	300	4,773
223 FD952 / 925 E-911 Fund	5	0.05%	447	0	447	30	477
224 FD954 / 930 GIS Fund	14	0.15%	1,253	0	1,253	84	1,337
226 FD958 / 940 Animal Control Fund	8	0.09%	716	0	716	48	764
227 FD960 / 950 Grt School Foundation Fu	3	0.03%	268	0	268	18	286
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Purchasing Allocations

Dept:10 1016010 Purchasing

	# of POs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	9,249	100.00%	827,465	0	827,465	55,143	882,608
Direct Bills					0		0
TOTAL					827,465		882,608



E-Card Allocations

Dept:10 1016010 Purchasing

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	43	0.21%	\$63	\$0	\$63	\$0	\$63
4 1013210 Law Department	116	0.57%	169	0	169	0	169
8 1015415 Health Admin	514	2.53%	749	0	749	0	749
9 1015710 Finance	107	0.53%	156	0	156	0	156
13 1017910 Information Technology	106	0.52%	154	0	154	11	165
15 1018903 Sheriff Admin	3,523	17.36%	5,130	0	5,130	356	5,486
18 266 / 54000 (10&20&30) Risk Mgmt	11	0.05%	16	0	16	1	17
19 1010010 Attorney General	51	0.25%	74	0	74	5	79
26 1010910 County Commission	10	0.05%	15	0	15	1	16
32 1011210 County Clerk's Office	231	1.14%	336	0	336	23	360
33 1011510 4th Circuit Court Clerk Office	18	0.09%	26	0	26	2	28
34 1011520 Criminal Court Clerk's Office	8	0.04%	12	0	12	1	12
36 1011810 Election Commission	85	0.42%	124	0	124	9	132
38 1012120 4th Circuit Court Judges Offic	3	0.01%	4	0	4	0	5
39 1012130 Criminal Court Judges Office	1	0.00%	1	0	1	0	2
40 1012140 General Sessions Court Judg	23	0.11%	33	0	33	2	36
44 1012710 Juvenile Court-Clerk	8	0.04%	12	0	12	1	12
45 1013010 Juvenile Svc Center	235	1.16%	342	0	342	24	366
52 1013370 UT / Knox County Extension	10	0.05%	15	0	15	1	16
55 1014210 Probation Office	3	0.01%	4	0	4	0	5
64 1014845 Parks & Recreation	1,948	9.60%	2,837	0	2,837	197	3,033
78 1015160 Veterans Svcs	4	0.02%	6	0	6	0	6
90 1015439 Animal Control	207	1.02%	301	0	301	21	322
108 1016610 GIS	96	0.47%	140	0	140	10	149
111 1016635 CAC Housing	582	2.87%	848	0	848	59	906
122 1017530 Codes Admin	104	0.51%	151	0	151	10	162
126 1018310 Property Assessor	74	0.36%	108	0	108	7	115
130 1018510 Public Defender	70	0.34%	102	0	102	7	109
131 1018710 Register of Deeds Office	50	0.25%	73	0	73	5	78
175 131 / 2350210 PW-Highway & Bridge	553	2.73%	805	0	805	56	861
179 131 / 2350410 PW-Engineering	313	1.54%	456	0	456	32	487
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	2,782	13.71%	4,051	0	4,051	281	4,332
182 272 / 5300010 Retirement Fund	54	0.27%	79	0	79	5	84
186 FD115 / 205 Public Library Fund	1,867	9.20%	2,719	0	2,719	188	2,907
187 FD116 / 210 Solid Waste Fund	253	1.25%	368	0	368	26	394
192 FD141 / 240 Gen Purpose School Fun	5,202	25.63%	7,576	0	7,576	525	8,101
208 FD401 / 700 Three Ridges Golf Course	236	1.16%	344	0	344	24	368
222 FD950 / 920 MPC Fund	267	1.32%	389	0	389	27	416
223 FD952 / 925 E-911 Fund	26	0.13%	38	0	38	3	40
227 FD960 / 950 Grt School Foundation Fu	1	0.00%	1	0	1	0	2
232 Community Grants	13	0.06%	19	0	19	1	20
238 General Gov't	485	2.39%	706	0	706	49	755
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

E-Card Allocations

Dept:10 1016010 Purchasing

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,293	100.00%	29,552	0	29,552	1,969	31,522
Direct Bills					0		0
TOTAL					29,552		31,522



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
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Property Mgmt Allocations

Dept:10 1016010 Purchasing

	Direct Assign Property Mgmt	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1016020 Property Mgmt	100	100.00%	\$39,404	\$0	\$39,404	\$2,626	\$42,030
Subtotal	100	100.00%	39,404	0	39,404	2,626	42,030
Direct Bills					0		0
TOTAL					39,404		42,030



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
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Gen'l Gov't Allocations

Dept:10 1016010 Purchasing

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$30,825	\$0	\$30,825	\$2,054	\$32,879
Subtotal	100	100.00%	30,825	0	30,825	2,054	32,879
Direct Bills					0		0
TOTAL					30,825		32,879



ALLOCATION SUMMARY

Dept:10 1016010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
3 1010920 Internal Audit	89	63	0	0	152
4 1013210 Law Department	1,253	169	0	0	1,421
6 1013610 Human Resource	1,342	0	0	0	1,342
7 1013910 Mail Room-Operating	984	0	0	0	984
8 1015415 Health Admin	1,253	749	0	0	2,001
9 1015710 Finance	537	156	0	0	693
11 1016020 Property Mgmt	1,050	0	42,030	0	43,080
13 1017910 Information Technology	2,959	165	0	0	3,125
14 1017920 Records Mgmt	1,241	0	0	0	1,241
15 1018903 Sheriff Admin	1,432	5,486	0	0	6,918
16 1019710 County Trustee	3,723	0	0	0	3,723
17 131 / 2350110 PW-Admin	1,527	0	0	0	1,527
18 266 / 54000 (10&20&30) Risk Mgmt	859	17	0	0	876
19 1010010 Attorney General	1,146	79	0	0	1,225
21 1010310 Circuit Court Clerk's Office	1,718	0	0	0	1,718
22 1010320 Civil Sessions Clerk's Office	1,432	0	0	0	1,432
23 1010330 IV-D Child Support Clerk	2,005	0	0	0	2,005
24 1010610 Probate Court	1,337	0	0	0	1,337
25 1010620 Chancey Court	2,196	0	0	0	2,196
26 1010910 County Commission	859	16	0	0	875
31 1010935 Retirement Office Ops	191	0	0	0	191
32 1011210 County Clerk's Office	9,165	360	0	0	9,525
33 1011510 4th Circuit Court Clerk Office	668	28	0	0	696
34 1011520 Criminal Court Clerk's Office	3,914	12	0	0	3,927
35 1011530 Criminal Sessions Clerk Office	1,909	0	0	0	1,909
36 1011810 Election Commission	573	132	0	0	705
37 1012110 Circuit Court Judges Office	191	0	0	0	191
38 1012120 4th Circuit Court Judges Office	95	5	0	0	100
39 1012130 Criminal Court Judges Office	477	2	0	0	479
40 1012140 General Sessions Court Judg	286	36	0	0	322
41 1012150 Jury Commission	95	0	0	0	95
42 1012410 Juvenile Court Judges	2,673	0	0	0	2,673
43 1012420 IV-D Referee Program	382	0	0	0	382
44 1012710 Juvenile Court-Clerk	1,050	12	0	0	1,063
45 1013010 Juvenile Svc Center	191	366	0	0	557
46 1013310 County Mayor	1,718	0	0	0	1,718
47 1013330 Legislative Delegation	668	0	0	0	668
52 1013370 UT / Knox County Extension	0	16	0	0	16
55 1014210 Probation Office	477	5	0	0	482
58 1014810 Park Maint	2,100	0	0	0	2,100

ALLOCATION SUMMARY

Dept:10 1016010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
59 1014825 U.S. Soccer Complex	2,387	\$0	\$0	\$0	\$2,387
62 1014835 Legacy Park	1,337	0	0	0	1,337
64 1014845 Parks & Recreation	0	3,033	0	0	3,033
70 1015142 Senior Ctr & Volunteer Svcs	95	0	0	0	95
72 1015144 Halls Senior-Special Events	477	0	0	0	477
74 1015146 South Knox Senior Ctr	286	0	0	0	286
75 1015147 Halls Senior Ctr	95	0	0	0	95
76 1015148 Corryton Senior Ctr	191	0	0	0	191
77 1015149 Carter Senior Ctr	286	0	0	0	286
78 1015160 Veterans Svcs	191	6	0	0	197
79 1015165 Office of Neighborhoods / Co	95	0	0	0	95
80 1015400 Support Svcs	11,456	0	0	0	11,456
81 1015403 Preventive Health Svcs	955	0	0	0	955
82 1015406 Dental Svcs	1,623	0	0	0	1,623
84 1015412 Food & Restaurant Inspector	573	0	0	0	573
85 1015421 Diagnostic Svcs	859	0	0	0	859
87 1015430 Pediatric Care Svcs	573	0	0	0	573
88 1015433 Pharmacy	1,241	0	0	0	1,241
90 1015439 Animal Control	0	322	0	0	322
92 1015445 Social Svcs	668	0	0	0	668
93 1015448 Ground Water Svcs	95	0	0	0	95
94 1015451 Vector Control Svcs	477	0	0	0	477
96 1015457 Vital Records	286	0	0	0	286
97 1015460 Women's Health Svcs	191	0	0	0	191
98 1015463 Community Health Svcs	477	0	0	0	477
99 1015465 Child Car Seat Program	668	0	0	0	668
103 1016025 Inop Car Lot / Sale Junk Cars	95	0	0	0	95
104 1016030 Building Maint	477	0	0	0	477
108 1016610 GIS	0	149	0	0	149
111 1016635 CAC Housing	171,268	906	0	0	172,174
115 1016920 Equipment	3,150	0	0	0	3,150
117 1016950 Miscellaneous	191	0	0	0	191
120 1017510 Fire Prevention	191	0	0	0	191
122 1017530 Codes Admin	95	162	0	0	257
125 1018110 Sheriff's Dept Merit System	1,432	0	0	0	1,432
126 1018310 Property Assessor	286	115	0	0	402
130 1018510 Public Defender	1,050	109	0	0	1,159
131 1018710 Register of Deeds Office	668	78	0	0	746
132 1018720 Register of Dees-Data Proc	191	0	0	0	191
133 1018900 Court Officers	286	0	0	0	286
134 1018906 Records & Communication	1,718	0	0	0	1,718



ALLOCATION SUMMARY

Dept:10 1016010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
136 1018912 Training	2,959	\$0	\$0	\$0	\$2,959
137 1018915 Planning & Development	95	0	0	0	95
138 1018918 Stop Violence Against Wome	382	0	0	0	382
139 1018921 Patrol	11,647	0	0	0	11,647
140 1018924 Warrants	955	0	0	0	955
141 1018927 Detective	2,387	0	0	0	2,387
142 1018930 Forensics	1,718	0	0	0	1,718
143 1018933 Juvenile Division	573	0	0	0	573
144 1018936 Special Teams	191	0	0	0	191
148 1018942 Narcotics	2,291	0	0	0	2,291
149 1018945 Internal Affairs	191	0	0	0	191
150 1018948 Special Svcs	1,623	0	0	0	1,623
152 1018951 Dare Donations	382	0	0	0	382
154 1018953 Sexual Offender Registry	286	0	0	0	286
155 1018954 Interest Earned-Inmates	191	0	0	0	191
159 1018960 Correctional Facilities	28,927	0	0	0	28,927
163 1018969 Jail Commissary	19,189	0	0	0	19,189
167 1018990 KCSO Reserve Training Acar	286	0	0	0	286
169 1018993 Sheriff Animal Control	191	0	0	0	191
170 1018995 Sheriff Juv Ct Officers	95	0	0	0	95
173 131 / 2350130 PW-Stormwater Mgmt	1,337	0	0	0	1,337
175 131 / 2350210 PW-Highway & Bridge	1,050	861	0	0	1,911
176 131 / 2350220 PW-Traffic Control	668	0	0	0	668
177 131 / 2350310 Capital Outlay	191	0	0	0	191
179 131 / 2350410 PW-Engineering	382	487	0	0	869
181 261 / 50000(20&30) Vehicle Svc Ctr Ft	6,205	4,332	0	0	10,537
182 272 / 5300010 Retirement Fund	0	84	0	0	84
184 FD102 / 105 General Grants Fund	22,244	0	0	0	22,244
185 FD114 / 200 Governmental Library Fur	95	0	0	0	95
186 FD115 / 205 Public Library Fund	28,927	2,907	0	0	31,834
187 FD116 / 210 Solid Waste Fund	1,909	394	0	0	2,303
188 FD122 / 230 Drug Control Fund	2,959	0	0	0	2,959
190 FD128 / 215 Air Quality Fund	4,296	0	0	0	4,296
192 FD141 / 240 Gen Purpose School Fun	165,540	8,101	0	0	173,640
194 FD146 / 245 School Project Fund	27,494	0	0	0	27,494
196 FD171 / 400 Public Improvement Fund	102,245	0	0	0	102,245
202 FD268 / 510 Mailroom Svc	1,050	0	0	0	1,050
204 FD274 / 550 Building Operations	130,981	0	0	0	130,981
205 FD276 / 560 Tech Support Fund	8,497	0	0	0	8,497
208 FD401 / 700 Three Ridges Golf Course	859	368	0	0	1,227
219 FD791 Physical Plant Upgrade	31,027	0	0	0	31,027

ALLOCATION SUMMARY

Dept:10 1016010 Purchasing

Department	Purchasing	E-Card	Property Mgmt	Gen'l Gov't	Total
222 FD950 / 920 MPC Fund	4,773	\$416	\$0	\$0	\$5,189
223 FD952 / 925 E-911 Fund	477	40	0	0	518
224 FD954 / 930 GIS Fund	1,337	0	0	0	1,337
226 FD958 / 940 Animal Control Fund	764	0	0	0	764
227 FD960 / 950 Grt School Foundation Fu	286	2	0	0	288
232 Community Grants	0	20	0	0	20
238 General Gov't	0	755	0	32,879	33,634
999 2nd Allocation Orphans	0	(0)	0	0	0
<b>Total</b>	<b>882,608</b>	<b>31,522</b>	<b>42,030</b>	<b>32,879</b>	<b>989,039</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1016020 Property Mgmt

		Amount	General Admin	Property Management	School Buying	E-Card	Gen'l Gov't
Salaries	S1	\$300,821	\$81,222	\$153,419	\$60,164	\$6,016	\$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	101,345	27,363	51,686	20,269	2,027	0
		402,166	108,585	205,105	80,433	8,043	0
SUPPLY & SERVICES COST							
Services	S	21,237	5,734	10,831	4,247	425	0
Supplies / Materials	S	6,151	1,661	3,137	1,230	123	0
Principal / Int	P	52,288	0	0	0	0	52,288
DEPARTMENT Cost Total		79,676	7,395	13,968	5,477	548	52,288
ADJUSTMENTS							
Total		481,842	115,980	219,073	85,910	8,591	52,288
General Admin Distribution			(115,980)	69,447	27,234	2,723	16,576
Grand Total		\$481,842		\$288,520	\$113,144	\$11,314	\$68,864

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

Dept:11 1016020 Property Mgmt

Department	First Incoming	Second Incoming	Property Management	School Buying	E-Card	Gen'l Gov't
1 Equipment Use	\$398	\$0	\$238	\$93	\$9	\$57
Subtotal - Equipment Use	398	0	238	93	9	57
3 Audit Svcs	512	0	307	120	12	73
Subtotal - 1010920 Internal Audit	512	0	307	120	12	73
4 Contract Review	218	0	131	51	5	31
Subtotal - 1013210 Law Department	218	0	131	51	5	31
5 ADA/FMLA SVC	104	0	62	24	2	15
Subtotal - 1013320 ADA Compliance C	104	0	62	24	2	15
6 Human Resources	1,260	0	754	296	30	180
Subtotal - 1013610 Human Resource	1,260	0	754	296	30	180
7 Mail Room	2	0	1	0	0	0
Subtotal - 1013910 Mail Room-Operati	2	0	1	0	0	0
9 Budget	172	0	103	40	4	25
9 Accounting	1,287	0	771	302	30	184
9 Accounts Payable	570	0	341	134	13	81
9 Payroll	502	0	301	118	12	72
Subtotal - 1015710 Finance	2,531	0	1,516	594	59	362
10 Purchasing	984	0	589	231	23	141
10 Property Mgmt	39,404	0	23,595	9,253	925	5,632
Subtotal - 1016010 Purchasing	40,388	0	24,184	9,484	948	5,772
12 General Fund Audit	0	1,095	656	257	26	156
Subtotal - 1016930 Auditing Contract	0	1,095	656	257	26	156
13 Network Support - County	0	22,245	13,320	5,223	522	3,179
13 Network Support - All Users	0	2,181	1,306	512	51	312
Subtotal - 1017910 Information Technnc	0	24,426	14,626	5,736	574	3,491
16 County Trustee	0	643	385	151	15	92

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

Dept:11 1016020 Property Mgmt

Department	First Incoming	Second Incoming	Property Management	School Buying	E-Card	Gen'l Gov't
Subtotal - 1019710 County Trustee	\$0	\$643	\$385	\$151	\$15	\$92
18 Risk Overhead	0	50	30	12	1	7
Subtotal - 266 / 54000 (10&20&30) Ris	0	50	30	12	1	7
3 Audit Svcs	0	33	20	8	1	5
Subtotal - 1010920 Internal Audit	0	33	20	8	1	5
4 Contract Review	0	7	4	2	0	1
Subtotal - 1013210 Law Department	0	7	4	2	0	1
5 ADA/FMLA SVC	0	9	5	2	0	1
Subtotal - 1013320 ADA Compliance C	0	9	5	2	0	1
6 Human Resources	0	81	49	19	2	12
Subtotal - 1013610 Human Resource	0	81	49	19	2	12
7 Mail Room	0	0	0	0	0	0
Subtotal - 1013910 Mail Room-Operati	0	0	0	0	0	0
9 Budget	0	13	8	3	0	2
9 Accounting	0	97	58	23	2	14
9 Accounts Payable	0	43	26	10	1	6
9 Payroll	0	38	23	9	1	5
Subtotal - 1015710 Finance	0	191	114	45	4	27
10 Purchasing	0	66	40	15	2	9
10 Property Mgmt	0	2,626	1,572	617	62	375
Subtotal - 1016010 Purchasing	0	2,692	1,612	632	63	385
Total Incoming	45,413	29,227	44,693	17,527	1,753	10,667
			%59.88	%23.48	%2.35	%14.29
<b>C. TOTAL ALLOCATED</b>		<b>\$556,482</b>	<b>\$333,214</b>	<b>\$130,670</b>	<b>\$13,067</b>	<b>\$79,531</b>

Property Management Allocations

Dept:11 1016020 Property Mgmt

	# of Fixed Assets Items by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Building Use County - City Bldg	120	1.71%	\$5,409	\$0	\$5,409	\$0	\$5,409
4 1013210 Law Department	36	0.51%	1,623	0	1,623	0	1,623
5 1013320 ADA Compliance Office	2	0.03%	90	0	90	0	90
6 1013610 Human Resource	75	1.07%	3,381	0	3,381	0	3,381
7 1013910 Mail Room-Operating	1	0.01%	45	0	45	0	45
8 1015415 Health Admin	415	5.93%	18,707	0	18,707	0	18,707
9 1015710 Finance	86	1.23%	3,877	0	3,877	0	3,877
10 1016010 Purchasing	61	0.87%	2,750	0	2,750	0	2,750
13 1017910 Information Technology	228	3.26%	10,277	0	10,277	643	10,920
14 1017920 Records Mgmt	34	0.49%	1,533	0	1,533	96	1,628
15 1018903 Sheriff Admin	1,384	19.76%	62,385	0	62,385	3,902	66,287
16 1019710 County Trustee	82	1.17%	3,696	0	3,696	231	3,927
17 131 / 2350110 PW-Admin	236	3.37%	10,638	0	10,638	665	11,303
18 266 / 54000 (10&20&30) Risk Mgmt	3	0.04%	135	0	135	8	144
19 1010010 Attorney General	212	3.03%	9,556	0	9,556	598	10,154
21 1010310 Circuit Court Clerk's Office	58	0.83%	2,614	0	2,614	164	2,778
23 1010330 IV-D Child Support Clerk	1	0.01%	45	0	45	3	48
24 1010610 Probate Court	17	0.24%	766	0	766	48	814
25 1010620 Chancey Court	59	0.84%	2,659	0	2,659	166	2,826
26 1010910 County Commission	39	0.56%	1,758	0	1,758	110	1,868
32 1011210 County Clerk's Office	153	2.18%	6,897	0	6,897	431	7,328
33 1011510 4th Circuit Court Clerk Office	34	0.49%	1,533	0	1,533	96	1,628
34 1011520 Criminal Court Clerk's Office	138	1.97%	6,220	0	6,220	389	6,610
36 1011810 Election Commission	367	5.24%	16,543	0	16,543	1,035	17,578
37 1012110 Circuit Court Judges Office	9	0.13%	406	0	406	25	431
38 1012120 4th Circuit Court Judges Office	1	0.01%	45	0	45	3	48
39 1012130 Criminal Court Judges Office	27	0.39%	1,217	0	1,217	76	1,293
40 1012140 General Sessions Court Judg	94	1.34%	4,237	0	4,237	265	4,502
41 1012150 Jury Commission	4	0.06%	180	0	180	11	192
44 1012710 Juvenile Court-Clerk	105	1.50%	4,733	0	4,733	296	5,029
45 1013010 Juvenile Svc Center	25	0.36%	1,127	0	1,127	70	1,197
46 1013310 County Mayor	33	0.47%	1,488	0	1,488	93	1,581
47 1013330 Legislative Delegation	8	0.11%	361	0	361	23	383
52 1013370 UT / Knox County Extension	17	0.24%	766	0	766	48	814
55 1014210 Probation Office	19	0.27%	856	0	856	54	910
60 1014830 Recreation Admin	14	0.20%	631	0	631	39	671
69 1015135 John Tarleton Home	1,463	20.89%	65,946	0	65,946	4,124	70,071
78 1015160 Veterans Svcs	3	0.04%	135	0	135	8	144
83 1015409 Emergency Medical Svc	14	0.20%	631	0	631	39	671
90 1015439 Animal Control	18	0.26%	811	0	811	51	862
102 1015950 Credit Union	1	0.01%	45	0	45	3	48
120 1017510 Fire Prevention	33	0.47%	1,488	0	1,488	93	1,581
121 1017520 Soil Conservation District	3	0.04%	135	0	135	8	144

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Property Management Allocations

Dept:11 1016020 Property Mgmt

	# of Fixed Assets Items by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 1017530 Codes Admin	48	0.69%	\$2,164	\$0	\$2,164	\$135	\$2,299
125 1018110 Sheriff's Dept Merit System	14	0.20%	631	0	631	39	671
126 1018310 Property Assessor	93	1.33%	4,192	0	4,192	262	4,454
128 1018320 Equalization Board	21	0.30%	947	0	947	59	1,006
130 1018510 Public Defender	3	0.04%	135	0	135	8	144
131 1018710 Register of Deeds Office	94	1.34%	4,237	0	4,237	265	4,502
132 1018720 Register of Dees-Data Proc	19	0.27%	856	0	856	54	910
133 1018900 Court Officers	1	0.01%	45	0	45	3	48
143 1018933 Juvenile Division	1	0.01%	45	0	45	3	48
164 1018972 Medical Examiner	7	0.10%	316	0	316	20	335
175 131 / 2350210 PW-Highway & Bridge	1	0.01%	45	0	45	3	48
179 131 / 2350410 PW-Engineering	10	0.14%	451	0	451	28	479
182 272 / 5300010 Retirement Fund	22	0.31%	992	0	992	62	1,054
184 FD102 / 105 General Grants Fund	4	0.06%	180	0	180	11	192
185 FD114 / 200 Governmental Library Fur	18	0.26%	811	0	811	51	862
186 FD115 / 205 Public Library Fund	306	4.37%	13,793	0	13,793	863	14,656
187 FD116 / 210 Solid Waste Fund	42	0.60%	1,893	0	1,893	118	2,012
188 FD122 / 230 Drug Control Fund	8	0.11%	361	0	361	23	383
190 FD128 / 215 Air Quality Fund	196	2.80%	8,835	0	8,835	553	9,387
192 FD141 / 240 Gen Purpose School Fun	125	1.78%	5,635	0	5,635	352	5,987
196 FD171 / 400 Public Improvement Fund	76	1.09%	3,426	0	3,426	214	3,640
202 FD268 / 510 Mailroom Svc	27	0.39%	1,217	0	1,217	76	1,293
205 FD276 / 560 Tech Support Fund	29	0.41%	1,307	0	1,307	82	1,389
207 FD351 / 610 Municipal Sales Tax	8	0.11%	361	0	361	23	383
209 FD425 Golf Course Fund	8	0.11%	361	0	361	23	383
222 FD950 / 920 MPC Fund	54	0.77%	2,434	0	2,434	152	2,586
223 FD952 / 925 E-911 Fund	36	0.51%	1,623	0	1,623	101	1,724
226 FD958 / 940 Animal Control Fund	1	0.01%	45	0	45	3	48
Subtotal	7,004	100.00%	315,713	0	315,713	17,501	333,214
Direct Bills					0		0
TOTAL					315,713		333,214





School Buying Allocations

Dept:11 1016020 Property Mgmt

	100% Assigned to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
192 FD141 / 240 Gen Purpose School Fun	100	100.00%	\$123,808	\$0	\$123,808	\$6,863	\$130,670
Subtotal	100	100.00%	123,808	0	123,808	6,863	130,670
Direct Bills					0		0
TOTAL					123,808		130,670

E-Card Allocations

Dept:11 1016020 Property Mgmt

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	43	0.21%	\$26	\$0	\$26	\$0	\$26
4 1013210 Law Department	116	0.57%	71	0	71	0	71
8 1015415 Health Admin	514	2.53%	314	0	314	0	314
9 1015710 Finance	107	0.53%	65	0	65	0	65
13 1017910 Information Technology	106	0.52%	65	0	65	4	68
15 1018903 Sheriff Admin	3,523	17.36%	2,149	0	2,149	124	2,273
18 266 / 54000 (10&20&30) Risk Mgmt	11	0.05%	7	0	7	0	7
19 1010010 Attorney General	51	0.25%	31	0	31	2	33
26 1010910 County Commission	10	0.05%	6	0	6	0	6
32 1011210 County Clerk's Office	231	1.14%	141	0	141	8	149
33 1011510 4th Circuit Court Clerk Office	18	0.09%	11	0	11	1	12
34 1011520 Criminal Court Clerk's Office	8	0.04%	5	0	5	0	5
36 1011810 Election Commission	85	0.42%	52	0	52	3	55
38 1012120 4th Circuit Court Judges Offic	3	0.01%	2	0	2	0	2
39 1012130 Criminal Court Judges Office	1	0.00%	1	0	1	0	1
40 1012140 General Sessions Court Judg	23	0.11%	14	0	14	1	15
44 1012710 Juvenile Court-Clerk	8	0.04%	5	0	5	0	5
45 1013010 Juvenile Svc Center	235	1.16%	143	0	143	8	152
52 1013370 UT / Knox County Extension	10	0.05%	6	0	6	0	6
55 1014210 Probation Office	3	0.01%	2	0	2	0	2
64 1014845 Parks & Recreation	1,948	9.60%	1,188	0	1,188	69	1,257
78 1015160 Veterans Svcs	4	0.02%	2	0	2	0	3
90 1015439 Animal Control	207	1.02%	126	0	126	7	134
108 1016610 GIS	96	0.47%	59	0	59	3	62
111 1016635 CAC Housing	582	2.87%	355	0	355	20	376
122 1017530 Codes Admin	104	0.51%	63	0	63	4	67
126 1018310 Property Assessor	74	0.36%	45	0	45	3	48
130 1018510 Public Defender	70	0.34%	43	0	43	2	45
131 1018710 Register of Deeds Office	50	0.25%	31	0	31	2	32
175 131 / 2350210 PW-Highway & Bridge	553	2.73%	337	0	337	19	357
179 131 / 2350410 PW-Engineering	313	1.54%	191	0	191	11	202
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	2,782	13.71%	1,697	0	1,697	98	1,795
182 272 / 5300010 Retirement Fund	54	0.27%	33	0	33	2	35
186 FD115 / 205 Public Library Fund	1,867	9.20%	1,139	0	1,139	66	1,205
187 FD116 / 210 Solid Waste Fund	253	1.25%	154	0	154	9	163
192 FD141 / 240 Gen Purpose School Fun	5,202	25.63%	3,174	0	3,174	183	3,357
208 FD401 / 700 Three Ridges Golf Course	236	1.16%	144	0	144	8	152
222 FD950 / 920 MPC Fund	267	1.32%	163	0	163	9	172
223 FD952 / 925 E-911 Fund	26	0.13%	16	0	16	1	17
227 FD960 / 950 Grt School Foundation Fu	1	0.00%	1	0	1	0	1
232 Community Grants	13	0.06%	8	0	8	0	8
238 General Gov't	485	2.39%	296	0	296	17	313

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

E-Card Allocations

Dept:11 1016020 Property Mgmt

	# of E-Card Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,293	100.00%	12,381	0	12,381	686	13,067
Direct Bills					0		0
TOTAL					12,381		13,067



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:11 1016020 Property Mgmt

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$75,354	\$0	\$75,354	\$4,177	\$79,531
Subtotal	100	100.00%	75,354	0	75,354	4,177	79,531
Direct Bills					0		0
TOTAL					75,354		79,531

ALLOCATION SUMMARY

Dept:11 1016020 Property Mgmt

Department	Property Management	School Buying	E-Card	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
2 Building Use County - City Bldg	5,409	0	0	0	5,409
3 1010920 Internal Audit	0	0	26	0	26
4 1013210 Law Department	1,623	0	71	0	1,694
5 1013320 ADA Compliance Office	90	0	0	0	90
6 1013610 Human Resource	3,381	0	0	0	3,381
7 1013910 Mail Room-Operating	45	0	0	0	45
8 1015415 Health Admin	18,707	0	314	0	19,020
9 1015710 Finance	3,877	0	65	0	3,942
10 1016010 Purchasing	2,750	0	0	0	2,750
13 1017910 Information Technology	10,920	0	68	0	10,988
14 1017920 Records Mgmt	1,628	0	0	0	1,628
15 1018903 Sheriff Admin	66,287	0	2,273	0	68,560
16 1019710 County Trustee	3,927	0	0	0	3,927
17 131 / 2350110 PW-Admin	11,303	0	0	0	11,303
18 266 / 54000 (10&20&30) Risk Mgmt	144	0	7	0	151
19 1010010 Attorney General	10,154	0	33	0	10,187
21 1010310 Circuit Court Clerk's Office	2,778	0	0	0	2,778
23 1010330 IV-D Child Support Clerk	48	0	0	0	48
24 1010610 Probate Court	814	0	0	0	814
25 1010620 Chancey Court	2,826	0	0	0	2,826
26 1010910 County Commission	1,868	0	6	0	1,874
32 1011210 County Clerk's Office	7,328	0	149	0	7,477
33 1011510 4th Circuit Court Clerk Office	1,628	0	12	0	1,640
34 1011520 Criminal Court Clerk's Office	6,610	0	5	0	6,615
36 1011810 Election Commission	17,578	0	55	0	17,632
37 1012110 Circuit Court Judges Office	431	0	0	0	431
38 1012120 4th Circuit Court Judges Offic	48	0	2	0	50
39 1012130 Criminal Court Judges Office	1,293	0	1	0	1,294
40 1012140 General Sessions Court Judg	4,502	0	15	0	4,517
41 1012150 Jury Commission	192	0	0	0	192
44 1012710 Juvenile Court-Clerk	5,029	0	5	0	5,034
45 1013010 Juvenile Svc Center	1,197	0	152	0	1,349
46 1013310 County Mayor	1,581	0	0	0	1,581
47 1013330 Legislative Delegation	383	0	0	0	383
52 1013370 UT / Knox County Extension	814	0	6	0	821
55 1014210 Probation Office	910	0	2	0	912
60 1014830 Recreation Admin	671	0	0	0	671
64 1014845 Parks & Recreation	0	0	1,257	0	1,257
69 1015135 John Tarleton Home	70,071	0	0	0	70,071
78 1015160 Veterans Svcs	144	0	3	0	146

ALLOCATION SUMMARY

Dept:11 1016020 Property Mgmt

Department	Property Management	School Buying	E-Card	Gen'l Gov't	Total
83 1015409 Emergency Medical Svc	671	\$0	\$0	\$0	\$671
90 1015439 Animal Control	862	0	134	0	996
102 1015950 Credit Union	48	0	0	0	48
108 1016610 GIS	0	0	62	0	62
111 1016635 CAC Housing	0	0	376	0	376
120 1017510 Fire Prevention	1,581	0	0	0	1,581
121 1017520 Soil Conservation District	144	0	0	0	144
122 1017530 Codes Admin	2,299	0	67	0	2,366
125 1018110 Sheriff's Dept Merit System	671	0	0	0	671
126 1018310 Property Assessor	4,454	0	48	0	4,502
128 1018320 Equalization Board	1,006	0	0	0	1,006
130 1018510 Public Defender	144	0	45	0	189
131 1018710 Register of Deeds Office	4,502	0	32	0	4,534
132 1018720 Register of Dees-Data Proc	910	0	0	0	910
133 1018900 Court Officers	48	0	0	0	48
143 1018933 Juvenile Division	48	0	0	0	48
164 1018972 Medical Examiner	335	0	0	0	335
175 131 / 2350210 PW-Highway & Bridge	48	0	357	0	405
179 131 / 2350410 PW-Engineering	479	0	202	0	681
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	0	0	1,795	0	1,795
182 272 / 5300010 Retirement Fund	1,054	0	35	0	1,089
184 FD102 / 105 General Grants Fund	192	0	0	0	192
185 FD114 / 200 Governmental Library Fur	862	0	0	0	862
186 FD115 / 205 Public Library Fund	14,656	0	1,205	0	15,861
187 FD116 / 210 Solid Waste Fund	2,012	0	163	0	2,175
188 FD122 / 230 Drug Control Fund	383	0	0	0	383
190 FD128 / 215 Air Quality Fund	9,387	0	0	0	9,387
192 FD141 / 240 Gen Purpose School Fun	5,987	130,670	3,357	0	140,014
196 FD171 / 400 Public Improvement Fund	3,640	0	0	0	3,640
202 FD268 / 510 Mailroom Svc	1,293	0	0	0	1,293
205 FD276 / 560 Tech Support Fund	1,389	0	0	0	1,389
207 FD351 / 610 Municipal Sales Tax	383	0	0	0	383
208 FD401 / 700 Three Ridges Golf Course	0	0	152	0	152
209 FD425 Golf Course Fund	383	0	0	0	383
222 FD950 / 920 MPC Fund	2,586	0	172	0	2,759
223 FD952 / 925 E-911 Fund	1,724	0	17	0	1,741
226 FD958 / 940 Animal Control Fund	48	0	0	0	48
227 FD960 / 950 Grt School Foundation Fu	0	0	1	0	1
232 Community Grants	0	0	8	0	8
238 General Gov't	0	0	313	79,531	79,844

ALLOCATION SUMMARY

Dept:11 1016020 Property Mgmt

Department	Property Management	School Buying	E-Card	Gen'l Gov't	Total
Total	333,214	130,670	13,067	79,531	556,482

**Knox County, Tennessee  
OMB A-87 Cost Allocation Plan  
FY 2011 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 1016930 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	323,365	0	323,365
DEPARTMENT Cost Total		323,365	0	323,365
ADJUSTMENTS				
Total		323,365	0	323,365
General Admin Distribution			0	0
Grand Total		\$323,365		\$323,365

B. INCOMING COSTS - (Default Spread Expense%)

Dept:12 1016930 Auditing Contract

Department	First Incoming	Second Incoming	General Fund Audit
3 Audit Svcs	\$10	\$0	\$10
Subtotal - 1010920 Internal Audit	10	0	10
4 Contract Review	193	0	193
Subtotal - 1013210 Law Department	193	0	193
9 Budget	153	0	153
9 Accounting	24	0	24
9 Accounts Payable	35	0	35
Subtotal - 1015710 Finance	212	0	212
16 County Trustee	0	12	12
Subtotal - 1019710 County Trustee	0	12	12
3 Audit Svcs	0	1	1
Subtotal - 1010920 Internal Audit	0	1	1
4 Contract Review	0	6	6
Subtotal - 1013210 Law Department	0	6	6
9 Budget	0	11	11
9 Accounting	0	2	2
9 Accounts Payable	0	3	3
Subtotal - 1015710 Finance	0	16	16
Total Incoming	415	35	450
			%100.00
<b>C. TOTAL ALLOCATED</b>		<b>\$323,815</b>	<b>\$323,815</b>

General Fund Audit Allocations

Dept:12 1016930 Auditing Contract

	Acctng Trans (Gen Fund Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1010920 Internal Audit	438	0.28%	\$910	\$0	\$910	\$0	\$910
4	1013210 Law Department	1,010	0.65%	2,099	0	2,099	0	2,099
5	1013320 ADA Compliance Office	344	0.22%	715	0	715	0	715
6	1013610 Human Resource	741	0.48%	1,540	0	1,540	0	1,540
7	1013910 Mail Room-Operating	403	0.26%	837	0	837	0	837
8	1015415 Health Admin	1,045	0.67%	2,172	0	2,172	0	2,172
9	1015710 Finance	1,048	0.67%	2,178	0	2,178	0	2,178
10	1016010 Purchasing	785	0.50%	1,631	0	1,631	0	1,631
11	1016020 Property Mgmt	527	0.34%	1,095	0	1,095	0	1,095
13	1017910 Information Technology	1,362	0.87%	2,830	0	2,830	0	2,831
14	1017920 Records Mgmt	772	0.50%	1,604	0	1,604	0	1,604
15	1018903 Sheriff Admin	3,805	2.44%	7,907	0	7,907	1	7,908
16	1019710 County Trustee	952	0.61%	1,978	0	1,978	0	1,979
17	131 / 2350110 PW-Admin	822	0.53%	1,708	0	1,708	0	1,708
18	266 / 54000 (10&20&30) Risk Mgmt	1,274	0.82%	2,648	0	2,648	0	2,648
19	1010010 Attorney General	1,459	0.94%	3,032	0	3,032	0	3,032
20	1010020 Bad Check Unit	116	0.07%	241	0	241	0	241
21	1010310 Circuit Court Clerk's Office	435	0.28%	904	0	904	0	904
22	1010320 Civil Sessions Clerk's Office	369	0.24%	767	0	767	0	767
23	1010330 IV-D Child Support Clerk	816	0.52%	1,696	0	1,696	0	1,696
24	1010610 Probate Court	363	0.23%	754	0	754	0	754
25	1010620 Chancey Court	448	0.29%	931	0	931	0	931
26	1010910 County Commission	801	0.51%	1,665	0	1,665	0	1,665
27	1010915 Commission Discretionary	146	0.09%	303	0	303	0	303
28	1010925 Audit Committee	25	0.02%	52	0	52	0	52
29	1010926 Ethics Committee	11	0.01%	23	0	23	0	23
30	1010930 Codes Commission	14	0.01%	29	0	29	0	29
31	1010935 Retirement Office Ops	958	0.61%	1,991	0	1,991	0	1,991
32	1011210 County Clerk's Office	3,172	2.04%	6,592	0	6,592	1	6,593
33	1011510 4th Circuit Court Clerk Office	354	0.23%	736	0	736	0	736
34	1011520 Criminal Court Clerk's Office	872	0.56%	1,812	0	1,812	0	1,812
35	1011530 Criminal Sessions Clerk Offic	818	0.53%	1,700	0	1,700	0	1,700
36	1011810 Election Commission	925	0.59%	1,922	0	1,922	0	1,922
37	1012110 Circuit Court Judges Office	111	0.07%	231	0	231	0	231
38	1012120 4th Circuit Court Judges Offic	98	0.06%	204	0	204	0	204
39	1012130 Criminal Court Judges Office	1,357	0.87%	2,820	0	2,820	0	2,820
40	1012140 General Sessions Court Judg	720	0.46%	1,496	0	1,496	0	1,496
41	1012150 Jury Commission	3,515	2.26%	7,305	0	7,305	1	7,305
42	1012410 Juvenile Court Judges	1,235	0.79%	2,566	0	2,566	0	2,567
43	1012420 IV-D Referee Program	433	0.28%	900	0	900	0	900
44	1012710 Juvenile Court-Clerk	1,067	0.68%	2,217	0	2,217	0	2,218
45	1013010 Juvenile Svc Center	1,377	0.88%	2,862	0	2,862	0	2,862
46	1013310 County Mayor	667	0.43%	1,386	0	1,386	0	1,386

General Fund Audit Allocations

Dept:12 1016930 Auditing Contract

	Acctng Trans (Gen Fund Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
47	1013330	Legislative Delegation	329	0.21%	\$684	\$0	\$684	\$0	\$684
48	1013350	Senior Summit	10	0.01%	21	0	21	0	21
49	1013355	Knox Achieves	15	0.01%	31	0	31	0	31
50	1013360	Read With Me	5	0.00%	10	0	10	0	10
51	1013362	Family Justice Center	2	0.00%	4	0	4	0	4
52	1013370	UT / Knox County Extension	172	0.11%	357	0	357	0	357
53	1013380	Mayor's Education Summit	4	0.00%	8	0	8	0	8
54	1013620	Bright Start	7	0.00%	15	0	15	0	15
55	1014210	Probation Office	1,003	0.64%	2,084	0	2,084	0	2,085
56	1014215	DUI Traffic School	6	0.00%	12	0	12	0	12
57	1014510	Office of Neighborhoods	79	0.05%	164	0	164	0	164
58	1014810	Park Maint	4,407	2.83%	9,158	0	9,158	1	9,159
59	1014825	U.S. Soccer Complex	4	0.00%	8	0	8	0	8
60	1014830	Recreation Admin	1,094	0.70%	2,273	0	2,273	0	2,274
61	1014832	New Harvest Farmer's Marke	52	0.03%	108	0	108	0	108
62	1014835	Legacy Park	2	0.00%	4	0	4	0	4
63	1014840	Park Improvement-Amuseme	378	0.24%	786	0	786	0	786
65	1015105	Dept of Community Dev	52	0.03%	108	0	108	0	108
66	1015110	Community Svcs Agencies	281	0.18%	584	0	584	0	584
67	1015120	Indigents Asst (CAC / Pauper	67	0.04%	139	0	139	0	139
68	1015130	Economic & Dev Grants	167	0.11%	347	0	347	0	347
69	1015135	John Tarleton Home	9	0.01%	19	0	19	0	19
70	1015142	Senior Ctr & Volunteer Svcs	364	0.23%	756	0	756	0	757
71	1015143	Senior Picnic	3	0.00%	6	0	6	0	6
72	1015144	Halls Senior-Special Events	10	0.01%	21	0	21	0	21
73	1015145	Frank Strang Senior Ctr	403	0.26%	837	0	837	0	838
74	1015146	South Knox Senior Ctr	322	0.21%	669	0	669	0	669
75	1015147	Halls Senior Ctr	345	0.22%	717	0	717	0	717
76	1015148	Corryton Senior Ctr	284	0.18%	590	0	590	0	590
77	1015149	Carter Senior Ctr	270	0.17%	561	0	561	0	561
78	1015160	Veterans Svcs	353	0.23%	734	0	734	0	734
79	1015165	Office of Neighborhoods / Co	720	0.46%	1,496	0	1,496	0	1,496
80	1015400	Support Svcs	2,288	1.47%	4,755	0	4,755	1	4,755
81	1015403	Preventive Health Svcs	1,023	0.66%	2,126	0	2,126	0	2,126
82	1015406	Dental Svcs	885	0.57%	1,839	0	1,839	0	1,839
83	1015409	Emergency Medical Svc	369	0.24%	767	0	767	0	767
84	1015412	Food & Restaurant Inspector	557	0.36%	1,158	0	1,158	0	1,158
85	1015421	Diagnostic Svcs	435	0.28%	904	0	904	0	904
86	1015424	Medical & Dental - Indig Care	1,176	0.75%	2,444	0	2,444	0	2,444
87	1015430	Pediatric Care Svcs	392	0.25%	815	0	815	0	815
88	1015433	Pharmacy	701	0.45%	1,457	0	1,457	0	1,457
89	1015436	Primary Care Svcs	42	0.03%	87	0	87	0	87
90	1015439	Animal Control	25	0.02%	52	0	52	0	52

General Fund Audit Allocations

Dept:12 1016930 Auditing Contract

	Acctng Trans (Gen Fund Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
91	1015442 School Health Program	220	0.14%	\$457	\$0	\$457	\$0	\$457
92	1015445 Social Svcs	559	0.36%	1,162	0	1,162	0	1,162
93	1015448 Ground Water Svcs	455	0.29%	946	0	946	0	946
94	1015451 Vector Control Svcs	77	0.05%	160	0	160	0	160
95	1015454 Disease Surveillance & Inves	588	0.38%	1,222	0	1,222	0	1,222
96	1015457 Vital Records	403	0.26%	837	0	837	0	838
97	1015460 Women's Health Svcs	348	0.22%	723	0	723	0	723
98	1015463 Community Health Svcs	674	0.43%	1,401	0	1,401	0	1,401
99	1015465 Child Car Seat Program	38	0.02%	79	0	79	0	79
100	1015467 Comm Health Svc Grant Mat	22	0.01%	46	0	46	0	46
101	1015470 Medical Reserve Corps Units	13	0.01%	27	0	27	0	27
103	1016025 Inop Car Lot / Sale Junk Cars	34	0.02%	71	0	71	0	71
104	1016030 Building Maint	759	0.49%	1,577	0	1,577	0	1,577
105	1016050 e-Govt Purchasing	200	0.13%	416	0	416	0	416
106	1016310 Property & Liability Ins	15	0.01%	31	0	31	0	31
107	1016605 Planning	5	0.00%	10	0	10	0	10
108	1016610 GIS	9	0.01%	19	0	19	0	19
109	1016615 Payments to Cities	6	0.00%	12	0	12	0	12
110	1016620 Emergency Mgmt	6	0.00%	12	0	12	0	12
111	1016635 CAC Housing	48,501	31.13%	100,791	0	100,791	11	100,802
112	1016636 CAC-Interest	5	0.00%	10	0	10	0	10
113	1016645 Oth Operating Transfers	53	0.03%	110	0	110	0	110
114	1016910 Officials Expense	3	0.00%	6	0	6	0	6
115	1016920 Equipment	405	0.26%	842	0	842	0	842
116	1016940 Cases Charged to County	36	0.02%	75	0	75	0	75
117	1016950 Miscellaneous	159	0.10%	330	0	330	0	330
118	1016980 Emp Ben General Fund	6	0.00%	12	0	12	0	12
119	1017210 Community Mediation Ctr	44	0.03%	91	0	91	0	91
120	1017510 Fire Prevention	829	0.53%	1,723	0	1,723	0	1,723
121	1017520 Soil Conservation District	297	0.19%	617	0	617	0	617
122	1017530 Codes Admin	2,539	1.63%	5,276	0	5,276	1	5,277
123	1017710 Wastewater	16	0.01%	33	0	33	0	33
124	1017720 Dirty Lot Ordinance	382	0.25%	794	0	794	0	794
125	1018110 Sheriff's Dept Merit System	568	0.36%	1,180	0	1,180	0	1,181
126	1018310 Property Assessor	1,226	0.79%	2,548	0	2,548	0	2,548
127	1018315 Property Assessor Reapprais	2	0.00%	4	0	4	0	4
128	1018320 Equalization Board	44	0.03%	91	0	91	0	91
129	1018330 Digitized Mapping	306	0.20%	636	0	636	0	636
130	1018510 Public Defender	1,552	1.00%	3,225	0	3,225	0	3,226
131	1018710 Register of Deeds Office	343	0.22%	713	0	713	0	713
132	1018720 Register of Dees-Data Proc	117	0.08%	243	0	243	0	243
133	1018900 Court Officers	195	0.13%	405	0	405	0	405
134	1018906 Records & Communication	571	0.37%	1,187	0	1,187	0	1,187

General Fund Audit Allocations

Dept:12 1016930 Auditing Contract

	Acctng Trans (Gen Fund Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
136	1018912 Training	723	0.46%	\$1,502	\$0	\$1,502	\$0	\$1,503
137	1018915 Planning & Development	150	0.10%	312	0	312	0	312
138	1018918 Stop Violence Against Wome	285	0.18%	592	0	592	0	592
139	1018921 Patrol	4,461	2.86%	9,271	0	9,271	1	9,272
140	1018924 Warrants	738	0.47%	1,534	0	1,534	0	1,534
141	1018927 Detective	733	0.47%	1,523	0	1,523	0	1,523
142	1018930 Forensics	451	0.29%	937	0	937	0	937
143	1018933 Juvenile Division	177	0.11%	368	0	368	0	368
144	1018936 Special Teams	69	0.04%	143	0	143	0	143
145	1018937 Victim's Rights	25	0.02%	52	0	52	0	52
146	1018939 Batter's Treatment	11	0.01%	23	0	23	0	23
148	1018942 Narcotics	855	0.55%	1,777	0	1,777	0	1,777
149	1018945 Internal Affairs	189	0.12%	393	0	393	0	393
150	1018948 Special Svcs	532	0.34%	1,106	0	1,106	0	1,106
151	1018950 Inmate Education	2	0.00%	4	0	4	0	4
152	1018951 Dare Donations	95	0.06%	197	0	197	0	197
153	1018952 Teen Academy-Sheriff	32	0.02%	66	0	66	0	67
154	1018953 Sexual Offender Registry	227	0.15%	472	0	472	0	472
155	1018954 Interest Earned-Inmates	61	0.04%	127	0	127	0	127
156	1018955 Donations / Sheriff-Target	2	0.00%	4	0	4	0	4
157	1018956 Honor Guard Golf Tournamer	71	0.05%	148	0	148	0	148
158	1018957 Auxiliary Svcs	544	0.35%	1,130	0	1,130	0	1,131
159	1018960 Correctional Facilities	8,405	5.39%	17,467	0	17,467	2	17,469
160	1018965 Explorer Post	78	0.05%	162	0	162	0	162
161	1018966 Wal-Mart Foundation	2	0.00%	4	0	4	0	4
162	1018967 Helen R McNabb Interch	47	0.03%	98	0	98	0	98
163	1018969 Jail Commissary	2,140	1.37%	4,447	0	4,447	1	4,448
164	1018972 Medical Examiner	21	0.01%	44	0	44	0	44
165	1018980 Sheriff's Radio Rebanding	3	0.00%	6	0	6	0	6
166	1018985 Sheriff's K-9 Donations	33	0.02%	69	0	69	0	69
167	1018990 KCSO Reserve Training Acac	27	0.02%	56	0	56	0	56
168	1018991 Fallen Officers	2	0.00%	4	0	4	0	4
169	1018993 Sheriff Animal Control	386	0.25%	802	0	802	0	802
170	1018995 Sheriff Juv Ct Officers	498	0.32%	1,035	0	1,035	0	1,035
172	131 / 2350120 PW-Highway Project M	349	0.22%	725	0	725	0	725
173	131 / 2350130 PW-Stormwater Mgmt	749	0.48%	1,557	0	1,557	0	1,557
174	131 / 2350135 Stormwater Ordiance V	66	0.04%	137	0	137	0	137
175	131 / 2350210 PW-Highway & Bridge	2,565	1.65%	5,330	0	5,330	1	5,331
176	131 / 2350220 PW-Traffic Control	2,541	1.63%	5,281	0	5,281	1	5,281
177	131 / 2350310 Capital Outlay	24	0.02%	50	0	50	0	50
178	131 / 2350320 Bridge Construction	49	0.03%	102	0	102	0	102
179	131 / 2350410 PW-Engineering	518	0.33%	1,076	0	1,076	0	1,077
180	131 / 2350425 Subdivision Foreclosure	28	0.02%	58	0	58	0	58

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

General Fund Audit Allocations

Dept:12 1016930 Auditing Contract

	Acctng Trans (Gen Fund Only)	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	4,620	2.97%	\$9,601	\$0	\$9,601	\$1	\$9,602
183 FD101 / 100 General Fund	2,461	1.58%	5,114	0	5,114	1	5,115
238 General Gov't	7	0.00%	15	0	15	0	15
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	155,804	100.00%	323,780	0	323,780	35	323,815
Direct Bills					0		0
TOTAL					323,780		323,815



ALLOCATION SUMMARY

Dept:12 1016930 Auditing Contract

Department	General Fund Audit	Total
0 DIRECT BILLED	0	\$0
3 1010920 Internal Audit	910	910
4 1013210 Law Department	2,099	2,099
5 1013320 ADA Compliance Office	715	715
6 1013610 Human Resource	1,540	1,540
7 1013910 Mail Room-Operating	837	837
8 1015415 Health Admin	2,172	2,172
9 1015710 Finance	2,178	2,178
10 1016010 Purchasing	1,631	1,631
11 1016020 Property Mgmt	1,095	1,095
13 1017910 Information Technology	2,831	2,831
14 1017920 Records Mgmt	1,604	1,604
15 1018903 Sheriff Admin	7,908	7,908
16 1019710 County Trustee	1,979	1,979
17 131 / 2350110 PW-Admin	1,708	1,708
18 266 / 54000 (10&20&30) Risk Mgmt	2,648	2,648
19 1010010 Attorney General	3,032	3,032
20 1010020 Bad Check Unit	241	241
21 1010310 Circuit Court Clerk's Office	904	904
22 1010320 Civil Sessions Clerk's Office	767	767
23 1010330 IV-D Child Support Clerk	1,696	1,696
24 1010610 Probate Court	754	754
25 1010620 Chancey Court	931	931
26 1010910 County Commission	1,665	1,665
27 1010915 Commission Discretionary	303	303
28 1010925 Audit Committee	52	52
29 1010926 Ethics Committee	23	23
30 1010930 Codes Commission	29	29
31 1010935 Retirement Office Ops	1,991	1,991
32 1011210 County Clerk's Office	6,593	6,593
33 1011510 4th Circuit Court Clerk Office	736	736
34 1011520 Criminal Court Clerk's Office	1,812	1,812
35 1011530 Criminal Sessions Clerk Office	1,700	1,700
36 1011810 Election Commission	1,922	1,922
37 1012110 Circuit Court Judges Office	231	231
38 1012120 4th Circuit Court Judges Office	204	204
39 1012130 Criminal Court Judges Office	2,820	2,820
40 1012140 General Sessions Court Judg	1,496	1,496
41 1012150 Jury Commission	7,305	7,305
42 1012410 Juvenile Court Judges	2,567	2,567
43 1012420 IV-D Referee Program	900	900



ALLOCATION SUMMARY

Dept:12 1016930 Auditing Contract

	Department	General Fund Audit	Total
44	1012710 Juvenile Court-Clerk	2,218	\$2,218
45	1013010 Juvenile Svc Center	2,862	2,862
46	1013310 County Mayor	1,386	1,386
47	1013330 Legislative Delegation	684	684
48	1013350 Senior Summit	21	21
49	1013355 Knox Achieves	31	31
50	1013360 Read With Me	10	10
51	1013362 Family Justice Center	4	4
52	1013370 UT / Knox County Extension	357	357
53	1013380 Mayor's Education Summit	8	8
54	1013620 Bright Start	15	15
55	1014210 Probation Office	2,085	2,085
56	1014215 DUI Traffic School	12	12
57	1014510 Office of Neighborhoods	164	164
58	1014810 Park Maint	9,159	9,159
59	1014825 U.S. Soccer Complex	8	8
60	1014830 Recreation Admin	2,274	2,274
61	1014832 New Harvest Farmer's Marke	108	108
62	1014835 Legacy Park	4	4
63	1014840 Park Improvement-Amusement	786	786
65	1015105 Dept of Community Dev	108	108
66	1015110 Community Svcs Agencies	584	584
67	1015120 Indigents Asst (CAC / Pauper	139	139
68	1015130 Economic & Dev Grants	347	347
69	1015135 John Tarleton Home	19	19
70	1015142 Senior Ctr & Volunteer Svcs	757	757
71	1015143 Senior Picnic	6	6
72	1015144 Halls Senior-Special Events	21	21
73	1015145 Frank Strang Senior Ctr	838	838
74	1015146 South Knox Senior Ctr	669	669
75	1015147 Halls Senior Ctr	717	717
76	1015148 Corryton Senior Ctr	590	590
77	1015149 Carter Senior Ctr	561	561
78	1015160 Veterans Svcs	734	734
79	1015165 Office of Neighborhoods / Co	1,496	1,496
80	1015400 Support Svcs	4,755	4,755
81	1015403 Preventive Health Svcs	2,126	2,126
82	1015406 Dental Svcs	1,839	1,839
83	1015409 Emergency Medical Svc	767	767
84	1015412 Food & Restaurant Inspector	1,158	1,158
85	1015421 Diagnostic Svcs	904	904

ALLOCATION SUMMARY

Dept:12 1016930 Auditing Contract

Department	General Fund Audit	Total
86 1015424 Medical & Dental - Indig Care	2,444	\$2,444
87 1015430 Pediatric Care Svcs	815	815
88 1015433 Pharmacy	1,457	1,457
89 1015436 Primary Care Svcs	87	87
90 1015439 Animal Control	52	52
91 1015442 School Health Program	457	457
92 1015445 Social Svcs	1,162	1,162
93 1015448 Ground Water Svcs	946	946
94 1015451 Vector Control Svcs	160	160
95 1015454 Disease Surveillance & Inves	1,222	1,222
96 1015457 Vital Records	838	838
97 1015460 Women's Health Svcs	723	723
98 1015463 Community Health Svcs	1,401	1,401
99 1015465 Child Car Seat Program	79	79
100 1015467 Comm Health Svc Grant Mat	46	46
101 1015470 Medical Reserve Corps Units	27	27
103 1016025 Inop Car Lot / Sale Junk Cars	71	71
104 1016030 Building Maint	1,577	1,577
105 1016050 e-Govt Purchasing	416	416
106 1016310 Property & Liability Ins	31	31
107 1016605 Planning	10	10
108 1016610 GIS	19	19
109 1016615 Payments to Cities	12	12
110 1016620 Emergency Mgmt	12	12
111 1016635 CAC Housing	100,802	100,802
112 1016636 CAC-Interest	10	10
113 1016645 Oth Operating Transfers	110	110
114 1016910 Officials Expense	6	6
115 1016920 Equipment	842	842
116 1016940 Cases Charged to County	75	75
117 1016950 Miscellaneous	330	330
118 1016980 Emp Ben General Fund	12	12
119 1017210 Community Mediation Ctr	91	91
120 1017510 Fire Prevention	1,723	1,723
121 1017520 Soil Conservation District	617	617
122 1017530 Codes Admin	5,277	5,277
123 1017710 Wastewater	33	33
124 1017720 Dirty Lot Ordinance	794	794
125 1018110 Sheriff's Dept Merit System	1,181	1,181
126 1018310 Property Assessor	2,548	2,548
127 1018315 Property Assessor Reapprais	4	4

ALLOCATION SUMMARY

Dept:12 1016930 Auditing Contract

Department	General Fund Audit	Total
128 1018320 Equalization Board	91	\$91
129 1018330 Digitized Mapping	636	636
130 1018510 Public Defender	3,226	3,226
131 1018710 Register of Deeds Office	713	713
132 1018720 Register of Dees-Data Proc	243	243
133 1018900 Court Officers	405	405
134 1018906 Records & Communication	1,187	1,187
136 1018912 Training	1,503	1,503
137 1018915 Planning & Development	312	312
138 1018918 Stop Violence Against Wome	592	592
139 1018921 Patrol	9,272	9,272
140 1018924 Warrants	1,534	1,534
141 1018927 Detective	1,523	1,523
142 1018930 Forensics	937	937
143 1018933 Juvenile Division	368	368
144 1018936 Special Teams	143	143
145 1018937 Victim's Rights	52	52
146 1018939 Batter's Treatment	23	23
148 1018942 Narcotics	1,777	1,777
149 1018945 Internal Affairs	393	393
150 1018948 Special Svcs	1,106	1,106
151 1018950 Inmate Education	4	4
152 1018951 Dare Donations	197	197
153 1018952 Teen Academy-Sheriff	67	67
154 1018953 Sexual Offender Registry	472	472
155 1018954 Interest Earned-Inmates	127	127
156 1018955 Donations / Sheriff-Target	4	4
157 1018956 Honor Guard Golf Tourname	148	148
158 1018957 Auxiliary Svcs	1,131	1,131
159 1018960 Correctional Facilities	17,469	17,469
160 1018965 Explorer Post	162	162
161 1018966 Wal-Mart Foundation	4	4
162 1018967 Helen R McNabb Interch	98	98
163 1018969 Jail Commissary	4,448	4,448
164 1018972 Medical Examiner	44	44
165 1018980 Sheriff's Radio Rebanding	6	6
166 1018985 Sheriff's K-9 Donations	69	69
167 1018990 KCSO Reserve Training Acac	56	56
168 1018991 Fallen Officers	4	4
169 1018993 Sheriff Animal Control	802	802
170 1018995 Sheriff Juv Ct Officers	1,035	1,035

ALLOCATION SUMMARY

Dept:12 1016930 Auditing Contract

Department	General Fund Audit	Total
172 131 / 2350120 PW-Highway Project M	725	\$725
173 131 / 2350130 PW-Stormwater Mgmt	1,557	1,557
174 131 / 2350135 Stormwater Ordiance V	137	137
175 131 / 2350210 PW-Highway & Bridge	5,331	5,331
176 131 / 2350220 PW-Traffic Control	5,281	5,281
177 131 / 2350310 Capital Outlay	50	50
178 131 / 2350320 Bridge Construction	102	102
179 131 / 2350410 PW-Engineering	1,077	1,077
180 131 / 2350425 Subdivision Foreclosure	58	58
181 261 / 50000(20&30) Vehicle Svc Ctr Ft	9,602	9,602
183 FD101 / 100 General Fund	5,115	5,115
238 General Gov't	15	15
999 2nd Allocation Orphans	(0)	(0)
<b>Total</b>	<b>323,815</b>	<b>323,815</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1017910 Information Technology

		Amount	General Admin	Network Support - County	Network Support - All Users	Gen'l Gov't
Salaries	S1	\$2,877,880	\$374,124	\$2,273,525	\$230,230	\$0
Salary % Split			13.00%	79.00%	8.00%	.00%
Benefits	S	744,795	96,823	588,388	59,584	0
		3,622,675	470,947	2,861,913	289,814	0
SUPPLY & SERVICES COST						
Services	S	817,936	106,332	646,169	65,435	0
Supplies / Materials	S	67,965	8,835	53,692	5,437	0
Principal / Int	P	141,437	0	0	0	141,437
DEPARTMENT Cost Total		1,027,338	115,167	699,861	70,872	141,437
ADJUSTMENTS						
Total		4,650,013	586,114	3,561,774	360,686	141,437
General Admin Distribution			(586,114)	513,696	52,020	20,399
Grand Total		\$4,650,011		\$4,075,470	\$412,706	\$161,836

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

**Dept:13 1017910 Information Technology**

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users	Gen'l Gov't
1 Equipment Use	\$45,891	\$0	\$40,221	\$4,073	\$1,597
Subtotal - Equipment Use	45,891	0	40,221	4,073	1,597
2 Bldg Maint	17,616	0	15,439	1,563	613
Subtotal - Building Use County - City B	17,616	0	15,439	1,563	613
3 Audit Svcs	1,324	0	1,160	118	46
Subtotal - 1010920 Internal Audit	1,324	0	1,160	118	46
4 Contract Review	2,772	0	2,429	246	96
Subtotal - 1013210 Law Department	2,772	0	2,429	246	96
5 ADA/FMLA SVC	712	0	624	63	25
Subtotal - 1013320 ADA Compliance C	712	0	624	63	25
6 Human Resources	8,609	0	7,545	764	300
Subtotal - 1013610 Human Resource	8,609	0	7,545	764	300
7 Mail Room	155	0	136	14	5
Subtotal - 1013910 Mail Room-Operati	155	0	136	14	5
9 Budget	2,195	0	1,924	195	76
9 Accounting	3,327	0	2,916	295	116
9 Accounts Payable	1,313	0	1,151	117	46
9 Payroll	3,428	0	3,004	304	119
Subtotal - 1015710 Finance	10,263	0	8,995	911	357
10 Purchasing	2,773	0	2,430	246	97
10 E-Card	154	0	135	14	5
Subtotal - 1016010 Purchasing	2,927	0	2,565	260	102
11 Property Management	10,277	0	9,007	912	358
11 E-Card	65	0	57	6	2
Subtotal - 1016020 Property Mgmt	10,342	0	9,064	918	360
12 General Fund Audit	2,830	0	2,480	251	98

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

**Dept:13 1017910 Information Technology**

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users	Gen'l Gov't
Subtotal - 1016930 Auditing Contract	\$2,830	\$0	\$2,480	\$251	\$98
16 County Trustee	0	1,662	1,457	148	58
Subtotal - 1019710 County Trustee	0	1,662	1,457	148	58
18 Risk Overhead	0	521	457	46	18
Subtotal - 266 / 54000 (10&20&30) Ris	0	521	457	46	18
2 Bldg Maint	0	217	190	19	8
Subtotal - Building Use County - City B	0	217	190	19	8
3 Audit Svcs	0	86	75	8	3
Subtotal - 1010920 Internal Audit	0	86	75	8	3
4 Contract Review	0	92	81	8	3
Subtotal - 1013210 Law Department	0	92	81	8	3
5 ADA/FMLA SVC	0	59	52	5	2
Subtotal - 1013320 ADA Compliance C	0	59	52	5	2
6 Human Resources	0	556	487	49	19
Subtotal - 1013610 Human Resource	0	556	487	49	19
7 Mail Room	0	22	19	2	1
Subtotal - 1013910 Mail Room-Operati	0	22	19	2	1
9 Budget	0	163	143	14	6
9 Accounting	0	249	218	22	9
9 Accounts Payable	0	98	86	9	3
9 Payroll	0	257	225	23	9
Subtotal - 1015710 Finance	0	767	672	68	27
10 Purchasing	0	186	163	17	6
10 E-Card	0	11	10	1	0
Subtotal - 1016010 Purchasing	0	197	173	17	7
11 Property Management	0	643	564	57	22



B. INCOMING COSTS - (Default Spread Expense%)

Dept:13 1017910 Information Technology

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users	Gen'l Gov't
11 E-Card	\$0	\$4	\$4	\$0	\$0
Subtotal - 1016020 Property Mgmt	0	647	567	57	23
12 General Fund Audit	0	0	0	0	0
Subtotal - 1016930 Auditing Contract	0	0	0	0	0
Total Incoming	103,441	4,826	94,890 %87.64	9,609 %8.88	3,768 %3.48
<b>C. TOTAL ALLOCATED</b>		<b>\$4,758,278</b>	<b>\$4,170,359</b>	<b>\$422,315</b>	<b>\$165,604</b>

Network Support - County Allocations

Dept:13 1017910 Information Technology

	# of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	4	0.31%	\$12,711	\$0	\$12,711	\$0	\$12,711
4 1013210 Law Department	7	0.53%	22,245	0	22,245	0	22,245
5 1013320 ADA Compliance Office	1	0.08%	3,178	0	3,178	0	3,178
6 1013610 Human Resource	12	0.92%	38,134	0	38,134	0	38,134
7 1013910 Mail Room-Operating	3	0.23%	9,533	0	9,533	0	9,533
8 1015415 Health Admin	316	24.10%	1,004,193	0	1,004,193	0	1,004,193
9 1015710 Finance	36	2.75%	114,402	0	114,402	0	114,402
10 1016010 Purchasing	15	1.14%	47,667	0	47,667	0	47,667
11 1016020 Property Mgmt	7	0.53%	22,245	0	22,245	0	22,245
14 1017920 Records Mgmt	10	0.76%	31,778	0	31,778	46	31,825
16 1019710 County Trustee	38	2.90%	120,757	0	120,757	177	120,934
17 131 / 2350110 PW-Admin	34	2.59%	108,046	0	108,046	158	108,204
18 266 / 54000 (10&20&30) Risk Mgmt	4	0.31%	12,711	0	12,711	19	12,730
19 1010010 Attorney General	99	7.55%	314,605	0	314,605	460	315,065
21 1010310 Circuit Court Clerk's Office	19	1.45%	60,379	0	60,379	88	60,467
25 1010620 Chancey Court	25	1.91%	79,446	0	79,446	116	79,562
26 1010910 County Commission	5	0.38%	15,889	0	15,889	23	15,912
32 1011210 County Clerk's Office	93	7.09%	295,538	0	295,538	432	295,970
33 1011510 4th Circuit Court Clerk Office	14	1.07%	44,490	0	44,490	65	44,555
34 1011520 Criminal Court Clerk's Office	26	1.98%	82,623	0	82,623	121	82,744
36 1011810 Election Commission	57	4.35%	181,136	0	181,136	265	181,401
37 1012110 Circuit Court Judges Office	9	0.69%	28,600	0	28,600	42	28,642
38 1012120 4th Circuit Court Judges Office	8	0.61%	25,423	0	25,423	37	25,460
39 1012130 Criminal Court Judges Office	9	0.69%	28,600	0	28,600	42	28,642
40 1012140 General Sessions Court Judg	76	5.80%	241,515	0	241,515	353	241,868
41 1012150 Jury Commission	1	0.08%	3,178	0	3,178	5	3,182
42 1012410 Juvenile Court Judges	68	5.19%	216,092	0	216,092	316	216,408
43 1012420 IV-D Referee Program	5	0.38%	15,889	0	15,889	23	15,912
46 1013310 County Mayor	10	0.76%	31,778	0	31,778	46	31,825
55 1014210 Probation Office	22	1.68%	69,912	0	69,912	102	70,014
60 1014830 Recreation Admin	30	2.29%	95,335	0	95,335	139	95,474
65 1015105 Dept of Community Dev	7	0.53%	22,245	0	22,245	33	22,277
70 1015142 Senior Ctr & Volunteer Svcs	1	0.08%	3,178	0	3,178	5	3,182
72 1015144 Halls Senior-Special Events	14	1.07%	44,490	0	44,490	65	44,555
73 1015145 Frank Strang Senior Ctr	12	0.92%	38,134	0	38,134	56	38,190
74 1015146 South Knox Senior Ctr	4	0.31%	12,711	0	12,711	19	12,730
76 1015148 Corryton Senior Ctr	8	0.61%	25,423	0	25,423	37	25,460
77 1015149 Carter Senior Ctr	2	0.15%	6,356	0	6,356	9	6,365
78 1015160 Veterans Svcs	2	0.15%	6,356	0	6,356	9	6,365
90 1015439 Animal Control	27	2.06%	85,801	0	85,801	125	85,927
120 1017510 Fire Prevention	5	0.38%	15,889	0	15,889	23	15,912
122 1017530 Codes Admin	20	1.53%	63,557	0	63,557	93	63,649
125 1018110 Sheriff's Dept Merit System	5	0.38%	15,889	0	15,889	23	15,912

Network Support - County Allocations

Dept:13 1017910 Information Technology

	# of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 1018310 Property Assessor	54	4.12%	\$171,603	\$0	\$171,603	\$251	\$171,854
131 1018710 Register of Deeds Office	1	0.08%	3,178	0	3,178	5	3,182
143 1018933 Juvenile Division	5	0.38%	15,889	0	15,889	23	15,912
171 1019720 Property Sale	18	1.37%	57,201	0	57,201	84	57,285
181 261 / 50000(20&30) Vehicle Svc Ctr Ft	10	0.76%	31,778	0	31,778	46	31,825
182 272 / 5300010 Retirement Fund	9	0.69%	28,600	0	28,600	42	28,642
187 FD116 / 210 Solid Waste Fund	10	0.76%	31,778	0	31,778	46	31,825
216 FD512 / 915 Circuit / Civil	26	1.98%	82,623	0	82,623	121	82,744
236 Homeland Security	2	0.15%	6,356	0	6,356	9	6,365
237 Judicial Commissioner	6	0.46%	19,067	0	19,067	28	19,095
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	1,311	100.00%	4,166,130	0	4,166,130	4,230	4,170,359
Direct Bills					0		0
TOTAL					4,166,130		4,170,359

Network Support - All Users Allocations

Dept:13 1017910 Information Technology

	# of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	4	0.30%	\$1,246	\$0	\$1,246	\$0	\$1,246
4 1013210 Law Department	7	0.52%	2,181	0	2,181	0	2,181
5 1013320 ADA Compliance Office	1	0.07%	312	0	312	0	312
6 1013610 Human Resource	12	0.89%	3,739	0	3,739	0	3,739
7 1013910 Mail Room-Operating	3	0.22%	935	0	935	0	935
8 1015415 Health Admin	316	23.34%	98,461	0	98,461	0	98,461
9 1015710 Finance	36	2.66%	11,217	0	11,217	0	11,217
10 1016010 Purchasing	15	1.11%	4,674	0	4,674	0	4,674
11 1016020 Property Mgmt	7	0.52%	2,181	0	2,181	0	2,181
14 1017920 Records Mgmt	10	0.74%	3,116	0	3,116	4	3,120
16 1019710 County Trustee	38	2.81%	11,840	0	11,840	17	11,857
17 131 / 2350110 PW-Admin	34	2.51%	10,594	0	10,594	15	10,609
18 266 / 54000 (10&20&30) Risk Mgmt	4	0.30%	1,246	0	1,246	2	1,248
19 1010010 Attorney General	99	7.31%	30,847	0	30,847	44	30,891
21 1010310 Circuit Court Clerk's Office	19	1.40%	5,920	0	5,920	9	5,929
25 1010620 Chancey Court	25	1.85%	7,790	0	7,790	11	7,801
26 1010910 County Commission	5	0.37%	1,558	0	1,558	2	1,560
32 1011210 County Clerk's Office	93	6.87%	28,977	0	28,977	42	29,019
33 1011510 4th Circuit Court Clerk Office	14	1.03%	4,362	0	4,362	6	4,368
34 1011520 Criminal Court Clerk's Office	26	1.92%	8,101	0	8,101	12	8,113
36 1011810 Election Commission	57	4.21%	17,760	0	17,760	26	17,786
37 1012110 Circuit Court Judges Office	9	0.66%	2,804	0	2,804	4	2,808
38 1012120 4th Circuit Court Judges Offic	8	0.59%	2,493	0	2,493	4	2,496
39 1012130 Criminal Court Judges Office	9	0.66%	2,804	0	2,804	4	2,808
40 1012140 General Sessions Court Judg	76	5.61%	23,680	0	23,680	34	23,715
41 1012150 Jury Commission	1	0.07%	312	0	312	0	312
42 1012410 Juvenile Court Judges	68	5.02%	21,188	0	21,188	31	21,218
43 1012420 IV-D Referee Program	5	0.37%	1,558	0	1,558	2	1,560
46 1013310 County Mayor	10	0.74%	3,116	0	3,116	4	3,120
55 1014210 Probation Office	22	1.62%	6,855	0	6,855	10	6,865
60 1014830 Recreation Admin	30	2.22%	9,348	0	9,348	13	9,361
65 1015105 Dept of Community Dev	7	0.52%	2,181	0	2,181	3	2,184
70 1015142 Senior Ctr & Volunteer Svcs	1	0.07%	312	0	312	0	312
72 1015144 Halls Senior-Special Events	14	1.03%	4,362	0	4,362	6	4,368
73 1015145 Frank Strang Senior Ctr	12	0.89%	3,739	0	3,739	5	3,744
74 1015146 South Knox Senior Ctr	4	0.30%	1,246	0	1,246	2	1,248
76 1015148 Corryton Senior Ctr	8	0.59%	2,493	0	2,493	4	2,496
77 1015149 Carter Senior Ctr	2	0.15%	623	0	623	1	624
78 1015160 Veterans Svcs	2	0.15%	623	0	623	1	624
90 1015439 Animal Control	27	1.99%	8,413	0	8,413	12	8,425
102 1015950 Credit Union	9	0.66%	2,804	0	2,804	4	2,808
120 1017510 Fire Prevention	5	0.37%	1,558	0	1,558	2	1,560
122 1017530 Codes Admin	20	1.48%	6,232	0	6,232	9	6,241

Network Support - All Users Allocations

Dept:13 1017910 Information Technology

	# of Workstations - All Users	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 1018110 Sheriff's Dept Merit System	5	0.37%	\$1,558	\$0	\$1,558	\$2	\$1,560
126 1018310 Property Assessor	54	3.99%	16,826	0	16,826	24	16,850
131 1018710 Register of Deeds Office	1	0.07%	312	0	312	0	312
143 1018933 Juvenile Division	5	0.37%	1,558	0	1,558	2	1,560
171 1019720 Property Sale	18	1.33%	5,609	0	5,609	8	5,617
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	10	0.74%	3,116	0	3,116	4	3,120
182 272 / 5300010 Retirement Fund	9	0.66%	2,804	0	2,804	4	2,808
187 FD116 / 210 Solid Waste Fund	10	0.74%	3,116	0	3,116	4	3,120
188 FD122 / 230 Drug Control Fund	4	0.30%	1,246	0	1,246	2	1,248
216 FD512 / 915 Circuit / Civil	26	1.92%	8,101	0	8,101	12	8,113
227 FD960 / 950 Grt School Foundation Fu	3	0.22%	935	0	935	1	936
229 Americorps	7	0.52%	2,181	0	2,181	3	2,184
230 Arts	4	0.30%	1,246	0	1,246	2	1,248
235 Historical Society	16	1.18%	4,985	0	4,985	7	4,993
236 Homeland Security	2	0.15%	623	0	623	1	624
237 Judicial Commissioner	6	0.44%	1,870	0	1,870	3	1,872
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	1,354	100.00%	421,887	0	421,887	428	422,315
Direct Bills					0		0
TOTAL					421,887		422,315

Gen'l Gov't Allocations

Dept:13 1017910 Information Technology

	Gen'l Gov' / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$165,436	\$0	\$165,436	\$168	\$165,604
Subtotal	100	100.00%	165,436	0	165,436	168	165,604
Direct Bills					0		0
TOTAL					165,436		165,604

ALLOCATION SUMMARY

Dept:13 1017910 Information Technology

Department	Network Support - County	Network Support - All Users	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
3 1010920 Internal Audit	12,711	1,246	0	13,958
4 1013210 Law Department	22,245	2,181	0	24,426
5 1013320 ADA Compliance Office	3,178	312	0	3,489
6 1013610 Human Resource	38,134	3,739	0	41,873
7 1013910 Mail Room-Operating	9,533	935	0	10,468
8 1015415 Health Admin	1,004,193	98,461	0	1,102,654
9 1015710 Finance	114,402	11,217	0	125,619
10 1016010 Purchasing	47,667	4,674	0	52,341
11 1016020 Property Mgmt	22,245	2,181	0	24,426
14 1017920 Records Mgmt	31,825	3,120	0	34,945
16 1019710 County Trustee	120,934	11,857	0	132,791
17 131 / 2350110 PW-Admin	108,204	10,609	0	118,813
18 266 / 54000 (10&20&30) Risk Mgmt	12,730	1,248	0	13,978
19 1010010 Attorney General	315,065	30,891	0	345,956
21 1010310 Circuit Court Clerk's Office	60,467	5,929	0	66,396
25 1010620 Chancey Court	79,562	7,801	0	87,363
26 1010910 County Commission	15,912	1,560	0	17,473
32 1011210 County Clerk's Office	295,970	29,019	0	324,989
33 1011510 4th Circuit Court Clerk Office	44,555	4,368	0	48,923
34 1011520 Criminal Court Clerk's Office	82,744	8,113	0	90,857
36 1011810 Election Commission	181,401	17,786	0	199,187
37 1012110 Circuit Court Judges Office	28,642	2,808	0	31,451
38 1012120 4th Circuit Court Judges Office	25,460	2,496	0	27,956
39 1012130 Criminal Court Judges Office	28,642	2,808	0	31,451
40 1012140 General Sessions Court Judg	241,868	23,715	0	265,583
41 1012150 Jury Commission	3,182	312	0	3,495
42 1012410 Juvenile Court Judges	216,408	21,218	0	237,627
43 1012420 IV-D Referee Program	15,912	1,560	0	17,473
46 1013310 County Mayor	31,825	3,120	0	34,945
55 1014210 Probation Office	70,014	6,865	0	76,879
60 1014830 Recreation Admin	95,474	9,361	0	104,835
65 1015105 Dept of Community Dev	22,277	2,184	0	24,462
70 1015142 Senior Ctr & Volunteer Svcs	3,182	312	0	3,495
72 1015144 Halls Senior-Special Events	44,555	4,368	0	48,923
73 1015145 Frank Strang Senior Ctr	38,190	3,744	0	41,934
74 1015146 South Knox Senior Ctr	12,730	1,248	0	13,978
76 1015148 Corryton Senior Ctr	25,460	2,496	0	27,956
77 1015149 Carter Senior Ctr	6,365	624	0	6,989
78 1015160 Veterans Svcs	6,365	624	0	6,989
90 1015439 Animal Control	85,927	8,425	0	94,352

ALLOCATION SUMMARY

Dept:13 1017910 Information Technology

Department	Network Support - County	Network Support - All Users	Gen'l Gov't	Total
102 1015950 Credit Union	0	\$2,808	\$0	\$2,808
120 1017510 Fire Prevention	15,912	1,560	0	17,473
122 1017530 Codes Admin	63,649	6,241	0	69,890
125 1018110 Sheriff's Dept Merit System	15,912	1,560	0	17,473
126 1018310 Property Assessor	171,854	16,850	0	188,703
131 1018710 Register of Deeds Office	3,182	312	0	3,495
143 1018933 Juvenile Division	15,912	1,560	0	17,473
171 1019720 Property Sale	57,285	5,617	0	62,901
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	31,825	3,120	0	34,945
182 272 / 5300010 Retirement Fund	28,642	2,808	0	31,451
187 FD116 / 210 Solid Waste Fund	31,825	3,120	0	34,945
188 FD122 / 230 Drug Control Fund	0	1,248	0	1,248
216 FD512 / 915 Circuit / Civil	82,744	8,113	0	90,857
227 FD960 / 950 Grt School Foundation Fu	0	936	0	936
229 Americorps	0	2,184	0	2,184
230 Arts	0	1,248	0	1,248
235 Historical Society	0	4,993	0	4,993
236 Homeland Security	6,365	624	0	6,989
237 Judicial Commissioner	19,095	1,872	0	20,967
238 General Gov't	0	0	165,604	165,604
999 2nd Allocation Orphans	(0)	(0)	0	(0)
<b>Total</b>	<b>4,170,359</b>	<b>422,315</b>	<b>165,604</b>	<b>4,758,278</b>



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1017920 Records Mgmt

		Amount	General Admin	Records Storage	Gen'l Gov't
Salaries	S1	\$215,322	\$0	\$215,322	\$0
Salary % Split			.00%	100.00%	.00%
Benefits	S	81,006	0	81,006	0
		296,328	0	296,328	0
SUPPLY & SERVICES COST					
Services	S	11,612	0	11,612	0
Supplies / Materials	S	5,691	0	5,691	0
Principal / Int	P	130,515	0	0	130,515
DEPARTMENT Cost Total		147,818	0	17,303	130,515
ADJUSTMENTS					
Total		444,146	0	313,631	130,515
General Admin Distribution			0	0	0
Grand Total		\$444,146		\$313,631	\$130,515

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

Dept:14 1017920 Records Mgmt

Department	First Incoming	Second Incoming	Records Storage	Gen'l Gov't
1 Equipment Use	\$8,461	\$0	\$5,975	\$2,486
Subtotal - Equipment Use	8,461	0	5,975	2,486
3 Audit Svcs	750	0	530	220
Subtotal - 1010920 Internal Audit	750	0	530	220
4 Contract Review	265	0	187	78
Subtotal - 1013210 Law Department	265	0	187	78
5 ADA/FMLA SVC	104	0	73	31
Subtotal - 1013320 ADA Compliance C	104	0	73	31
6 Human Resources	1,260	0	890	370
Subtotal - 1013610 Human Resource	1,260	0	890	370
7 Mail Room	261	0	184	77
Subtotal - 1013910 Mail Room-Operati	261	0	184	77
9 Budget	210	0	148	62
9 Accounting	1,886	0	1,332	554
9 Accounts Payable	840	0	593	247
9 Payroll	502	0	354	148
Subtotal - 1015710 Finance	3,438	0	2,428	1,010
10 Purchasing	1,163	0	821	342
Subtotal - 1016010 Purchasing	1,163	0	821	342
11 Property Management	1,533	0	1,083	450
Subtotal - 1016020 Property Mgmt	1,533	0	1,083	450
12 General Fund Audit	1,604	0	1,133	471
Subtotal - 1016930 Auditing Contract	1,604	0	1,133	471
13 Network Support - County	31,778	0	22,440	9,338
13 Network Support - All Users	3,116	0	2,200	916

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

Dept:14 1017920 Records Mgmt

Department	First Incoming	Second Incoming	Records Storage	Gen'l Gov't
Subtotal - 1017910 Information Technnc	\$34,894	\$0	\$24,640	\$10,254
16 County Trustee	0	942	665	277
Subtotal - 1019710 County Trustee	0	942	665	277
18 Risk Overhead	0	326	230	96
Subtotal - 266 / 54000 (10&20&30) Ris	0	326	230	96
3 Audit Svcs	0	49	35	14
Subtotal - 1010920 Internal Audit	0	49	35	14
4 Contract Review	0	9	6	3
Subtotal - 1013210 Law Department	0	9	6	3
5 ADA/FMLA SVC	0	9	6	3
Subtotal - 1013320 ADA Compliance C	0	9	6	3
6 Human Resources	0	81	57	24
Subtotal - 1013610 Human Resource	0	81	57	24
7 Mail Room	0	37	26	11
Subtotal - 1013910 Mail Room-Operati	0	37	26	11
9 Budget	0	16	11	5
9 Accounting	0	141	100	41
9 Accounts Payable	0	63	44	19
9 Payroll	0	38	27	11
Subtotal - 1015710 Finance	0	258	182	76
10 Purchasing	0	78	55	23
Subtotal - 1016010 Purchasing	0	78	55	23
11 Property Management	0	96	68	28
Subtotal - 1016020 Property Mgmt	0	96	68	28
12 General Fund Audit	0	0	0	0

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

Dept:14 1017920 Records Mgmt

Department	First Incoming	Second Incoming	Records Storage	Gen'l Gov't
Subtotal - 1016930 Auditing Contract	\$0	\$0	\$0	\$0
13 Network Support - County	0	46	32	14
13 Network Support - All Users	0	4	3	1
Subtotal - 1017910 Information Techno	0	50	35	15
Total Incoming	53,733	1,935	39,310 %70.61	16,358 %29.39
<b>C. TOTAL ALLOCATED</b>		<b>\$499,814</b>	<b>\$352,941</b>	<b>\$146,873</b>

Records Storage Allocations

Dept:14 1017920 Records Mgmt

	# of Boxes Received	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010920 Internal Audit	17	0.37%	\$1,292	\$0	\$1,292	\$0	\$1,292
4 1013210 Law Department	119	2.57%	9,046	0	9,046	0	9,046
6 1013610 Human Resource	4	0.09%	304	0	304	0	304
8 1015415 Health Admin	123	2.66%	9,350	0	9,350	0	9,350
9 1015710 Finance	245	5.30%	18,624	0	18,624	0	18,624
10 1016010 Purchasing	39	0.84%	2,965	0	2,965	0	2,965
15 1018903 Sheriff Admin	1,481	32.02%	112,580	0	112,580	496	113,076
18 266 / 54000 (10&20&30) Risk Mgmt	24	0.52%	1,824	0	1,824	8	1,832
19 1010010 Attorney General	294	6.36%	22,349	0	22,349	99	22,447
21 1010310 Circuit Court Clerk's Office	72	1.56%	5,473	0	5,473	24	5,497
32 1011210 County Clerk's Office	5	0.11%	380	0	380	2	382
34 1011520 Criminal Court Clerk's Office	801	17.32%	60,889	0	60,889	268	61,157
36 1011810 Election Commission	119	2.57%	9,046	0	9,046	40	9,086
40 1012140 General Sessions Court Judg	288	6.23%	21,893	0	21,893	96	21,989
90 1015439 Animal Control	58	1.25%	4,409	0	4,409	19	4,428
102 1015950 Credit Union	8	0.17%	608	0	608	3	611
122 1017530 Codes Admin	101	2.18%	7,678	0	7,678	34	7,711
130 1018510 Public Defender	41	0.89%	3,117	0	3,117	14	3,130
143 1018933 Juvenile Division	483	10.44%	36,716	0	36,716	162	36,878
182 272 / 5300010 Retirement Fund	31	0.67%	2,356	0	2,356	10	2,367
187 FD116 / 210 Solid Waste Fund	26	0.56%	1,976	0	1,976	9	1,985
190 FD128 / 215 Air Quality Fund	3	0.06%	228	0	228	1	229
193 FD142 / 250 School Federal Projects	85	1.84%	6,461	0	6,461	28	6,490
213 FD508 / 999 PBA	39	0.84%	2,965	0	2,965	13	2,978
222 FD950 / 920 MPC Fund	42	0.91%	3,193	0	3,193	14	3,207
228 FD999 / 990 Trustee Operating	15	0.32%	1,140	0	1,140	5	1,145
232 Community Grants	1	0.02%	76	0	76	0	76
234 Fourth Circuit Court Judges	61	1.32%	4,637	0	4,637	20	4,657
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	4,625	100.00%	351,574	0	351,574	1,366	352,941
Direct Bills					0		0
TOTAL					351,574		352,941

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:14 1017920 Records Mgmt

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$146,305	\$0	\$146,305	\$569	\$146,873
Subtotal	100	100.00%	146,305	0	146,305	569	146,873
Direct Bills					0		0
TOTAL					146,305		146,873



ALLOCATION SUMMARY

Dept:14 1017920 Records Mgmt

Department	Records Storage	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
3 1010920 Internal Audit	1,292	0	1,292
4 1013210 Law Department	9,046	0	9,046
6 1013610 Human Resource	304	0	304
8 1015415 Health Admin	9,350	0	9,350
9 1015710 Finance	18,624	0	18,624
10 1016010 Purchasing	2,965	0	2,965
15 1018903 Sheriff Admin	113,076	0	113,076
18 266 / 54000 (10&20&30) Risk Mgmt	1,832	0	1,832
19 1010010 Attorney General	22,447	0	22,447
21 1010310 Circuit Court Clerk's Office	5,497	0	5,497
32 1011210 County Clerk's Office	382	0	382
34 1011520 Criminal Court Clerk's Office	61,157	0	61,157
36 1011810 Election Commission	9,086	0	9,086
40 1012140 General Sessions Court Judg	21,989	0	21,989
90 1015439 Animal Control	4,428	0	4,428
102 1015950 Credit Union	611	0	611
122 1017530 Codes Admin	7,711	0	7,711
130 1018510 Public Defender	3,130	0	3,130
143 1018933 Juvenile Division	36,878	0	36,878
182 272 / 5300010 Retirement Fund	2,367	0	2,367
187 FD116 / 210 Solid Waste Fund	1,985	0	1,985
190 FD128 / 215 Air Quality Fund	229	0	229
193 FD142 / 250 School Federal Projects	6,490	0	6,490
213 FD508 / 999 PBA	2,978	0	2,978
222 FD950 / 920 MPC Fund	3,207	0	3,207
228 FD999 / 990 Trustee Operating	1,145	0	1,145
232 Community Grants	76	0	76
234 Fourth Circuit Court Judges	4,657	0	4,657
238 General Gov't	0	146,873	146,873
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>352,941</b>	<b>146,873</b>	<b>499,814</b>



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1018903 Sheriff Admin

		Amount	General Admin	Sheriff Administration	Gen'l Gov't
Salaries	S1	\$5,974,568	\$0	\$5,974,568	\$0
Salary % Split			.00%	100.00%	.00%
Benefits	S	2,113,913	0	2,113,913	0
		8,088,481	0	8,088,481	0
SUPPLY & SERVICES COST					
Services	S	159,238	0	159,238	0
Supplies / Materials	S	258,074	0	258,074	0
Principal / Int	P	1,087,734	0	0	1,087,734
DEPARTMENT Cost Total		1,505,046	0	417,312	1,087,734
ADJUSTMENTS					
Total		9,593,527	0	8,505,793	1,087,734
General Admin Distribution			0	0	0
Grand Total		\$9,593,527		\$8,505,793	\$1,087,734

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

**Dept:15 1018903 Sheriff Admin**

Department	First Incoming	Second Incoming	Sheriff Administration	Gen'l Gov't
2 Bldg Maint	\$11,274	\$0	\$9,996	\$1,278
Subtotal - Building Use County - City B	11,274	0	9,996	1,278
3 Audit Svcs	3,699	0	3,280	419
Subtotal - 1010920 Internal Audit	3,699	0	3,280	419
4 Contract Review	5,719	0	5,071	648
Subtotal - 1013210 Law Department	5,719	0	5,071	648
7 Mail Room	9,943	0	8,816	1,127
Subtotal - 1013910 Mail Room-Operati	9,943	0	8,816	1,127
9 Budget	4,529	0	4,015	514
9 Accounting	9,294	0	8,240	1,054
9 Accounts Payable	6,060	0	5,373	687
Subtotal - 1015710 Finance	19,883	0	17,629	2,254
10 Purchasing	1,342	0	1,190	152
10 E-Card	5,130	0	4,548	582
Subtotal - 1016010 Purchasing	6,472	0	5,738	734
11 Property Management	62,385	0	55,312	7,073
11 E-Card	2,149	0	1,905	244
Subtotal - 1016020 Property Mgmt	64,534	0	57,217	7,317
12 General Fund Audit	7,907	0	7,010	897
Subtotal - 1016930 Auditing Contract	7,907	0	7,010	897
14 Records Storage	112,580	0	99,815	12,765
Subtotal - 1017920 Records Mgmt	112,580	0	99,815	12,765
16 County Trustee	0	4,644	4,117	527
Subtotal - 1019710 County Trustee	0	4,644	4,117	527
18 Risk Overhead	0	131,932	116,973	14,959

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

Dept:15 1018903 Sheriff Admin

Department	First Incoming	Second Incoming	Sheriff Administration	Gen'l Gov't
Subtotal - 266 / 54000 (10&20&30) Ris	\$0	\$131,932	\$116,973	\$14,959
2 Bldg Maint	0	139	123	16
Subtotal - Building Use County - City B	0	139	123	16
3 Audit Svcs	0	240	213	27
Subtotal - 1010920 Internal Audit	0	240	213	27
4 Contract Review	0	190	168	22
Subtotal - 1013210 Law Department	0	190	168	22
7 Mail Room	0	1,391	1,233	158
Subtotal - 1013910 Mail Room-Operati	0	1,391	1,233	158
9 Budget	0	336	298	38
9 Accounting	0	697	618	79
9 Accounts Payable	0	453	402	51
Subtotal - 1015710 Finance	0	1,486	1,318	168
10 Purchasing	0	90	80	10
10 E-Card	0	356	316	40
Subtotal - 1016010 Purchasing	0	446	395	51
11 Property Management	0	3,902	3,460	442
11 E-Card	0	124	110	14
Subtotal - 1016020 Property Mgmt	0	4,026	3,570	456
12 General Fund Audit	0	1	1	0
Subtotal - 1016930 Auditing Contract	0	1	1	0
14 Records Storage	0	496	440	56
Subtotal - 1017920 Records Mgmt	0	496	440	56
Total Incoming	242,011	144,991	343,123	43,879
			%88.66	%11.34
<b>C. TOTAL ALLOCATED</b>		<b>\$9,980,529</b>	<b>\$8,848,916</b>	<b>\$1,131,613</b>

Sheriff Administration Allocations

Dept:15 1018903 Sheriff Admin

	FTEs Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1018921 Patrol	578.00	54.04%	\$4,712,829	\$0	\$4,712,829	\$69,474	\$4,782,303
158 1018957 Auxiliary Svcs	33.50	3.13%	273,148	0	273,148	4,027	277,175
159 1018960 Correctional Facilities	428.00	40.02%	3,489,776	0	3,489,776	51,445	3,541,221
163 1018969 Jail Commissary	10.00	0.94%	81,537	0	81,537	1,202	82,739
169 1018993 Sheriff Animal Control	7.00	0.65%	57,076	0	57,076	841	57,917
170 1018995 Sheriff Juv Ct Officers	13.00	1.22%	105,998	0	105,998	1,563	107,560
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	1,069.50	100.00%	8,720,364	0	8,720,364	128,552	8,848,916
Direct Bills					0		0
TOTAL					8,720,364		8,848,916

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:15 1018903 Sheriff Admin

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$1,115,174	\$0	\$1,115,174	\$16,439	\$1,131,613
Subtotal	100	100.00%	1,115,174	0	1,115,174	16,439	1,131,613
Direct Bills					0		0
TOTAL					1,115,174		1,131,613



ALLOCATION SUMMARY

Dept:15 1018903 Sheriff Admin

Department	Sheriff Administratio n	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
139 1018921 Patrol	4,782,303	0	4,782,303
158 1018957 Auxiliary Svcs	277,175	0	277,175
159 1018960 Correctional Facilities	3,541,221	0	3,541,221
163 1018969 Jail Commissary	82,739	0	82,739
169 1018993 Sheriff Animal Control	57,917	0	57,917
170 1018995 Sheriff Juv Ct Officers	107,560	0	107,560
238 General Gov't	0	1,131,613	1,131,613
999 2nd Allocation Orphans	(0)	0	(0)
<b>Total</b>	<b>8,848,916</b>	<b>1,131,613</b>	<b>9,980,529</b>

**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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 1019710 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	223,413	0	223,413	0
Supplies / Materials	P	30,569	0	30,569	0
Principal / Int	P	108,861	0	0	108,861
DEPARTMENT Cost Total		362,843	0	253,982	108,861
ADJUSTMENTS					
Total		362,843	0	253,982	108,861
General Admin Distribution			0	0	0
Grand Total		\$362,843		\$253,982	\$108,861

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

**Dept:16 1019710 County Trustee**

Department	First Incoming	Second Incoming	County Trustee	Gen'l Gov't
1 Equipment Use	\$5,511	\$0	\$3,858	\$1,653
Subtotal - Equipment Use	5,511	0	3,858	1,653
2 Bldg Maint	11,146	0	7,802	3,344
Subtotal - Building Use County - City B	11,146	0	7,802	3,344
3 Audit Svcs	925	0	647	278
Subtotal - 1010920 Internal Audit	925	0	647	278
4 Contract Review	216	0	151	65
Subtotal - 1013210 Law Department	216	0	151	65
7 Mail Room	5,002	0	3,501	1,501
Subtotal - 1013910 Mail Room-Operati	5,002	0	3,501	1,501
9 Budget	171	0	120	51
9 Accounting	2,325	0	1,627	698
9 Accounts Payable	2,391	0	1,674	717
Subtotal - 1015710 Finance	4,887	0	3,421	1,466
10 Purchasing	3,489	0	2,442	1,047
Subtotal - 1016010 Purchasing	3,489	0	2,442	1,047
11 Property Management	3,696	0	2,587	1,109
Subtotal - 1016020 Property Mgmt	3,696	0	2,587	1,109
12 General Fund Audit	1,978	0	1,385	593
Subtotal - 1016930 Auditing Contract	1,978	0	1,385	593
13 Network Support - County	120,757	0	84,527	36,230
13 Network Support - All Users	11,840	0	8,288	3,552
Subtotal - 1017910 Information Technnc	132,597	0	92,815	39,782
18 Risk Overhead	0	1,564	1,095	469
Subtotal - 266 / 54000 (10&20&30) Ris	0	1,564	1,095	469
2 Bldg Maint	0	137	96	41

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

Dept:16 1019710 County Trustee

Department	First Incoming	Second Incoming	County Trustee	Gen'l Gov't
Subtotal - Building Use County - City B	\$0	\$137	\$96	\$41
3 Audit Svcs	0	60	42	18
Subtotal - 1010920 Internal Audit	0	60	42	18
4 Contract Review	0	7	5	2
Subtotal - 1013210 Law Department	0	7	5	2
7 Mail Room	0	700	490	210
Subtotal - 1013910 Mail Room-Operati	0	700	490	210
9 Budget	0	13	9	4
9 Accounting	0	174	122	52
9 Accounts Payable	0	179	125	54
Subtotal - 1015710 Finance	0	366	256	110
10 Purchasing	0	234	164	70
Subtotal - 1016010 Purchasing	0	234	164	70
11 Property Management	0	231	162	69
Subtotal - 1016020 Property Mgmt	0	231	162	69
12 General Fund Audit	0	0	0	0
Subtotal - 1016930 Auditing Contract	0	0	0	0
13 Network Support - County	0	177	124	53
13 Network Support - All Users	0	17	12	5
Subtotal - 1017910 Information Techno	0	194	136	58
Total Incoming	169,447	3,493	121,054	51,886
			%70.00	%30.00
<b>C. TOTAL ALLOCATED</b>		<b>\$535,783</b>	<b>\$375,036</b>	<b>\$160,747</b>

County Trustee Allocations

Dept:16 1019710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
3	1010920 Internal Audit	438	0.14%	\$535	\$0	\$535	\$0	\$535
4	1013210 Law Department	1,010	0.33%	1,233	0	1,233	0	1,233
5	1013320 ADA Compliance Office	344	0.11%	420	0	420	0	420
6	1013610 Human Resource	741	0.24%	904	0	904	0	904
7	1013910 Mail Room-Operating	403	0.13%	492	0	492	0	492
8	1015415 Health Admin	1,045	0.34%	1,275	0	1,275	0	1,275
9	1015710 Finance	1,048	0.34%	1,279	0	1,279	0	1,279
10	1016010 Purchasing	785	0.26%	958	0	958	0	958
11	1016020 Property Mgmt	527	0.17%	643	0	643	0	643
12	1016930 Auditing Contract	10	0.00%	12	0	12	0	12
13	1017910 Information Technology	1,362	0.45%	1,662	0	1,662	0	1,662
14	1017920 Records Mgmt	772	0.25%	942	0	942	0	942
15	1018903 Sheriff Admin	3,805	1.25%	4,644	0	4,644	0	4,644
17	131 / 2350110 PW-Admin	822	0.27%	1,003	0	1,003	7	1,010
18	266 / 54000 (10&20&30) Risk Mgmt	1,274	0.42%	1,555	0	1,555	11	1,566
19	1010010 Attorney General	1,459	0.48%	1,781	0	1,781	12	1,793
20	1010020 Bad Check Unit	116	0.04%	142	0	142	1	143
21	1010310 Circuit Court Clerk's Office	435	0.14%	531	0	531	4	535
22	1010320 Civil Sessions Clerk's Office	369	0.12%	450	0	450	3	453
23	1010330 IV-D Child Support Clerk	816	0.27%	996	0	996	7	1,003
24	1010610 Probate Court	363	0.12%	443	0	443	3	446
25	1010620 Chancey Court	448	0.15%	547	0	547	4	551
26	1010910 County Commission	801	0.26%	978	0	978	7	984
27	1010915 Commission Discretionary	146	0.05%	178	0	178	1	179
28	1010925 Audit Committee	25	0.01%	31	0	31	0	31
29	1010926 Ethics Committee	11	0.00%	13	0	13	0	14
30	1010930 Codes Commission	14	0.00%	17	0	17	0	17
31	1010935 Retirement Office Ops	958	0.31%	1,169	0	1,169	8	1,177
32	1011210 County Clerk's Office	3,172	1.04%	3,871	0	3,871	26	3,898
33	1011510 4th Circuit Court Clerk Office	354	0.12%	432	0	432	3	435
34	1011520 Criminal Court Clerk's Office	872	0.29%	1,064	0	1,064	7	1,072
35	1011530 Criminal Sessions Clerk Offic	818	0.27%	998	0	998	7	1,005
36	1011810 Election Commission	925	0.30%	1,129	0	1,129	8	1,137
37	1012110 Circuit Court Judges Office	111	0.04%	135	0	135	1	136
38	1012120 4th Circuit Court Judges Offic	98	0.03%	120	0	120	1	120
39	1012130 Criminal Court Judges Office	1,357	0.44%	1,656	0	1,656	11	1,668
40	1012140 General Sessions Court Judg	720	0.24%	879	0	879	6	885
41	1012150 Jury Commission	3,515	1.15%	4,290	0	4,290	29	4,319
42	1012410 Juvenile Court Judges	1,235	0.40%	1,507	0	1,507	10	1,518
43	1012420 IV-D Referee Program	433	0.14%	528	0	528	4	532
44	1012710 Juvenile Court-Clerk	1,067	0.35%	1,302	0	1,302	9	1,311
45	1013010 Juvenile Svc Center	1,377	0.45%	1,681	0	1,681	11	1,692
46	1013310 County Mayor	667	0.22%	814	0	814	6	820

County Trustee Allocations

Dept:16 1019710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
47	1013330	Legislative Delegation	329	0.11%	\$402	\$0	\$402	\$3	\$404
48	1013350	Senior Summit	10	0.00%	12	0	12	0	12
49	1013355	Knox Achieves	15	0.00%	18	0	18	0	18
50	1013360	Read With Me	5	0.00%	6	0	6	0	6
51	1013362	Family Justice Center	2	0.00%	2	0	2	0	2
52	1013370	UT / Knox County Extension	172	0.06%	210	0	210	1	211
53	1013380	Mayor's Education Summit	4	0.00%	5	0	5	0	5
54	1013620	Bright Start	7	0.00%	9	0	9	0	9
55	1014210	Probation Office	1,003	0.33%	1,224	0	1,224	8	1,233
56	1014215	DUI Traffic School	6	0.00%	7	0	7	0	7
57	1014510	Office of Neighborhoods	79	0.03%	96	0	96	1	97
58	1014810	Park Maint	4,407	1.44%	5,379	0	5,379	37	5,415
59	1014825	U.S. Soccer Complex	4	0.00%	5	0	5	0	5
60	1014830	Recreation Admin	1,094	0.36%	1,335	0	1,335	9	1,344
61	1014832	New Harvest Farmer's Marke	52	0.02%	63	0	63	0	64
62	1014835	Legacy Park	2	0.00%	2	0	2	0	2
63	1014840	Park Improvement-Amuseme	378	0.12%	461	0	461	3	464
65	1015105	Dept of Community Dev	52	0.02%	63	0	63	0	64
66	1015110	Community Svcs Agencies	281	0.09%	343	0	343	2	345
67	1015120	Indigents Asst (CAC / Pauper	67	0.02%	82	0	82	1	82
68	1015130	Economic & Dev Grants	167	0.05%	204	0	204	1	205
69	1015135	John Tarleton Home	9	0.00%	11	0	11	0	11
70	1015142	Senior Ctr & Volunteer Svcs	364	0.12%	444	0	444	3	447
71	1015143	Senior Picnic	3	0.00%	4	0	4	0	4
72	1015144	Halls Senior-Special Events	10	0.00%	12	0	12	0	12
73	1015145	Frank Strang Senior Ctr	403	0.13%	492	0	492	3	495
74	1015146	South Knox Senior Ctr	322	0.11%	393	0	393	3	396
75	1015147	Halls Senior Ctr	345	0.11%	421	0	421	3	424
76	1015148	Corryton Senior Ctr	284	0.09%	347	0	347	2	349
77	1015149	Carter Senior Ctr	270	0.09%	330	0	330	2	332
78	1015160	Veterans Svcs	353	0.12%	431	0	431	3	434
79	1015165	Office of Neighborhoods / Co	720	0.24%	879	0	879	6	885
80	1015400	Support Svcs	2,288	0.75%	2,792	0	2,792	19	2,812
81	1015403	Preventive Health Svcs	1,023	0.34%	1,249	0	1,249	9	1,257
82	1015406	Dental Svcs	885	0.29%	1,080	0	1,080	7	1,088
83	1015409	Emergency Medical Svc	369	0.12%	450	0	450	3	453
84	1015412	Food & Restaurant Inspector	557	0.18%	680	0	680	5	684
85	1015421	Diagnostic Svcs	435	0.14%	531	0	531	4	535
86	1015424	Medical & Dental - Indig Care	1,176	0.39%	1,435	0	1,435	10	1,445
87	1015430	Pediatric Care Svcs	392	0.13%	478	0	478	3	482
88	1015433	Pharmacy	701	0.23%	856	0	856	6	861
89	1015436	Primary Care Svcs	42	0.01%	51	0	51	0	52
90	1015439	Animal Control	25	0.01%	31	0	31	0	31

County Trustee Allocations

Dept:16 1019710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
91	1015442 School Health Program	220	0.07%	\$269	\$0	\$269	\$2	\$270
92	1015445 Social Svcs	559	0.18%	682	0	682	5	687
93	1015448 Ground Water Svcs	455	0.15%	555	0	555	4	559
94	1015451 Vector Control Svcs	77	0.03%	94	0	94	1	95
95	1015454 Disease Surveillance & Inves	588	0.19%	718	0	718	5	723
96	1015457 Vital Records	403	0.13%	492	0	492	3	495
97	1015460 Women's Health Svcs	348	0.11%	425	0	425	3	428
98	1015463 Community Health Svcs	674	0.22%	823	0	823	6	828
99	1015465 Child Car Seat Program	38	0.01%	46	0	46	0	47
100	1015467 Comm Health Svc Grant Mat	22	0.01%	27	0	27	0	27
101	1015470 Medical Reserve Corps Units	13	0.00%	16	0	16	0	16
103	1016025 Inop Car Lot / Sale Junk Cars	34	0.01%	41	0	41	0	42
104	1016030 Building Maint	759	0.25%	926	0	926	6	933
105	1016050 e-Govt Purchasing	200	0.07%	244	0	244	2	246
106	1016310 Property & Liability Ins	15	0.00%	18	0	18	0	18
107	1016605 Planning	5	0.00%	6	0	6	0	6
108	1016610 GIS	9	0.00%	11	0	11	0	11
109	1016615 Payments to Cities	6	0.00%	7	0	7	0	7
110	1016620 Emergency Mgmt	6	0.00%	7	0	7	0	7
111	1016635 CAC Housing	48,501	15.89%	59,195	0	59,195	405	59,600
112	1016636 CAC-Interest	5	0.00%	6	0	6	0	6
113	1016645 Oth Operating Transfers	53	0.02%	65	0	65	0	65
114	1016910 Officials Expense	3	0.00%	4	0	4	0	4
115	1016920 Equipment	405	0.13%	494	0	494	3	498
116	1016940 Cases Charged to County	36	0.01%	44	0	44	0	44
117	1016950 Miscellaneous	159	0.05%	194	0	194	1	195
118	1016980 Emp Ben General Fund	6	0.00%	7	0	7	0	7
119	1017210 Community Mediation Ctr	44	0.01%	54	0	54	0	54
120	1017510 Fire Prevention	829	0.27%	1,012	0	1,012	7	1,019
121	1017520 Soil Conservation District	297	0.10%	362	0	362	2	365
122	1017530 Codes Admin	2,539	0.83%	3,099	0	3,099	21	3,120
123	1017710 Wastewater	16	0.01%	20	0	20	0	20
124	1017720 Dirty Lot Ordinance	382	0.13%	466	0	466	3	469
125	1018110 Sheriff's Dept Merit System	568	0.19%	693	0	693	5	698
126	1018310 Property Assessor	1,226	0.40%	1,496	0	1,496	10	1,507
127	1018315 Property Assessor Reapprais	2	0.00%	2	0	2	0	2
128	1018320 Equalization Board	44	0.01%	54	0	54	0	54
129	1018330 Digitized Mapping	306	0.10%	373	0	373	3	376
130	1018510 Public Defender	1,552	0.51%	1,894	0	1,894	13	1,907
131	1018710 Register of Deeds Office	343	0.11%	419	0	419	3	421
132	1018720 Register of Dees-Data Proc	117	0.04%	143	0	143	1	144
133	1018900 Court Officers	195	0.06%	238	0	238	2	240
134	1018906 Records & Communication	571	0.19%	697	0	697	5	702

County Trustee Allocations

Dept:16 1019710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
136	1018912 Training	723	0.24%	\$882	\$0	\$882	\$6	\$888
137	1018915 Planning & Development	150	0.05%	183	0	183	1	184
138	1018918 Stop Violence Against Wome	285	0.09%	348	0	348	2	350
139	1018921 Patrol	4,461	1.46%	5,445	0	5,445	37	5,482
140	1018924 Warrants	738	0.24%	901	0	901	6	907
141	1018927 Detective	733	0.24%	895	0	895	6	901
142	1018930 Forensics	451	0.15%	550	0	550	4	554
143	1018933 Juvenile Division	177	0.06%	216	0	216	1	218
144	1018936 Special Teams	69	0.02%	84	0	84	1	85
145	1018937 Victim's Rights	25	0.01%	31	0	31	0	31
146	1018939 Batter's Treatment	11	0.00%	13	0	13	0	14
148	1018942 Narcotics	855	0.28%	1,044	0	1,044	7	1,051
149	1018945 Internal Affairs	189	0.06%	231	0	231	2	232
150	1018948 Special Svcs	532	0.17%	649	0	649	4	654
151	1018950 Inmate Education	2	0.00%	2	0	2	0	2
152	1018951 Dare Donations	95	0.03%	116	0	116	1	117
153	1018952 Teen Academy-Sheriff	32	0.01%	39	0	39	0	39
154	1018953 Sexual Offender Registry	227	0.07%	277	0	277	2	279
155	1018954 Interest Earned-Inmates	61	0.02%	74	0	74	1	75
156	1018955 Donations / Sheriff-Target	2	0.00%	2	0	2	0	2
157	1018956 Honor Guard Golf Tourname	71	0.02%	87	0	87	1	87
158	1018957 Auxiliary Svcs	544	0.18%	664	0	664	5	668
159	1018960 Correctional Facilities	8,405	2.75%	10,258	0	10,258	70	10,328
160	1018965 Explorer Post	78	0.03%	95	0	95	1	96
161	1018966 Wal-Mart Foundation	2	0.00%	2	0	2	0	2
162	1018967 Helen R McNabb Interch	47	0.02%	57	0	57	0	58
163	1018969 Jail Commissary	2,140	0.70%	2,612	0	2,612	18	2,630
164	1018972 Medical Examiner	21	0.01%	26	0	26	0	26
165	1018980 Sheriff's Radio Rebanding	3	0.00%	4	0	4	0	4
166	1018985 Sheriff's K-9 Donations	33	0.01%	40	0	40	0	41
167	1018990 KCSO Reserve Training Acac	27	0.01%	33	0	33	0	33
168	1018991 Fallen Officers	2	0.00%	2	0	2	0	2
169	1018993 Sheriff Animal Control	386	0.13%	471	0	471	3	474
170	1018995 Sheriff Juv Ct Officers	498	0.16%	608	0	608	4	612
172	131 / 2350120 PW-Highway Project M	349	0.11%	426	0	426	3	429
173	131 / 2350130 PW-Stormwater Mgmt	749	0.25%	914	0	914	6	920
174	131 / 2350135 Stormwater Ordiance V	66	0.02%	81	0	81	1	81
175	131 / 2350210 PW-Highway & Bridge	2,565	0.84%	3,131	0	3,131	21	3,152
176	131 / 2350220 PW-Traffic Control	2,541	0.83%	3,101	0	3,101	21	3,122
177	131 / 2350310 Capital Outlay	24	0.01%	29	0	29	0	29
178	131 / 2350320 Bridge Construction	49	0.02%	60	0	60	0	60
179	131 / 2350410 PW-Engineering	518	0.17%	632	0	632	4	637
180	131 / 2350425 Subdivision Foreclosure	28	0.01%	34	0	34	0	34

County Trustee Allocations

Dept:16 1019710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
181	261 / 50000(20&30) Vehicle Svc Ctr Fu	4,620	1.51%	\$5,639	\$0	\$5,639	\$39	\$5,677
183	FD101 / 100 General Fund	2,461	0.81%	3,004	0	3,004	21	3,024
184	FD102 / 105 General Grants Fund	17,363	5.69%	21,191	0	21,191	145	21,336
185	FD114 / 200 Governmental Library Fur	666	0.22%	813	0	813	6	818
186	FD115 / 205 Public Library Fund	8,700	2.85%	10,618	0	10,618	73	10,691
187	FD116 / 210 Solid Waste Fund	3,241	1.06%	3,956	0	3,956	27	3,983
188	FD122 / 230 Drug Control Fund	951	0.31%	1,161	0	1,161	8	1,169
189	FD123 / 220 Hotel / Motel Fundwide	114	0.04%	139	0	139	1	140
190	FD128 / 215 Air Quality Fund	2,382	0.78%	2,907	0	2,907	20	2,927
191	FD131 / 235 Highway	112	0.04%	137	0	137	1	138
192	FD141 / 240 Gen Purpose School Fun	37,037	12.13%	45,203	0	45,203	309	45,512
193	FD142 / 250 School Federal Projects	55	0.02%	67	0	67	0	68
194	FD146 / 245 School Project Fund	7,667	2.51%	9,357	0	9,357	64	9,421
195	FD151 / 300 Debt Svc Fund	1,967	0.64%	2,401	0	2,401	16	2,417
196	FD171 / 400 Public Improvement Fund	15,617	5.12%	19,060	0	19,060	130	19,191
197	FD177 School Construction	79	0.03%	96	0	96	1	97
198	FD178 ADA Construction Fund	76	0.02%	93	0	93	1	93
199	FD261 / 500 Vehicle Svc Ctr	64	0.02%	78	0	78	1	79
200	FD263 / 580 Self Insurance Health Car	999	0.33%	1,219	0	1,219	8	1,228
201	FD266 / 540 Self Insurance	9	0.00%	11	0	11	0	11
202	FD268 / 510 Mailroom Svc	198	0.06%	242	0	242	2	243
203	FD270 / 520 Employees Benefit Fund	1,798	0.59%	2,194	0	2,194	15	2,209
204	FD274 / 550 Building Operations	21,068	6.90%	25,713	0	25,713	176	25,889
205	FD276 / 560 Tech Support Fund	721	0.24%	880	0	880	6	886
206	FD278 / 570 Capital Leasing Fund	18	0.01%	22	0	22	0	22
207	FD351 / 610 Municipal Sales Tax	139	0.05%	170	0	170	1	171
208	FD401 / 700 Three Ridges Golf Course	2,729	0.89%	3,331	0	3,331	23	3,353
210	FD502 / 902 County Clerk Payroll	1,083	0.35%	1,322	0	1,322	9	1,331
211	FD504 / 903 REgistar of Deeds Payroll	907	0.30%	1,107	0	1,107	8	1,115
212	FD506 Payroll Clearing	1,240	0.41%	1,513	0	1,513	10	1,524
213	FD508 / 999 PBA	4,135	1.35%	5,047	0	5,047	35	5,081
214	FD510 / 910 Chancery Court Fund	1,038	0.34%	1,267	0	1,267	9	1,276
215	FD511 / 914 Metro Drug Commission	332	0.11%	405	0	405	3	408
216	FD512 / 915 Circuit / Civil	1,245	0.41%	1,520	0	1,520	10	1,530
217	FD518 / 901 Trustee Payroll Foundatio	1,051	0.34%	1,283	0	1,283	9	1,292
218	FD780 School Construction Oper Tran	3	0.00%	4	0	4	0	4
219	FD791 Physical Plant Upgrade	2,778	0.91%	3,391	0	3,391	23	3,414
220	FD801 / 993 Finance & Admin	161	0.05%	196	0	196	1	198
221	FD803 / 994 Education	24	0.01%	29	0	29	0	29
222	FD950 / 920 MPC Fund	2,720	0.89%	3,320	0	3,320	23	3,342
223	FD952 / 925 E-911 Fund	3,932	1.29%	4,799	0	4,799	33	4,832
224	FD954 / 930 GIS Fund	954	0.31%	1,164	0	1,164	8	1,172
225	FD956 / 935 Railroad Authority	83	0.03%	101	0	101	1	102



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

County Trustee Allocations

Dept:16 1019710 County Trustee

	Acctng Trans	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 FD958 / 940 Animal Control Fund	4,074	1.33%	\$4,972	\$0	\$4,972	\$34	\$5,006
227 FD960 / 950 Grt School Foundation Fu	484	0.16%	591	0	591	4	595
228 FD999 / 990 Trustee Operating	405	0.13%	494	0	494	3	498
238 General Gov't	7	0.00%	9	0	9	0	9
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	305,281	100.00%	372,591	0	372,591	2,445	375,036
Direct Bills					0		0
TOTAL					372,591		375,036



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:16 1019710 County Trustee

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$159,699	\$0	\$159,699	\$1,048	\$160,747
Subtotal	100	100.00%	159,699	0	159,699	1,048	160,747
Direct Bills					0		0
TOTAL					159,699		160,747



ALLOCATION SUMMARY

Dept:16 1019710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
3 1010920 Internal Audit	535	0	535
4 1013210 Law Department	1,233	0	1,233
5 1013320 ADA Compliance Office	420	0	420
6 1013610 Human Resource	904	0	904
7 1013910 Mail Room-Operating	492	0	492
8 1015415 Health Admin	1,275	0	1,275
9 1015710 Finance	1,279	0	1,279
10 1016010 Purchasing	958	0	958
11 1016020 Property Mgmt	643	0	643
12 1016930 Auditing Contract	12	0	12
13 1017910 Information Technology	1,662	0	1,662
14 1017920 Records Mgmt	942	0	942
15 1018903 Sheriff Admin	4,644	0	4,644
17 131 / 2350110 PW-Admin	1,010	0	1,010
18 266 / 54000 (10&20&30) Risk Mgmt	1,566	0	1,566
19 1010010 Attorney General	1,793	0	1,793
20 1010020 Bad Check Unit	143	0	143
21 1010310 Circuit Court Clerk's Office	535	0	535
22 1010320 Civil Sessions Clerk's Office	453	0	453
23 1010330 IV-D Child Support Clerk	1,003	0	1,003
24 1010610 Probate Court	446	0	446
25 1010620 Chancey Court	551	0	551
26 1010910 County Commission	984	0	984
27 1010915 Commission Discretionary	179	0	179
28 1010925 Audit Committee	31	0	31
29 1010926 Ethics Committee	14	0	14
30 1010930 Codes Commission	17	0	17
31 1010935 Retirement Office Ops	1,177	0	1,177
32 1011210 County Clerk's Office	3,898	0	3,898
33 1011510 4th Circuit Court Clerk Office	435	0	435
34 1011520 Criminal Court Clerk's Office	1,072	0	1,072
35 1011530 Criminal Sessions Clerk Office	1,005	0	1,005
36 1011810 Election Commission	1,137	0	1,137
37 1012110 Circuit Court Judges Office	136	0	136
38 1012120 4th Circuit Court Judges Office	120	0	120
39 1012130 Criminal Court Judges Office	1,668	0	1,668
40 1012140 General Sessions Court Judg	885	0	885
41 1012150 Jury Commission	4,319	0	4,319
42 1012410 Juvenile Court Judges	1,518	0	1,518
43 1012420 IV-D Referee Program	532	0	532

ALLOCATION SUMMARY

Dept:16 1019710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
44 1012710 Juvenile Court-Clerk	1,311	\$0	\$1,311
45 1013010 Juvenile Svc Center	1,692	0	1,692
46 1013310 County Mayor	820	0	820
47 1013330 Legislative Delegation	404	0	404
48 1013350 Senior Summit	12	0	12
49 1013355 Knox Achieves	18	0	18
50 1013360 Read With Me	6	0	6
51 1013362 Family Justice Center	2	0	2
52 1013370 UT / Knox County Extension	211	0	211
53 1013380 Mayor's Education Summit	5	0	5
54 1013620 Bright Start	9	0	9
55 1014210 Probation Office	1,233	0	1,233
56 1014215 DUI Traffic School	7	0	7
57 1014510 Office of Neighborhoods	97	0	97
58 1014810 Park Maint	5,415	0	5,415
59 1014825 U.S. Soccer Complex	5	0	5
60 1014830 Recreation Admin	1,344	0	1,344
61 1014832 New Harvest Farmer's Marke	64	0	64
62 1014835 Legacy Park	2	0	2
63 1014840 Park Improvement-Amusement	464	0	464
65 1015105 Dept of Community Dev	64	0	64
66 1015110 Community Svcs Agencies	345	0	345
67 1015120 Indigents Asst (CAC / Pauper	82	0	82
68 1015130 Economic & Dev Grants	205	0	205
69 1015135 John Tarleton Home	11	0	11
70 1015142 Senior Ctr & Volunteer Svcs	447	0	447
71 1015143 Senior Picnic	4	0	4
72 1015144 Halls Senior-Special Events	12	0	12
73 1015145 Frank Strang Senior Ctr	495	0	495
74 1015146 South Knox Senior Ctr	396	0	396
75 1015147 Halls Senior Ctr	424	0	424
76 1015148 Corryton Senior Ctr	349	0	349
77 1015149 Carter Senior Ctr	332	0	332
78 1015160 Veterans Svcs	434	0	434
79 1015165 Office of Neighborhoods / Co	885	0	885
80 1015400 Support Svcs	2,812	0	2,812
81 1015403 Preventive Health Svcs	1,257	0	1,257
82 1015406 Dental Svcs	1,088	0	1,088
83 1015409 Emergency Medical Svc	453	0	453
84 1015412 Food & Restaurant Inspector	684	0	684
85 1015421 Diagnostic Svcs	535	0	535

ALLOCATION SUMMARY

Dept:16 1019710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
86 1015424 Medical & Dental - Indig Care	1,445	\$0	\$1,445
87 1015430 Pediatric Care Svcs	482	0	482
88 1015433 Pharmacy	861	0	861
89 1015436 Primary Care Svcs	52	0	52
90 1015439 Animal Control	31	0	31
91 1015442 School Health Program	270	0	270
92 1015445 Social Svcs	687	0	687
93 1015448 Ground Water Svcs	559	0	559
94 1015451 Vector Control Svcs	95	0	95
95 1015454 Disease Surveillance & Inves	723	0	723
96 1015457 Vital Records	495	0	495
97 1015460 Women's Health Svcs	428	0	428
98 1015463 Community Health Svcs	828	0	828
99 1015465 Child Car Seat Program	47	0	47
100 1015467 Comm Health Svc Grant Mat	27	0	27
101 1015470 Medical Reserve Corps Units	16	0	16
103 1016025 Inop Car Lot / Sale Junk Cars	42	0	42
104 1016030 Building Maint	933	0	933
105 1016050 e-Govt Purchasing	246	0	246
106 1016310 Property & Liability Ins	18	0	18
107 1016605 Planning	6	0	6
108 1016610 GIS	11	0	11
109 1016615 Payments to Cities	7	0	7
110 1016620 Emergency Mgmt	7	0	7
111 1016635 CAC Housing	59,600	0	59,600
112 1016636 CAC-Interest	6	0	6
113 1016645 Oth Operating Transfers	65	0	65
114 1016910 Officials Expense	4	0	4
115 1016920 Equipment	498	0	498
116 1016940 Cases Charged to County	44	0	44
117 1016950 Miscellaneous	195	0	195
118 1016980 Emp Ben General Fund	7	0	7
119 1017210 Community Mediation Ctr	54	0	54
120 1017510 Fire Prevention	1,019	0	1,019
121 1017520 Soil Conservation District	365	0	365
122 1017530 Codes Admin	3,120	0	3,120
123 1017710 Wastewater	20	0	20
124 1017720 Dirty Lot Ordinance	469	0	469
125 1018110 Sheriff's Dept Merit System	698	0	698
126 1018310 Property Assessor	1,507	0	1,507
127 1018315 Property Assessor Reapprais	2	0	2

ALLOCATION SUMMARY

Dept:16 1019710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
128 1018320 Equalization Board	54	\$0	\$54
129 1018330 Digitized Mapping	376	0	376
130 1018510 Public Defender	1,907	0	1,907
131 1018710 Register of Deeds Office	421	0	421
132 1018720 Register of Deeds-Data Proc	144	0	144
133 1018900 Court Officers	240	0	240
134 1018906 Records & Communication	702	0	702
136 1018912 Training	888	0	888
137 1018915 Planning & Development	184	0	184
138 1018918 Stop Violence Against Wome	350	0	350
139 1018921 Patrol	5,482	0	5,482
140 1018924 Warrants	907	0	907
141 1018927 Detective	901	0	901
142 1018930 Forensics	554	0	554
143 1018933 Juvenile Division	218	0	218
144 1018936 Special Teams	85	0	85
145 1018937 Victim's Rights	31	0	31
146 1018939 Batter's Treatment	14	0	14
148 1018942 Narcotics	1,051	0	1,051
149 1018945 Internal Affairs	232	0	232
150 1018948 Special Svcs	654	0	654
151 1018950 Inmate Education	2	0	2
152 1018951 Dare Donations	117	0	117
153 1018952 Teen Academy-Sheriff	39	0	39
154 1018953 Sexual Offender Registry	279	0	279
155 1018954 Interest Earned-Inmates	75	0	75
156 1018955 Donations / Sheriff-Target	2	0	2
157 1018956 Honor Guard Golf Tourname	87	0	87
158 1018957 Auxiliary Svcs	668	0	668
159 1018960 Correctional Facilities	10,328	0	10,328
160 1018965 Explorer Post	96	0	96
161 1018966 Wal-Mart Foundation	2	0	2
162 1018967 Helen R McNabb Interch	58	0	58
163 1018969 Jail Commissary	2,630	0	2,630
164 1018972 Medical Examiner	26	0	26
165 1018980 Sheriff's Radio Rebanding	4	0	4
166 1018985 Sheriff's K-9 Donations	41	0	41
167 1018990 KCSO Reserve Training Acac	33	0	33
168 1018991 Fallen Officers	2	0	2
169 1018993 Sheriff Animal Control	474	0	474
170 1018995 Sheriff Juv Ct Officers	612	0	612

ALLOCATION SUMMARY

Dept:16 1019710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
172 131 / 2350120 PW-Highway Project Mgt	429	\$0	\$429
173 131 / 2350130 PW-Stormwater Mgmt	920	0	920
174 131 / 2350135 Stormwater Ordinance V	81	0	81
175 131 / 2350210 PW-Highway & Bridge	3,152	0	3,152
176 131 / 2350220 PW-Traffic Control	3,122	0	3,122
177 131 / 2350310 Capital Outlay	29	0	29
178 131 / 2350320 Bridge Construction	60	0	60
179 131 / 2350410 PW-Engineering	637	0	637
180 131 / 2350425 Subdivision Foreclosure	34	0	34
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	5,677	0	5,677
183 FD101 / 100 General Fund	3,024	0	3,024
184 FD102 / 105 General Grants Fund	21,336	0	21,336
185 FD114 / 200 Governmental Library Fur	818	0	818
186 FD115 / 205 Public Library Fund	10,691	0	10,691
187 FD116 / 210 Solid Waste Fund	3,983	0	3,983
188 FD122 / 230 Drug Control Fund	1,169	0	1,169
189 FD123 / 220 Hotel / Motel Fundwide	140	0	140
190 FD128 / 215 Air Quality Fund	2,927	0	2,927
191 FD131 / 235 Highway	138	0	138
192 FD141 / 240 Gen Purpose School Fun	45,512	0	45,512
193 FD142 / 250 School Federal Projects	68	0	68
194 FD146 / 245 School Project Fund	9,421	0	9,421
195 FD151 / 300 Debt Svc Fund	2,417	0	2,417
196 FD171 / 400 Public Improvement Fund	19,191	0	19,191
197 FD177 School Construction	97	0	97
198 FD178 ADA Construction Fund	93	0	93
199 FD261 / 500 Vehicle Svc Ctr	79	0	79
200 FD263 / 580 Self Insurance Health Car	1,228	0	1,228
201 FD266 / 540 Self Insurance	11	0	11
202 FD268 / 510 Mailroom Svc	243	0	243
203 FD270 / 520 Employees Benefit Fund	2,209	0	2,209
204 FD274 / 550 Building Operations	25,889	0	25,889
205 FD276 / 560 Tech Support Fund	886	0	886
206 FD278 / 570 Capital Leasing Fund	22	0	22
207 FD351 / 610 Municipal Sales Tax	171	0	171
208 FD401 / 700 Three Ridges Golf Course	3,353	0	3,353
210 FD502 / 902 County Clerk Payroll	1,331	0	1,331
211 FD504 / 903 REgistar of Deeds Payroll	1,115	0	1,115
212 FD506 Payroll Clearing	1,524	0	1,524
213 FD508 / 999 PBA	5,081	0	5,081
214 FD510 / 910 Chancery Court Fund	1,276	0	1,276

ALLOCATION SUMMARY

Dept:16 1019710 County Trustee

Department	County Trustee	Gen'l Gov't	Total
215 FD511 / 914 Metro Drug Commission	408	\$0	\$408
216 FD512 / 915 Circuit / Civil	1,530	0	1,530
217 FD518 / 901 Trustee Payroll Foundatio	1,292	0	1,292
218 FD780 School Construction Oper Tran	4	0	4
219 FD791 Physical Plant Upgrade	3,414	0	3,414
220 FD801 / 993 Finance & Admin	198	0	198
221 FD803 / 994 Education	29	0	29
222 FD950 / 920 MPC Fund	3,342	0	3,342
223 FD952 / 925 E-911 Fund	4,832	0	4,832
224 FD954 / 930 GIS Fund	1,172	0	1,172
225 FD956 / 935 Railroad Authority	102	0	102
226 FD958 / 940 Animal Control Fund	5,006	0	5,006
227 FD960 / 950 Grt School Foundation Fu	595	0	595
228 FD999 / 990 Trustee Operating	498	0	498
238 General Gov't	9	160,747	160,755
999 2nd Allocation Orphans	(0)	0	(0)
<b>Total</b>	<b>375,036</b>	<b>160,747</b>	<b>535,783</b>



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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:17 131 / 2350110 PW-Admin

		Amount	General Admin	Department Administration	Gen'l Gov't
Salaries	S1	\$257,494	\$0	\$257,494	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	76,122	0	76,122	0
		333,616	0	333,616	0
SUPPLY & SERVICES COST					
Services	S	28,491	0	28,491	0
Supplies / Materials	S	34,885	0	34,885	0
Principal / Int	P	87,888	0	0	87,888
DEPARTMENT Cost Total		151,264	0	63,376	87,888
ADJUSTMENTS					
Total		484,880	0	396,992	87,888
General Admin Distribution			0	0	0
Grand Total		\$484,880		\$396,992	\$87,888

B. INCOMING COSTS - (Default Spread Expense%)

Dept:17 131 / 2350110 PW-Admin

Department	First Incoming	Second Incoming	Department Administration	Gen'l Gov't
3 Audit Svcs	\$799	\$0	\$654	\$145
Subtotal - 1010920 Internal Audit	799	0	654	145
4 Contract Review	289	0	237	52
Subtotal - 1013210 Law Department	289	0	237	52
5 ADA/FMLA SVC	70	0	57	13
Subtotal - 1013320 ADA Compliance C	70	0	57	13
6 Human Resources	840	0	688	152
Subtotal - 1013610 Human Resource	840	0	688	152
7 Mail Room	4	0	3	1
Subtotal - 1013910 Mail Room-Operati	4	0	3	1
9 Budget	229	0	187	42
9 Accounting	2,008	0	1,644	364
9 Accounts Payable	1,503	0	1,231	272
9 Payroll	334	0	273	61
Subtotal - 1015710 Finance	4,074	0	3,336	738
10 Purchasing	1,431	0	1,172	259
Subtotal - 1016010 Purchasing	1,431	0	1,172	259
11 Property Management	10,638	0	8,710	1,928
Subtotal - 1016020 Property Mgmt	10,638	0	8,710	1,928
12 General Fund Audit	1,708	0	1,398	310
Subtotal - 1016930 Auditing Contract	1,708	0	1,398	310
13 Network Support - County	108,046	0	88,462	19,584
13 Network Support - All Users	10,594	0	8,674	1,920
Subtotal - 1017910 Information Techno	118,640	0	97,136	21,504
16 County Trustee	1,003	0	821	182

B. INCOMING COSTS - (Default Spread Expense%)

Dept:17 131 / 2350110 PW-Admin

Department	First Incoming	Second Incoming	Department Administration	Gen'l Gov't
Subtotal - 1019710 County Trustee	\$1,003	\$0	\$821	\$182
18 Risk Overhead	0	11,258	9,217	2,041
Subtotal - 266 / 54000 (10&20&30) Ris	0	11,258	9,217	2,041
3 Audit Svcs	0	52	43	9
Subtotal - 1010920 Internal Audit	0	52	43	9
4 Contract Review	0	10	8	2
Subtotal - 1013210 Law Department	0	10	8	2
5 ADA/FMLA SVC	0	6	5	1
Subtotal - 1013320 ADA Compliance C	0	6	5	1
6 Human Resources	0	54	44	10
Subtotal - 1013610 Human Resource	0	54	44	10
7 Mail Room	0	1	1	0
Subtotal - 1013910 Mail Room-Operati	0	1	1	0
9 Budget	0	17	14	3
9 Accounting	0	151	124	27
9 Accounts Payable	0	112	92	20
9 Payroll	0	25	20	5
Subtotal - 1015710 Finance	0	305	250	55
10 Purchasing	0	96	79	17
Subtotal - 1016010 Purchasing	0	96	79	17
11 Property Management	0	665	544	121
Subtotal - 1016020 Property Mgmt	0	665	544	121
12 General Fund Audit	0	0	0	0
Subtotal - 1016930 Auditing Contract	0	0	0	0
13 Network Support - County	0	158	129	29

B. INCOMING COSTS - (Default Spread Expense%)

Dept:17 131 / 2350110 PW-Admin

Department	First Incoming	Second Incoming	Department Administration	Gen'l Gov't
13 Network Support - All Users	\$0	\$15	\$12	\$3
Subtotal - 1017910 Information Technnc	0	173	142	31
16 County Trustee	0	7	6	1
Subtotal - 1019710 County Trustee	0	7	6	1
Total Incoming	139,496	12,627	124,550 %81.87	27,573 %18.13
<b>C. TOTAL ALLOCATED</b>		<b>\$637,003</b>	<b>\$521,542</b>	<b>\$115,461</b>

Department Administration Allocations

Dept:17 131 / 2350110 PW-Admin

	FTEs Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
172 131 / 2350120 PW-Highway Project M	3.00	2.53%	\$12,942	\$0	\$12,942	\$262	\$13,204
173 131 / 2350130 PW-Stormwater Mgmt	17.00	14.35%	73,337	0	73,337	1,483	74,820
175 131 / 2350210 PW-Highway & Bridge	86.50	73.00%	373,157	0	373,157	7,546	380,703
176 131 / 2350220 PW-Traffic Control	7.00	5.91%	30,198	0	30,198	611	30,808
179 131 / 2350410 PW-Engineering	5.00	4.22%	21,570	0	21,570	436	22,006
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	118.50	100.00%	511,203	0	511,203	10,338	521,542
Direct Bills					0		0
TOTAL					511,203		521,542

Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:17 131 / 2350110 PW-Admin

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$113,173	\$0	\$113,173	\$2,289	\$115,461
Subtotal	100	100.00%	113,173	0	113,173	2,289	115,461
Direct Bills					0		0
TOTAL					113,173		115,461



ALLOCATION SUMMARY

Dept:17 131 / 2350110 PW-Admin

Department	Department Administratio n	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
172 131 / 2350120 PW-Highway Project M	13,204	0	13,204
173 131 / 2350130 PW-Stormwater Mgmt	74,820	0	74,820
175 131 / 2350210 PW-Highway & Bridge	380,703	0	380,703
176 131 / 2350220 PW-Traffic Control	30,808	0	30,808
179 131 / 2350410 PW-Engineering	22,006	0	22,006
238 General Gov't	0	115,461	115,461
999 2nd Allocation Orphans	0	0	0
Total	521,542	115,461	637,003



**Knox County, Tennessee**  
**OMB A-87 Cost Allocation Plan**  
**FY 2011 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:18 266 / 54000 (10&20&30) Risk Mgmt

		Amount	General Admin	Risk Overhead	Gen'l Gov't
Salaries	S1	\$292,026	\$0	\$292,026	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	101,256	0	101,256	0
		393,282	0	393,282	0
SUPPLY & SERVICES COST					
Services	S	218,400	0	218,400	0
Supplies / Materials	S	34,212	0	34,212	0
Principal / Int	P	2,923,466	0	0	2,923,466
DEPARTMENT Cost Total		3,176,078	0	252,612	2,923,466
ADJUSTMENTS					
Total		3,569,360	0	645,894	2,923,466
General Admin Distribution			0	0	0
Grand Total		\$3,569,360		\$645,894	\$2,923,466

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

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

Department	First Incoming	Second Incoming	Risk Overhead	Gen'l Gov't
1 Equipment Use	\$236	\$0	\$43	\$193
Subtotal - Equipment Use	236	0	43	193
2 Bldg Maint	3,266	0	591	2,675
Subtotal - Building Use County - City B	3,266	0	591	2,675
3 Audit Svcs	1,238	0	224	1,014
Subtotal - 1010920 Internal Audit	1,238	0	224	1,014
4 Contract Review	2,128	0	385	1,743
Subtotal - 1013210 Law Department	2,128	0	385	1,743
5 ADA/FMLA SVC	104	0	19	85
Subtotal - 1013320 ADA Compliance C	104	0	19	85
6 Human Resources	1,260	0	228	1,032
Subtotal - 1013610 Human Resource	1,260	0	228	1,032
7 Mail Room	117	0	21	96
Subtotal - 1013910 Mail Room-Operati	117	0	21	96
9 Budget	1,685	0	305	1,380
9 Accounting	3,112	0	563	2,549
9 Accounts Payable	3,120	0	565	2,555
9 Payroll	502	0	91	411
Subtotal - 1015710 Finance	8,419	0	1,523	6,896
10 Purchasing	805	0	146	659
10 E-Card	16	0	3	13
Subtotal - 1016010 Purchasing	821	0	149	672
11 Property Management	135	0	24	111
11 E-Card	7	0	1	6
Subtotal - 1016020 Property Mgmt	142	0	26	116
12 General Fund Audit	2,648	0	479	2,169

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

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

Department	First Incoming	Second Incoming	Risk Overhead	Gen'l Gov't
Subtotal - 1016930 Auditing Contract	\$2,648	\$0	\$479	\$2,169
13 Network Support - County	12,711	0	2,300	10,411
13 Network Support - All Users	1,246	0	225	1,021
Subtotal - 1017910 Information Techno	13,957	0	2,526	11,431
14 Records Storage	1,824	0	330	1,494
Subtotal - 1017920 Records Mgmt	1,824	0	330	1,494
16 County Trustee	1,555	0	281	1,274
Subtotal - 1019710 County Trustee	1,555	0	281	1,274
2 Bldg Maint	0	40	7	33
Subtotal - Building Use County - City B	0	40	7	33
3 Audit Svcs	0	80	14	66
Subtotal - 1010920 Internal Audit	0	80	14	66
4 Contract Review	0	71	13	58
Subtotal - 1013210 Law Department	0	71	13	58
5 ADA/FMLA SVC	0	9	2	7
Subtotal - 1013320 ADA Compliance C	0	9	2	7
6 Human Resources	0	81	15	66
Subtotal - 1013610 Human Resource	0	81	15	66
7 Mail Room	0	16	3	13
Subtotal - 1013910 Mail Room-Operati	0	16	3	13
9 Budget	0	125	23	102
9 Accounting	0	233	42	191
9 Accounts Payable	0	233	42	191
9 Payroll	0	38	7	31
Subtotal - 1015710 Finance	0	629	114	515
10 Purchasing	0	54	10	44

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

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

Department	First Incoming	Second Incoming	Risk Overhead	Gen'l Gov't
10 E-Card	\$0	\$1	\$0	\$1
Subtotal - 1016010 Purchasing	0	55	10	45
11 Property Management	0	8	1	7
11 E-Card	0	0	0	0
Subtotal - 1016020 Property Mgmt	0	8	1	7
12 General Fund Audit	0	0	0	0
Subtotal - 1016930 Auditing Contract	0	0	0	0
13 Network Support - County	0	19	3	16
13 Network Support - All Users	0	2	0	2
Subtotal - 1017910 Information Technnc	0	21	4	17
14 Records Storage	0	8	1	7
Subtotal - 1017920 Records Mgmt	0	8	1	7
16 County Trustee	0	11	2	9
Subtotal - 1019710 County Trustee	0	11	2	9
Total Incoming	37,715	1,029	7,011	31,733
			%18.10	%81.90
<b>C. TOTAL ALLOCATED</b>		<b>\$3,608,104</b>	<b>\$652,905</b>	<b>\$2,955,199</b>

Risk Overhead Allocations

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

	Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1013210 Law Department	250.00	0.01%	\$50	\$0	\$50	\$0	\$50
5 1013320 ADA Compliance Office	250.00	0.01%	50	0	50	0	50
6 1013610 Human Resource	1,627.71	0.05%	326	0	326	0	326
7 1013910 Mail Room-Operating	250.00	0.01%	50	0	50	0	50
9 1015710 Finance	250.00	0.01%	50	0	50	0	50
10 1016010 Purchasing	2,685.72	0.08%	538	0	538	0	538
11 1016020 Property Mgmt	250.00	0.01%	50	0	50	0	50
13 1017910 Information Technology	2,604.34	0.08%	521	0	521	0	521
14 1017920 Records Mgmt	1,627.71	0.05%	326	0	326	0	326
15 1018903 Sheriff Admin	659,059.74	20.21%	131,932	0	131,932	0	131,932
16 1019710 County Trustee	7,813.01	0.24%	1,564	0	1,564	0	1,564
17 131 / 2350110 PW-Admin	56,237.38	1.72%	11,258	0	11,258	0	11,258
19 1010010 Attorney General	250.00	0.01%	50	0	50	0	50
21 1010310 Circuit Court Clerk's Office	569.70	0.02%	114	0	114	0	114
22 1010320 Civil Sessions Clerk's Office	250.00	0.01%	50	0	50	0	50
23 1010330 IV-D Child Support Clerk	1,627.71	0.05%	326	0	326	0	326
24 1010610 Probate Court	325.54	0.01%	65	0	65	0	65
25 1010620 Chancey Court	250.00	0.01%	50	0	50	0	50
26 1010910 County Commission	13,184.45	0.40%	2,639	0	2,639	1	2,640
31 1010935 Retirement Office Ops	250.00	0.01%	50	0	50	0	50
32 1011210 County Clerk's Office	569.70	0.02%	114	0	114	0	114
33 1011510 4th Circuit Court Clerk Office	569.70	0.02%	114	0	114	0	114
34 1011520 Criminal Court Clerk's Office	10,254.57	0.31%	2,053	0	2,053	1	2,054
35 1011530 Criminal Sessions Clerk Office	9,766.26	0.30%	1,955	0	1,955	1	1,956
36 1011810 Election Commission	1,302.17	0.04%	261	0	261	0	261
37 1012110 Circuit Court Judges Office	250.00	0.01%	50	0	50	0	50
38 1012120 4th Circuit Court Judges Office	250.00	0.01%	50	0	50	0	50
39 1012130 Criminal Court Judges Office	250.00	0.01%	50	0	50	0	50
40 1012140 General Sessions Court Judg	250.00	0.01%	50	0	50	0	50
41 1012150 Jury Commission	250.00	0.01%	50	0	50	0	50
42 1012410 Juvenile Court Judges	48,098.83	1.48%	9,629	0	9,629	4	9,632
43 1012420 IV-D Referee Program	813.85	0.02%	163	0	163	0	163
44 1012710 Juvenile Court-Clerk	250.00	0.01%	50	0	50	0	50
45 1013010 Juvenile Svc Center	31,414.80	0.96%	6,289	0	6,289	2	6,291
46 1013310 County Mayor	488.31	0.01%	98	0	98	0	98
47 1013330 Legislative Delegation	250.00	0.01%	50	0	50	0	50
55 1014210 Probation Office	813.85	0.02%	163	0	163	0	163
58 1014810 Park Maint	33,205.28	1.02%	6,647	0	6,647	2	6,650
59 1014825 U.S. Soccer Complex	14,242.46	0.44%	2,851	0	2,851	1	2,852
70 1015142 Senior Ctr & Volunteer Svcs	250.00	0.01%	50	0	50	0	50
73 1015145 Frank Strang Senior Ctr	250.00	0.01%	50	0	50	0	50
74 1015146 South Knox Senior Ctr	250.00	0.01%	50	0	50	0	50
75 1015147 Halls Senior Ctr	250.00	0.01%	50	0	50	0	50

Risk Overhead Allocations

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

	Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 1015148 Corryton Senior Ctr	250.00	0.01%	\$50	\$0	\$50	\$0	\$50
77 1015149 Carter Senior Ctr	250.00	0.01%	50	0	50	0	50
78 1015160 Veterans Svcs	250.00	0.01%	50	0	50	0	50
79 1015165 Office of Neighborhoods / Co	500.00	0.02%	100	0	100	0	100
80 1015400 Support Svcs	31,496.19	0.97%	6,305	0	6,305	2	6,307
104 1016030 Building Maint	16,358.48	0.50%	3,275	0	3,275	1	3,276
106 1016310 Property & Liability Ins	5,452.83	0.17%	1,092	0	1,092	0	1,092
110 1016620 Emergency Mgmt	1,546.32	0.05%	310	0	310	0	310
120 1017510 Fire Prevention	406.93	0.01%	81	0	81	0	81
121 1017520 Soil Conservation District	250.00	0.01%	50	0	50	0	50
122 1017530 Codes Admin	50,133.47	1.54%	10,036	0	10,036	4	10,040
124 1017720 Dirty Lot Ordinance	569.70	0.02%	114	0	114	0	114
126 1018310 Property Assessor	2,278.79	0.07%	456	0	456	0	456
130 1018510 Public Defender	325.00	0.01%	65	0	65	0	65
131 1018710 Register of Deeds Office	1,709.10	0.05%	342	0	342	0	342
133 1018900 Court Officers	1,871.87	0.06%	375	0	375	0	375
159 1018960 Correctional Facilities	412,380.31	12.65%	82,551	0	82,551	30	82,582
175 131 / 2350210 PW-Highway & Bridge	228,611.86	7.01%	45,764	0	45,764	17	45,781
179 131 / 2350410 PW-Engineering	2,360.18	0.07%	472	0	472	0	473
181 261 / 50000(20&30) Vehicle Svc Ctr Fu	70,694.69	2.17%	14,152	0	14,152	5	14,157
185 FD114 / 200 Governmental Library Fur	250.00	0.01%	50	0	50	0	50
186 FD115 / 205 Public Library Fund	28,891.85	0.89%	5,784	0	5,784	2	5,786
187 FD116 / 210 Solid Waste Fund	107,021.92	3.28%	21,424	0	21,424	8	21,432
190 FD128 / 215 Air Quality Fund	7,568.85	0.23%	1,515	0	1,515	1	1,516
192 FD141 / 240 Gen Purpose School Fun	1,359,296.63	41.69%	272,107	0	272,107	100	272,207
205 FD276 / 560 Tech Support Fund	195.00	0.01%	39	0	39	0	39
222 FD950 / 920 MPC Fund	8,711.00	0.27%	1,744	0	1,744	1	1,744
223 FD952 / 925 E-911 Fund	15,464.00	0.47%	3,096	0	3,096	1	3,097
224 FD954 / 930 GIS Fund	1,579.00	0.05%	316	0	316	0	316
226 FD958 / 940 Animal Control Fund	48.00	0.00%	10	0	10	0	10
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	3,260,624.76	100.00%	652,719	0	652,719	186	652,905
Direct Bills					0		0
TOTAL					652,719		652,905



Knox County, TN  
 OMB A-87 Cost Allocation Plan

Fiscal Year 2011  
 10/2/2012

Gen'l Gov't Allocations

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

	Gen'l Gov't / Unallocated	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 General Gov't	100	100.00%	\$2,954,356	\$0	\$2,954,356	\$843	\$2,955,199
Subtotal	100	100.00%	2,954,356	0	2,954,356	843	2,955,199
Direct Bills					0		0
TOTAL					2,954,356		2,955,199





ALLOCATION SUMMARY

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

Department	Risk Overhead	Gen'l Gov't	Total
0 DIRECT BILLED	0	\$0	\$0
4 1013210 Law Department	50	0	50
5 1013320 ADA Compliance Office	50	0	50
6 1013610 Human Resource	326	0	326
7 1013910 Mail Room-Operating	50	0	50
9 1015710 Finance	50	0	50
10 1016010 Purchasing	538	0	538
11 1016020 Property Mgmt	50	0	50
13 1017910 Information Technology	521	0	521
14 1017920 Records Mgmt	326	0	326
15 1018903 Sheriff Admin	131,932	0	131,932
16 1019710 County Trustee	1,564	0	1,564
17 131 / 2350110 PW-Admin	11,258	0	11,258
19 1010010 Attorney General	50	0	50
21 1010310 Circuit Court Clerk's Office	114	0	114
22 1010320 Civil Sessions Clerk's Office	50	0	50
23 1010330 IV-D Child Support Clerk	326	0	326
24 1010610 Probate Court	65	0	65
25 1010620 Chancey Court	50	0	50
26 1010910 County Commission	2,640	0	2,640
31 1010935 Retirement Office Ops	50	0	50
32 1011210 County Clerk's Office	114	0	114
33 1011510 4th Circuit Court Clerk Office	114	0	114
34 1011520 Criminal Court Clerk's Office	2,054	0	2,054
35 1011530 Criminal Sessions Clerk Offic	1,956	0	1,956
36 1011810 Election Commission	261	0	261
37 1012110 Circuit Court Judges Office	50	0	50
38 1012120 4th Circuit Court Judges Offic	50	0	50
39 1012130 Criminal Court Judges Office	50	0	50
40 1012140 General Sessions Court Judg	50	0	50
41 1012150 Jury Commission	50	0	50
42 1012410 Juvenile Court Judges	9,632	0	9,632
43 1012420 IV-D Referee Program	163	0	163
44 1012710 Juvenile Court-Clerk	50	0	50
45 1013010 Juvenile Svc Center	6,291	0	6,291
46 1013310 County Mayor	98	0	98
47 1013330 Legislative Delegation	50	0	50
55 1014210 Probation Office	163	0	163
58 1014810 Park Maint	6,650	0	6,650
59 1014825 U.S. Soccer Complex	2,852	0	2,852
70 1015142 Senior Ctr & Volunteer Svcs	50	0	50

ALLOCATION SUMMARY

Dept:18 266 / 54000 (10&20&30) Risk Mgmt

Department	Risk Overhead	Gen'l Gov't	Total
73 1015145 Frank Strang Senior Ctr	50	\$0	\$50
74 1015146 South Knox Senior Ctr	50	0	50
75 1015147 Halls Senior Ctr	50	0	50
76 1015148 Corryton Senior Ctr	50	0	50
77 1015149 Carter Senior Ctr	50	0	50
78 1015160 Veterans Svcs	50	0	50
79 1015165 Office of Neighborhoods / Co	100	0	100
80 1015400 Support Svcs	6,307	0	6,307
104 1016030 Building Maint	3,276	0	3,276
106 1016310 Property & Liability Ins	1,092	0	1,092
110 1016620 Emergency Mgmt	310	0	310
120 1017510 Fire Prevention	81	0	81
121 1017520 Soil Conservation District	50	0	50
122 1017530 Codes Admin	10,040	0	10,040
124 1017720 Dirty Lot Ordinance	114	0	114
126 1018310 Property Assessor	456	0	456
130 1018510 Public Defender	65	0	65
131 1018710 Register of Deeds Office	342	0	342
133 1018900 Court Officers	375	0	375
159 1018960 Correctional Facilities	82,582	0	82,582
175 131 / 2350210 PW-Highway & Bridge	45,781	0	45,781
179 131 / 2350410 PW-Engineering	473	0	473
181 261 / 50000(20&30) Vehicle Svc Ctr Ft	14,157	0	14,157
185 FD114 / 200 Governmental Library Fur	50	0	50
186 FD115 / 205 Public Library Fund	5,786	0	5,786
187 FD116 / 210 Solid Waste Fund	21,432	0	21,432
190 FD128 / 215 Air Quality Fund	1,516	0	1,516
192 FD141 / 240 Gen Purpose School Fun	272,207	0	272,207
205 FD276 / 560 Tech Support Fund	39	0	39
222 FD950 / 920 MPC Fund	1,744	0	1,744
223 FD952 / 925 E-911 Fund	3,097	0	3,097
224 FD954 / 930 GIS Fund	316	0	316
226 FD958 / 940 Animal Control Fund	10	0	10
238 General Gov't	0	2,955,199	2,955,199
999 2nd Allocation Orphans	0	0	0
<b>Total</b>	<b>652,905</b>	<b>2,955,199</b>	<b>3,608,104</b>